

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, 2011



STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

The Auditor General conducts audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

Inquiries regarding financial statement-related findings should be addressed directly to Kathryn Walker, CPA, Audit Manager, by e-mail at kathrynwalker@aud.state.fl.us or by telephone at (850) 487-9085. Inquiries regarding Federal awards findings for State universities or colleges should be addressed directly to James R. Stultz, CPA, Audit Manager, by e-mail at jimstultz@aud.state.fl.us, or by telephone at (850) 922-2263. Please address all other inquiries regarding this report to Lisa A. Norman, CPA, Audit Manager, by e-mail at lisanorman@aud.state.fl.us or by telephone at (850) 487-9143.

This report and other audit reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 487-9175; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

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

TABLE OF CONTENTS

	PAGE NO.
EXECUTIVE SUMMARY	i
INDEPENDENT AUDITOR'S 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	1
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133	3
INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION.....	9
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	
SUMMARY OF AUDIT RESULTS	11
LISTING OF MAJOR PROGRAMS.....	12
FINANCIAL STATEMENTS FINDINGS	13
FEDERAL FINDINGS AND QUESTIONED COSTS	21
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	229
EXHIBIT AND INDEXES	
OTHER REPORTS	403
INDEX OF FINDINGS BY STATE AGENCY	405
INDEX OF FEDERAL FINDINGS BY STATE UNIVERSITIES AND COLLEGES	407
INDEX OF FEDERAL FINDINGS BY FEDERAL AGENCY AND COMPLIANCE REQUIREMENT	409

EXECUTIVE SUMMARY

SUMMARY OF INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

The State of Florida's basic financial statements, as of and for the fiscal year ended June 30, 2011, 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, 2011, issued by the Chief Financial Officer.

**SUMMARY OF INDEPENDENT AUDITOR'S 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 that we considered to be material weaknesses:

- 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. (Finding No. FS 11-001)
- For claims payable, accounts payable and accrued liabilities, and expenditures, the **Agency for Health Care Administration** did not follow established fiscal year-end procedures requiring the accrual of expenditure amounts in accordance with generally accepted accounting principles. (Finding No. FS 11-002)

We consider the following deficiencies in internal control over financial reporting and its operation to be significant deficiencies:

- For receivable and related financial statement accounts, we found that the **Agency for Health Care Administration** did not properly accrue revenues in accordance with generally accepted accounting principles. (Finding No. FS 11-003)
- The **Agency for Health Care Administration** did not have a process in place to monitor compliance with Medicaid Program matching requirements. (Finding No. FS 11-004)

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

- The **Department of Financial Services** did not, in all instances, identify and correctly record financial statement transactions for the Rehabilitation and Liquidation Trust Fund. (Finding No. FS 11-005)
- The **Department of Education** did not take into consideration the short-term portion of university auxiliary debt reported by the various colleges and universities when calculating the amount reported as advances to other entities. (Finding No. FS 11-006)

Compliance

The results of our tests disclosed an instance of noncompliance that is required to be reported by *Government Auditing Standards*. We found that the **Agency for Health Care Administration** had not documented that the State had met the matching requirements of the Medicaid Program. (Finding No. FS 11-004)

SUMMARY OF INDEPENDENT AUDITOR'S 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 colleges administered approximately 615 Federal awards programs or program clusters during the 2010-11 fiscal year. Expenditures for the 36 major programs totaled \$38.5 billion, or approximately 94 percent of the total expenditures of \$41.1 billion, as reported on the supplementary Schedule of Expenditures of Federal Awards.

Compliance requirements for major programs are established in 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; Matching, Level of Effort, Earmarking; Period of Availability of Federal Awards; Procurement and Suspension and Debarment; Reporting; Subrecipient Monitoring; and Special Tests and Provisions.

Compliance

For the Special Education Cluster, we were unable to express and did not express an opinion on the **Department of Education's** compliance with the Matching, Level of Effort, Earmarking requirement because the **Department of Education** had not yet accumulated the information needed to demonstrate whether the State had met the State-level maintenance of effort requirement. (Finding No. FA 11-027)

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 Transportation** did not always follow established procedures requiring the documentation of monitoring activities for the Highway Planning and Construction Cluster. (Finding No. FA 11-016)
- The **Executive Office of the Governor** did not document that weekly certified payrolls from subrecipients for the State Energy Program were received and reviewed for compliance with the Davis-Bacon Act. (Finding No. FA 11-019)
- The **Department of Education** did not maintain appropriate records to support the salaries and benefit amounts charged to the Vocational Rehabilitation Cluster. Additionally, the **Department of Education** did not always ensure that eligibility determinations were made within the time frame required by Program regulations. (Finding Nos. FA 11-030 and FA 11-031)
- The **Department of Children and Family Services** failed to timely impose Child Support Enforcement sanctions on uncooperative TANF (Temporary Assistance for Needy Families) recipients. (Finding No. FA 11-049)
- In several of the instances tested, the **Department of Revenue** did not timely establish support obligations or commence proceedings to establish support obligations and, if necessary, paternity for the Child Support Enforcement program. Additionally, for several of the interstate cases tested, the **Department of Revenue** did not provide required child support services within specified time frames. (Finding Nos. FA 11-052 and FA 11-053)
- The **Agency for Health Care Administration** had not documented that the State had met the matching requirements of the Medicaid Program and did not have a process in place to monitor compliance with matching requirements. Additionally, **Agency for Health Care Administration** procedures were not sufficient to ensure that Medicaid providers receiving payments had a current Medicaid provider agreement in effect. Also, the Agency did not always maintain Medicaid provider files containing applications, agreements, and other required documentation evidencing the provider's eligibility to participate in the Medicaid program. (Finding Nos. FA 11-069 and FA 11-070)

- The **Department of Children and Family Services** did not meet the maintenance of effort requirement for the Block Grants for the Prevention and Treatment of Substance Abuse Program. (Finding No. FA 11-075)

The results of our audit also disclosed other instances of noncompliance pertaining to programs administered by **various State agencies, universities, and 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 colleges** involving internal control over compliance and its operation that we considered 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 Community Affairs** did not appropriately allocate salary and benefit costs charged to the Low-Income Home Energy Assistance Program, the State-Administered CDBG Cluster, and the Weatherization Assistance for Low-Income Persons Program. (Finding No. FA 11-005)
- The **Department of Revenue's** contract with a service provider for Unemployment Insurance did not include provisions requiring the provider to deliver an independent service auditor's report describing the provider's internal controls and opining on the effectiveness of those controls related to the collection of data for unemployment taxes. (Finding No. FA 11-010)
- The **Division of Emergency Management** did not appropriately allocate salary and benefit costs charged to the Disaster Grants and Hazard Mitigation Programs and the Homeland Security Cluster. Additionally, the **Division of Emergency Management** did not always maintain sufficient documentation to evidence during-the-award monitoring of subrecipients for the Homeland Security Cluster. (Finding Nos. FA 11-076 and FA 11-080)
- The instances described in the previous paragraphs on compliance for the Highway Planning and Construction Cluster (Finding No. FA 11-016); State Energy Program (Finding No. FA 11-019); Vocational Rehabilitation Cluster (Finding No. FA 11-030); and Medicaid Cluster (Finding Nos. FA 11-069 and FA 11-070) also involved material weaknesses in internal control.

SUMMARY OF INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

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 colleges; or discretely presented component units other than the State's universities and 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 2010-11 fiscal year, the State of Florida received and expended over \$6.6 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 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 SCHEDULE OF FINDINGS AND QUESTIONED COSTS and the INDEX OF FEDERAL 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, 2011. 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, 2011.

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 of America, applicable standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and OMB Circular A-133.



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450



PHONE: 850-488-5534
FAX: 850-488-6975

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

INDEPENDENT AUDITOR'S 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, 2011, which collectively comprise the State of Florida's basic financial statements and have issued our report thereon dated January 25, 2012. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the Prepaid College Program, Florida Turnpike System, Hurricane Catastrophe Fund, certain discretely presented component units, the Legislature, the College Savings Plan, and trust funds maintained by the State Board of Administration to account for the investments of the Florida Retirement System and the Public Employee Optional Retirement Program, 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

Management of the State of Florida is responsible for establishing and maintaining effective 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 was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed in the **FINANCIAL STATEMENTS FINDINGS** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**, we identified

certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in finding Nos. FS 11-001 and FS 11-002 in the **FINANCIAL STATEMENTS FINDINGS** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** to be material weaknesses.

A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in finding Nos. FS 11-003 and FS 11-004 in the **FINANCIAL STATEMENTS FINDINGS** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** to be significant deficiencies.

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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the **FINANCIAL STATEMENTS FINDINGS** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** as finding No. FS 11-004.

We also noted two additional matters involving the State's internal control over financial reporting, that we reported to management as finding Nos. FS 11-005 and FS 11-006 in the **FINANCIAL STATEMENTS 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
January 25, 2012



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450



PHONE: 850-488-5534
FAX: 850-488-6975

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

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

Compliance

We have audited the State of Florida's compliance with the types of compliance requirements described in the United States Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the State of Florida's major Federal programs for the fiscal year ended June 30, 2011. 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 State of Florida's management. 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, 2011, 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 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. We believe that

our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the State of Florida's compliance with those requirements.

We were unable to obtain sufficient documentation supporting the compliance of the State of Florida with the Special Education Cluster (CFDA Nos. 84.027, 84.173, 84.391, and 84.392) regarding the Matching, Level of Effort, Earmarking compliance requirement (see finding No. FA 11-027 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 this requirement 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 11-	Major Program	Types of Compliance Requirements Not Complied With
016	Highway Construction and Planning Cluster (CFDA Nos. 20.205, 20.219, 20.933, and 23.003)	Subrecipient Monitoring
019	State Energy Program (CFDA No. 81.041)	Davis-Bacon Act
030	Vocational Rehabilitation Cluster (CFDA Nos. 84.126 and 84.390)	Allowable Costs/Cost Principles
031	Vocational Rehabilitation Cluster (CFDA Nos. 84.126 and 84.390)	Eligibility
049	TANF (Temporary Assistance for Needy Families) Cluster (CFDA Nos. 93.558, 93.714, and 93.716)	Special Tests and Provisions – Child Support Non-Cooperation
052	Child Support Enforcement (CFDA No. 93.563)	Special Tests and Provisions – Establishment of Paternity and Support Obligations
053	Child Support Enforcement (CFDA No. 93.563)	Special Tests and Provisions – Child Support Services for Interstate Cases
069	Medicaid Cluster (CFDA Nos. 93.720, 73.775, 93.776, 93.777, and 93.778)	Matching, Level of Effort, Earmarking
070	Medicaid Cluster (CFDA Nos. 93.720, 73.775, 93.776, 93.777, and 93.778)	Special Tests and Provisions – Provider Eligibility
075	Block Grants for Prevention and Treatment of Substance Abuse (CFDA No. 93.959)	Matching, Level of Effort, Earmarking

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 Special Education Cluster regarding Matching, Level of Effort, Earmarking, and except for the noncompliance described in the preceding paragraph, the State of Florida complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the fiscal year ended June 30, 2011. 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 11-:

002	004 through 005	009	012 through 015
018	020 through 024	026	028 through 029
032	035	037	040 through 041
043	045 through 046	048	050 through 051
055 through 056	060 through 061	063	066 through 068
071	076	079	082 through 111
113 through 120			

Internal Control Over Compliance

Management of the State of Florida is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to Federal programs. In planning and performing our audit, we considered the State of Florida's internal control over compliance with the requirements that could have a direct and material effect on a major Federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the 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 was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. 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 material weaknesses.

Finding No. FA 11-	Major Program	Compliance Requirement
005	State-Administered CDBG Cluster (CFDA Nos. 14.228 and 14.255) Weatherization Assistance for Low-Income Persons (CFDA No. 81.042) Low-Income Home Energy Assistance (CFDA No. 93.568)	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
010	Unemployment Insurance (CFDA No. 17.225)	Reporting and Special Tests and Provisions – Employment Experience Rating
016	Highway Planning and Construction Cluster (CFDA Nos. 20.205, 20.219, 20.933, and 23.003)	Subrecipient Monitoring
019	State Energy Program (CFDA No. 81.041)	Davis-Bacon Act
030	Vocational Rehabilitation Cluster (CFDA Nos. 84.126 and 84.390)	Allowable Costs/Cost Principles
069	Medicaid Cluster (CFDA Nos. 93.720, 73.775, 93.776, 93.777, and 93.778)	Matching, Level of Effort, Earmarking
070	Medicaid Cluster (CFDA Nos. 93.720, 73.775, 93.776, 93.777, and 93.778)	Special Tests and Provisions – Provider Eligibility
076	Disaster Grants – Public Assistance (Presidentially Declared Disasters) (CFDA No. 97.036) Hazard Mitigation Grant (CFDA No. 97.039) Homeland Security Cluster (CFDA Nos. 97.004 and 97.067)	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
080	Homeland Security Cluster (CFDA Nos. 97.004 and 97.067)	Subrecipient Monitoring

A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. 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 004	006 through 009	011 through 014	017
020 through 026	028 through 029	032 through 038	040 through 049
054 through 063	065 through 066	071 through 072	074
078 through 079	081 through 086	089 through 090	097 through 098
100	103 through 105	113 through 120	

The State agencies', universities', and 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 the responses.

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, the Executive Office of the Governor, applicable management, Workforce Florida, Inc., and Federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA

March 7, 2012

THIS PAGE INTENTIONALLY LEFT BLANK.



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450



PHONE: 850-488-5534
FAX: 850-488-6975

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

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

Schedule of Expenditures of Federal Awards

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 year ended June 30, 2011, and have issued our Independent Auditor's Report thereon dated January 25, 2012, which contained an unqualified opinion on those financial statements. Our report includes a reference to other auditors. 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 the purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. The **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** is fairly stated in all material respects in relation to the basic financial statements as a whole.

Respectfully submitted,

A handwritten signature in blue ink, reading "David W. Martin".

David W. Martin, CPA
January 25, 2012

THIS PAGE INTENTIONALLY LEFT BLANK.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SUMMARY OF AUDIT 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? Yes

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:

**Highway Planning and Construction Cluster (20.205, 20.219, 20.993,
and 23.003)**

State Energy Program (81.041)

Special Education Cluster (84.027, 84.173, 84.391, and 84.392)

Vocational Rehabilitation Cluster (84.126 and 84.390)

**TANF (Temporary Assistance for Needy Families) Cluster
(93.558, 93.714, and 93.716)**

Child Support Enforcement (93.563)

Medicaid Cluster (93.720, 93.775, 93.776, 93.777, and 93.778)

**Block Grants for Prevention and Treatment of Substance
Abuse (93.959)**

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: \$61,642,324

Auditee qualified as low-risk auditee? No

LISTING OF MAJOR PROGRAMS
FISCAL YEAR ENDED JUNE 30, 2011

<u>Name of Federal Program or Cluster (1) (3)</u>	<u>CFDA Number(s)</u>	<u>Total Expenditures</u>
SNAP Cluster (2)	10.551 & 10.561	\$ 5,151,759,523
Child Nutrition Cluster	10.553, 10.555, 10.556, & 10.559	911,346,122
Child and Adult Care Food Program	10.558	166,032,862
CDBG - State-Administered CDBG Cluster (2)	14.228 & 14.255	107,043,918
Employment Service Cluster (2)	17.207, 17.801, & 17.804	56,348,430
Unemployment Insurance (2)	17.225, 17.245, & 97.034	5,997,772,983
WIA Cluster (2)	17.258, 17.259, 17.260, 17.277, 17.278, 17.280, & 17.281	185,706,822
Highway Planning and Construction Cluster (2)	20.205, 20.219, 20.933, & 23.003	1,902,971,495
High-Speed Rail Corridors and Intercity Passenger Rail Service - Capital Assistance Grants (2)	20.319	31,995,317
Capitalization Grants for Clean Water State Revolving Funds (2)	66.458	135,357,825
Capitalization Grants for Drinking Water State Revolving Funds (2)	66.468	67,460,974
State Energy Program (2)	81.041	27,381,877
Weatherization Assistance for Low-Income Persons (2)	81.042	71,409,441
Title I, Part A Cluster (2)	84.010 & 84.389	930,443,179
Special Education Cluster (IDEA) (2)	84.027, 84.173, 84.391, & 84.392	882,607,075
Federal Family Education Loans - Guaranty Agency	84.032	214,771,681
Career and Technical Education - Basic Grants to States	84.048	68,319,769
Vocational Rehabilitation Cluster (2)	84.126 & 84.390	161,557,664
Improving Teacher Quality State Grants	84.367	125,797,275
State Fiscal Stabilization Fund Cluster (2)	84.394 & 84.397	1,349,538,536
Education Jobs Fund (2)	84.410	514,983,404
TANF Cluster (2)	93.558, 93.714, & 93.716	470,529,061
Child Support Enforcement (2)	93.563	240,726,528
Refugee and Entrant Assistance - State Administered Programs	93.566	77,694,707
Low-Income Home Energy Assistance	93.568	112,784,299
CCDF Cluster (2)	93.575, 93.596, & 93.713	401,872,828
Social Services Block Grant	93.667	167,459,108
Medicaid Cluster (2)	93.720, 93.775, 93.776, 93.777, & 93.778	12,708,446,388
Children's Health Insurance Program	93.767	369,269,989
HIV Care Formula Grants	93.917	116,625,529
Block Grants for Prevention and Treatment of Substance Abuse	93.959	108,537,930
Homeland Security Cluster	97.004 & 97.067	59,929,986
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	129,355,766
Hazard Mitigation Grant	97.039	79,513,887
Student Financial Assistance Cluster (including CFDA No. 84.032 Lenders) (2)	(1)	3,630,381,468
Research and Development Cluster (2)	(1)	740,020,113
Total		\$ 38,473,753,759

Notes: (1) The Schedule of Expenditures of Federal Awards identifies the programs included within the respective clusters.

(2) These programs include ARRA funds expended during the 2010-11 fiscal year.

(3) Pursuant to the audit relief provisions of the OMB Single Audit Internal Control Pilot Project - Phase II, we replaced six low-risk Type A programs with three high-risk ARRA-funded Type B programs.

FINANCIAL STATEMENTS FINDINGS

Our audit of the State of Florida's basic financial statements for the fiscal year ended June 30, 2011, 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 *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis.

A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our audit also disclosed *additional matters*, which are issues that, in the auditor's opinion, should be reported, but which do not clearly fit in any of the above-noted designations.

MATERIAL WEAKNESS**NET RECEIVABLES**

Finding Number	FS 11-001
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, 389
Adjustment Amount	\$214,333,274
Prior Year Finding	Report No. 2011-167, Finding No. FS 10-001
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 government-wide 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, 2011; however, the Bureau had not recorded the receivable and deferred revenue equal to the amounts due from Federal resources.
Cause	Although the Bureau had fiscal year close-out procedures to record the receivable and deferred revenue representing the Federal resources due related to the IBNR amounts, the Bureau inadvertently omitted the entry.
Effect	Prior to audit adjustments, net receivables and deferred revenues in the governmental fund financial statements were understated by approximately \$214 million.
Recommendation	We again recommend that the Bureau follow established procedures to record net receivables and deferred revenue in recognition of the State's claim on Federal resources related to the IBNR Medicaid claims.
State Agency Response and Corrective Action Plan	We concur with the finding. Staff recorded the liability, but inadvertently overlooked the receivable and deferred revenue entry.
Estimated Corrective Action Date	A financial statement adjustment entry was submitted. Staff has been reminded that this is a two-part entry, and notes have been added to the checklist to ensure all steps are completed.
Agency Contact and Telephone Number	Paula Shirley (850) 412-3820

MATERIAL WEAKNESS**CLAIMS PAYABLE**

Finding Number	FS 11-002
Opinion Unit	Governmental Fund: Health and Family Services
Financial Statements	Claims payable, Accounts payable and accrued liabilities, and Expenditures
Account Title(s)	
SW Fund Number	202400
State Agency	Florida Agency for Health Care Administration (FAHCA)
OLO-GF-SF-FID	680000-20-2-339094 and 680000-20-2-474001
GL Code(s)	315, 311, and 711
Adjustment Amount	\$162,775,567 and \$25,489,267
Finding	The FAHCA Bureau of Finance and Accounting (Bureau) erroneously recorded adjusting entries to payables and expenditures that caused material misstatements in the Health and Family Services Fund.
Criteria	Generally accepted accounting principles require the reporting of Claims payable and expenditures at fiscal year-end for goods and services received, but for which payment has not been made.
Condition	The majority of the Claims payable recorded by FAHCA relate to Medicaid services for which claims had not been submitted by providers by June 30. Since the exact amount of claims that will be submitted by providers is not known at fiscal year-end, the Bureau must use an estimate. For these Medicaid claims, the Bureau established fiscal year-end procedures to record the remaining balance of appropriated funds initially as accrued claims payable and expenditures. Procedures required that, subsequently, after considering disbursements made during the 90 days after fiscal year-end, an additional adjustment be made to both accounts to reflect more accurate payable and expenditure amounts.
Cause	When considering disbursements made during the 90 days after fiscal year-end, it was necessary for the Bureau to make an additional adjustment to reflect the correct balances for payables and expenditures. However, the Bureau made duplicate entries of \$162,775,567 to payable and expenditures. Also, the Bureau erroneously recorded \$25,489,267, as Accounts payable instead of as Claims payable.
Effect	Prior to audit adjustments, Accounts payable were overstated by \$25,489,267 and Claims payable and Expenditure accounts for the Health and Family Services Fund were understated by \$188,264,834 and \$162,775,567, respectively.
Recommendation	We recommend that the Bureau revise its procedures for recording Medicaid Claims payable and the related accounts (expenditures) to ensure accurate amounts are recorded at year-end based on historical data and other relevant factors.
State Agency Response and Corrective Action Plan	We concur with the finding. Prior to fiscal year 2010-11, the Medicaid Service payables were recorded to the regular accounts payable general ledger. Staff inadvertently used the accounts payable general ledger code instead of the claims payable general ledger code. The duplicate entry was an error.
Estimated Corrective Action Date	The financial statement adjustment entries have been submitted. The finance statement checklist has been updated to include the use of the claims payable general ledger code. Staff was instructed to review adjusting entries more closely to reduce the risk of errors.
Agency Contact and Telephone Number	Paula Shirley (850) 412-3820

SIGNIFICANT DEFICIENCY**NET RECEIVABLES**

Finding Number	FS 11-003
Opinion Unit	Governmental Fund: Health and Family Services
Financial Statements	Net Receivables and Fees and Charges
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	\$242,065,430
Finding	The FAHCA Bureau of Finance and Accounting (Bureau) recorded a post-closing entry to Net Receivables and Fees and Charges based on budgeted amounts rather than billed transactions.
Criteria	Generally accepted accounting principles require that receivables, representing amounts uncollected at year-end, for which the agency has a legal claim, be reported on the financial statements.
Condition	FAHCA receives fee revenue for Medicaid services from county and local government entities. The Bureau generally records revenue and receivables for the amount owed to FAHCA by these entities at year-end, based on a summary report of billed and collected amounts. During the financial statement preparation for the 2010-11 fiscal year, the Bureau calculated the revenue and receivables based on the difference between the budgeted fees revenue and the amount collected, rather than the difference between billed revenue and the amount collected. Since budgeted fees revenue was greater than the billed fees revenue, this calculation resulted in an overstatement of revenue and receivables in the amount of \$242,065,430.
Cause	Bureau staff indicated that budgeted fee revenue amounts were used in error.
Effect	Prior to audit adjustments, net receivables and fees and charges in the governmental fund financial statements were overstated by approximately \$242 million.
Recommendation	We recommend that the Bureau ensure that revenue and receivables for fees collected from county and local government entities be recorded based on billed rather than budgeted amounts.
State Agency Response and Corrective Action Plan	We concur with the finding. The information from the social services conference was used for the calculation instead of the county agreements and subsequent deposits. The county agreements will be used in future calculations
Estimated Corrective Action Date	The financial statement adjusting entry has been submitted. The county agreements and actual deposits in the first quarter following fiscal year end will be used for the calculations.
Agency Contact and Telephone Number	Paula Shirley (850) 412-3820

**SIGNIFICANT DEFICIENCY
AND NONCOMPLIANCE
MEDICAID PROGRAM**

Finding Number
Opinion Unit
Financial Statements
Account Title(s)
SW Fund Number
State Agency
OLO-GF-SF-FID
GL Code(s)

FS 11-004

Governmental Activities, Governmental Fund: Health and Family Services
Accounts payable and accrued liabilities, Expenditures and Expenses

202400

Florida Agency for Health Care Administration (FAHCA)

680000-20-2-474001

311 and 711

Finding

FAHCA had not documented that the State met the matching requirements of the Medicaid Program for the 2009-10 Federal fiscal year. Additionally, FAHCA did not have a process in place to monitor compliance with matching requirements.

For additional information see finding FA 11-069 in the FEDERAL AWARDS FINDINGS section.

ADDITIONAL MATTERS

DEPARTMENT OF FINANCIAL SERVICES PRIVATE PURPOSE TRUST FUND

Finding Number	FS 11-005
Opinion Unit	Other Aggregate Funds: Private Purpose Trust Fund
Financial Statements	Revenues, Deposits, Interest income, Liabilities, and Expenses
Account Title(s)	
SW Fund Number	719999
State Agency	Florida Department of Financial Services (FDFS)
OLO-GF-SF-FID	430000-74-8-300001
GL Code(s)	Various
Adjustment Amount	Various
Finding	The FDFS Bureau of Accounting (Bureau) did not, in all instances, identify and correctly record financial accounts and balances related to the Rehabilitation and Liquidation Trust Fund activities for the fiscal year.
Criteria	Generally accepted accounting principles require that financial activity recorded during the fiscal year on a cash basis be converted at fiscal year-end to the appropriate accrual basis of accounting.
Condition	<p>The Bureau received various financial reports from the Division of Rehabilitation and Liquidation. These reports were to be used to record and adjust accounts and balances and to convert financial activity from the cash basis to the accrual basis of accounting. The Bureau's year-end financial statement preparation procedures did not ensure the identification and recording of all necessary accounts and adjustments. Resulting errors lead to incorrect revenue recognition, the omission of expenses and district cash holdings, and the misclassification of payables, as noted below:</p> <ul style="list-style-type: none"> ➤ Initial entries did not record revenue in the appropriate Additions categories. Receivership revenue was understated by \$60,416,186 and Interest income, Deposits, and Other additions were overstated by \$33,214,020, \$14,984,484 and \$177,284, respectively. The net effect of the initial entries was to understate total additions by \$12,394,966. ➤ Expenses related to amortization, write-offs, and interest expense were not identified and reported. As a result of these omissions, total deductions were understated by \$12,354,189. The Bureau did not identify and record cash on hand in district accounts totaling \$40,777. ➤ The Bureau misclassified mortgage debt payables totaling \$23,524,176 and security deposit payable of \$5,100 as short-term vendor accounts payable.
Cause	In the process of preparing fiscal year-end financial statement adjustments necessary to report Rehabilitation and Liquidation Trust Fund balances and transactions, the Bureau did not identify and correctly record all financial activity related to assets, liabilities, revenues, and expenses.
Effect	Prior to audit adjustment, the following account balances were overstated: Interest income, \$33,214,020; Accounts payable, \$23,529,276; Administrative expenses, \$3,238,057; and Deposits, \$14,984,484. The following account balances were understated: Cash and cash equivalents, \$40,777; Deposits payable, \$5,100; and Other long-term liabilities, \$23,524,176; Receivership assets acquired, \$60,416,186; Other additions, \$177,284; Interest expense, \$57,460; and Other deductions, \$15,534,786.
Recommendation	We recommend that the Bureau enhance its fiscal year-end reporting procedures to ensure that all financial transactions related to Rehabilitation and Liquidation Trust Fund activities are accurately and completely identified and reported in the State's financial statements.

**State Agency Response and
Corrective Action Plan**

The Division of Rehabilitation and Liquidation (Division) presents year-end financial data on a cash liquidation basis of accounting (Other Comprehensive Basis of Accounting per the National Association of Insurance Commissioner's guidelines, and for the Division's internal financial analysis purposes). The Bureau of Financial and Support Services (Bureau) will work with the Division to more accurately convert fiscal year-end financial statements the Division presents on a cash basis to accrual basis financial statements, as required by generally accepted accounting principles. The Bureau has also enhanced procedures for the Division's review of year-end financial statement data to ensure that all financial transactions related to Rehabilitation and Liquidation Trust Fund activities are accurately and completely identified and reported in the State's financial statements.

**Estimated Corrective
Action Date**

Corrected

**Agency Contact and
Telephone Number**

Michael Alexander, Chief, Bureau of Financial and Support Services
(850) 413-2092

ADDITIONAL MATTERS

ADVANCES TO OTHER ENTITIES

Finding Number	FS 11-006
Opinion Unit	Public Education
Financial Statements Account Title(s)	Advances to other entities, Deferred revenues, and Interest earnings
SW Fund Number	200200
State Agency	Florida Department of Education (FDOE)
OLO-GF-SF-FID	480000-20-8-0260001
GL Code(s)	25800, 38900, and 61500
Adjustment Amount	\$36,059,000, \$10,849,191, and \$25,209,809
Finding	The FDOE did not take into consideration the short-term portion of the payable related to the Board of Governors' University Auxiliary bonds when determining the advance to other entities amount reported in the Ancillary Facility Construction Trust Fund (Trust Fund).
Criteria	Advances to other entities are typically longer term cash loans to another accounting entity. The receiving entity is to report an offsetting obligation of equal value to the entity advancing the funds. In this instance, the Advances to other entities reported by the Trust Fund should be equal to the total principal obligation (University Auxiliary debt) reported by various colleges and universities.
Condition	The balance in the Advances to other entities account was understated by \$36,059,000. In order to balance, the Deferred revenue and Interest earnings accounts were also improperly adjusted (downward) by an offsetting amount.
Cause	When calculating the amount of the advance in the Trust Fund, FDOE personnel did not consider the short-term portion of University Auxiliary debt reported by the various colleges and universities.
Effect	Prior to audit adjustment, the Trust Fund account balances for Advances to other entities, Deferred revenue, and Interest earnings were understated by \$36,059,000, \$10,849,191 and \$25,209,809, respectively.
Recommendation	We recommend that the FDOE ensure that the total amount of the principal outstanding for University Auxiliary debt is considered when calculating for the Trust Fund the amount of the Advance to other entities.
State Agency Response and Corrective Action Plan	The Board of Governors agrees with the recommendation, and will determine the short-term portion of the payable in future year's calculations. This is only the second year that this series of entries has been recorded, following the determination that University Auxiliary Debt should be recorded as an obligation of primary government, and this further refinement of the basic calculation will be incorporated into the year-end process.
Estimated Corrective Action Date	June 30, 2012
Agency Contact and Telephone Number	Chris Kinsley (850) 245-9607

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:

- **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.
- **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.
- **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 Weakness.** A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. 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.
- **Significant Deficiency.** A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. A 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.
- **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 that, in the auditor's opinion, should be reported but do not clearly fit in any of the above-noted designations.
- As part of the audit process, our findings were provided to the applicable agencies for management's response. The responses were prepared by agency management and are included with the audit findings.

The agency responses include the agency's corrective action plan, a point of contact responsible for ensuring appropriate corrective action, and an estimated corrective action date.

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 findings 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 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 11-001
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) [Transferred to the Florida Department of Agriculture and Consumer Services (FDACS) effective January 1, 2012]
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-003
Finding	Program management had not implemented certain access security controls for the Child Nutrition Program (CNP) System.
Criteria	<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 documenting authorizations for system access, periodically reviewing the appropriateness of access privileges, and promptly removing the access privileges of former employees.</p>
Condition	<p>Program staff 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 Program 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 contains 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 administered by Program personnel and assigned by security groupings via login ID and password. The CNP System was used in the processing of approximately \$779 million in claims paid to sponsors during the 2010-11 fiscal year.</p> <p>Our audit disclosed that certain aspects of CNP System access security controls did not sufficiently reduce the risk of inappropriate or unnecessary access. We are not disclosing specific details of access security control deficiencies in this report to avoid the possibility of compromising system security. However, we have notified appropriate Program management of these issues.</p>
Cause	Program management did not establish adequate access security controls for the CNP System.
Effect	Absent appropriate access security controls, the integrity of the data contained within the CNP System is subject to increased risk of compromise.
Recommendation	FDACS should establish adequate access security controls for the CNP System.

State Agency Response and Corrective Action Plan	We concur with the recommendation. The Office of Food, Nutrition, and Wellness and the Agriculture Management Information Center will implement program modifications to comply with Florida Information Technology Resource Security Policies and Standards, Chapter 71A-1, Florida Administrative Code.
Estimated Corrective Action Date	June 30, 2012
Agency Contact and Telephone Number	Suzanne Tart (850) 617-7441

U.S. DEPARTMENT OF AGRICULTURE

Finding Number	FA 11-002
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) [Transferred to the Florida Department of Agriculture and Consumer Services (FDACS) effective January 1, 2012]
Federal Grant/Contract Number and Grant Year	5FL300323 2011
Finding Type	Noncompliance and Significant Deficiency
Finding	FDOE did not have a process in place to ensure that Child Nutrition Cluster subaward data were properly reported in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS).
Criteria	2 CFR 170 <i>Reporting Subaward and Executive Compensation Information</i>
Condition	FFATA regulations required FDOE, as a recipient, to report key data elements regarding its subawards in FSRS. FSRS is a reporting tool used to capture and report subaward and executive compensation data and make them available to the public via a single, searchable Web site. FFATA reporting is required for grants or cooperative agreements effective on or after October 1, 2010, exceeding \$25,000, and made with a new Federal Assistance Identification Number on or after that date. Pursuant to Federal regulations, FDOE should have reported the key data elements by the end of the month following the month in which the obligation was made. However, as of June 30, 2011, FDOE had not reported data for Child Nutrition Cluster subawards made to 259 entities and totaling approximately \$653 million.
Cause	FDOE assigned staff to input the Child Nutrition Cluster subaward data into FSRS; however, FDOE supervisory staff did not ensure that the data was entered.
Effect	Child Nutrition Cluster subaward data were not reported as required by FFATA.
Recommendation	We recommend that FDACS, as the successor State administering agency, ensure that all required key data elements are timely reported in FSRS.
State Agency Response and Corrective Action Plan	We concur with the recommendation. The Office of Food, Nutrition and Wellness will submit the Child Nutrition Cluster subaward data monthly to the Department's Bureau of Finance and Accounting. The Bureau of Finance and Accounting will enter the data into the FFATA FSRS by the end of the month for the preceding month.
Estimated Corrective Action Date	Immediately
Agency Contact and Telephone Number	Suzanne Tart (850) 617-7441

U.S. DEPARTMENT OF AGRICULTURE

Finding Number	FA 11-003
CFDA Number	10.558
Program Title	Child and Adult Care Food Program (CACFP)
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Matching, Level of Effort, Earmarking, and Reporting
State Agency	Florida Department of Health (FDOH)
Federal Grant/Contract Number and Grant Year	2010IN109945, 2010IN202045, 2011IN109945, and 2011202045
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-004
Finding	FDOH uses the Management Information and Payment System (MIPS) to receive CACFP claims from pre-approved contractors who provide meals and snacks under the Program. MIPS calculates monthly claims, provides management information, and prepares Federal reports. In our Information Technology operational audit report No. 2011-193, dated June 2011, we disclosed in finding Nos. 1 through 6, deficiencies related to MIPS regarding user access and system modification that we consider collectively to be a significant deficiency. Details of the findings and recommendations are included in that report.

U.S. DEPARTMENT OF AGRICULTURE

Finding Number	FA 11-004
CFDA Number	10. 558
Program Title	Child and Adult Care Food Program (CACFP)
Compliance Requirement	Reporting
State Agency	Florida Department of Health (FDOH)
Federal Grant/Contract Number and Grant Year	2011IN109945 and 2011IN202045
Finding Type	Noncompliance and Significant Deficiency
Finding	FDOH did not have a process in place to report Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) data related to subawards. In addition, FDOH did not obtain the Dun and Bradstreet Data Universal Numbering System (DUNS) number of subrecipients prior to issuing subawards.
Criteria	2 CFR 170 <i>Reporting Subaward and Executive Compensation Information</i>
Condition	<p>FSRS is a reporting tool used to capture and report subaward and executive compensation data and make them available to the public via a single, searchable Web site. FFATA reporting is required for grants or cooperative agreements effective on or after October 1, 2010, exceeding \$25,000, and made with a new Federal Assistance Identification Number on or after that date. Pursuant to Federal regulations, FDOH, as a recipient, should have reported the key data elements, including the subrecipient's DUNS number, by the end of the month following the month in which the obligation was made.</p> <p>As of June 30, 2011, FDOH had made 229 new subawards between October 1, 2010, and June 30, 2011, subject to FFATA reporting requirements. FDOH did not obtain, as required, the DUNS number for entities receiving the subawards prior to execution of the agreements.</p>
Cause	FDOH was not aware of the FFATA reporting requirement until January 2011 and did not have a process in place to obtain DUNS numbers from the subrecipients.
Effect	CACFP subaward data were not reported as required by FFATA.
Recommendation	We recommend that FDOH ensure that all required key data elements are timely reported in FSRS for the applicable grants. We also recommend that FDOH obtain DUNS numbers prior to executing subrecipient agreements.
State Agency Response and Corrective Action Plan	<p>The United States Department of Agriculture (USDA) requested a waiver for all Child Nutrition Programs and we were informed of its denial and the requirement to comply with FFATA reporting in January 2011. The program office contacted DOH Finance and Accounting and Revenue Management to determine whether FFATA reporting was being implemented. The answer was that FFATA reporting was a program office responsibility.</p> <p>1) The program office conducted planning meetings to identify the following implementation steps:</p> <ul style="list-style-type: none"> • Re-configure the data tables and Management Information Payment System (MIPS) data system for each contractor type to accept the DUNS information. This was completed in June 2011. • Develop training for contractors on where and how to obtain a DUNS number. • Collaborate with the FDOH General Counsel's office, FDOH Contract Administration and FDOH Contract Administrative Monitoring to incorporate the DUNS standard language into the permanent contract.

- Require current and prospective contractors to provide DUNS information as a component of the application process.
- 2) The program office conducted contractor training for Sponsors of Day Care Homes and Unaffiliated Centers in April 2011. The program office conducted renewal training for all other contractors during July and August 2011. These trainings included DUNS requirements and the new contract.
- All renewing contractors provided DUNS information as part of their renewal application information effective October 1, 2011. All prospective contractors are now required to provide DUNS information as part of the application.
- 3) When the program office researched the type of data to be reported, it was discovered that the FFATA system requires extended zip+4 zip codes. The program at the time did not collect extended zip codes. The MIPS data system application screen and data tables were modified to accept extended zip codes.
- A search for available software to convert current zip codes to zip+4 revealed that the department already owned and is using ACCUMAIL to convert zip codes. The program office secured permission to access the ACCUMAIL software and USPS data tables.
 - The contractor data to be uploaded into FFATA was converted by ACCUMAIL to include the extended zip+4 codes. During December 2011, all data was gathered and in the correct format for uploading into the FFATA system.
- 4) The program office has made multiple failed attempts to upload the data for the 1,500 contractors into FFATA. The help center was consulted and they explained that it appeared that our data file met specifications. The help center is seeking a solution and has not responded with further instructions. The program office will follow-up as needed with the FFATA help center to complete the upload of the prepared data.

**Estimated Corrective
Action Date**

- 1) Completed August 2011
- 2) Completed October 2011
- 3) Completed November 2011
- 4) To be completed February 2012

**Agency Contact and
Telephone Number**

Maria Williamson, Bureau Chief
Childcare Food Programs
(850) 245-4323

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Finding Number FA 11-005
CFDA Number Various (See Condition) (Includes Recovery Act Funding)
Program Title Various (See Condition)
Compliance Requirement Activities Allowed or Unallowed and Allowable Costs/Cost Principles
State Agency Florida Department of Community Affairs (FDCA) [Transferred to the Florida Department of Economic Opportunity effective October 1, 2011]
Federal Grant/Contract Number and Grant Year Various (See Condition)
Finding Type Noncompliance and Material Weakness
 Questioned Costs – \$1,458,835.85

Finding FDCA did not appropriately allocate salary and benefit costs charged to multiple Federal programs.

Criteria OMB Circular A-87, Attachment B, Section 8.h., *Support of Salaries and Wages*
 10 CFR 600.220, *Standards for Financial Management Systems*
 45 CFR 96.30(a), *Fiscal Control and Accounting Procedures*
 24 CFR 85.20, *Standards for Financial Management Systems*

Condition During the 2010-11 fiscal year, FDCA contracted with a software developer to develop a new information technology system that would, among other things, allocate salary and benefits charged to Federal programs. While this system was not fully functional, the payroll distribution module was utilized to allocate salary and benefits. FDCA identified errors in the salary and benefits allocation methodology; however, the effect of the errors on salaries charged to each Federal program and grant was not determined or corrected by the end of the fiscal year. Salary and benefits totaling \$1,458,835.85 were allocated through the system during the fiscal year and charged to the following Federal programs:

CFDA Number – Program Title	Grant Number	Amount
14.228, 14.255 – Community Development Block Grant – State-Administered CDBG Cluster (Includes Recovery Act Funding)	B-05-DJ-12-0001	457.86
	B-06-DG-12-0001	208,539.04
	B-08-DC-12-0001	166,973.56
	B-08-DN-12-0001	184,713.74
	B-09-DC-12-0001	325,274.13
	B-10-DC-12-0001	37,134.58
	B-99-DC-12-0001	(19,021.86)
	Total	\$904,071.05
81.042 – Weatherization Assistance for Low-Income Persons (Includes Recovery Act Funding)	DE-FG26-07NT43105	51,658.39
	DE-EE0000209	353,527.64
	Total	\$405,186.03
93.568 – Low-Income Home Energy Assistance	2009G992201	93,085.13
	2010G992201	56,493.64
	Total	\$149,578.77
Grand Total		\$1,458,835.85

Cause FDCA did not ensure that the development of the payroll allocation module was closely monitored.

Effect Federal programs were incorrectly charged costs for salary and benefits. In addition, cash draws and amounts reported as Federal expenditures during the fiscal year may have included incorrect salary and benefit costs.

Recommendation	We recommend that FDEO correct the salary and benefits allocation inaccuracies and make appropriate adjustments to cash draws and Federal reports as applicable.
State Agency Response and Corrective Action Plan	We concur. FDEO is in the process of making the appropriate adjustments to correct inaccuracies in salary and benefit allocations.
Estimated Corrective Action Date	June 30, 2012
Agency Contact and Telephone Number	Wayne Summerlin (850) 245-7348

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Finding Number	FA 11-006
CFDA Number	14.228 and 14.255 (Includes Recovery Act Funding)
Program Title	Community Development Block Grant (CDBG) – State Administered CDBG Cluster
Compliance Requirement	Reporting
State Agency	Florida Department of Community Affairs (FDCA) [Transferred to the Florida Department of Economic Opportunity effective October 1, 2011]
Federal Grant/Contract Number and Grant Year	B-07-DC-12-0001 2007; B-08-DC-12-0001 2008; B-08-DN-12-0001 2009
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-008
Finding	FDCA procedures for preparing the annual Section 3 Summary Report did not provide assurance that the reported data was accurate. FDCA did not fairly state the status of a similar prior audit finding in the Summary Schedule of Prior Audit Findings (SSPAF).
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 construction and nonconstruction contracts awarded, dollar amounts of awards, number of new hires that are Section 3 residents, and the total number of Section 3 businesses receiving contracts.</p> <p>Our review of the Section 3 Summary Report submitted September 30, 2010, for the period July 1, 2009, through June 30, 2010, disclosed errors in the summarization of the data submitted by subgrantees for three of the nine grants included in the report. Specifically, we noted the following:</p> <ul style="list-style-type: none"> ➤ Errors in the total amount awarded for construction and nonconstruction contracts. As a result, the amount reported for awarded contracts was overstated by \$538,024. ➤ New hires were inappropriately categorized for one grant. In addition, we noted minor errors for two other grants in the number of new hires, the number of new hires that are Section 3 residents, and the number of Section 3 trainees. <p>In its SSPAF for the 2010-11 fiscal year, CDBG Program staff indicated the finding was fully corrected; however, as described above, we continued to note instances where program staff did not have in place adequate procedures governing the review of required reports.</p>
Cause	While CDBG Program staff reviewed the report prior to submission, the review was not sufficient to detect errors noted for the Section 3 Summary Report.
Effect	Failure to provide reports that are accurate may limit the ability of program staff to properly account for Federal funds and administer the CDBG Program.
Recommendation	CDBG Program staff should enhance the report review process to provide additional assurance that amounts reported on the annual Section 3 Summary Report are accurate.

**State Agency Response and
Corrective Action Plan**

We concur. The Department acknowledges that there were data entry typographical errors in the Section 3 report. The overstatement amount of \$538,024 was corrected by revising the data entry errors identified in the Vero Beach contract associated with Grant Number B-07-DC-12-0001; the Vernon and Westville contracts associated with Grant Number B-08-DC-12-0001; and the Delray Beach and Davie contracts associated with Grant Number B-08-DN-12-0001.

The data entry errors regarding the Section 3 new hires and trainees have also been corrected in the three grants noted above. In Grant Number B-08-DN-12-0001, the CDBG staff revised the local government's entries for the housing manager, real estate appraiser, and lead based paint inspector as professional positions resulting in nine professional positions instead of the six professional positions noted in the auditor's review.

The CDBG program staff had already implemented the following corrective measures prior to the audit: (1) create a web-based reporting system so that local governments can enter their data directly, which should result in the elimination of data transfer errors; (2) Department contract managers are required to review Section 3 documentation during onsite monitoring visits; and (3) CDBG staff provides technical assistance to local governments, including webinars, Section 3 information on our web site, workshops, and by telephone. The web-based reporting system was in place and was being used by grantees during the audit, however it was not in place during the audit period. Therefore, the corrective action was not applied to the summary report reviewed during the audit.

CDBG staff will also coordinate with local governments to resolve any differences of opinion regarding the professional or non-professional status of Section 3 hires. Any revisions will be supported by appropriate documentation in the files.

In response to the audit finding, staff emailed the Section 3 revisions to the U.S. Department of Housing and Urban Development (HUD), on February 3, 2012. The Section 3 database was revised to include the updated information. All Section 3 reports now reflect the correct information.

**Estimated Corrective
Action Date**

No further corrective actions are required.

**Agency Contact and
Telephone Number**

Ken Reecy
(850) 717-8436

U.S. DEPARTMENT OF LABOR

Finding Number	FA 11-007
CFDA Number	Various
Program Title	Various
Compliance Requirement	Subrecipient Monitoring
State Agency	Florida Agency for Workforce Innovation (FAWI) [Transferred to the Florida Department of Economic Opportunity (FDEO) effective October 1, 2011]
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency Questioned Costs – \$31,323
Finding	FAWI did not always return subrecipient disallowed costs to the Federal government.
Criteria	OMB Circular A-133 §____.400 (d), <i>Pass-through entity responsibilities</i>
Condition	<p>FAWI's monitoring of the Regional Workforce Boards (local boards) during the 2009-10 fiscal year disclosed \$31,323 in questioned costs, of which FAWI recommended that \$22,758 of questioned costs be disallowed and repaid, as the expenditures did not comply with applicable Federal regulations, State law or State policy direction. The remaining \$8,565 was classified by FAWI as de minimis and not practical to recoup. In a memorandum addressed to its State oversight entity (Workforce Florida, Inc.) and dated June 20, 2011, FAWI provided that \$60 had been repaid by a local board from unrestricted funds, which resulted in a balance of \$31,263. In the memorandum, dated June 20, 2011, FAWI did not require repayment of the disallowed costs, but instead, identified several areas of concern, and areas that lacked clarity during the review.</p> <p>Our audit disclosed that FAWI had not identified the applicable Federal programs to which the disallowed costs pertained, nor had FAWI recovered the \$31,263 of disallowed costs or provided documentation supporting a determination that the expenditures were subsequently determined to be allowable. Additionally, FAWI had not returned the total amount of Federal funds to USDOL.</p>
Cause	FAWI did not recover the disallowed costs based on direction received from Workforce Florida, Inc.
Effect	Disallowed costs were not required to be repaid by the local boards, nor were the amounts returned to the Federal government.
Recommendation	We recommend that FDEO recover from the Regional Workforce Boards disallowed costs. Additionally, FDEO should return the Federal share of disallowed costs to USDOL.
State Agency Response and Corrective Action Plan	<p>Based upon the original request from Workforce Florida, Inc. (WFI), FAWI initiated a detailed review of the food and beverage expenditure activities of the Regional Workforce Boards (RWBs) and provided updates and recommendations as to future actions and policies that WFI and FAWI may consider. The results of the review and consultation between FAWI and WFI were that the guidance on food and beverage purchases was unclear.</p> <p>Action has been taken by Workforce Florida, Inc. to develop policy and by the Florida Legislature through statutory changes to clarify when food and beverage purchases may be made by RWBs using federal or state funds. Other than expenditures that were in clear violation of the December 16, 2009 WFI Food and Beverage Policy, no items related to food and beverage purchases were determined disallowed.</p>

**Estimated Corrective
Action Date**

N/A

**Agency Contact and
Telephone Number**Angie Robertson
(850) 245-7335

U.S. DEPARTMENT OF LABOR

Finding Number	FA 11-008
CFDA Number	17.225 (Includes Recovery Act Funding)
Program Title	Unemployment Insurance (UI) Program
Compliance Requirement	Allowable Costs/Cost Principles, Eligibility, and Reporting
State Agency	Florida Agency for Workforce Innovation (FAWI) [Transferred to the Florida Department of Economic Opportunity (FDEO) effective October 1, 2011]
Federal Grant/Contract Number and Grant Year	N/A
Finding Type	Significant Deficiency
Finding	<p>Beginning on February 10, 2011, FAWI began offering claimants throughout the State the option of receiving benefits via a debit card. The Debit Card Program is intended to increase efficiencies and reduce costs by eliminating the need to store, print, mail, cancel, and reissue warrants. For the 2010-11 fiscal year, 213,248 transactions totaling \$73,680,460 in benefits had been paid through this process.</p> <p>In audit report No. 2012-028, dated November 17, 2011, we noted that the Unemployment Compensation (UC) Claims and Benefit Subsystem included an interface with the new debit card system, Electronic Payment Processing Information Control Card (EPPICard). Through the debit card interface, benefit payment information was communicated between the UC Claims and Benefit Subsystem and EPPICard.</p> <p>Finding Nos. 1 and 2 identified issues related to the debit card interface concerning access privileges and security controls each of which we considered to be significant deficiencies. Details of the findings and recommendations, as well as management's response, are included in that report.</p>

U.S. DEPARTMENT OF LABOR

Finding Number	FA 11-009
CFDA Number	17.225 (Includes Recovery Act Funding)
Program Title	Unemployment Insurance (UI) Program
Compliance Requirement	Eligibility
State Agency	Florida Agency for Workforce Innovation (FAWI) [Transferred to the Florida Department of Economic Opportunity (FDEO) effective October 1, 2011]
Federal Grant/Contract Number and Grant Year	N/A
Finding Type	Noncompliance and Significant Deficiency
Finding	FAWI withheld Federal income taxes from claimant benefit payments without appropriate authorization from the claimant.
Criteria	<p>26 USC 3402 (p) (2), <i>Income Tax Collected at Source – Voluntary Withholding on Unemployment Benefits</i> – If, at the time a payment of unemployment compensation (UC) is made to any person, a request by such person is in effect that such payment be subject to withholding under this chapter, then such payment shall be treated as if it were a payment of wages by an employer to an employee. The amount to be deducted and withheld under this chapter shall be an amount equal to 10 percent of such payment.</p> <p>Department of the Treasury Internal Revenue Service (IRS) Form W-4V Voluntary Withholding Request (For UC and certain Federal government payments) – To have Federal income tax withheld from UC is not required by law and is voluntary. A requestor of this voluntary action may use Form W-4V to ask the payer to withhold Federal income tax. Payers may develop their own form to request Federal income tax withholding. The payer is permitted to withhold 10 percent from each payment. If a request for voluntary withholding of Federal income tax is made, the requestor is required by Sections 3402(p) and 6109 and their regulations to provide the information requested on Form W-4V. If the requestor does not provide a completed form that is signed, the payer cannot withhold Federal income tax from the payment.</p> <p>FAWI Unemployment Compensation Claims Manual, <i>Section 1.0.7 – Initial Claims, FORM AWI-UCW4V, Voluntary Withholding of Income Tax (Revised 05/05)</i> – The agency must issue all claimants who file initial, additional or reopen claims, Form AWI-UCW4V, Voluntary Withholding of Federal Income Tax. Form AWI-UCW4V advises claimants in writing that benefits paid under UC are subject to Federal income tax, that requirements exist pertaining to estimated tax payments, and that income tax may be withheld at the individual's option. Claimants must complete and sign Form AWI-UCW4V regardless of whether the claimant elects to have Federal income taxes withheld or not. This form is also used to request the agency to discontinue withholding income taxes.</p>
Condition	<p>FAWI, as the State agency responsible for administering the UI Program, was required to ensure that all pertinent information, including forms required for filing an initial unemployment claim were completed by claimants prior to initiating benefit payments. Accordingly, FAWI developed Form AWI-UCW4V, Voluntary Withholding of Federal Income Tax, that required information similar to IRS Form W-4. The instructions for Form AWI-UCW4V required that the form be completed whether the claimant declined, elected, or discontinued the withholding of Federal income taxes.</p> <p>While our testing did not disclose any instances of claimant withholding amounts exceeding the Federally established 10 percent requirement, our review of 40 benefit payments disclosed 14 instances in which Federal income taxes, totaling \$3,909, were withheld from claimants' benefit payments although FAWI did not have the required documentation on file that supported the claimant's election of this voluntary action.</p>

	<p>On October 31, 2011, FDEO management indicated that no analysis of the number of affected claims had been performed and no Federal entity had been notified of this issue. State accounting records disclosed that for the 2010-11 fiscal year, FAWI disbursed a total of \$5,836,974,412 in UC benefit payments.</p>
Cause	<p>To administer the program, FAWI utilizes the UC System to determine eligibility and calculate benefit amounts for individuals seeking UC. Further, the UC System is composed of several interacting subsystems. In 13 of the 14 instances noted (taxes totaling \$3,541), the automated system settings relating to two of these subsystems (i.e., Florida Unemployment Internet Administration [FLUID] and First Data Interactive Voice Response System [IVR]) allowed the deductions to be made without the receipt of the Form AWI-UCW4V. For the remaining instance (taxes totaling \$368), management indicated that due to the high volume of claims being handled by the UC program at the time, the document was evidently completed, but could not be located because it had not been properly imaged into its Enterprise Imaging System.</p>
Effect	<p>Federal income taxes had been withheld without documentation of UC claimant authorization.</p>
Recommendation	<p>We recommend that FDEO management implement procedures, including appropriate system modifications, to ensure the required Form AWI-UCW4V, or its equivalent is completed, signed, and retained for each claimant.</p>
State Agency Response and Corrective Action Plan	<p>We concur. FDEO management has implemented procedures including appropriate system modifications to ensure the required form is completed, signed, and retained for each claimant prior to benefits being withheld for income tax purposes. The necessary changes to procedures and system modification were completed on November 16, 2011.</p>
Estimated Corrective Action Date	<p>N/A</p>
Agency Contact and Telephone Number	<p>Altemese Smith (850) 245-7407</p>

U.S. DEPARTMENT OF LABOR

Finding Number	FA 11-010
CFDA Number	17.225 (Includes Recovery Act Funding)
Program Title	Unemployment Insurance
Compliance Requirement	Reporting and Special Tests and Provisions – Employer Experience Rating
State Agency	Florida Department of Revenue (FDOR)
Finding Type	Material Weakness
Finding	FDOR's contract with a service provider did not include provisions requiring the provider to deliver to FDOR an independent service auditor's report describing the provider's internal controls and opining on the effectiveness of those controls related to the collection of data for unemployment taxes.
Criteria	OMB Circular A-133, §__.300(b), <i>Auditee responsibilities</i> – The auditee shall maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.
Condition	FDOR contracted with a service provider for electronic filing programs, available to taxpayers, for filing unemployment and other tax returns and the related tax payments. For the 2010-11 fiscal year, FDOR received unemployment tax payments totaling \$1,684,508,135.85 of which \$564,752,869.69 related to tax returns processed by this provider, representing 33.5 percent of total unemployment tax receipts. Unemployment tax collections are included in the ETA 581 <i>Contribution Operations</i> report submitted to the U.S. Department of Labor and included as a factor in the establishment of individual employers' unemployment tax rates. FDOR did not obtain an independent service auditor's report describing the provider's internal controls and opining on the effectiveness of those controls related to the collection of data for unemployment taxes during the 2010-11 fiscal year.
Cause	FDOR staff indicated that the current FDOR contract with this service provider did not contain a requirement to obtain a service auditor's report and that the contract will expire May 31, 2012. FDOR staff also indicated that the service auditor's report requirement will be included in negotiations for a new contract.
Effect	Absent an independent review of the internal controls of the service provider collecting data for significant amounts of unemployment taxes, FDOR has reduced assurance that the tax information received is accurate and complete.
Recommendation	We recommend that FDOR include in the new contract, provisions for an independent service auditor's report on internal controls.
State Agency Response and Corrective Action Plan	The Department is preparing the ITN for electronic services since our current contract with BSWA expires in May 2012. A SAS 70 (SSAE 16) will be included in the list of desired requirements for this contract.
Estimated Corrective Action Date	The requirement for an SSAE 16 will be included in the contract which is anticipated to be executed in June 2012. The contractor awarded will have up to one year for full implementation.
Agency Contact and Telephone Number	Barbara Johnson (850) 717-6906

U.S. DEPARTMENT OF LABOR

Finding Number	FA 11-011
CFDA Number	17.225 (Includes Recovery Act Funding)
Program Title	Unemployment Insurance
Compliance Requirement	Reporting and 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	Significant Deficiency

Finding

FDOR is responsible for processing tax collections and tax returns. Among the systems used by FDOR for tax processing are the System for Unified Taxation (SUNTAX) and the Imaging Management System (IMS). SUNTAX is a single, unified tax system used by FDOR to record tax collections and tax returns. IMS is a front-end system that initiates the process of tax collection and tax return processing. The SUNTAX and IMS systems are utilized by FDOR to process employer paid unemployment taxes.

In audit report No. 2011-192, dated June 2011, we disclosed deficiencies related to the SUNTAX and IMS systems. We consider finding Nos. 1 through 4 regarding access privileges, logical access controls, security logging and monitoring practices, data transmission controls, and program change controls each to be significant deficiencies. Details of the findings and recommendations are included in that report.

U.S. DEPARTMENT OF LABOR

Finding Number	FA 11-012
CFDA Number	17.258, 17.259, 17.260, 17.277, 17.278, 17.280, 17.281 (Includes Recovery Act Funding)
Program Title	Workforce Investment Act (WIA) Cluster
Compliance Requirement	Activities Allowed or Unallowed and Procurement and Suspension and Debarment
State Agency	Florida Agency for Workforce Innovation (FAWI) [Transferred to the Florida Department of Economic Opportunity (FDEO) effective October 1, 2011]
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance and Significant Deficiency
Finding	Program procedures were not in place to ensure the local boards complied with Federal requirements pertaining to youth activities.
Criteria	<p>WIA Section 117(a) and (d), <i>Local Workforce Investment Boards</i> – There shall be established in each local area of a State, and certified by the Governor of the State, a local workforce investment board, to set policy for the portion of the Statewide workforce investment system within the local area. Functions of the local board shall include developing and submitting a local plan to the Governor.</p> <p>WIA Section 117(h)(1) and (2), <i>Youth Council</i> – There shall be established, as a subgroup within each local board, a youth council appointed by the local board, in cooperation with the chief elected official for the local area. The membership of each youth council shall include: (i) board members with special interest or expertise in youth policy; (ii) representatives of youth service agencies, including juvenile justice and local law enforcement agencies; (iii) representatives of local public housing authorities; (iv) parents of eligible youth seeking assistance; (v) individuals, including former participants, and representatives of organizations, that have experience relating to youth activities; and (vi) representatives of the Jobs Corps, as appropriate; and may include such other individuals as the chairperson of the local board, in cooperation with the chief elected official, determines to be appropriate.</p> <p>WIA Section 117(h)(4) provides that subject to the approval of the local board, and consistent with Section 123, duties of the youth council are to include conducting oversight with respect to eligible providers of youth activities in the local area.</p> <p>WIA Section 123, <i>Identification of Eligible Providers of Youth Activities</i> – From funds allocated to a local area, the local board for such area shall identify eligible providers of youth activities by awarding grants or contracts on a competitive basis, based on the recommendations of the youth council and on the criteria contained in the State plan.</p> <p>20 CFR 661.350(a)(7), <i>What are the contents of the local workforce investment plan?</i> – The local workforce investment plan must meet the requirements of WIA Section 118(b). The plan must include a description and assessment of the type and availability of youth activities in the local area, including an identification of successful providers of such activities.</p> <p>20 CFR 665.200(b)(4), <i>What are required Statewide workforce investment activities?</i> – Required Statewide workforce investment activities include disseminating a list of eligible providers of youth activities as described in WIA Section 123.</p> <p>TEGL 9-00 (USDOL Training and Employment Guidance Letter), <i>WIA of 1998, Section 129 – Competitive and Non-competitive Procedures for Providing Youth Activities Under Title I</i>, dated January 23, 2001</p>

Condition

TEGL No. 9-00 transmits policy guidance to State and local workforce investment areas on procedures for providing local youth activities under Title I, Subtitle B of the WIA of 1998. Further, this TEGL requires states to: (a) ensure compliance with the policy guidance; (b) transmit the guidance to the Local Workforce Investment Boards as expeditiously as possible; (c) instruct local areas to provide guidance on relevant State procurement requirements to local grant recipients and program operators; and (d) provide technical assistance to local areas through the dissemination of best practices. For the 2010-11 fiscal year, expenditures for WIA Youth Activities totaled \$37,519,317.

During our test of compliance with the Federal requirements concerning youth activities, we noted various instances in which FAWI did not have procedures in place to ensure that the local boards complied with the applicable policy guidance. Additionally, FAWI did not provide technical assistance to the local boards through the dissemination of best practices. Our testing disclosed the following:

- Our review of youth council membership listings provided for the 2010-11 fiscal year, disclosed that the majority of the representation on the youth councils were not from the areas specified in Federal regulations. FAWI management indicated that it is their plan to include the required positions for youth council membership in future local plan instructions and to ensure that each board has representatives from every required entity. FAWI also indicated that staff will send out information to all local boards reminding them of the requirements associated with a youth council and providing guidance on how to meet those requirements.
- The State's planning instructions that were to guide the regional workforce boards (local boards) in developing their local plans did not require that local boards:
 - Include information regarding how the youth council was involved in the oversight of eligible providers of youth activities. FAWI management indicated that FAWI will review local plan instructions to include a section that describes how local youth councils are established and how those councils are to be involved in the oversight of local youth programs.
 - Address whether local boards identified eligible providers of youth activities in the local area by awarding grants or contracts on a competitive basis, based on the recommendations of the youth council. FAWI management indicated that such instructions would be included in future revisions.
 - Provide for a description and assessment of the type and availability of youth activities in the local area, including an identification of successful providers of such activities. Subsequent to audit inquiry, management stated that FDEO will ensure that the local plan instructions include a section that specifically requires a description and assessment of the type and availability of youth activities in the local workforce region.
- While FAWI maintained a listing of eligible youth providers, FAWI had not performed procedures to verify the accuracy of the listing. Management acknowledged the information was not always accurately updated and FDEO staff plans to improve the process for collecting this information and ensuring that it is both accurate and widely disseminated. Additionally, management has planned to revise future local plan instructions to ensure the instructions include a request for local boards to provide information on current eligible youth providers.

Cause

Management was not aware of the specified Federal requirements and; consequently, had not provided the necessary guidance or technical assistance to the local boards for implementation.

Effect	Management was unable to demonstrate that the: (1) State had ensured compliance with the applicable Federal regulations; (2) Federal policy guidance concerning procedures applicable to the provision of local youth activities had been effectively communicated to the local areas; and (3) instructions had been made available to the local areas regarding specific procurement requirements.
Recommendation	We recommend FDEO ensure efforts are made to address these Federal requirements at the local boards through guidance and technical assistance, including the revision of local plan instructions.
State Agency Response and Corrective Action Plan	<p>We concur. FDEO will implement the following corrective action:</p> <ul style="list-style-type: none"> • Send written instructions to the local boards reminding them of the statutory membership requirements of a youth council. • Require local boards to provide information about the composition & membership of their youth councils as a component of the required local workforce services plan and review such submissions to ensure that each board has representatives from all required entities. • Require that the local workforce services plan include information on: <ul style="list-style-type: none"> ▪ How the youth council assesses the type and availability of youth activities in the local workforce region. ▪ How the youth council identifies eligible providers of youth activities through a competitive selection process and how the youth council makes recommendations to the board regarding the final decision to award grants or contracts and/or provide direct youth services by the board. ▪ How the youth council provides oversight of eligible providers of youth activities. ▪ How the youth council will share "best practices" with the state so the state may disseminate that information throughout the workforce system. • With regard to the maintenance and dissemination of a list of eligible youth providers, the Department will establish procedures for the annual updating of the list of eligible youth providers and maintain and disseminate a statewide list of eligible youth providers. This will be done both through written communication and posting on the Department's web site.
Estimated Corrective Action Date	Plan Instructions will be completed in time for the next planning cycle (June 2012). Two memoranda should be ready for dissemination by end of March 2012 (a reminder of membership requirements for youth council composition and a request for list of eligible youth providers to be submitted by RWBs). Final Guidance regarding the selection and oversight of youth providers should be ready for issuance to the regional workforce boards for comment by the end of April 2012.
Agency Contact and Telephone Number	Lois Scott (850) 245-7428

U.S. DEPARTMENT OF LABOR

Finding Number	FA 11-013
CFDA Number	17.258, 17.259, 17.260, 17.277, 17.278, 17.280, 17.281 (Includes Recovery Act Funding)
Program Title	Workforce Investment Act (WIA) Cluster
Compliance Requirement	Reporting
State Agency	Florida Agency for Workforce Innovation (FAWI) [Transferred to the Florida Department of Economic Opportunity (FDEO) effective October 1, 2011]
Federal Grant/Contract Number and Grant Year	AA171150855A12/AA171154A0 - FY 2009, AA186330955A12/AA186338D0 - FY 2010, AA186330955A12/AA186338F0 - FY 2010
Finding Type	Noncompliance and Significant Deficiency
Finding	Amounts listed on the Employment and Training Administration (ETA) 9130 reports were not accurately reported. Additionally, FAWI procedures for preparing the reports were not sufficient to ensure that reported data was complete and accurate.
Criteria	TEGL 16-99 (USDOL Training and Employment Guidance Letter), Change 1, <i>WIA Financial Reporting</i> USDOL ETA Financial Report Instructions (<i>Basic Instructions for ETA – 9130, dated July 8, 2008</i>); USDOL ETA Financial Report Instructions (<i>WIA Statewide Dislocated Worker, dated July 9, 2008</i>); USDOL ETA Financial Report Instructions (<i>WIA Statewide Rapid Response, dated July 9, 2008</i>); USDOL ETA Financial Report Instructions (<i>WIA Local Dislocated Worker, dated July 9, 2008</i>); USDOL ETA Financial Report Instructions (<i>WIA Local Adult, dated July 8, 2008</i>)
Condition	States are required to submit quarterly ETA 9130 financial reports using USDOL instructions and clarifications. During the 2010-11 fiscal year, FAWI staff prepared and submitted 181 reports for WIA grant programs. FAWI procedures required management's review and approval of the ETA 9130 report, worksheets, and supporting documentation, prior to the report being submitted to the USDOL; however, our review of 18 reports disclosed that 4 reports included erroneous totals that were not detected by FAWI personnel prior to the submission of the reports to USDOL. Specifically: <ul style="list-style-type: none"> ➤ For the quarter ended September 30, 2010, accounting personnel erroneously reported a combined total for encumbrances that included both the WIA Statewide Dislocated Workers (\$1,731,420.84) and WIA Statewide Rapid Response (\$30,302.18) grants, totaling \$1,761,723.32 on the WIA Statewide Dislocated Worker – ETA 9130 report for line 10g, Federal share of unliquidated obligations. The WIA Statewide Rapid Response – ETA 9130 report showed an amount of zero for this line item. ➤ For the quarter ended June 30, 2010, accounting personnel combined the encumbrances of the WIA Local Dislocated Worker (\$8,042,121) and WIA Local Adult (\$7,080,593) grants, and reported the sum totaling \$15,122,714 on the WIA Local Dislocated Worker – ETA 9130 report for line 10g, Federal share of unliquidated obligations. The WIA Local Adult – ETA 9130 report showed an amount of zero. Subsequent quarters' ETA-9130 reports correctly reported the encumbrances of the above grant programs separately.
Cause	Utilizing manual worksheets, the grant accountant included incorrect balances, and supervisory reviews did not detect the errors before the reports were submitted to USDOL.
Effect	Inaccurate data was reported to USDOL, which used report information to manage the programs.

Recommendation	A more thorough supervisory review of the amounts reported may identify and allow the correction of errors before submission of the reports to USDOL.
State Agency Response and Corrective Action Plan	<p>We concur. Errors in the reporting of encumbrances on line 10g of the ETA 9130 ("Federal share of unliquidated obligations") were made on four quarterly Workforce Investment Act (WIA) reports. An error in a spreadsheet formula in each of two quarters resulted in an incorrect amount being reported as encumbrances on a total of four reports. In both cases, the error was identified by staff when the subsequent quarterly report was being prepared and the formula was corrected. As noted in the audit finding, subsequent quarters' ETA-9130 reports correctly reported the encumbrances.</p> <p>To minimize the possibility of similar errors in the future, internal grant reporting processes will be enhanced to ensure that the formulas are checked quarterly to verify that each ETA 9130 column is linked to the appropriate data. The grant accountant in Finance & Accounting and the grant manager in the Grants Management unit will perform the checks and initial the Routing Sheet for Federal Grant Reports to signify to the grant reporting supervisor that these steps, along with the many other steps in the grant reporting process, have been completed.</p>
Estimated Corrective Action Date	March 31, 2012
Agency Contact and Telephone Number	Wayne Summerlin (850) 245-7348

U.S. DEPARTMENT OF LABOR

Finding Number	FA 11-014
CFDA Number	17.258, 17.259, 17.260, 17.277, 17.278, 17.280, 17.281 (Includes Recovery Act Funding)
Program Title	Workforce Investment Act (WIA) Cluster
Compliance Requirement	Reporting
State Agency	Florida Agency for Workforce Innovation (FAWI) [Transferred to the Florida Department of Economic Opportunity (FDEO) effective October 1, 2011]
Federal Grant/Contract Number and Grant Year	AA-17115-08-55-A-12 (2/17/2009 – 6/30/2011)
Finding Type	Noncompliance and Significant Deficiency
Finding	FAWI procedures were not sufficient to ensure that performance accountability information was accurately reported on the Employment and Training Administration (ETA) Form 9149.
Criteria	TEGL 24-08 (USDOL Training and Employment Guidance Letter), <i>WIA and Wagner Peyser Performance Accountability Reporting for the American Recovery and Reinvestment Act of 2009</i> , dated May 21, 2009, and TEGL 24-08 <i>Clarifications</i> , updated June 7, 2010 TEGL 7-10, <i>WIA and Wagner-Peyser Act Performance Accountability Reporting for the American Recovery and Reinvestment Act (ARRA) of 2009</i> , dated August 19, 2010
Condition	States are required to submit monthly an ETA Form 9149, Youth Served with WIA Recovery Act Resources Monthly Report, using USDOL guidance and clarifications. The ETA Form 9149 is required to track youth served with Recovery Act funds. TEGL 24-08 <i>Clarifications</i> addressed the replacement of performance item 14 - number of participants receiving employment services with a new performance item 14 - number of participants transitioning into unsubsidized employment. During the 2010-11 fiscal year, we noted that for 9 of 12 months, incorrect totals for performance item 14 – number of participants transitioning into unsubsidized employment had been reported to USDOL. Program staff had reported for each of the 9 months, the number of participants receiving employment services. Totals were compiled and reported on each report for the current month, previous month, and program-to-date. These errors resulted in an overstatement of program-to-date totals as of May 31, 2011. FAWI had reported 8,486 participants transitioning into unsubsidized employment, although supporting documentation indicated the amount reported should have been 1,569 participants, a difference of 6,917 participants. Subsequent to our audit inquiry, as part of the ETA Form 9149 submission for the month ended July 31, 2011, program staff notified USDOL of the errors. While FAWI personnel corrected the program-to-date count, the previous month's total was reported incorrectly. The July 2011 ETA Form 9149 reported the number of participants transitioning into unsubsidized employment for the previous month as 845, when the correct number was zero.
Cause	Program staff manually entered the incorrect line of data on the Federal Web site, and there was not an independent review prior to submission.
Effect	Current information regarding the impact of Recovery Act resources on the services provided is essential. Information reported on the ETA Form 9149 and used by USDOL to administer and manage the WIA program was incorrect.
Recommendation	We recommend that management ensure that data is reviewed for accuracy prior to submission to USDOL.

**State Agency Response and
Corrective Action Plan**

We concur. FDEO agrees with the recommendation that management ensures that data is reviewed for accuracy prior to submission to USDOL. Additional layers of review, including peer-to-peer review and dual-processing, have been implemented as part of our corrective action plan. The Department has also established procedures to ensure that new and updated guidance from USDOL are reviewed and analyzed by staff to ensure that all parties have a precise understanding of reporting requirements. If there are any issues that require further clarification, they will be raised to the Regional and Federal offices for final guidance and resolution. If clarification is not received before a report is due, then a comment/note will be added to the report.

**Estimated Corrective
Action Date**

The described corrective action has been implemented as of August 24, 2011.

**Agency Contact and
Telephone Number**

Lois Scott
(850) 245-7428

U.S. DEPARTMENT OF LABOR

Finding Number	FA 11-015
CFDA Number	17.258, 17.259, 17.260, 17.277, 17.278, 17.280, 17.281 (Includes Recovery Act Funding)
Program Title	Workforce Investment Act (WIA) Cluster
Compliance Requirement	Subrecipient Monitoring
State Agency	Florida Agency for Workforce Innovation (FAWI) [Transferred to the Florida Department of Economic Opportunity (FDEO) effective October 1, 2011]
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance
Finding	Contrary to Federal regulations, FAWI did not conduct subrecipient monitoring that ensured compliance with WIA nondiscrimination and equal opportunity requirements.
Criteria	<p>20 CFR 667.410(a), <i>What are the oversight roles and responsibilities of recipients and subrecipients? Roles and responsibilities for all recipients and subrecipients of funds under WIA Title I in general</i> – Each recipient and subrecipient must conduct regular oversight and monitoring of its subrecipients and contractors in order to determine whether or not there is compliance with other provisions of the Act.</p> <p>20 CFR 667.410(b), <i>What are the oversight roles and responsibilities of recipients and subrecipients? State roles and responsibilities for grants under WIA Sections 127 and 132</i> – The Governor is responsible for the development of the State monitoring system. The Governor must be able to demonstrate, through a monitoring plan or otherwise, that the State monitoring system, among other things: (1) provide for annual on-site monitoring reviews of local areas' compliance with USDOL uniform administrative requirements, as required by WIA Section 184(a)(4); and (2) enables the Governor to ensure compliance with the nondiscrimination and equal opportunity requirements of WIA section 188 and 29 CFR part 37. Requirements for these aspects of the monitoring system are set forth in 29 CFR 37.54(d)(2)(ii).</p> <p>29 CFR 37.54(d)(2)(ii), <i>What are a Governor's obligations to develop and maintain a Method of Administration?</i> – Each governor must establish and adhere to a Methods of Administration for State programs as defined in Section 37.4. At a minimum, each Methods of Administration (MOA) must include a system for periodically monitoring the compliance of recipients with WIA Section 188 and this part, including a determination as to whether each recipient is conducting its WIA Title I financially assisted program or activity in a nondiscriminatory way.</p>
Condition	Monitoring reviews of the 24 local areas had not been conducted for the 2010-11 fiscal year, to ensure compliance with WIA Section 188 and 29 CFR part 37. Similar issues had been noted for previous fiscal years during an on-site monitoring visit conducted by USDOL. In response to the USDOL monitoring report, FAWI, in a memorandum to USDOL dated June 30, 2011, outlined the planned corrective actions to bring the State into voluntary compliance. FAWI's plan included performing nondiscrimination program reviews of the 24 local areas using a two-pronged approach beginning September 2011. These reviews are to include desk reviews on a two-year cycle and week-long site visits once every third year.
Cause	Management indicated that there were not a sufficient number of employees in place to conduct annual on-site reviews at the 24 local areas.

Effect	There is limited assurance that the local areas had administered the grant-supported activities in accordance with the applicable Federal requirements.
Recommendation	We recommend that management continue its efforts to ensure that monitoring reviews are conducted for all subgrantees in a timely manner.
State Agency Response and Corrective Action Plan	<p>We concur. FDEO has resumed nondiscrimination program reviews of the 24 regional workforce boards. As communicated to USDOL, FDEO will perform this monitoring by conducting desk reviews on a two-year cycle and site visits once every third year. FDEO's Office for Civil Rights is on course to complete 8 on-site reviews and 12 desk reviews during the current program year.</p> <p>For clarification, it does not appear necessary to be physically present in the small to mid-size regions for 5 days. It appears possible to perform the on-site portions of these reviews in 2 to 3 days, while reviewing the information obtained and drafting reports in Tallahassee.</p>
Estimated Corrective Action Date	June 30, 2012: Completion of 8 on-site reviews and 12 desk reviews. For each year thereafter, adhere to the same schedule.
Agency Contact and Telephone Number	Jim Landsberg, EO Officer (850) 921-3201

U.S. DEPARTMENT OF TRANSPORTATION

Finding Number	FA 11-016
CFDA Number	20.205, 20.219, 20.933, and 23.003 (Includes Recovery Act Funding)
Program Title	Highway Planning and Construction Cluster
Compliance Requirement	Subrecipient Monitoring
State Agency	Florida Department of Transportation (FDOT)
Finding Type	Opinion Qualification, Material Noncompliance, and Material Weakness
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-014
Finding	FDOT staff did not always follow established monitoring procedures requiring the documentation of monitoring activities.
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
Condition	<p>During the 2010-11 fiscal year, FDOT provided approximately \$264 million to 204 subrecipients. FDOT had established during-the-award monitoring procedures that were specific to the individual program areas. The program area procedures and documentation were designed to capture information about ongoing project site activity, particularly construction progress.</p> <p>Our test of 25 subrecipient projects disclosed that FDOT staff did not always follow established FDOT procedures when documenting monitoring activities. Specifically, for 8 of 25 projects, documentation provided did not evidence that FDOT determined as part of its monitoring procedures that subrecipients met program requirements. Specifically, we noted that the documentation provided did not evidence site visits, regular contact, or other means to provide reasonable assurance that performance goals were being met.</p>
Cause	FDOT attributed the deficiency to lack of staff consistency among District offices and lack of sufficient staff.
Effect	Without adequate monitoring, FDOT has limited assurance that subrecipients complied with Federal requirements.
Recommendation	We recommend that FDOT adhere to its established procedures in order to properly perform and document monitoring activities.
State Agency Response and Corrective Action Plan	<p>We concur with the finding. To offer additional guidance on properly performing and documenting during-the-award subrecipient monitoring activities, a Local Agency Program (LAP) Oversight Memorandum was developed and approved by the Federal Highway Administration on November 2, 2011. The Memorandum addresses:</p> <ul style="list-style-type: none"> • selection of subrecipients to be monitored; • frequency at which monitoring should be performed; • criteria used during the monitoring; and • documentation to be maintained. <p>The LAP Oversight Memorandum was provided for the Auditor General's review and record. The State LAP Administrator will also work with the State Construction Office to include LAP construction oversight as part of the State Construction Office's Contract Administration Quality Assurance Reviews (QAR).</p>
Estimated Corrective Action Date	Additional guidance was put into place on November 20, 2011. QARs will be an on-going effort.
Agency Contact and Telephone Number	Roosevelt Petithomme, State LAP Administrator (850) 414-4383

U.S. DEPARTMENT OF TRANSPORTATION

Finding Number	FA 11-017
CFDA Number	20.205, 20.219, 20.933, and 23.003 (Includes Recovery Act Funding)
Program Title	Highway Planning and Construction Cluster
Compliance Requirement	Subrecipient Monitoring
State Agency	Florida Department of Transportation (FDOT)
Federal Grant/Contract Number and Grant Year	N/A
Finding Type	Significant Deficiency
Finding	FDOT did not have a process in place to ensure that subrecipient audit requirements were met.
Criteria	OMB Circular A-133 §____.400(d) <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.
Condition	<p>During the 2010-11 fiscal year, FDOT had approximately 227 active agreements, including 103 for which FDOT provided \$500,000 or more of Federal assistance to subrecipients.</p> <p>FDOT 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 did not address instances where an audit may be required because the total Federal funds expended, including amounts funded by other Federal grantors and recipients, exceed \$500,000, although FDOT 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 certification that an audit was not required.</p>
Cause	FDOT policies and procedures were applied only to the funding FDOT provided subrecipients.
Effect	Procedures to identify all subrecipients required to submit an A-133 audit would provide FDOT greater assurance that subrecipients were in compliance with laws, regulations, and provisions of contracts and grant agreements.
Recommendation	We recommend that FDOT establish procedures to consider all subrecipient expenditures when determining whether audits are required. Such policies and procedures might include requesting all subrecipients to submit to FDOT either an A-133 audit or a certification that an A-133 audit was not required.
State Agency Response and Corrective Action Plan	We concur with the finding. The Department's Single Audit Procedure, Topic No. 450-010-001-i, was revised October 7, 2011 and includes required guidance under Section 5.4 Expenditures Less Than the Threshold. Specifically: Entities should notify the district in writing on official letterhead if their total Federal awards expended from all sources was under the \$500,000 threshold. This is documented by the Program/Project Manager completing a Threshold Certification Statement in the Single Audit System.
Estimated Corrective Action Date	October 7, 2011
Agency Contact and Telephone Number	Joseph Maleszewski, Director of Audit (850) 410-5506

U.S. DEPARTMENT OF ENERGY

Finding Number	FA 11-018
CFDA Number	81.041 (Includes Recovery Act Funding)
Program Title	State Energy Program
Compliance Requirement	Activities Allowed/Unallowed and Allowable Costs/Cost Principles
State Agency	Florida Executive Office of Governor (FEOG) [Transferred to the Florida Department of Agriculture and Consumer Services (FDACS) effective July 1, 2011]
Federal Grant/Contract Number and Grant Year	DE-EE0000241 (4/22/2009 – 4/30/2012)
Finding Type	Noncompliance Questioned Costs – \$2,232,000
Finding	The Florida Governor's Energy Office (Energy Office) paid \$2,232,000 to one subgrantee for activities that were not completed prior to reimbursement.
Criteria	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. The Energy Office's agreement with the subgrantee required payments to be made on a cost-reimbursement basis.
Condition	The Energy Office entered into a \$2,500,000 agreement with a subgrantee to install energy efficient retrofits and equipment upgrades at a biodiesel plant. In November 2010, the subgrantee submitted a request for payment for \$2,480,000 to reimburse costs the subgrantee had paid to a vendor for equipment (\$1,103,957) and installation charges (\$1,376,043). In December 2010, the Energy Office reimbursed the subgrantee for 90 percent of the request, or \$2,232,000, holding back 10 percent because the equipment still had not been installed. We were advised by the applicable grant manager that, as of November 2011, the equipment still had not been installed.
Cause	Energy Office staff indicated that they had reimbursed the subgrantee with the understanding that the subgrantee had made payment to the vendor and that the equipment would be installed soon after reimbursement. However, the subgrantee had encountered permitting issues while transporting the equipment across several states, and also had a dispute with the landlord where the equipment was to be installed, causing significant delays.
Effect	The Energy Office reimbursed the subgrantee for costs that have not benefitted the State Energy Program and that may be subject to disallowance by USDOE.
Recommendation	The Energy Office should ensure that payments are made to subgrantees only when the benefit to the State Energy Program has been achieved.
State Agency Response and Corrective Action Plan	We concur with the finding. The Office of Energy reimbursed the subgrantee based on eligible expenses and completion of the tasks outlined in Attachment A, Budget and Workplan of their subgrant agreement. One of those tasks included the purchase of equipment, which was completed by the subgrantee as evidenced by the paid invoices. Although the reimbursement included installation costs, the Office of Energy provided due diligence to ensure that no final payment was made prior to the monitoring of the project and ensuring that it complied with all requirements applicable to the grant. In addition, the costs were eligible, necessary, and reasonable for the administration of the grant and meeting the objectives of the program, which is to stimulate capital investment and promote and enhance the utilization of renewable energy technologies. The Office is in the process of providing the subgrantee with a timeline to resolve the issues regarding this project. Failure of the subgrantee to resolve the issues

will result in termination of the project by the Office and requesting the grant funds to be returned to the State.

The Office is committed to ensuring that payments are made to subgrantees when the benefit to the Program has been achieved. Furthermore, no final payments are made until all tasks have been satisfactorily completed and all monitoring of the subgrantee's performance has been done.

**Estimated Corrective
Action Date**

February 29, 2012

**Agency Contact and
Telephone Number**

Patrick Sheehan, Executive Director of the Office of Energy
(850) 922-2677

U.S. DEPARTMENT OF ENERGY

Finding Number	FA 11-019
CFDA Number	81.041 (Includes Recovery Act Funding)
Program Title	State Energy Program
Compliance Requirement	Davis-Bacon Act
State Agency	Florida Executive Office of Governor (FEOG) [Transferred to the Florida Department of Agriculture and Consumer Services (FDACS) effective July 1, 2011]
Federal Grant/Contract Number and Grant Year	DE-EE0000241 (4/22/2009 – 4/30/2012)
Finding Type	Opinion Qualification, Material Noncompliance, and Material Weakness Questioned Costs – \$1,382,030
Finding	The Florida Governor's Energy Office (Energy Office) did not document that weekly certified payrolls from subrecipients were received and reviewed for compliance with the Davis-Bacon Act.
Criteria	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 that contractors and subcontractors pay 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 furnish each week a statement with respect to the wages paid each of its employees engaged in work covered under the Act.
Condition	<p>Eight Energy Office subgrantees, with expenditures during the 2010-11 fiscal year totaling \$3,721,791, were required to comply with Davis-Bacon Act requirements. The largest of the eight subgrants, with expenditures totaling \$2,232,000, had not yet, according to the grant manager, begun the stage of the project involving labor, so no certified payrolls were due during the 2010-11 fiscal year. However, our review of documentation of Davis-Bacon Act compliance for two subgrants with combined expenditures totaling \$1,382,030, disclosed:</p> <ul style="list-style-type: none"> ➤ For one of the two subgrants, with expenditures totaling \$595,475, although the Energy Office had received weekly certified payrolls from the subrecipient, Energy Office staff were unable to provide documentation to evidence that they had reviewed the payrolls for compliance with Davis-Bacon Act requirements. ➤ For one of the two subgrants, with expenditures totaling \$786,555, the Energy Office had not received or reviewed any weekly certified payrolls from the subrecipient.
Cause	Although Energy Office staff indicated it was Office policy to follow U.S. Department of Energy guidelines regarding review of weekly certified payrolls, they were unable to provide evidence that the payrolls had been reviewed for one subgrant. Energy Office staff indicated that for the other subgrant, they were initially unaware that the Davis-Bacon Act applied to the subgrant and, therefore, had not requested the payrolls from the subrecipient. Energy Office staff indicated that they planned to implement a checklist for grant managers that would include items related to Davis-Bacon Act compliance.
Effect	Noncompliance with Davis-Bacon Act provisions may result in the disallowance of costs by the U.S. Department of Energy.

Recommendation	We recommend that the Energy Office proceed with planned procedural changes to ensure that Davis-Bacon Act requirements are considered and that monitoring of grantee and subgrantee compliance is documented by grant managers.
State Agency Response and Corrective Action Plan	<p>We concur with the finding. It is the primary responsibility of the subgrantee and their contractors to review every payroll and ensure that they comply with the requirements of DBA. It is the State's responsibility to ensure that the subgrantees comply by monitoring them. The Office utilizes a monitoring checklist to review compliance with DBA that includes the review of payrolls. Any violations are reflected in a written report which will include a required action for resolving the issues. Finally no grants are closed or provided final payment until all findings are cleared.</p> <p>In an effort to further improve oversight, the Office of Energy is in the process of developing a checklist specifically for reviewing payrolls in compliance with the Davis Bacon Act requirements. This checklist will be used to review a sample of the payrolls submitted as required.</p>
Estimated Corrective Action Date	February 15, 2012
Agency Contact and Telephone Number	Patrick Sheehan, Executive Director of the Office of Energy (850) 922-2677

U.S. DEPARTMENT OF ENERGY

Finding Number	FA 11-020
CFDA Number	81.041 (Includes Recovery Act Funding)
Program Title	State Energy Program
Compliance Requirement	Subrecipient Monitoring
State Agency	Florida Executive Office of Governor (FEOG) [Transferred to the Florida Department of Agriculture and Consumer Services (FDACS) effective July 1, 2011]
Federal Grant/Contract Number and Grant Year	DE-EE0000241 (4/22/2009 – 4/30/2012)
Finding Type	Noncompliance and Significant Deficiency
Finding	The Florida Governor's Energy Office (Energy Office) did not ensure that monitoring reports were completed in a timely manner following the monitoring of subrecipients or that deficiencies were timely resolved.
Criteria	OMB Circular A-133, §.400(d), <i>Pass-through entity</i> responsibilities; 10 CFR 600.151, <i>Monitoring and reporting program performance</i> ; and FEOG <i>Policies and Procedures for Grant Management</i> .
Condition	<p>The Energy Office had established written procedures requiring grant managers to issue a monitoring report within 30 days of the final date of on-site monitoring. However, the procedures did not specify a time frame for generating monitoring reports for desk reviews. During the 2010-11 fiscal year, the Energy Office completed four desk reviews and five on-site monitoring visits of subrecipients with grant awards totaling \$2,038,985. Our audit disclosed that:</p> <ul style="list-style-type: none"> ➤ For one of the four desk reviews, a monitoring report was not completed. Findings were noted during the desk review with regard to the subgrantee's contract language. ➤ For four of the five on-site monitoring visits, monitoring reports were prepared 155, 161, 182, and 212 days after the monitoring visit. For one of the five reports, findings were noted related to A-133 audit requirements, check signing authority, and project completion time frames. <p>Subsequent to audit inquiry, in November 2011, the Energy Office performed follow-up on the monitoring findings described above.</p>
Cause	Although grant managers had been provided the applicable Energy Office procedures, Energy Office management indicated that the grant managers responsible for conducting the monitoring and preparing the reports were unaware of the 30-day monitoring report issuance requirement. In addition, the Energy Office did not have a grant management database or other type of tracking system that would have assisted supervisory staff in verifying the dates of monitoring, report preparation, and follow-up actions.
Effect	Without timely report preparation and follow-up of monitoring results, the Energy Office had reduced assurance that subrecipients were aware of, and took timely actions to correct, deficiencies noted during monitoring.
Recommendation	We recommend that the Energy Office provide the necessary training to ensure that grant managers are aware of the requirement for timely preparation and issuance of monitoring reports. In addition, the Energy Office should maintain a listing of grant awards in a format that would allow tracking of due dates for monitoring visits, monitoring report preparation, and resolution of reported deficiencies.

State Agency Response and Corrective Action Plan	<p>We concur with the finding. The Office of Energy is in the process of developing a series of grant management trainings and has begun implementation of these trainings, to ensure that the grant managers have the appropriate knowledge and abilities to properly manage federal grant dollars. The topics of the training will include, financial management of grant funds, audit requirements, Davis Bacon requirements, etc.</p> <p>In addition, the Office has developed a grant management database to track all monitoring visits and reports for timeliness.</p>
Estimated Corrective Action Date	February 15, 2012 (tentative schedule of trainings)
Agency Contact and Telephone Number	Patrick Sheehan, Executive Director of the Office of Energy (850) 922-2677

U.S. DEPARTMENT OF ENERGY

Finding Number	FA 11-021
CFDA Number	81.041 (Includes Recovery Act Funding)
Program Title	State Energy Program
Compliance Requirement	Subrecipient Monitoring
State Agency	Florida Executive Office of Governor (FEOG) [Transferred to the Florida Department of Agriculture and Consumer Services (FDACS) effective July 1, 2011]
Federal Grant/Contract Number and Grant Year	DE-EE0000241 (4/22/2009 – 4/30/2012)
Finding Type	Noncompliance and Significant Deficiency
Finding	The Florida Governor's Energy Office (Energy Office) did not ensure that it obtained and reviewed required audits of subrecipients.
Criteria	OMB Circular A-133, §_400(d), <i>Pass-through entity</i> responsibilities – 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>For the 2010-11 fiscal year, the Energy Office reported Federal expenditures related to 8 awards, including 3 with subrecipients for which the Energy Office provided \$500,000 or more in Federal assistance from the State Energy Program. In addition, the Energy Office made 14 additional awards during the 2010-11 fiscal year to subrecipients that were scheduled to expend \$500,000 or more in Federal assistance from the State Energy Program during the 2011-12 fiscal year.</p> <p>The Energy Office's standard grant agreement document specified audit requirements, including instructions for submission of audit reports to the Energy Office. Additionally, the Energy Office had written procedures requiring grant managers to receive and review the required audits of subrecipients. In September 2010, Energy Office management contacted all subrecipients and reminded them to provide an A-133 audit report for the 2006-07 and 2007-08 fiscal years, or a certification that they had not received \$500,000 or more in Federal funds during these years. During the 2010-11 fiscal year, the Energy Office had not requested, received, or reviewed any A-133 audit reports relating to funding for the 2008-09 or 2009-10 fiscal years.</p>
Cause	Although grant managers had been provided the applicable Energy Office procedures, Energy Office management indicated that grant managers were unaware of the requirements for obtaining and reviewing subrecipient audits, and that the September 2010 request had been initiated in order to catch up on the review of audits for past fiscal years. Management indicated they planned to provide grant manager training on this issue and to coordinate additional requests for periods subsequent to the 2007-08 fiscal year.
Effect	Review of subrecipient audit reports would provide the Energy Office with greater assurance that subrecipients were in compliance with laws, regulations, and provisions of contracts and grant agreements.
Recommendation	We recommend that Energy Office management, by updating written procedures, ensure that all required subrecipient audit reports are requested and received and that the Energy Office proceed with planned grant manager training.

State Agency Response and Corrective Action Plan	We concur with the finding. The Office of Energy is in the process of updating the written procedures for receiving and reviewing subrecipient audits. Training of audit review procedures will be conducted as part of the grant management training referenced above within the next 60 days.
Estimated Corrective Action Date	March 29, 2012
Agency Contact and Telephone Number	Patrick Sheehan, Executive Director of the Office of Energy (850) 922-2677

U.S. DEPARTMENT OF ENERGY

Finding Number	FA 11-022
CFDA Number	81.042 (Includes Recovery Act Funding)
Program Title	Weatherization Assistance for Low-Income Persons (WAP)
Compliance Requirement	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
State Agency	Florida Department of Community Affairs (FDCA) [Transferred to the Florida Department of Economic Opportunity (FDEO) effective October 1, 2011]
Federal Grant/Contract Number and Grant Year	DE-EE0000209 (4/1/2009 – 3/31/2012)
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$14,069,828.96
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-017
Finding	FDCA had not implemented procedures to monitor whether certain types of costs incurred by subgrantees were supported by subgrantee records, such as vendor invoices, time and attendance records, and appropriate cost allocation methods.
Criteria	OMB Circular A-87, Attachment A, Section C.1.j., <i>Basic Guidelines</i> – To be allowable under Federal Awards, costs must be adequately documented Federal guidelines do not specifically define allowable administrative costs, but do indicate that USDOE expects to see consistency in how the grantee defines these costs and how they will be charged to either administration or to program operations.
Condition	During the 2010-11 fiscal year, FDCA made payments totaling approximately \$57.2 million to 27 subgrantees for the weatherization of homes. Federal guidelines provide that subgrantees may charge legitimate program support costs, such as salaries, space, utilities, and telephone costs to program operations instead of administrative costs. Program staff refer to these program operation costs as “fee for service” costs. Federal guidelines also permit separate budget categories for liability insurance and annual financial audit costs. Although FDCA had established procedures to compare other costs, such as materials, labor, travel, and equipment costs incurred by subgrantees to subgrantee supporting records at either the time that payment requests were processed or when on-site monitoring was performed, the established procedures did not include verification to supporting documentation for costs charged by subgrantees for fee for service, administrative, liability insurance, or audit costs. Rather than requiring subgrantees to support fee for service costs, FDCA’s automated request for payment form used a flat 30 or 15 percent rate, depending on the contract type, to calculate the fee for service costs. In addition to the fee for service costs, FDCA procedures also provided for audit costs, liability insurance costs, and subgrantee administrative costs of 5.25 percent which was to be calculated based on the total material, labor, health and safety, and fee for service costs. FDCA did not have documentation demonstrating the reasonableness and appropriateness of rates established to cover administrative costs, or for audit and liability insurance costs charged to WAP. For the fiscal year ended June 30, 2011, FDCA records indicated that expenditures for fee for service, administration, liability insurance and audit costs totaled \$11,040,528.15, \$2,712,808.22, and \$213,187.59, and \$103,305, respectively. FDCA described corrective measures that would impact operations beginning in the 2011-12 fiscal year. FDCA has contracted with a CPA firm to provide technical assistance for fee for service and administrative cost documentation development, on-site training and technical assistance, and to perform on-site compliance reviews of the subgrantee’s monthly expenditure tracking sheet. In

	<p>September 2011, program staff indicated that they were in the process of updating program procedures and would incorporate oversight for liability insurance and audit costs in the updated procedures. In addition, program staff indicated that they would enlist the assistance of the contractor to address the process of calculating the proportional costs to be charged for liability insurance and audit costs.</p>
Cause	<p>Program staff indicated that at one time, supporting documentation was required, but subsequently program staff determined that 30 percent approximated the costs being charged. However, the calculations and supporting data for determining the fee for service rate of 30 percent no longer exists as the calculations were performed in 1998.</p>
Effect	<p>Absent a monitoring procedure to periodically compare costs charged by subgrantees to supporting records, program staff lacks assurance that amounts paid to subgrantees do not exceed actual costs incurred by the subgrantees and that all costs are allowable.</p>
Recommendation	<p>We again recommend that program staff continue their efforts to ensure that subgrantees maintain documentation of all costs and that such documentation be periodically reviewed.</p>
State Agency Response and Corrective Action Plan	<p>We concur. FDCA/FDEO contracted with a CPA firm in April 2011 to develop an expenditure tracking system with all subgrantees that includes documenting costs of providing services allowing FDEO staff to review those costs periodically as appropriate. FDEO has implemented the new Monthly Expenditures Tracking System (METS) with all subgrantees. From this point forward, prior to executing each annual WAP contract with the subgrantees, FDEO staff will review the available data of the subgrantees' actual costs incurred over the previous year's contract as reported in the METS and calculate a new fee for service for each subgrantee for the subsequent contract year not to exceed 30 percent. FDEO staff will review sample documentation supporting the METS data to ensure the veracity of the information reported by subgrantees.</p> <p>Subsequent to the finding concerning fee for service in the previous federal audit, FDEO engaged a CPA firm to address this issue as stated above. The auditors were aware that the CPA firm began the effort to correct this previous finding with all 24 subgrantees during the audit period but did not finalize the process by June 30th, the end of the audit period. As part of the effort to address the finding, the CPA firm also provided a snapshot of fee for service costs based on four (4) months experience by the subgrantees, some of which did occur during the audit period. The data collected by the CPA firm shows that 10 of the subgrantees experienced fee for service percentages higher than the 30 percent reimbursed them, and that 14 subgrantees experienced a percentage less than 30 percent. In summary, the 30 percent fee for service appears to be near what most subgrantees are actually experiencing. FDEO would like the record to reflect this information in light of the decision to question all of the costs.</p>
Estimated Corrective Action Date	<p>June 30, 2012</p>
Agency Contact and Telephone Number	<p>Ken Reecy (850) 717-8436</p>

U.S. DEPARTMENT OF ENERGY

Finding Number	FA 11-023
CFDA Number	81.042 (Includes Recovery Act Funding)
Program Title	Weatherization Assistance for Low-Income Persons (WAP)
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	Florida Department of Community Affairs (FDCA) [Transferred to the Florida Department of Economic Opportunity (FDEO) effective October 1, 2011]
Federal Grant/Contract Number and Grant Year	DE-EE0000209 (4/1/2009 – 3/31/2012)
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$412,601
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-018
Finding	FDCA did not fully demonstrate the appropriateness of the costs charged for two fixed price contracts entered into with State universities. Additionally, FDCA procedures did not provide for periodic reconciliations of payments made to costs incurred by the universities or provide for the return of excess funds to FDCA.
Criteria	<p>OMB Circular A-87, Attachment A, Section C. – Costs must be necessary and reasonable for proper and efficient performance and administration of the Federal awards and must be authorized or not prohibited under State or local laws or regulations</p> <p>10 CFR 600.222, <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 the 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> <p>OMB Circular A-133 <i>Compliance Supplement</i> provides that transfers of Federal awards to another component of the same auditee under OMB Circular A-133 do not constitute a subrecipient or vendor relationship.</p>
Condition	During the 2010-11 fiscal year, FDCA had contracts with two State universities for training and program evaluation. Payments made to the universities under these contracts during the 2010-11 fiscal year totaled \$412,601. Transfers of awards within the same auditee, such as those between FDCA and State universities, do not qualify under Federal regulations as a vendor or subrecipient relationship. Consequently, the universities are considered to be part of the grantee and are prohibited from earning or retaining a profit under these contracts, should any accrue. FDCA did not require the universities to report actual costs, and therefore, did not determine whether the contract payments exceeded actual costs incurred by the universities. In September 2011, Program staff requested the universities to provide documentation and support for indirect costs charged to these contracts.
Cause	FDCA staff indicated that these contracts would not be reconciled until contract completion.
Effect	Program staff did not have assurance that the costs charged to the Program conform to the applicable requirements of OMB Circular A-87.
Recommendation	We recommend that Program staff ensure payments made to universities are for actual costs incurred. Additionally, we recommend that Program staff reconcile amounts paid to State universities, including the amounts paid for indirect costs, to the actual costs incurred and ensure that any funds provided in excess of actual costs are returned.

State Agency Response and Corrective Action Plan	We concur. FDEO program staff has contacted both universities to secure additional documentation. Documentation has been received and FDEO is confident that all actual costs will be accounted for and that any necessary reconciliation will be accomplished to resolve this finding.
Estimated Corrective Action Date	June 30, 2012
Agency Contact and Telephone Number	Ken Reecy (850) 717-8436

U.S. DEPARTMENT OF ENERGY

Finding Number	FA 11-024
CFDA Number	81.042 (Includes Recovery Act Funding)
Program Title	Weatherization Assistance for Low-Income Persons (WAP)
Compliance Requirement	Cash Management
State Agency	Florida Department of Community Affairs (FDCA) [Transferred to the Florida Department of Economic Opportunity (FDEO) effective October 1, 2011]
Federal Grant/Contract Number and Grant Year	DE-EE0000209 (4/1/2009 – 3/31/2012)
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-019
Finding	FDCA's procedures were not sufficient to ensure that advances were limited to the minimum amounts needed and timed to be in accordance with the immediate cash requirements of the subgrantees.
Criteria	<p>10 CFR 600.221, <i>Payment</i> - Methods and procedures for payment shall minimize the time elapsing between the transfer of funds and disbursement by the grantee or subgrantee, in accordance with Treasury regulations at 31 CFR Part 205.</p> <p>10 CFR 600.221, <i>Advances</i> – Grantees and subgrantees shall be paid in advance, provided they maintain or demonstrate the willingness and ability to maintain procedures to minimize the time elapsed between the transfer of the funds and their disbursement by the grantee or subgrantee.</p> <p>31 CFR 205.33, <i>How are funds transfers processed?</i></p> <p>Weatherization Contract Attachment E, Justification of Advance Payment</p>
Condition	<p>During the 2010-11 fiscal year, FDCA advanced approximately \$5.3 million to 10 WAP subgrantees. Advances were made pursuant to contract terms which provided that the amount advanced may not exceed the expected cash needs of the subgrantee within the first three months of the contract term. FDCA did not deduct advanced amounts from the monthly reimbursements subsequently made to the subgrantee. Instead, the subgrantee was reimbursed for the entire amount of actual expenditures, which reestablished the full three-month cash advance balance after each payment. According to FDCA procedures, the advanced amount was to be offset against the final contract payment and any remaining advance was to be refunded to FDCA by the subgrantee.</p> <p>Our review of five subgrantee contracts with advances disclosed two with advances totaling \$568,504.25 for which \$501,499.80 was advanced in excess of the amounts actually spent in the first three months. These subgrantees took 186 and 160 days to expend the advanced amount, or 96 and 70 days respectively, in excess of the three-month period.</p>
Cause	Program staff did not periodically monitor the status of cash advances or make adjustments to the amount of the advances when subgrantees were not using the funds for WAP Program purposes as quickly as originally expected.
Effect	Program staff lacked assurance that subgrantees minimized the time elapsing between the drawdown and disbursement of funds for WAP Program purposes.
Recommendation	We again recommend that program staff re-evaluate the necessity of providing subgrantees with three-month advances. Additionally, program staff should enhance its procedures to periodically evaluate the status of funds advanced to subgrantees and reduce reimbursements to subgrantees when advances are not expended timely. Program staff should also consider recapturing advanced amounts throughout the course of the contract, rather than waiting until the final contract payment.

State Agency Response and Corrective Action Plan	We concur. FDEO WAP management will continue to provide subgrantees with three-month advances, but will implement a procedure memorialized in future grant contracts to review the first three months expenditures of the contract and to determine a plan for any adjustments needed over the second quarter of the contract to reduce reimbursements to subgrantees when advances are not expended timely.
Estimated Corrective Action Date	June 30, 2012
Agency Contact and Telephone Number	Ken Reecy (850) 717-8436

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-025
CFDA Number	Various (Includes Recovery Act Funding) (See Finding)
Program Title	Various (See Finding)
Compliance Requirement	Cash Management
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-022

Finding

The Cash Advance and Reporting of Disbursements System (CARDS) is a Web-based application that provides information on the financial status of Federally-funded projects that have been awarded to subrecipients. Subrecipients use this system to request cash advances and to report expenditures for projects that have been approved by FDOE.

CARDS was utilized for the following major programs and program clusters for which FDOE provided approximately \$3.6 billion to subrecipients and State agencies during the 2010-11 fiscal year:

Programs that include Recovery Act Funding:

84.010 and 84.389 – Title I, Part A Cluster
 84.027, 84.173, 84.391, and 84.392 – Special Education Cluster (IDEA)
 84.394 and 84.397 – State Fiscal Stabilization Fund Cluster
 84.410 – Education Jobs Fund

Programs that do not include Recovery Act Funding:

84.048 – Career and Technical Education – Basic Grants to States
 84.367 – Improving Teacher Quality State Grants

In our information technology operational audit report No. 2012-027, dated November 16, 2011, we disclosed in finding Nos. 2 through 6, deficiencies related to CARDS regarding access privileges, access control records retention, and security controls that we consider collectively to be a significant deficiency. Details of the findings and recommendations are included in that report.

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-026
CFDA Number	Various (Includes Recovery Act Funding) (See Finding)
Program Title	Various (See Finding)
Compliance Requirement	Cash Management and Subrecipient Monitoring
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance and Significant Deficiency

Finding

The Cash Advance and Reporting of Disbursements System (CARDS) is a Web-based application that provides information on the financial status of Federally-funded projects that have been awarded to subrecipients. Subrecipients use this system to request cash advances and to report expenditures for projects that have been approved by FDOE.

CARDS was utilized for the following major programs and program clusters for which FDOE provided approximately \$3.6 billion to subrecipients and State agencies during the 2010-11 fiscal year:

Programs that include Recovery Act Funding:

84.010 and 84.389 – Title I, Part A Cluster
 84.027, 84.173, 84.391, and 84.392 – Special Education Cluster (IDEA)
 84.394 and 84.397 – State Fiscal Stabilization Fund Cluster
 84.410 – Education Jobs Fund

Programs that do not include Recovery Act Funding:

84.048 – Career and Technical Education – Basic Grants to States
 84.367 – Improving Teacher Quality State Grants

In our information technology operational audit report No. 2012-027, dated November 16, 2011, we disclosed in finding No. 1 that FDOE did not have written procedures and had not implemented processes for monitoring subgrantee cash on hand from Federal cash advances and for subgrantee calculation and remittance of interest earned on cash advances. Details of the finding and recommendation are included in that report.

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-027
CFDA Number	84.027 and 84.173
Program Title	Special Education Cluster
Compliance Requirement	Matching, Level of Effort, Earmarking
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	H027A100024 2010 and H173A100027 2010
Finding Type	Opinion Qualification
Finding	FDOE had not yet accumulated the information needed to demonstrate whether the State had met the State-level maintenance of effort (MOE) requirement for the 2010-11 fiscal year.
Criteria	20 USC 1412(a)(18) <i>Maintenance of State Financial Support</i> - The State may not reduce the amount of State financial support for special education and related services for children with disabilities (or State financial support otherwise made available because of excess costs of educating those children) below the amount of State financial support provided for the preceding fiscal year.
Condition	In prior years, FDOE demonstrated compliance with the MOE requirement for State contributions to special education programs by calculating the amount expended on special education programs by local educational agencies from one year and comparing it to prior year expenditures. However, based on clarification provided by USED to both FDOE and the auditors, it was determined that FDOE needed to change the basis for calculating State-level MOE to appropriated or budgeted amounts for special education. FDOE was in the process of identifying State-level appropriations related to special education to demonstrate the maintenance of State financial support.
Cause	Federal regulations governing State-level and local level MOE requirements were unclear.
Effect	FDOE had not yet accumulated the information needed to demonstrate the extent to which the State-level MOE requirement for the 2010-11 fiscal year was met. Absent this information, we were unable to evaluate the State's compliance with the compliance requirement.
Recommendation	We recommend that FDOE continue its efforts to identify budgeted or appropriated amounts which should be used to calculate the State-level MOE.
State Agency Response and Corrective Action Plan	FDOE is in discussion with representatives of USED regarding this finding. All further action is pending guidance from USED. USED informed FDOE on September 30, 2011, that the methodology that had been used for many years to calculate the maintenance of effort was incorrect and instructed FDOE to develop a new calculation method. This methodology had each year been audited as part of the Auditor General's A-133 audit with no findings.
Estimated Corrective Action Date	Pending negotiations with the USED.
Agency Contact and Telephone Number	Martha K. Asbury, Assistant Deputy Commissioner, Finance and Operations (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-028
CFDA Number	84.048
Program Title	Career and Technical Education – Basic Grants to States (CTE)
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	V048A090009A 2009 and V048A100009A 2010
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$931,757.91 (Federal Grant No. V048A10009A - \$735,715.08; State Share - \$196,042.83)
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-028
Finding	FDOE did not obtain periodic certifications for employees whose salaries and benefits were paid solely from CTE Program funds. Additionally, FDOE did not appropriately allocate salary and benefit costs for employees who worked on multiple programs.
Criteria	OMB Circular A-87, Attachment B, Section 8.h., <i>Support of salaries and wages</i>
Condition	<p>During the 2010-11 fiscal year, FDOE expended CTE funds totaling \$68,178,355, of which \$2,065,284 represented salary and benefit costs for FDOE employees. Our review of salary and benefit charges to the Program disclosed the following:</p> <ul style="list-style-type: none"> ➤ FDOE did not properly support salaries and benefits totaling \$483,198.50 for 9 employees that were paid solely from CTE Program funds. <p>FDOE's current time distribution system was implemented under a Cooperative Audit Resolution and Oversight Initiative (CAROI) agreement in 1996 with revisions in 1998 that included USED approval of a waiver of the semiannual certification requirements. In February 2008, USED reviewed FDOE's substitute time distribution system and made several recommendations for changes to the system, including reinstating the semiannual certification requirement for employees working solely on one program. In response, in a letter dated May 9, 2008, FDOE agreed to reinstate the semiannual certification requirement. However, FDOE management indicated that they had not reinstated the semiannual certification requirement because revisions to the time distribution agreement with USED had yet to be finalized.</p> <ul style="list-style-type: none"> ➤ FDOE utilized the Personnel Activity Reporting System to allocate salary and benefit charges to the Program for employees who work on multiple programs. Two or three months a year, employees record their time and effort on a personnel activity report (PAR). At the end of the month, the PARs are used to adjust previously estimated employee salary and benefits for the current and preceding two or three month period. During the 2010-11 fiscal year, FDOE conducted the PAR-based time and effort studies in September 2010, February 2011, and May 2011. Our review of FDOE records disclosed that FDOE did not properly adjust salary and benefit charges in some instances. Specifically, <ul style="list-style-type: none"> • FDOE did not adjust salary and benefit charges totaling \$448,559.41 for clerical and supervisory staff who had participated in the time and effort studies. FDOE did not calculate the effect the allocation adjustment would have had on salary and benefit charges to the Program. • FDOE did not adjust salary and benefit charges based on the September 2010 PAR results. FDOE's calculations reflected that, as a result, salary and benefit charges to the Program were understated by \$60,558.

Cause	Revisions to the time distribution agreement had not been finalized. Additionally, FDOE did not follow established procedures to allocate support staff costs. FDOE also did not have a process in place to ensure that allocation adjustments were timely made.
Effect	Absent the periodic certifications and appropriate adjustments, salary costs charged to the Program may not be appropriately supported and could be subject to disallowance by USED.
Recommendation	We recommend that FDOE complete negotiations with USED on its time distribution system and obtain appropriate documentation for employees working solely on the CTE Program. We also recommend that FDOE take steps to ensure that allocation adjustments are timely and correctly made.
State Agency Response and Corrective Action Plan	As discussed during the FY 2009-2010 audit meetings, the substantiation of the salary costs charged to the program is fully consistent with the requirements of the existing approved substitute system. FDOE continues to negotiate with appropriate entities within the USED to secure approval for enhancements to the existing system. Although FDOE would prefer to wait for USED approval prior to making any changes, FDOE is prepared to implement a semi-annual certification for employees working 100% on a single cost objective.
Estimated Corrective Action Date	May 31, 2012
Agency Contact and Telephone Number	Martha K. Asbury, Assistant Deputy Commissioner, Finance and Operations (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-029
CFDA Number	84.048
Program Title	Career and Technical Education – Basic Grants to States (CTE)
Compliance Requirement	Matching, Level of Effort, Earmarking and Reporting
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	V048A080009A 2008
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$153,467.76
Finding	FDOE did not meet the Federal matching and maintenance of effort requirement and incorrectly reported the amount for non-Federal share outlays on the Final Financial Status Report (FSR) submitted in December 2010 for the period July 2008 through September 2010.
Criteria	20 USC 2413, <i>State Administrative Costs</i> – The State must provide from non-Federal sources an amount that is not less than the amount provided by the State from non-Federal sources for State administrative costs for the preceding fiscal year. 34 CFR 80.41, <i>Financial Reporting</i>
Condition	For the 2008 Federal grant, FDOE was required to expend \$1,311,763 in State administrative costs. Based on its established procedures, which had been reviewed and approved by USED, FDOE should have calculated the administrative costs using time and effort percentages from May 2009 personnel activity reports. However, FDOE revised its methodology and calculated the administrative costs by averaging time and effort percentages from the February 2009 and May 2009 personnel activity reports. FDOE did not obtain USED approval for the revised methodology. By calculating administrative costs using the revised methodology, FDOE determined that it met the matching and maintenance of effort requirement and reported an amount of \$1,311,763 for non-Federal share of outlays on the FSR. Subsequent to audit inquiry, FDOE recalculated the administrative costs using only the May 2009 personnel activity reports, consistent with the method approved by USED. Based on this methodology, FDOE determined that match and maintenance of effort expenditures totaled \$1,158,295, resulting in a shortfall of \$153,467.76 (approximately 11.7 percent).
Cause	FDOE did not follow established procedures or seek approval from USED prior to changing its methodology.
Effect	FDOE cannot demonstrate compliance with the matching and maintenance of effort requirement or substantiate amounts reported on the FSR as expenditures from non-Federal sources.
Recommendation	We recommend that FDOE follow the USED-approved procedures for calculating administrative costs and seek prior approval from USED before implementing any modifications to the methodology. We also recommend that FDOE revise the FSR report as necessary.
State Agency Response and Corrective Action Plan	The "revision" referred to in the "Condition" section of this finding strengthens the calculation of administrative costs by expanding the amount of data used in the calculation as opposed to restricting it to an arbitrary single point in time. This enhancement results in a more accurate calculation and is completely consistent with the existing procedures. Nevertheless, FDOE is submitting a request for approval from USED for this very minor adjustment to the existing procedures.

**Estimated Corrective
Action Date**

Request for approval of the adjustment will be submitted by January 30, 2012.

**Agency Contact and
Telephone Number**

Martha K. Asbury, Assistant Deputy Commissioner, Finance and Operations
(850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-030
CFDA Number	84.126 and 84.390 (Includes Recovery Act Funding)
Program Title	Vocational Rehabilitation Cluster (VR)
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	H126A080086C 2008, H126A080087C 2008, H126A090086B 2009, H390A090086A 2009, H126A090087B 2009, H390A90087A 2009, H126A100086E 2010, H126A100087D 2010, H126A110086 2011, and H126A110087 2011
Finding Type	Opinion Qualification, Material Noncompliance, and Material Weakness Questioned Costs – \$58,556,990.22 (Federal Share \$45,855,212.33; Federal Grant Nos. H126A080086C - \$5,611.12, H126A090086B - \$7,776,265.30, H126A090087B - \$387.38, H390A090086A - \$539,453.89, H126A100086E - \$25,568,321.90, H126A100087D - \$3,066,703.13, H126A110086 - \$3,266,440.68, and H126A110087 - \$5,632,028.93)
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-029
Finding	FDOE had not maintained appropriate records to support the salaries and benefit amounts charged to the VR Program.
Criteria	OMB Circular A-87 Attachment B, Section 8.h., <i>Support of Salaries and Wages</i>
Condition	<p>FDOE's current time distribution system was implemented under a Cooperative Audit Resolution and Oversight Initiative (CAROI) agreement in 1996 with revisions in 1998 that included USED approval of a waiver of the semiannual certification requirement. In February 2008, USED reviewed FDOE's substitute time distribution system and made several recommendations for changes to the system, including reinstating the semiannual certification requirement for employees working solely on one program and modifying the methodology used for employees working on multiple programs.</p> <p>In response to a letter dated May 9, 2008, FDOE agreed to reinstate the semiannual certification requirement while expressing concerns about changing the methodology for employees working on multiple programs. FDOE management indicated that they continued to negotiate with USED to complete enhancements to the existing time distribution system. Pending completion of the negotiations, FDOE had not reinstated the semiannual certification requirement or made the recommended changes to its time distribution system.</p> <p>During the 2010-11 fiscal year, FDOE expended VR funds totaling \$215,955,170 of which \$58,556,990 represented salary and benefit costs for FDOE employees.</p>
Cause	Revisions to the time distribution agreement had not been finalized.
Effect	Absent appropriate documentation, FDOE had not fully substantiated the salary costs charged to the Program.
Recommendation	We recommend that FDOE complete negotiations with USED on its time distribution system and maintain appropriate documentation to support salaries and benefits charged to VR.
State Agency Response and Corrective Action Plan	Effective May 1, 2011, FDOE's Division of Vocational Rehabilitation (FDOE/DVR) implemented a time and effort tracking system that is used by staff who works on more than one cost objective. The FDOE/DVR tracker application provides a detailed report of hours worked and the percentage of time and effort attributed to each cost objective. FDOE/DBS has also implemented a time and effort tracking system. FDOE/DVR and DBS will continue to track time and effort during the specified months identified in the FDOE substitute system and will implement approved changes to the substitute system after conclusion of ongoing negotiations.

FDOE continues to negotiate with appropriate entities within the USED to secure approval for enhancements to the existing system; however, FDOE is prepared to implement a semi-annual certification for employees working 100% on a single cost objective prior to receiving USED approval.

**Estimated Corrective
Action Date**

May 31, 2012

**Agency Contact and
Telephone Number**

Martha K. Asbury, Assistant Deputy Commissioner, Finance and Operations
(850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-031
CFDA Number	84.126 and 84.390 (Includes Recovery Act Funding)
Program Title	Vocational Rehabilitation Cluster (VR)
Compliance Requirement	Eligibility
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Opinion Qualification and Material 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 FDOE preclude making an eligibility determination within 60 days, then the individual and FDOE can agree to a specific extension of time.</p> <p>Our examination of 40 case records disclosed 11 instances in which the determinations were made after the required 60 days or the agreed-to extension of time. The determinations were made from 1 to 75 days after the required date. Eight of the 11 instances resulted in determinations of eligibility and 3 resulted in determinations of ineligibility.</p>
Cause	The determinations were made by staff in several districts. FDOE management indicated that increased counselor caseloads may have also contributed to the delays.
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>FDOE/DVR continues to address adherence to prescribed procedures and federal program regulations in Supervisor's Training and New Counselor Training, through communications with Area staff, and at the time of counselor reviews.</p> <p>FDOE/DBS will continue utilizing its eligibility checklist to monitor and address eligibility timeliness among field staff. This tool was implemented July 2010, and is administered monthly by Field Management staff and reported to Headquarters with necessary action plans. FDOE/DBS is pleased with the impact that this tool has made since its implementation and is very confident that this tool will continue to further reduce non-compliance of eligibility timeliness.</p>
Estimated Corrective Action Date	Ongoing
Agency Contact and Telephone Number	Martha K. Asbury, Assistant Deputy Commissioner, Finance and Operations (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-032
CFDA Number	84.394 and 84.397 (Includes Recovery Act Funding)
Program Title	State Fiscal Stabilization Fund (SFSF) Cluster Government Services, Recovery Act
Compliance Requirement	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
State Educational Entity	Florida A&M University (FAMU)
Administering State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	376-5921S-1CZ06, July 1, 2010 – June 30, 2011
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$867,203
Finding	The institution provided \$180,000 of funds to a not-for-profit organization for purposes that do not appear to be allowable grant charges. Also, institution records did not evidence that \$20,000 of funds provided to the same not-for-profit organization, and \$667,203 provided to another not-for-profit organization, were used for allowable grant purposes. Additionally, required reports submitted by one of the not-for-profit organizations were not sufficiently detailed as to the use of the funds.
Criteria	United States Department of Education's publication <i>Guidance on the State Fiscal Stabilization Fund Program</i> (April 2009), Section III-E-3, provides that funds may be used for student financial aid, such as IHE-sponsored grants and scholarships and student services that promote a student's emotional and physical well-being outside the context of the formal instructional program.
Condition	<p>During the 2010-11 fiscal year, the institution paid a total of \$867,203 of grant funds to two not-for-profit organizations to provide scholarships and other mentoring and recruiting services for middle and high school students. We noted the following instances of unallowable or inadequately documented charges:</p> <ul style="list-style-type: none"> ➤ \$200,000 was used for students attending a minority golf association program, of which \$180,000 was used to repair a city golf course. Funds were paid directly to the organization with the intent of assisting in the institution's recruitment program. The organization awarded scholarships at its discretion without any review or input from institution personnel and institution records did not evidence review by institution personnel to determine that funds spent were used for allowable grant purposes. Further, the \$180,000 of golf course repairs does not appear to be allowable costs under either the grant requirements or the contract with the golf association. ➤ \$667,203 of grant funds were paid to another not-for-profit organization for a program intended to provide personal development to teenagers and minority groups. Funds were paid directly to the organization with the intent of assisting in the institution's recruitment program. The organization awarded scholarships at its discretion without any review or input from institution personnel and institution records did not evidence review by institution personnel to determine that funds spent were used for allowable grant purposes. Additionally, three quarterly reports submitted by the not-for-profit organization to the institution regarding use of funds did not provide sufficient information as to what the funds were spent for or what results had been attained through the program for the students served, nor did institution records evidence that institution personnel reviewed and assessed the adequacy of the reports.
Cause	The institution's procedures were not adequate to ensure that funds provided to the not-for-profit organizations were used for allowable grant purposes.

Effect	When unallowable costs are charged to the program, the institution may be required to return disallowed costs.
Recommendation	The institution should enhance its procedures to ensure that grant funds are used for allowable purposes. Such procedures should require documented oversight by institution personnel, including a review to assess the adequacy of required reports. In addition, the institution should document the allowability of amounts charged to the grants and consult with the grantor agency as to the resolution of the questioned costs.
FAMU Response and Corrective Action Plan	<p>The University entered into an agreement with the Orlando Minority Youth Association (OMYGA), a non-profit organization. The basic objective of this association was to introduce the city at-risk youth to the sport of golf, which in turn, would assist in developing their social and life skills. The program also included an educational/study component to prepare students to grow in almost every aspect of life. It is the University's understanding that the golf course is only used by this association.</p> <p>\$667,203 of grant funds (discretionary) was for a partial funding of an agreement with the Professional Opportunity Program for Students. In this agreement, it was stipulated that funds were to be used for scholarships.</p> <p>Per the agreement with the Professional Opportunity Program for Students, \$667,203 of grant funds (discretionary) was stipulated for scholarships which was a part of the \$700,000 scholarship budget. The University agrees to strengthen its procedures to ensure the proper monitoring of all contractor agreements.</p>
Estimated Corrective Action Date	June 30, 2012
FAMU Contact and Telephone Number	Teresa Hardee, Chief Financial Officer and Vice President for Administrative and Financial Services (850) 599-3211

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-033
CFDA Number	Various (See Finding) (Includes Recovery Act Funding)
Program Title	Various (See Finding)
Compliance Requirement	Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Eligibility; Matching, Level of Effort, Earmarking; Reporting; Procurement and Suspension and Debarment; and Special Tests and Provisions
State Agency	Northwood Shared Resource Center (NSRC)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency

Finding NSRC was established as a primary data center to serve as an information system utility for customer entities. In audit report No. 2011-082, dated January 2011, we disclosed in finding Nos. 1, 4, 6, and 7 deficiencies related to billing rates, lack of written policies and procedures for some functions, user identification codes, and password and logon controls, respectively, each of which we consider to be significant deficiencies. Details of the findings and recommendations, as well as NSRC management's response are included in that report.

NSRC provides services for various systems, including the Florida On-line Recipient Integrated Data Access (FLORIDA), Grants and other Revenue Allocation and Tracking (GRANT) System, Information Delivery System (IDS), Personnel Management Data System (PMDS), and Florida Safe Families Network (FSFN), managed by the Florida Department of Children and Family Services, and the Health Grants System managed by the Florida Department of Health.

The above systems are used in administering aspects of the following major programs:

Programs that include Recovery Act Funding:

10.551 and 10.561 – Supplemental Nutrition Assistance Program Cluster
 93.558, 93.714, and 93.716 – TANF (Temporary Assistance for Needy Families) Cluster
 93.563 – Child Support Enforcement
 93.720, 93.775, 93.776, 93.777, and 93.778 – Medicaid Cluster

Programs that do not include Recovery Act Funding:

10.558 – Child and Adult Care Food Program
 93.566 – Refugee and Entrant Assistance – State Administered Programs
 93.667 – Social Services Block Grant
 93.917 – HIV Care Formula Grants
 93.959 – Block Grants for Prevention and Treatment of Substance Abuse

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-034
Program Title	Statewide Cost Allocation Plan (SWCAP)
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	Florida Department of Financial Services (FDFS)
Finding Type	Significant Deficiency
Finding	FDFS procedures established to ensure the accuracy and completeness of the SWCAP could be improved. Additionally, the 2012 SWCAP Section II documentation did not include financial information pertaining to the Northwest Regional Data Center (NWRDC).
Criteria	OMB Circular A-87, Attachment C, Section C – <i>Scope of the Central Service Cost Allocation Plans</i> and Section E – <i>Documentation Requirements for Submitted Plans</i>
Condition	<p>The SWCAP is presented in two sections and is to include all central service costs that will be claimed under Federal awards. Section I provides information on central services costs allocated to State agencies. Section II provides information on central services that are billed to user agencies. Documentation requirements for Section II are based on whether the reported activity is accounted for as an internal service, self-insurance, or fringe benefit activity. Our review of the 2012 SWCAP and related FDFS policies and procedures disclosed that FDFS did not have procedures in place to ensure that all central service activities were included in the SWCAP.</p> <p>Additionally, our review of the 2012 SWCAP disclosed that the SWCAP did not include information related to NWRDC. We noted that NWRDC provided central data processing services to certain State agencies and should have been included in Section II of the SWCAP. The major customers of NWRDC were the Florida Department of Education and Florida State University. NWRDC reported revenues totaling \$8,429,288 for the 2010-11 fiscal year.</p>
Cause	According to FDFS staff, NWRDC was not included in the 2012 SWCAP because it was not designated by law as a primary data center until July 1, 2011, subsequent to the preparation of the 2012 SWCAP. However, NWRDC provided central data processing services to certain state agencies prior to being designated as a primary data center, and consequently should have been included in the SWCAP.
Effect	One purpose of the SWCAP is to provide assurance that central service costs that may subsequently be charged to Federal programs are reasonable and in accordance with OMB Circular A-87. Without adequate procedures, the SWCAP may not be complete and accurate and determinations as to the reasonableness of charges to Federal programs may be based on erroneous information. Absent complete financial information for NWRDC, USDHHS may lack all the information needed for its review of the SWCAP. Additionally, Federal agencies may disallow central service costs charged to Federal programs that have been omitted from the SWCAP.
Recommendation	We recommend FDFS implement procedures to ensure all central service activities are included in the SWCAP. Additionally, FDFS should ensure that NWRDC is added to Section II of the SWCAP.
State Agency Response and Corrective Action Plan	Concur. FDFS will implement procedures to ensure all central service activities are included in the SWCAP. Additionally, FDFS added NWRDC to Section II of the 2013 SWCAP (based on Fiscal Year 2010-2011 information) that was submitted to USDHHS on December 23, 2011.

**Estimated Corrective
Action Date**

June 30, 2012 for implementing procedures to ensure all central service activities are included in the SWCAP.

**Agency Contact and
Telephone Number**

Mike Rutherford, Financial Administrator
Bureau of Accounting
(850) 413-5594

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-035
CFDA Number	93.667
Program Title	Social Services Block Grant (SSBG)
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Cash Management
State Agency	Florida Agency for Persons with Disabilities (FAPD)
Federal Grant/Contract Number and Grant Year	G-1001FLSOSR 2010 and G-1101FLSOSR 2011
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$3,766,628
Finding	FAPD did not properly identify SSBG expenditures within its accounting records. Consequently, FAPD did not fairly report expenditures on the Schedule of Expenditures of Federal Awards data form.
Criteria	OMB Circular A-133, §__.300(a), the auditee shall identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received. 42 USC 1397a – <i>Payments to States</i>
Condition	FAPD received SSBG funds through an interagency agreement with the Florida Department of Children and Family Services (FDCFS), whereby FDCFS paid FAPD a fixed monthly amount to provide services for individuals who have a developmental disability. SSBG Program expenditures reported on the SEFA, after adjustment, totaled \$167,459,344. FAPD utilized the SSBG Trust Fund to account for direct SSBG Program expenditures and reported those expenditures on the State's Schedule of Expenditures of Federal Awards (SEFA). Subsequent to our inquiries, FAPD indicated that additional SSBG expenditures totaling \$3,766,628 were charged to the General Revenue Fund and Operations and Maintenance Trust Fund during the 2010-11 fiscal year. However, these expenditures were not included on the State's SEFA. Additionally, FAPD reported \$4,000,000 that was transferred from the SSBG Trust Fund to the State's General Revenue Fund as expenditures on the SEFA. However, according to FAPD staff, these transfers were made from State funds maintained in the SSBG Trust Fund and did not represent a transfer or other expenditure of SSBG Program funds. After adjustment, FAPD SSBG expenditures on the SEFA totaled \$14,272,378.
Cause	FAPD had not properly identified actual expenditures of Federal funds to ensure proper reporting on the State's SEFA.
Effect	FAPD SEFA accounts were not accurate or complete.
Recommendation	We recommend that FAPD ensure that SSBG expenditures are properly identified in the accounting records and included on the State's SEFA.
State Agency Response and Corrective Action Plan	FAPD concurs with this recommendation. FAPD's accounting records will be updated to properly identify SSBG expenditures and to ensure the accuracy of FAPD's accounting records as well as to be in compliance with federal regulations. Future reports for the State's SEFA will contain accurate information that will be appropriately identified in FAPD's accounting records.
Estimated Corrective Action Date	This process will begin immediately and all accounting records will be made current no later than February 29, 2012.
Agency Contact and Telephone Number	Dawn McWilliams, Financial Administrator (850) 488-4235

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-036
CFDA Number	Various
Program Title	Various
Compliance Requirement	Other
State Educational Entity	Florida International University (FIU)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Finding	The institution's Schedule of Expenditures of Federal Awards (SEFA) data file submitted to the Florida Department of Financial Services (FDFS) was not complete as numerous Federal award grants were omitted from the SEFA data file.
Criteria	OMB Circular A-133, Section .310(b), <i>Schedule of Expenditures of Federal Awards</i>
Condition	Our review disclosed 95 Federal award grants totaling \$11,294,041.87 that were not reported on the SEFA data file submitted to FDFS. The institution had not established written procedures for preparing its SEFA data file for submission to FDFS. Institution personnel cited their use of the State-provided SEFA procedures or instructions. However, written procedures specific to the institution's records and processes would help ensure accurate preparation of the SEFA data file.
Cause	The institution did not have adequate procedures for preparing the SEFA data file for submission to FDFS.
Effect	Without adequate procedures, the institution may include inaccurate or incomplete information on the SEFA data file submitted to FDFS.
Recommendation	The institution should develop and implement procedures specific to their records and processes and update those procedures annually to reflect changes made by FDFS to ensure that information reported on the SEFA data file submitted to FDFS is accurate and complete.
FIU Response and Corrective Action Plan	The institutions records and processes utilized to produce the SEFA report mirror the state provided instructions. The data provided in the SEFA report is extracted from People Soft into an excel file, that is utilized to populate the SEFA excel workbook. The SEFA excel workbook is provided with detailed instructions and macros that populate several fields, if the workbook did not already include macros, the populating of the data in the SEFA excel workbook would have been automated. The data elements populated in people soft are supported by detail business process. The federal awards that were not included in the SEFA were Contracts or Cooperative Agreements in which University staff were informed by the sponsoring agency that the CFDA number did not exist. The University will change the business process for recording the CFDA numbers that are not provided by the sponsor to reflect ##.unk. The University will also request the state instructions include the CFDA ##.unk in the SEFA report.
Estimated Corrective Action Date	To include ##.unk as a CFDA number March 1, 2012
FIU Contact and Telephone Number	Joseph Barabino, Associate Vice President for Research (305) 348-0176

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-037
CFDA Number	Various (Includes Recovery Act Funding)
Program Title	Various
Compliance Requirement	Other
State Agency	Florida Department of Financial Services (FDFS)
Finding Type	Noncompliance and Significant Deficiency
Finding	FDFS did not adequately review the data presented on the Schedule of Expenditures of Federal Awards (SEFA) and the notes to the SEFA.
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 shall provide total Federal awards expended for each individual Federal program, include notes that describe the significant accounting policies used in preparing the schedule, and identify the total amount provided to subrecipients from each Federal program.
Condition	<p>FDFS compiled the State's SEFA from information provided by State agencies, universities, and colleges. Federal award expenditures reported on the 2010-11 fiscal year SEFA totaled approximately \$41 billion, before adjustment. As part of its compilation procedures, FDFS performed analytics, data validations, and reviews to help ensure the accuracy and completeness of the data provided by the State agencies, universities, and colleges. However, FDFS' procedures were not sufficient to detect material errors and omissions in the amounts provided. Specifically:</p> <ul style="list-style-type: none"> ➤ FDFS omitted from the SEFA amounts totaling approximately \$62 million that were subgranted to non-State entities and reported by seven State universities and ten State colleges. ➤ FDFS reclassified approximately \$2 billion in expenditures reported by State agencies under specific program-related American Reinvestment and Recovery Act (ARRA) Catalog of Federal Domestic Assistance (CFDA) numbers to a CFDA number designated for use when the program CFDA number was unknown. In addition, FDFS similarly reclassified approximately \$193 million in expenditures reported by State universities and colleges. ➤ State agencies, universities, and colleges reported expenditures totaling approximately \$515 million as Federal awards provided by pass-through entities for indirect programs. However, these awards were provided directly to the State from the Federal awarding agency and should have been reported in the SEFA as direct awards. ➤ State universities reported expenditures under the Federal Family Education Loans (FFEL) Program (CFDA No. 84.032) totaling approximately \$106 million that should have been reported under the Federal Direct Student Loan (FDSL) Program (CFDA No. 84.268). The FFEL program was being phased out and the Student Aid and Fiscal Responsibility Act eliminated authorization for the FFEL program to originate any new loans after June 30, 2010. The FFEL Program was replaced by the FDSL Program. <p>Subsequent to our audit inquiry, adjustments were made to correct the errors noted above on the State's SEFA.</p>
Cause	Established procedures with regard to preparation of the SEFA and the Notes to the SEFA were not always followed.
Effect	Absent effective procedures for compiling and reviewing the SEFA and the Notes to the SEFA inaccurate and incomplete information may be reported.

Recommendation	We recommend that FDFS follow its established review procedures to ensure that amounts reported on the SEFA and the notes to the SEFA are accurate, complete, and in accordance with OMB Circular A-133 and the Compliance Supplement.
State Agency Response and Corrective Action Plan	Concur. FDFS will follow its established review procedures to ensure that amounts reported on the SEFA and the notes to the SEFA are accurate, complete, and in accordance with OMB Circular A-133 and the Compliance Supplement.
Estimated Corrective Action Date	October 30, 2012
Agency Contact and Telephone Number	Mike Rutherford, Financial Administrator Bureau of Accounting (850) 413-5594

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-038
CFDA Number	Various (Includes Recovery Act Funding) (See Finding)
Program Title	Various (See Finding)
Compliance Requirement	Allowable Costs/Cost Principles, Eligibility, Reporting, and 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. 2011-167, Finding No. FA 10-037
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 Information Technology audit report No. 2011-141, dated March 2011, we disclosed in finding Nos. 1 through 8, deficiencies related to the FLORIDA System regarding exception reporting, application controls, and systems development and program modification that we consider collectively to be a significant deficiency. Details of the findings and recommendations are included in that report.</p> <p>The FLORIDA System is used in administering aspects of the following major programs:</p> <p><u>Programs that include Recovery Act Funding:</u></p> <p>10.551 and 10.561 – Supplemental Nutrition Assistance Program Cluster 93.558, 93.714, 93.716 – TANF (Temporary Assistance for Needy Families) Cluster 93.778 – Medical Assistance Program</p> <p><u>Programs that do not include Recovery Act Funding:</u></p> <p>93.566 – Refugee and Entrant Assistance – State Administered Programs</p>

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-039
CFDA Number	93.767, 93.720, 93.775, 93.776, 93.777, 93.778
Program Title	Children's Health Insurance Program (CHIP) Medicaid Cluster
Compliance Requirement	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-1005FL5021 2010 and 05-1105FL5021 2011
Finding Type	Questioned Costs
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-052
Finding	FAHCA did not always maintain appropriate records to support salary and benefits charged to the Program.
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	During the 2010-11 fiscal year, FAHCA expended CHIP funds totaling \$499,062,454 of which \$566,617 represented salary and benefit costs for FAHCA employees. Our test of salary payments totaling \$52,554.28 to one FAHCA employee disclosed that FAHCA did not properly allocate costs to CHIP based on supporting documentation. The error resulted in an undercharge to CHIP totaling \$10,734.12 and an overcharge to the Medicaid Cluster totaling \$10,734.12 (CFDA No. 93.778 – Federal Share \$5,367.06; Federal Grant No. 05-1105FL5ADM).
Cause	FAHCA did not perform a reconciliation between time and effort records and amounts charged in accounting records.
Effect	Federal programs were charged costs that were not substantiated by appropriate records.
Recommendation	We recommend that FAHCA ensure that salary charges reflect actual time worked as recorded in time and effort records.
State Agency Response and Corrective Action Plan	FAHCA concurs with the finding. We have reviewed the relevant state time charging records and grant draw records and determined that an increasing adjustment to CHIP and a decreasing adjustment to the Medicaid Cluster, in the amount of \$10,734.12, is required. FAHCA has made adjustments to the position description of the FAHCA staff member to remove all non-Title XXI duties, and clarified that the role and responsibilities of this staff member is dedicated to Title XXI.
Estimated Corrective Action Date	The adjustment to the employee's position description was made on January 12, 2012. The estimated corrective action date, to correct the financial reporting for the applicable grants, is April 30, 2012, when prior period adjustments for the quarter ending 3/31/2012 is submitted.
Agency Contact and Telephone Number	Paula Shirley (850) 412-3820

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-040
CFDA Number	93.767, 93.778, 93.994
Program Title	Children's Health Insurance Program (CHIP) Medical Assistance Program Maternal and Child Health Services Block Grants to States
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	Florida Department of Health (FDOH) University of Florida (UF)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$13,134,805
Prior Year Finding	Report No. 2011-167, Finding Nos. FA 10-055 and FA 10-056
Finding	FDOH and UF had not resolved issues related to the appropriateness of costs charged to Federal programs and 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>45 CFR 92.22(a) and 34 CFR 80.22, <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> <p><i>OMB Circular A-133 Compliance Supplement</i> provides that transfers of Federal awards to another component of the same auditee under OMB Circular A-133 do not constitute a subrecipient or vendor relationship.</p>
Condition	<p>In report No. 2011-167, finding No. FA 10-055, we identified four contracts for which FDOH paid UF \$12,003,206 in excess of UF's actual costs associated with the contracts. For three additional UF contracts with Federal funds totaling \$1,131,599, FDOH did not require UF to report actual costs and, therefore, did not determine whether excess payments were made. We also noted, in finding No. FA 10-056, that FDOH did not ensure appropriate documentation was retained in contract files to demonstrate that costs paid were reasonable and necessary and consistent with public and private payment rates for similar services.</p> <p>USDHHS issued a resolution letter (CIN A-04-11-15989, dated June 10, 2011) that identified \$12,004,751 in questioned costs and recommended that unallowable costs be determined and returned. In a letter dated June 30, 2011, FDOH requested UF return \$11,356,970, which represented the questioned costs associated with one of the contracts. However, the U.S. Department of Justice and USDHHS are conducting an investigation of UF practices related to Federal award finance and accounting, and resolution of these findings is pending completion of the investigation.</p>

Recommendation	<p>We recommend UF and FDOH continue to monitor the status of the Federal investigation and determine and return unallowable costs, as appropriate.</p> <p><u>Florida Department of Health</u></p>
State Agency Response and Corrective Action Plan	<p>Concur. This finding sets a precedent for what would amount to a change in how the FDOH and other executive branch agencies treat state universities for purposes of making Vendor vs. Subrecipient determinations. This change not only impacts Children's Medical Services Network (CMSN), but has a significant impact on all FDOH and other executive branch contracts with any state university receiving federal funding as payment for services. Due to the significance of this issue, CMSN has referred this issue to the FDOH's General Counsel's office and others for further review.</p> <p>CMSN will continue to work with the FDOH Division of Administration, General Counsel, and executive leadership regarding the next steps that should be taken related to UF contracts in general and the contract under review specifically.</p>
Estimated Corrective Action Date	December 31, 2013
Agency Contact and Telephone Number	<p>Rae Hendlin, Bureau Chief CMS Network Administration (850) 245-4219</p> <p><u>University of Florida</u></p>
UF Response and Corrective Action Plan	<p>The Auditor General's monitoring recommendation is consistent with UF's and FDOH's pursuit of guidance from the appropriate policy-making authority of the federal government. However, UF does not believe that corrective action of reimbursing funding is required under federal policy or law. The federal contracts at issue in this Auditor General finding are between FDOH and DHHS. UF does not have a contract directly with the federal government in this matter and has satisfied its obligations under the contracts with FDOH.</p> <p>FDOH issued contracts to UF to administer a complex program to provide medical care and related health services in a managed care environment to low-income, pediatric patients with special needs in Florida. Under the contracts with FDOH, UF was required to and did invoice FDOH transparently for payment, on the basis of fixed monthly fees for patient/enrollees (based on the number of enrollees and historical claims costs set by FDOH that were tied to the federal government-established Medicaid rates for type of service provided), plus reasonable fixed payments to start-up and then to administer the complex pediatric medical program. UF delivered the contracted services to the satisfaction of FDOH and was paid the contracted amount.</p> <p>Based on the AG's interpretations and conclusions from its 2010 audit (and also set forth above), FDOH demanded payment of \$11,356,970 from UF in a letter to UF dated June 30, 2011. If what we understand was the AG's method of calculating this so-called "residual" amount (which the University does not believe applies to this contract) was to be used, the amount would be \$4,861,335 and not \$11,356,970, and that amount would be further reduced by ongoing obligations and deficits from prior years. However, UF was not required by these fixed price for services vendor contracts to account for expenditures under cost-reimbursement principles, and we accounted and billed in a transparent and appropriate manner for costs that were tied to federal rates for patient care and otherwise reasonable, as discussed above. Throughout their terms, UF and FDOH intended and treated these contracts to be fixed price vendor contracts and the invoicing and documentation were consistent throughout the contract term. (There was an inadvertent error in the initial contract language, which used the term "subaward" instead of "vendor agreement," The parties corrected that error through a retroactive modification.)</p>

Further, as analyzed in more detail in a letter dated August 17, 2011 from UF to FDOH, which UF provided to FDOH in response to its June 2011 demand, there is no legal or policy prohibition against FDOH entering into fixed price vendor contracts with UF for these services. FDOH and UF each is a separate and distinct A-133 qualified recipient of federal funds; each is a separate federal auditee (i.e., each must be audited separately to satisfy A-133, and whether their audit reports stand alone or are in different chapters of a book of audits is merely form over substance); each is subject to different federal cost principles (although not applicable to fixed price contracts, when applicable, A-87 applies to FDOH and A-21 applies to UF); and each reports to a different constitutional authority in Florida (FDOH to the Governor and UF to the Board of Governors). Also, the method and amount of billing for these services are transparent, reasonable and appropriate for the nature of the services being provided by UF.

UF does not believe that the AG's finding is a reasonable interpretation of applicable federal guidance. If the AG's interpretation were to be upheld, numerous contracts - fixed price vendor and sub-recipient alike - for high quality and cost efficient services by state universities for state agencies implementing federally-funded transportation, education, public health and other programs across the country would be affected, and the cost of services would likely increase.

UF and FDOH are currently in the process of seeking further guidance from the appropriate authority at HHS, which we believe will be helpful in resolving this dispute. This is confirmed by a letter from FDOH's General Counsel to UF dated January 26, 2012. In the meantime, UF continues to monitor the status of the federal investigation and will determine and return unallowable costs, if any and appropriate.

**Estimated Corrective
Action Date**

UF and FDOH are seeking and UF anticipates ultimately receiving federal guidance on applicable federal policies.

**UF Contact and
Telephone Number**

Thomas E. Walsh, Ph.D., Director of Sponsored Research and Compliance
(352) 392-1005

Auditor's Remarks

In summary, our prior audit finding indicated that applicable Federal regulations provide that UF may not derive and retain a profit from Federally-funded contracts with another unit (FDOH) of State government. Our current audit finding describes the status of the resolution of this finding. In response to the current audit finding, UF indicates that the prior audit finding is not a reasonable interpretation of applicable Federal guidance and that UF and FDOH are currently in the process of seeking further guidance from the appropriate authority at USDHHS. As is the case with all audit findings and recommendations included in a single audit report, we concur that the final resolution of this finding is the responsibility of the audited entities and the applicable Federal agencies.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-041
CFDA Number	93.767 and 93.720, 93.775, 93.776, 93.777, 93.778 (Includes Recovery Act Funding)
Program Title	Children's Health Insurance Program Medicaid Cluster
Compliance Requirement	Cash Management
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-1005FL5MAP (Federal 2009-10); 05-1105FL5MAP (Federal 2010-11)
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-062
Finding	Inadequate supervisory review and lack of written policies and procedures contributed to FAHCA incorrectly calculating cash draw amounts.
Criteria	31 CFR Part 205, Subpart A, Section 205.11, <i>What requirements apply to funding techniques?</i>
Condition	<p>Medicaid Medical Assistance Payment (MAP) draws were generally based on weekly appropriation reports generated from Florida Medicaid Management Information System (FMMIS) data. Included on these weekly reports were medical claims related to both Title XIX - Medicaid and Title XXI - Children's Health Insurance Program (CHIP). In calculating the draw amounts for Medicaid MAP, the total amount recorded on the weekly appropriation report was reduced by the CHIP amounts, refunds, and other applicable adjustments to arrive at the MAP draw amount. The refund amount used in the calculation was to be determined by multiplying refund amounts by the applicable Federal Medical Assistance Percentage (FMAP).</p> <p>During the 2010-11 fiscal year, FAHCA drew funds totaling approximately \$12.9 billion for the Medicaid Cluster and CHIP. We tested 40 cash draws totaling approximately \$4.2 billion, including ARRA funds totaling approximately \$133.2 million. Our tests disclosed the following:</p> <ul style="list-style-type: none"> ➤ For 18 draws, FAHCA either used an incorrect amount for CHIP, applied an incorrect FMAP rate to refunds, used an incorrect amount for refunds, or made a combination of the three errors, when calculating the cash draw amount needed for Medicaid MAP. As a result of these errors, 9 cash draws were short by as much as \$3,616,091.35, and 9 cash draws were over by as much as \$1,915,962.42. ➤ For 2 draws, FAHCA incorrectly recorded in the accounting records refund deposits totaling \$1,607,953.87 as Federal cash draws.
Cause	<p>FAHCA staff were not aware of how some CHIP claims were recorded in the FMMIS weekly appropriation reports. FAHCA staff in some instances used the amounts from an incorrect column in the weekly FMMIS appropriation reports. Additionally, for the quarter ending September 30, 2010, FAHCA staff input an incorrect FMAP rate, and the incorrect rate was applied to the refunds in the worksheet used to calculate the Medicaid MAP draw amounts.</p> <p>Because there was a lack of independent supervisory review, errors made by FAHCA staff were not detected. Although written policies and procedures were developed for calculating "Projected" cash draws, no written policies and procedures were developed that would provide guidance on calculating other types of Federal cash draws, including how to identify Medicaid and CHIP totals on weekly FMMIS appropriation reports, or how to apply the applicable FMAP rate to both refund revenues and FMMIS appropriation report totals.</p>

Effect	Failure to correctly calculate draws, may result in draws being made for inappropriate amounts, which could affect the State's interest liability. Incorrectly recording refunds in the accounting records could also result in the calculation of incorrect draw amounts.
Recommendation	We recommend that FAHCA develop and implement written policies and procedures to ensure that the correct amounts and FMAP rates are used in the calculation of draw amounts to ensure that cash needs are appropriately met. Additionally, we recommend FAHCA ensure that cash draw calculations are reviewed before a cash draw is made.
State Agency Response and Corrective Action Plan	FAHCA concurs with this finding. The two deposits that were incorrectly recorded as federal draws, GL code 000700, were subsequently adjusted to the correct GL on June 29, 2011. FAHCA has drafted and implemented procedures for completion of the Federal cash draws. Additionally, the section manager will review and confirm the accuracy of the draws on a weekly basis.
Estimated Corrective Action Date	Estimated completion for the draw adjustments is February 28, 2012.
Agency Contact and Telephone Number	Paula Shirley (850) 412-3820

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-042
CFDA Number	93.767 and 93.720, 93.775, 93.776, 93.777, 93.778 (Includes Recovery Act Funding)
Program Title	Children's Health Insurance Program Medicaid Cluster
Compliance Requirement	Cash Management
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-0905FL5028 (Federal 2008-09); 05-0905FL5048 (Federal 2008-09); 05-1005FL5ADM (Federal 2009-10); 05-1005FL5MAP (Federal 2009-10); 05-0905FL5021 (Federal 2008-09); 05-1005FL5021 (Federal 2009-10)
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-063
Finding	FAHCA did not ensure that amounts were accurately reported on the Cash Management Improvement Act (CMIA) Annual Report to the Florida Department of Financial Services (FDFS).
Criteria	The Cash Management Improvement Act (CMIA) of 1990, as amended; 31 CFR Part 205 §__.13 and §__.14, <i>Federal interest liability</i> , and §__.26, <i>Preparing Annual Reports</i> ; CMIA Agreement between the State of Florida and the United States Department of the Treasury
Condition	<p>FAHCA annually reports to FDFS drawdown data related to the receipt of Federal funds, including components for Direct Program Costs, Direct Administrative Costs, Payroll Costs, and Indirect Costs. FAHCA also reports data for refund transactions exceeding \$50,000. A transaction is defined as a single deposit. FDFS uses this information to calculate the State's CMIA interest liability and to prepare the State's CMIA Annual Report.</p> <p>Our review of the report FAHCA submitted to FDFS for the 2009-10 fiscal year disclosed errors in the cash draw amounts reported. Additionally, the refunds and related interest liability reported were not always in accordance with the CMIA agreement between the State of Florida and the United States Department of the Treasury. Specifically, our tests disclosed the following:</p> <ul style="list-style-type: none"> ➤ FAHCA understated cash draw amounts reported to FDFS for Direct Program Costs for CFDA No. 93.778 – Medical Assistance Program by \$542,012,038 and for CFDA No. 93.767 – Children's Health Insurance Program (CHIP) by \$7,019,933. ➤ FAHCA did not report to FDFS eleven refunds totaling \$3,927,811.02 for CFDA No. 93.778 – Medical Assistance Program, which individually met or exceeded the \$50,000 reporting threshold. ➤ FAHCA improperly reported to FDFS, and incurred interest liability on, cash draws totaling \$200,000 for CFDA No. 93.720 – State Survey and Certification Ambulatory Surgical Center Healthcare Associated Infection (ASC-HAI) Prevention Initiative. This program was not included in the Treasury-State Agreement. Therefore, cash draws for this program were not required to be reported.
Cause	FAHCA had not developed procedures for the preparation and submission of the CMIA report. No reconciliation was performed between FAHCA's worksheets supporting CMIA report totals and FAHCA's accounting records. Additionally, the refund reports were prepared before all the data had been captured, which caused the omission of some refunds from the CMIA report. In May 2011 (subsequent to submission of the 2009-10 CMIA report), FAHCA began a process of conducting quarterly reconciliations between the Federal Division of

	Payment Management Services (PMS) and FAHCA cash draw worksheets to ensure cash draws are properly reported.
Effect	Without ensuring that amounts reported agree with accounting records and cash draw supporting documentation, the risk is increased that interest liability amounts could be materially misstated and errors not detected.
Recommendation	We recommend FAHCA develop and implement written procedures for the preparation, review, and submission of CMIA data to FDFS, including procedures for ensuring that the amounts are accurate and complete. Additionally, we recommend FAHCA continue to perform reconciliations to ensure cash draws are correctly reported.
State Agency Response and Corrective Action Plan	FAHCA concurs with the findings. Regarding the mis-classification of revenues, a reconciliation process was included in the procedure for completing the CMIA report for fiscal year 2010-11. Also, the cash draws for the ASC-HAI program were not included in the CMIA report for fiscal year 2010-11.
Estimated Corrective Action Date	The reconciliation procedures were used in November 2011 during the preparation of the FY 2010-11 CMIA report. The procedures are being incorporated in the formal desk top procedures that will be finalized by February 28, 2012.
Agency Contact and Telephone Number	Paula Shirley (850) 412-3820

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-043
CFDA Number	Various (See Condition)
Program Title	Various (See Condition)
Compliance Requirement	Reporting and Subrecipient Monitoring
State Agency	Florida Department of Children and Family Services (FDCFS)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance and Significant Deficiency
Finding	FDCFS did not have a process in place to report Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) data related to subawards subject to reporting under FFATA. In addition, FDCFS did not obtain the subrecipient's Dun and Bradstreet Data Universal Numbering System (DUNS) number prior to issuing the subaward.
Criteria	2 CFR 170, <i>Reporting Subaward and Executive Compensation Information</i>
Condition	<p>FFATA regulations require FDCFS, as a recipient, to report in FSRS key data elements regarding its subawards, including the subrecipient's DUNS number. FSRS is a reporting tool used to capture and report subaward and executive compensation data and make them available to the public via a single, searchable website. FFATA reporting is required for grants or cooperative agreements effective on or after October 1, 2010, exceeding \$25,000, and made with a new Federal Assistance Identification Number (FAIN) on or after that date. Pursuant to Federal regulations, FDCFS should have reported the key data elements by the end of the month following the month in which the obligation was made. However, as of June 30, 2011, FDCFS had not reported data in FSRS for any subawards. The subawards were made from the following major programs:</p> <p>93.558 – TANF (Temporary Assistance for Needy Families) Cluster 93.566 – Refugee and Entrant Assistance – State Administered Programs 93.667 – Social Services Block Grant 93.959 – Block Grants for Prevention and Treatment of Substance Abuse</p> <p>In addition, as of June 30, 2011, FDCFS had made 12 new subawards between October 1, 2010, and February 15, 2011, subject to FFATA reporting requirements. FDCFS was required to obtain DUNS numbers prior to execution of the agreement. For 11 of the subawards, FDCFS did not obtain the DUNS number prior to execution. The DUNS numbers were not obtained and verified until 73 to 319 days after execution of the agreement.</p>
Cause	At June 30, 2011, FDCFS was in the process of developing a data file for uploading the key data elements into FSRS. For two awards, the Federal cognizant agency had not established the award in FSRS, which would have prevented FDCFS from entering the subaward data. In addition, FDCFS management did not notify staff of the requirement to obtain the DUNS number prior to the execution of the agreement until April 26, 2011.
Effect	FSRS did not contain data related to FDCFS subawards.
Recommendation	We recommend that FDCFS ensure that all required key data elements are timely reported in FSRS for the applicable grants. In those instances in which a Federal award has not been established, FDCFS should document its requests to the Federal cognizant agency to establish the Federal grant in FSRS. We also recommend that FDCFS ensure compliance with its policies and procedures regarding obtaining a DUNS number prior to executing subawards.
State Agency Response and Corrective Action Plan	The Department now has a process in place to obtain the subrecipient's DUNS number prior to issuing a subaward. Further, the Department has a process in place to report monthly FFATA data in FSRS and is fully compliant with reporting

requirements. The Department will document its requests to the Federal cognizant agency to establish the Federal grant in FSRS in those instances where the award has not been established.

**Estimated Corrective
Action Date**

Completed

**Agency Contact and
Telephone Number**

Bob Roller
(850) 717-4578

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-044
CFDA Number	Various (Includes Recovery Act Funding) (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
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-038
Finding	During much of the audit period, FDCFS did not have a process to consider subrecipient expenditures from all Federal sources when determining whether subrecipient audit requirements were met. Effective May 6, 2011, appropriate procedures were adopted.
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 2010-11 fiscal year, FDCFS reported Federal expenditures related to 655 agreements, including 125 with subrecipients for which FDCFS provided \$500,000 or more in Federal assistance. Of the 125 agreements, 83 included funding for the following major programs:</p> <p><u>Programs that include Recovery Act Funding:</u></p> <p>93.558, 93.714, and 93.716 – TANF (Temporary Assistance for Needy Families) Cluster</p> <p><u>Programs that do not include Recovery Act Funding:</u></p> <p>93.566 – Refugee and Entrant Assistance – State Administered Programs 93.667 – Social Services Block Grant 93.959 – Block Grants for the Prevention and Treatment of Substance Abuse</p> <p>FDCFS had established procedures for ensuring that it received A-133 audits from subrecipients to which it provided \$500,000 or more in Federal funding. To address instances where an audit may be required because the total Federal funds expended, including the expenditures funded by other Federal grantors and recipients, exceeded \$500,000, FDCFS, on May 6, 2011, revised the standard contract audit attachment to include a requirement that the subrecipient agree to provide FDCFS a certification that an A-133 audit was not required, if such an audit is not provided to FDCFS. Contracts signed after May 6, 2011, are to include the attachment.</p>
Cause	FDCFS policies and procedures were revised May 6, 2011, and were not in effect for prior periods.
Effect	Some subrecipients may have not complied with the OMB Circular A-133 audit requirements.
Recommendation	We recommend that FDCFS ensure that all contracts contain the revised contract audit attachment.
State Agency Response and Corrective Action Plan	The Department will incorporate the revised contract audit attachment, dated May 6, 2011, into new contracts and existing contracts according to their amendment schedule.
Estimated Corrective Action Date	Completed
Agency Contact and Telephone Number	Jerry Chesnutt (850) 488-8722

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-045
CFDA Number	93.069
Program Title	Public Health Emergency Preparedness (PHEP) Program
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	5 U90TP417006-10 2011, 1H75TP000351-01 2011
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$22,375.82
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-039
Finding	FDOH did not always maintain appropriate records to support salary and benefits charged to the PHEP Program. Additionally, adjusting and data entry errors resulted in incorrect charges to the PHEP Program.
Criteria	<p>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></p> <p>FDOH Policy DOHP 57-06-10, <i>Single Federal Award Certification Process and Responsibilities</i> requires employees paid and working 100 percent of the time on tasks benefiting one Federal grant to semiannually complete a Single Federal Award Certification (Certification).</p> <p>FDOH Policy DOHP 57-03-09, <i>Time-Keeping Requirements for Federal Awards</i> requires the distribution of salaries or wages of employees working on multiple activities or cost objectives, be supported by personnel activity reports, such as a Daily Time Record for Employees Working Multiple Programs (time sheet).</p>
Condition	<p>During the 2010-11 fiscal year, FDOH expended PHEP Program funds totaling \$44,506,089 of which \$15,909,675.97 represented salary and benefit costs of FDOH employees. Our test of salary payments to 16 FDOH employees disclosed that documentation was not maintained to support the amounts charged to the PHEP Program in some instances. Specifically:</p> <ul style="list-style-type: none"> ➤ One employee's salary totaling \$2,232.04 was charged to the PHEP Program; however, the certification was not completed until our audit inquiry. (Federal Grant No. 5U90TP417006-10) ➤ For one employee, FDOH did not properly allocate costs to the PHEP Program based on hours reported on the employee's time sheets. The error resulted in an overcharge of \$69.16. (Federal Grant No. 1H75TP000351-01) ➤ For four employees, adjusting and data entry errors for salary and benefit costs resulted in an overcharge of \$19,873.47. Additionally, for one of the four employees, FDOH did not provide support for the allocation of additional salary and benefit costs totaling \$201.15. (Federal Grant No. 1H75TP000351-01 - \$22.06, 5U90TP417006-10 - \$20,052.56)
Cause	FDOH did not follow established procedures which require payroll certifications. Additionally, FDOH did not ensure that salary and benefit costs were properly allocated and that adjusting entries were properly made.
Effect	Federal programs were charged costs that were not substantiated by appropriate records.
Recommendation	We recommend that FDOH ensure that payroll certifications are properly prepared and maintained and that time and effort records adequately support salary charges to the Program. We also recommend that FDOH take steps to ensure that time sheet and adjusting entries are correctly made.

**State Agency Response and
Corrective Action Plan**

The Bureau of Preparedness & Response (BPR) recognizes the need for tighter controls in the area of time and effort records. BPR will modify its processes for identifying and documenting employee salary and benefits charged to the PHEP Program, and begin random sampling of adjusting entries to ensure costs are charged correctly.

BPR's Grant Management Unit will modify its existing process for identifying employees paid from the grant who must either complete 100% timekeeping records bi-weekly or the Single Federal Award Certification form bi-annually. This fiscal year the Department has implemented new time reporting features for the CHDs in the PeopleFirst and Employee Activity Record (EARs) systems, and the Grants Management Unit will review the reports generated from these systems on a quarterly basis to ensure accuracy with salary/benefit charges to the Program.

**Estimated Corrective
Action Date**

June 30, 2012

**Agency Contact and
Telephone Number**

Laura Holden
Bureau of Preparedness and Response
(850) 245-4444 x 2117

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-046
CFDA Number	93.558, 93.714, 93.716 (Includes Recovery Act Funding)
Program Title	TANF (Temporary Assistance for Needy Families) Cluster
Compliance Requirement	Allowable Costs/Cost Principles, Eligibility, and Special Tests and Provisions – Income Eligibility and Verification System
State Agency	Florida Department of Children and Family Services (FDCFS)
Federal Grant/Contract Number and Grant Year	G-1002FLTANF 2010 and G-1102FLTANF 2011
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$1,806 (Federal Grant Nos. G-1002FLTANF \$1,528 and G-1102FLTANF \$278) (Federal Share \$323.27)
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-041
Finding	TANF benefits were not always paid in the correct amount and were made to an individual in excess of the lifetime limit. In addition, data exchange responses received by FDCFS were not always timely processed.
Criteria	Sections 39.5085 and 414.105, Florida Statutes; 42 USC 1320b-7 <i>Income and eligibility verification system</i> ; 45 CFR Section 205.55 <i>Requirements for requesting and furnishing eligibility and income information</i> TANF State Plan Section 5.13 <i>Relative Caregiver Program</i> Program Policy Manual Sections 2020.0401, <i>Relative Caregiver Payment Standards</i> ; 2020.0402, <i>Eligibility Requirements for Relative Caregiver Program</i> ; and Chapter 3020 relating to Data Exchange Policy
Condition	<p>During the 2010-11 fiscal year, FDCFS made TANF cash benefit payments totaling \$175,935,767. We examined FDCFS records of eligibility for 60 clients (cases). Our examination disclosed two instances in which the payment amount was incorrect and one instance where payments were made to a client in excess of the lifetime limit. Specifically:</p> <ul style="list-style-type: none"> ➤ FDCFS paid relative caregiver payments for two children placed in care in May 2010. As required by FDCFS policy, in order to receive relative caregiver payments, the child is required to be adjudicated dependent; however, the two children were not adjudicated dependent until October 2010. The error resulted in an overpayment of \$947. ➤ A client was paid \$242 per month, the appropriate payment for a relative caregiver of a child aged 0 through 5. However, upon the child's sixth birthday in September 2010, FDCFS did not increase the benefit level to \$249 until March 2011, resulting in an underpayment of \$42. ➤ A client received cash assistance benefits for 15 months in excess of the 48 month lifetime limit, without FDCFS approval of a hardship extension. The excess payments resulted in an overpayment of \$817 during the 2010-11 fiscal year. <p>In addition, for 3 of the 60 cases, FDCFS did not process Income Eligibility and Verification System (IEVS) data exchange responses within the established time frames. Two of the cases reviewed were processed 114 and 194 days late, and the processing of one case was 245 days late as of November 4, 2011. 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.</p>

Cause	Adjustments to payment amounts, the calculation of the TANF lifetime limit, and the processing of data exchanges are manual processes requiring employee action. Increased caseloads may have affected employees' ability to properly perform these manual processes.
Effect	TANF payments were made for incorrect amounts and in excess of the lifetime limitation. Additionally, the failure to timely review data exchange information may preclude FDCFS from identifying changes in client eligibility status.
Recommendation	We recommend that FDCFS take the necessary steps to ensure that benefit payments are accurately determined and that payments are timely discontinued when lifetime limits are reached. 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	<p>In the two instances where the Relative Caregiver (RCG) payment was incorrect, a training will be requested for the local sites where each error occurred. One training will be on RCG eligibility criteria with a focus on correctly determining when a RCG child is adjudicated dependent. The other training will be on the importance of processing expected changes in age for RCG cases.</p> <p>In the one instance where benefits exceeded the 48-month lifetime limit without a hardship approval, a training on time limit policy emphasizing the importance of correctly counting and updating time limited months on the time limit screen and terminating benefits when a hardship is not approved will be requested for the local site where the error occurred.</p> <p>The two cases will be referred to Benefit Recovery to review for possible overpayment.</p> <p>The Department has established work priorities for the processing of data exchanges in policy transmittal I-09-05-0014. Not all of the three cases cited had a data exchange that is identified as a priority in this policy transmittal. Periodic reminders via FLORIDA system broadcasts will be provided to staff to process alerts timely according to the work priorities in this policy transmittal.</p>
Estimated Corrective Action Date	June 30, 2012
Agency Contact and Telephone Number	Cindy Mickler (850) 717-4123

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-047
CFDA Number	93.558, 93.714, 93.716 (Includes Recovery Act Funding)
Program Title	TANF (Temporary Assistance for Needy Families) Cluster
Compliance Requirement	Matching, Level of Effort, Earmarking and Reporting
State Agency	Florida Agency for Workforce Innovation (FAWI) [Transferred to the Florida Department of Economic Opportunity (FDEO) effective October 1, 2011]
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Finding	FAWI did not always approve program modifications made to the One Stop Service Tracking (OSST) System or monitor programming changes in the production environment.
Criteria	<p>Information Technology Best Practices</p> <p>Modification Controls: Establishing controls over the modification of application programs helps to ensure that only authorized programs and authorized modifications are implemented. Only after the program modification has been completed, has received both system testing and user acceptance testing, and has been approved by internal information technology (IT) project management or the contractor and the user, should it be moved into production.</p> <p>State of Florida Agency for Workforce Innovation IT Services Policies/Protocols, Standards and Procedures Manual, dated July 2010, Protocol 5.05.III.C.18 - Change Control, Section 2.2 - <i>Procedures and Guidelines</i>. This manual provides that changes to each FAWI information system shall be systematically planned, approved, tested, and documented at a level appropriate with the size, complexity, and confidentiality of the system.</p> <p><i>OMB Circular A-133 Compliance Supplement ACF-199, TANF Data Report</i> – provides that State agencies must meet or exceed their minimum annual work participation rates. The minimum work participation rates are 50 percent for the overall rate and 90 percent for the two-parent rate. A State's minimum work participation rate may be reduced by its caseload reduction credit. USDHHS may penalize the State by an amount of up to 21 percent of the State Family Assistance Grant for violation of this provision.</p>
Condition	<p>FAWI was the State's administrative agency designated for receipt of Federal workforce development grants and other Federal funds, and directly administered several programs, including Workforce Services. The Workforce Services program included, among various other programs, the Welfare Transition (WT) Program which enabled recipients to move from welfare to work. The WT Program was Federally funded by TANF. FAWI used the OSST System case tracking function to track WT Program case management activities, provide data for State and Federal reporting, and demonstrate compliance with TANF level of effort requirements.</p> <p>FAWI could not provide documentation demonstrating that 14 of the 16 OSST System program modifications reviewed had been approved. Furthermore, FAWI did not have procedures in place to review automatically generated logs of OSST System application program changes moved into the production environment.</p>
Cause	FAWI management did not follow appropriate change management review procedures.
Effect	Absent appropriate programming modification controls, the integrity of the data contained within the OSST system is subject to increase risk of compromise.

Recommendation	FDEO should implement a monitoring and review process over changes in the OSST System environment to ensure that unauthorized or erroneous modifications, should they occur, are timely detected.
State Agency Response and Corrective Action Plan	<p>We concur. FDEO is taking the following steps in seeking corrective action.</p> <p>First, FDEO has a project currently underway to evaluate current Software Development Lifecycle (SDLC) methodologies. This project will analyze existing software development practices, provide recommendations for improvement and create a new FDEO SDLC Manual. Documenting SDLC methodologies will provide controls over the processes of acquiring, developing and maintaining application software resulting in decreased risk of project or system failure.</p> <p>Second, as the FDEO project to establish a SDLC Manual progresses, the Workforce Services IT group has identified and implemented several controls over modifications to the OSST system.</p> <ol style="list-style-type: none"> 1. The existing Numara FootPrints system will continue to be utilized for tracking all modification requests (i.e., changes, enhancements, bugs, issues and data requests) pertaining to the OSST system. 2. All requests from the business unit, the Regional Workforce Boards and the Workforce Services IT group are to be submitted electronically via a Change Request Form. All submitted Change Request Forms will be reviewed and prioritized with the One Stop Program Support (OSPS) Program Office responsible for the OSST system. This form includes approval signatures authorizing the initiation of work and will be attached to the FootPrints work order. 3. Test Scripts will be created and used for verification of modifications to the OSST system. This form includes approval signatures and will be attached to the FootPrints work order. 4. An OSPS Program Office manager will submit via email the final authorization to deploy work orders to the Production environment. This email will be saved as a PDF file and attached to the FootPrints work order. 5. Deployments to the Production environment are transitioning from an ad-hoc deployment method (deploying code as soon as the WO is completed) to a "Point-in-Time Release" methodology (a formal, planned release methodology). This approach offers a more structured and formal deployment methodology allowing both the OSPS Program Office and the OSST Development Team an opportunity to plan, assess, schedule, develop, test and train OSST users. <p>The Workforce Services IT group will continue to identify and refine corrective measures for immediate implementation and inclusion into the FDEO SDLC Manual.</p>
Estimated Corrective Action Date	May 2012
Agency Contact and Telephone Number	Dean Izzo (850) 245-7305

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-048
CFDA Number	93.558, 93.714, 93.716 (Includes Recovery Act Funding)
Program Title	TANF (Temporary Assistance for Needy Families) Cluster
Compliance Requirement	Reporting
State Agency	Florida Department of Children and Family Services (FDCFS)
Federal Grant/Contract Number and Grant Year	G-1002FLTANF 2010 and G-1102FLTANF 2011
Finding Type	Noncompliance and Significant Deficiency
Finding	FDCFS reported incorrect information on the ACF-199 TANF Data Report.
Criteria	42 USC 611 <i>Data collection and reporting</i> ; 45 CFR 265.3 <i>What reports must the State file on a quarterly basis?</i>
Condition	<p>We examined data reported for a sample of 25 cases (32 individuals) in the ACF-199 TANF Data Report for the quarter ended March 31, 2011. Our examination disclosed instances in 5 cases related to 6 individuals, where the number of months reported in data element line 44 – Number of Months Countable Toward Federal Time Limit, was not calculated and reported correctly. For the cases sampled, 110 total months were reported; however, documentation indicated that 184 months should have been reported.</p> <p>Subsequent to audit inquiry, FDCFS repopulated the data in the affected data element line item and resubmitted the report.</p>
Cause	According to FDCFS staff, there was an error in the programming code used to compile the number of months countable towards the Federal time limit. Subsequent to audit inquiry, FDCFS reviewed all ACF-199 TANF Data Reports submitted during the audit period and identified additional programming errors. FDCFS staff indicated that revised reports would be submitted.
Effect	The ACF-199 TANF Data Report for the quarter ended March 31, 2011, was submitted with inaccurate data shown for the number of months countable towards the Federal time limit.
Recommendation	We recommend that FDCFS review the programming codes prior to the preparation of the report to ensure that accurate information is reported.
State Agency Response and Corrective Action Plan	The programming has been corrected for the "Number of Months Countable Toward Federal Time Limit" field in the report. The Department performs a quality control check of the report to ensure the accuracy of the information reported. This field will be added as a part of the fields in the quality control check.
Estimated Corrective Action Date	March 20, 2012
Agency Contact and Telephone Number	Pat W. Brown (850) 717-4087

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-049
CFDA Number	93.558, 93.714, 93.716 (Includes Recovery Act Funding)
Program Title	TANF (Temporary Assistance for Needy Families) Cluster
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-1002FLTANF 2010 and G-1102FLTANF 2011
Finding Type	Opinion Qualification, Material Noncompliance, and Significant Deficiency Questioned Costs – \$6,542 (Federal Share \$1,171.02; Federal Grant No. G-1102FLTANF)
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-042
Finding	FDCFS failed to timely impose Florida Department of Revenue (FDOR) Child Support Enforcement (CSE) sanctions on uncooperative TANF recipients.
Criteria	<p>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.</p> <p>42 USC 608(a)(2), <i>Reduction or elimination of assistance for non-cooperation in establishing paternity or obtaining child support</i></p> <p>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></p>
Condition	<p>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 State CSE Program as a condition of eligibility, unless it is determined that good cause for noncooperation exists. Noncooperation without cause is to result in sanctions involving the loss of TANF eligibility. During the 2010-11 fiscal year, FDCFS made TANF cash assistance payments totaling \$175,935,767. During the 2010-11 fiscal year, FDOR referred 4,738 TANF recipients to FDCFS for sanctions to be imposed. Our examination of FDCFS records for 40 clients (cases) disclosed:</p> <ul style="list-style-type: none"> ➤ Three cases in which FDOR records indicated that a sanction referral had been sent to FDCFS, however; FDCFS could not provide documentation showing that the referral had been received and reviewed. As a result, the recipients were not sanctioned, which resulted in possible overpayments totaling \$2,526. ➤ Six cases in which FDCFS did not review the sanction request within 10 days as required. As a result, for four cases, TANF clients received possible overpayments totaling \$2,967. ➤ One case in which FDCFS reviewed the sanction request timely, however; payments totaling \$1,049 continued to be made to the client subsequent to the sanction request. FDCFS records did not provide an explanation for the lack of sanction.
Cause	FDCFS has experienced an increase in the number of TANF applications. The increase in caseload may have affected employees' ability to process sanction requests.
Effect	Clients continued to receive benefits for which they were not eligible.
Recommendation	FDCFS should ensure that sanctions are processed timely and benefits are timely discontinued.

State Agency Response and Corrective Action Plan	A training on timely processing and imposing child support sanctions will be provided to all Case Maintenance Unit staff statewide. All relevant cases will be referred to Benefit Recovery to review for possible overpayment.
Estimated Corrective Action Date	June 30, 2012
Agency Contact and Telephone Number	Cindy Mickler (850) 717-4123

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-050
CFDA Number	93.558, 93.714, 93.716 (Includes Recovery Act Funding)
Program Title	TANF (Temporary Assistance for Needy Families) Cluster
Compliance Requirement	Special Tests and Provisions – Penalty for Refusal to Work
State Agency	Florida Department of Children and Family Services (FDCFS)
Federal Grant/Contract Number and Grant Year	G-1002FLTANF 2010 and G-1102FLTANF 2011
Finding Type	Noncompliance Questioned Costs – \$653 (Federal Grant No. G-1102FLTANF) (Federal Share \$116.89)
Finding	FDCFS did not impose on a client who was receiving TANF benefits, the correct sanction for noncompliance with work activity requirements.
Criteria	45 CFR 261.14, <i>What is the penalty if an individual refuses to engage in work?</i> Section 414.065, Florida Statutes, <i>Noncompliance with work requirements</i>
Condition	Under State and Federal law, applicants for and recipients of TANF are required to engage in work activities. The Florida Agency for Workforce Innovation (FAWI) (transitioned to the Florida Department of Economic Opportunity effective October 1, 2011), is responsible for developing work activities and referring cases to FDCFS where a recipient of TANF did not comply with the required work activities. During the 2010-11 fiscal year, FAWI referred 30,807 individuals to FDCFS who had been determined to be noncompliant with work activity requirements. Our examination of FDCFS records for 40 clients (cases) disclosed that for 1 case, the correct sanction was not imposed. The client should have been sanctioned for 3 months in November 2010; however, the client's benefits were only reduced for 18 days. In addition, the client continued to receive payments through January 2011, resulting in a total overpayment of \$653.
Cause	The imposition of a sanction is a manual process requiring employee action. Increased caseloads may have affected the employee's ability to properly perform the manual process.
Effect	TANF payments were made to an individual in excess of amounts allowable.
Recommendation	We recommend that FDCFS take the necessary steps to ensure that the correct sanctions are imposed for all clients that do not comply with work activity requirements.
State Agency Response and Corrective Action Plan	In the one instance where the Department did not impose the correct sanction level, a training emphasizing its importance will be requested for the local site where the error occurred. The case will be referred to Benefit Recovery for review for possible overpayment.
Estimated Corrective Action Date	June 1, 2012
Agency Contact and Telephone Number	Cindy Mickler (850) 717-4123

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-051
CFDA Number	93.558, 93.714, 93.716 (Includes Recovery Act funding)
Program Title	TANF (Temporary Assistance for Needy Families) Cluster
Compliance Requirement	Special Tests and Provisions – TANF Emergency Fund Grants - FY 2009 and FY 2010
State Agency	Florida Department of Children and Family Services (FDCFS)
Federal Grant/Contract Number and Grant Year	G-0901FLTAN2 2009 and G-1001FLTAN2 2010
Finding Type	Noncompliance
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-043
Finding	FDCFS did not accurately report on the TANF Emergency Fund Request Form, actual expenditures for basic assistance and non-recurrent short-term benefits.
Criteria	<p>42 USC 603(c), <i>Emergency Fund</i></p> <p>Administration for Children and Families TANF Program Instruction Transmittal No. TANF-ACF-PI-2011-07</p> <p>Instructions for completing Form OFA-100, Emergency Fund Request Form</p>
Condition	<p>In order to obtain TANF Emergency Fund grants, states must request the grant by submitting a Form OFA-100, TANF Emergency Fund Request Form, and meet the requirements of the grant category for which funding is requested. The grant categories included increased caseloads, increased expenditures for non-recurrent short term benefits, and increased expenditures for subsidized employment. The Form OFA-100 reported base year data from the 2007 and 2008 fiscal years, which were used to determine the amount of the award. FDCFS was awarded Emergency Fund grants totaling \$180,535,923 in the 2008-09 and 2009-10 Federal fiscal years. The amount of Emergency Funds expended during the 2010-11 State fiscal year totaled approximately \$62.3 million.</p> <p>To apply for the Emergency Fund grant, FDCFS submitted a Form OFA-100 for each quarter in which grant funding was requested. Expenditures reported for each quarter were required to be updated to reflect the most current data until the final report is submitted. Our review of the OFA-100 report completed in the quarter ended June 30, 2011, disclosed that in two instances, the expenditure amounts reported were incorrect. Specifically:</p> <ul style="list-style-type: none"> ➤ In Quarter 4 of Request Year 2009, FDCFS reported basic assistance of \$46,961,840; however, supporting documentation indicated that basic assistance totaled \$46,754,389, a difference of \$207,451. ➤ In Quarter 4 of Request Year 2010, FDCFS reported non-recurrent short-term benefits of \$3,658,314; however, supporting documentation indicated that non-recurrent short-term benefits totaled \$3,016,473, a difference of \$641,841.
Cause	Due to employee error, the correct amounts were not reported on the OFA-100 report.
Effect	Reporting the correct amounts may have resulted in a revised Emergency Fund award amount.
Recommendation	We recommend that FDCFS ensure that the correct data is reported.
State Agency Response and Corrective Action Plan	The Department agrees with the finding. The Department will submit the correct amounts on the final OFA-100 once the Federal Government provides guidance.

**Estimated Corrective
Action Date**

To Be Determined - pending Federal guidance on final closeout process.

**Agency Contact and
Telephone Number**Mark Mahoney
(850) 717-4734

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-052
CFDA Number	93.563 (Includes Recovery Act Funding)
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	1004FL4002, 1004FL4004, 2010-11; 1104FL4002, 1104FL4004, 2011-12
Finding Type	Opinion Qualification and Material Noncompliance
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-044
Finding	Deficiencies continued to exist regarding the timeliness of FDOR's establishment of support obligations or commencement of proceedings to establish support obligations and, if necessary, paternity.
Criteria	45 CFR 303.4 <i>Establishment of Support Obligations</i> - Within 90 calendar days of locating the alleged father or noncustodial parent (NCP), regardless of whether paternity has been established, 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>For CSE case establishment, FDOR staff have multiple time frames to meet when establishing child support obligations. Our tests of 60 unobligated cases (cases where a support order has not been established) disclosed that for some cases reviewed, FDOR did not always establish, within the required time frame, 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). Specifically:</p> <ul style="list-style-type: none"> ➤ For 5 of 48 applicable cases, FDOR had not established a support order or documented service of process. The number of days in excess of the 90-day requirement ranged from 200 to 436 days as of December 31, 2011, and averaged 306 days. ➤ For 5 of 48 applicable cases, FDOR did not timely establish a support order. The number of days in excess of the 90-day requirement ranged from 90 to 268 days, and averaged 165 days. ➤ For 1 of the 5 cases noted in the first bullet, FDOR had not established paternity or documented service of process for paternity. The number of days in excess of the 90-day requirement was 270 days as of December 31, 2011.
Cause	FDOR utilized the CSE Component of the Florida On-line Recipient Integrated Data Access (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 did not provide specific alerts when a case was nearing the impending deadlines for particular actions.
Effect	Untimely actions in regard to establishing paternity and support orders delays the initiation of enforcement actions.
Recommendation	To ensure that paternity and support obligations are processed within the required time frames, we recommend that FDOR develop a process or mechanism to alert staff of impending deadlines.

State Agency Response and Corrective Action Plan	The Department has implemented a new computer system that will assist workers in meeting the required timeframes. The system proactively identifies cases needing actions and provides reporting capability for staff to monitor progress on cases.
Estimated Corrective Action Date	January 9, 2012
Agency Contact and Telephone Number	Mel Hedick, Process Manager, Resource Management (850) 617-8065

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-053
CFDA Number	93.563 (Includes Recovery Act Funding)
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	1004FL4004, 1004FL4002 2009-10; 1104FL4004, 1104FL4002 2010-11
Finding Type	Opinion Qualification and Material Noncompliance
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-045
Finding	Deficiencies continued to exist for interstate cases regarding the provision of required child support services within specified time frames.
Criteria	<p>45 CFR 303.7, <i>Provision of Services in Interstate IV-D Cases</i> –</p> <p>(a) <i>Interstate Central Registry</i> - Within 10 working days of receipt of an interstate IV-D case from an initiating state, the central registry must ensure that the documentation submitted with the case has been reviewed to determine completeness; forward the case for necessary action for processing; acknowledge receipt of the case and ensure that any missing documentation has been requested from the initiating state; and inform the IV-D agency in the initiating state.</p> <p>(b) <i>Initiating State IV-D Agency Responsibilities</i> - Provides that 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' interstate central registry for action.</p>
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 35 initiating and 25 responding interstate cases to determine if FDOR staff met these time frames, as applicable. Our tests disclosed that for the following cases, 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 4 of 35 interstate initiating cases reviewed (11.4 percent), FDOR did not timely refer the case to the responding state for child support action within the required time frame of 20 calendar days of determining that the NCP was in the other state or upon receipt of additional information needed to process the case. The number of days in excess of the required 20 calendar days for referral ranged from 6 to 80 days. ➤ For 6 of 25 responding interstate cases reviewed (24 percent), FDOR Central Registry did not review the case for completeness, forward the case to the responsible office for processing, and inform the initiating state when the case was sent for action, within the required time frame of 10 working days of receipt. The number of days in excess of the required 10 working days ranged from 1 to 17 days (2 cases were only 1 day late).
Cause	FDOR utilized the CSE Component of the Florida On-line Recipient Integrated Data Access (FLORIDA) System, its legacy system, for processing interstate activities. Although the CSE Component provides tracking mechanisms for interstate activities, it did not provide specific alerts when an initiating case is nearing the impending deadlines for appropriate actions.

Effect	FDOR's 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 develop a process or mechanism to alert staff of impending deadlines to ensure cases are processed, referred, and responded to within the required time frames.
State Agency Response and Corrective Action Plan	The Department is in the process of implementing a revised interstate process on a new computer system that will assist workers in meeting the required timeframes. The system, when the revised process has been implemented, will proactively identify cases needing actions and provide reporting capability for staff to monitor progress on cases.
Estimated Corrective Action Date	March 1, 2012
Agency Contact and Telephone Number	Mel Hedick, Process Manager, Resource Management (850) 617-8065

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-054
CFDA Number	93.563 (Includes Recovery Act Funding)
Program Title	Child Support Enforcement (CSE)
Compliance Requirement	Special Tests and Provisions – Establishment of Paternity and Support Obligations, Enforcement of Support Obligations, Securing and Enforcing Medical Support Obligations, and Provision of Child Support Services for Interstate Cases – State Programs
State Agency	Florida Department of Revenue (FDOR)
Federal Grant/Contract Number and Grant Year	1004FL4004, 1004FL4002 2009-10; 1104FL4004, 1104FL4002 2010-11
Finding Type	Significant Deficiency
Finding	<p>FDOR is designated as the State agency responsible for the administration of Florida's CSE program under Title IV-D of the Federal Social Security Act. Pursuant to Title 45, Section 302.85(a), Code of Federal Regulations, states are required to have in effect a computerized child support enforcement system. The Florida Online Recipient Integrated Data Access (FLORIDA) System, operated and maintained by the Florida Department of Children and Family Services, was the Title IV-D system that automated case management. To meet Federally required changes resulting from the Family Support Act of 1988 and the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, FDOR developed the Child Support Enforcement Automated Management System (CAMS) to enhance case management and ultimately replace the FLORIDA System's CSE Component. CAMS is a phased development project. Phase I of CAMS enhanced case enforcement through the use of automated enforcement tools. CAMS interfaces with the FLORIDA System CSE Component to maintain the synchronization of data between the two systems.</p> <p>In audit report No. 2012-002, dated July 2011, we disclosed in findings Nos. 1 through 13, deficiencies related to the FLORIDA System CSE Component and CAMS system. We consider finding Nos. 1 through 5, 7, 9 and 10, regarding access privileges, user authentication, inappropriate enforcement override, and issues with addresses, respectively, each to be significant deficiencies. Details of the findings and recommendations are included in that report.</p>

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-055
CFDA Number	93.566
Program Title	Refugee and Entrant Assistance – State Administered Programs (REAP)
Compliance Requirement	Allowable Costs/Cost Principles and Eligibility
State Agency	Florida Department of Children and Family Services (FDCFS)
Federal Grant/Contract Number and Grant Year	10AAFL4100 2010 and 11AAFL4100 2011
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$510 (Federal Grant Nos. 10AAFL4100 \$255 and 11AAFL4100 \$255)
Finding	FDCFS was unable to provide sufficient documentation to support the amount of Refugee Cash Assistance (RCA) paid to a REAP client.
Criteria	45 CFR 400.66 – <i>Eligibility and payment levels in a publicly-administered RCA program</i> ; Section 414.095(10)(c), Florida Statutes REAP State Plan Section II Program Policy Manual Section 2460.0340, <i>Three Tier Payment Standard</i> ; Chapter 4600, <i>Definitions</i> , Appendix A-5, <i>Temporary Cash Assistance Income Standards</i>
Condition	During the 2010-11 fiscal year, FDCFS made RCA payments totaling \$10,640,151. We examined FDCFS eligibility records for 40 clients (cases). Our examination disclosed 1 instance in which FDCFS could not provide documentation supporting the determination of the client's RCA benefit amount. The client's monthly RCA benefit payment of \$180 was authorized based on FDCFS' determination of the client's status as homeless. However, the application completed by the client indicated that the client was not homeless. According to FDCFS policy, the amount of RCA benefits authorized for a client is determined based on the amount of the client's shelter obligation or if the client is homeless. For example, a homeless client is authorized for a RCA benefit of \$180 per month; however, a client that is not homeless, but has no shelter obligation, is authorized a RCA benefit of \$95 per month. In this instance, FDCFS should have authorized the client's RCA benefit for \$95 per month. The errors resulted in overpayments totaling \$510.
Cause	FDCFS caseworkers did not determine RCA benefit amounts in accordance with FDCFS policy.
Effect	RCA payments were made to a client in excess of the monthly benefit payments allowable.
Recommendation	We recommend that FDCFS provide guidance and training to staff regarding determining and documenting whether a client meets the definition of homeless.
State Agency Response and Corrective Action Plan	In the one instance where the Department could not support the homeless status of a client, a training on determining and documenting whether a customer meets the definition of homeless will be requested for the local site where the error occurred. The case will be referred to Benefit Recovery to review for possible overpayment.
Estimated Corrective Action Date	June 1, 2012
Agency Contact and Telephone Number	Cindy Mickler (850) 717-4123

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-056
CFDA Number	93.566
Program Title	Refugee and Entrant Assistance – State Administered Programs (REAP)
Compliance Requirement	Reporting
State Agency	Florida Department of Children and Family Services (FDCFS)
Federal Grant/Contract Number and Grant Year	G-09AAFL4100 2009 and 10AAFL4100 2010
Finding Type	Noncompliance and Significant Deficiency
Finding	FDCFS did not prepare the ORR-6 Performance Report for the trimester ending January 31, 2011, in accordance with applicable instructions.
Criteria	45 CFR 400.28(b) – <i>Maintenance of records and reports</i> ; USDHHS State Letter #08-02 – <i>Revised ORR-6 Performance Report</i> , ORR-06 Performance Report Instructions (OMB Control No. 0970-0036)
Condition	<p>States are required to submit on the ORR-6 Performance Report, information on refugee assistance and services provided to eligible populations. Schedule C of the Report contains data associated with Social Services grants. Page 1 of the Schedule includes information on employment services outcomes, and Page 2 includes information on participation levels for employability services. Our review of the ORR-6 report for the trimester ending January 31, 2011, disclosed that FDCFS did not prepare Schedule C in accordance with report instructions. Specifically:</p> <ul style="list-style-type: none"> ➤ According to report instructions, Pages 1 and 2 of Schedule C are to include information on job placements and active participants, respectively, based on the number of months elapsed from the date of entry into the U.S. to the date that the participant entered employment or to the date of service provision. FDCFS reported the number of months in the U.S. from date of entry to the start of the reporting period. ➤ In the Health Benefits Available field on Page 1 of Schedule C, FDCFS reported the number of individuals who were placed in both part-time and full-time employment. The number reported in the field should have been limited to individuals who entered full-time employment. ➤ In the Employed 90 Days Later field on Page 1 of Schedule C, FDCFS reported 15 female and 5 male refugees in a part-time work status who were not receiving cash assistance at the time they entered employment. According to FDCFS records, 4 female and 6 male refugees should have been reported. ➤ Page 2 of Schedule C reported information for several types of employability services and included a field for Other Employability Services. Other Employability Services included legal, youth, and childcare services. Our review of information reported for Other Employability Services disclosed the following errors: <ul style="list-style-type: none"> • FDCFS transposed data for legal services relating to gender and length of time in the U.S., resulting in a 1,106 client count understatement for female refugees in the U.S. longer than 12 months who were receiving legal services, and a 1,106 client count overstatement of male refugees in the U.S. less than 12 months who were receiving legal services. • FDCFS incorrectly reported data for female and male refugees receiving youth services. The errors resulted in understatements of 11 and 13 female and male refugees, respectively, residing in the U.S. less than 12 months, and overstatements of 158 and 81 female and male refugees, respectively, residing in the U.S. more than 12 months.

	<p>The above differences resulted in errors in the numbers reported for total Other Employability Services, ranging from 12 to 1,093 participants.</p>
Cause	<p>According to FDCFS, the errors were the result of data entry errors that went undetected by supervisors. Additionally, FDCFS utilized a methodology that did not prevent duplication of client counts within reporting periods.</p>
Effect	<p>Data reported in the ORR-6 Performance Report is used by the Office of Refugee Resettlement to formulate Program initiatives, priorities, standards, budget requests, and assistance policies. Inaccurate reports may limit the ability of the Office of Refugee Resettlement to administer the Program and provide accurate refugee populations.</p>
Recommendation	<p>We recommend that FDCFS strengthen the report review process to ensure that accurate information is reported.</p>
State Agency Response and Corrective Action Plan	<p>The Department concurs with the above finding and is developing procedures to strengthen the review of the ORR-6 report prior to submission. However, these procedures will be based on the new ORR-6 reporting instructions issued by the Federal Office of Refugee Resettlement at the beginning in FFY 2012. The new instructions significantly expand the report requirements and increase the complexity of data collection. The Department will require that the methodology used to develop data be reported for each item of the report. Workpapers will be reviewed by supervisors using a quality assurance check list that will identify possible errors or questionable data results.</p>
Estimated Corrective Action Date	<p>March 1, 2012, the due date for the first FFY 2012 Trimester Report.</p>
Agency Contact and Telephone Number	<p>George S. Lewis (850) 717-4197</p>

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-057
CFDA Number	93.566
Program Title	Refugee and Entrant Assistance – State Administered Programs (REAP)
Compliance Requirement	Reporting
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 ensure that adequate information technology security controls had been established for the Refugee Services Database System Application (RSDS).
Criteria	<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. The risk of inappropriate or unnecessary access to information can be reduced through the use of security controls to ensure that systems are accessible only to authorized users and for authorized uses. Effective management of system access privileges includes the use of individual user identifications (IDs) and passwords to allow for attributing user activities to the responsible user, periodically reviewing the appropriateness of access privileges, and promptly removing the access privileges of former employees.</p>
Condition	<p>RSDS is maintained by staff within the FDCFS REAP Program Office. Contracted providers are responsible for collecting and entering data into RSDS in order to identify the eligible refugee and entrant clients served, and to support both the deliverables and performance measures outlined in provider contracts. The information collected was used by REAP Program staff to submit applications for Federal grant funding and to complete the Quarterly Performance Report (ORR-6) and State-of-Origin Report (ORR-11).</p> <p>Our audit disclosed that FDCFS did not require or maintain access authorization documentation for REAP Program staff or contracted providers indicating the individual's demonstrated need to view, add, or delete data, the level of access authorized, and management's approval of the access. FDCFS staff granted access to RSDS upon verbal request.</p>
Cause	FDCFS staff indicated that because access to RSDS is granted through one employee, maintaining access authorization documentation was not beneficial.
Effect	Absent appropriate access authorization documentation for users, the possibility exists that unauthorized access requests will be granted and information may be destroyed, disclosed, or otherwise compromised.
Recommendation	We recommend that FDCFS develop and implement access security control procedures to document and ensure that only authorized individuals have appropriate access to RSDS.
State Agency Response and Corrective Action Plan	The Department concurs with the above finding and is developing a procedure entitled "Access to RSDS Data" to document that data security access controls are in place so only authorized individuals have access to RSDS data. The security controls are based on procedures outlined in CFOP 50-2 (Systems Management: Security of Data and Information Technology Resources). The RSDS access request will originate from the provider's Data Security Officer, with the employee's supervisor outlining the purpose for RSDS access. The request will include a signed Security Agreement form, noting completion of the required security awareness training prior to authorizing RSDS access.

**Estimated Corrective
Action Date**

April 1, 2012

**Agency Contact and
Telephone Number**George S. Lewis
(850) 717-4197

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-058
CFDA Number	Various (See Condition)
Program Title	Various (See Condition)
Compliance Requirement	Allowable Costs/Cost Principles and Subrecipient Monitoring
State Agency	Florida Department of Community Affairs (FDCA) [Transferred to the Florida Department of Economic Opportunity (FDEO) effective October 1, 2011]
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-005
Finding	FDCA had not established appropriate internal controls regarding user access to FDCA's information technology network.
Criteria	24 CFR 570.490, <i>Recordkeeping requirements</i> Information Technology Best Practices Access Controls: Management should implement and document procedures that provide access privileges based on an individual's demonstrated need to view, add, or delete data. Access controls should include the use of individual user identification (user IDs) and passwords to allow for attributing user activities to the responsible user.
Condition	FDCA utilized e-CDBG and eGrants to track Federal projects and related activities, including subgrantee payments totaling \$104,542,046.60 and monitoring efforts, related to the following Federal programs: CFDA No. 14.228, 14.255 – Community Development Block Grant – State-Administered CDBG Cluster (Includes Recovery Act Funding) CFDA No. 81.042 – Weatherization Assistance for Low-Income Persons (Includes Recovery Act Funding) CFDA No. 93.568 – Low-Income Home Energy Assistance FDCA program staff accessed the internal components of e-CDBG and eGrants through the FDCA network. Our review disclosed that, as similarly noted in the prior audit, network security controls related to user access privileges 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.
Cause	FDCA staff indicated that these systems are new and are undergoing changes as system implementation and development continues. Program staff will ultimately be able to access the systems through the Internet.
Effect	Absent appropriate network security controls, the confidentiality, integrity, and availability of the data contained within Department systems is subject to increased risk of compromise.
Recommendation	FDEO, as the successor administrative agency, should enhance network security controls to ensure access privileges are appropriately controlled.
State Agency Response and Corrective Action Plan	We concur. FDEO acknowledges there is a need to make improvements to its access security control procedures. FDEO Community Assistance eGrants program staff are working with FDEO Information Technology staff and system programmers to enhance network security controls and limit access privileges appropriately to achieve a higher level of system security.

To improve the CDBG program security controls and meet the FDEO security requirements, the CDBG program staff will contract with a computer programmer to implement password security measures.

**Estimated Corrective
Action Date**

June 30, 2012

**Agency Contact and
Telephone Number**

Ken Reecy
(850) 717-8436

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-059
CFDA Number	93.575, 93.596, 93.713 (Includes Recovery Act Funding) 93.558, 93.714, 93.716 (Includes Recovery Act Funding)
Program Title	CCDF (Child Care and Development Fund) Cluster TANF (Temporary Assistance for Needy Families) Cluster
Compliance Requirement	Allowable Costs/Cost Principles and Eligibility
State Agency	Florida Agency for Workforce Innovation [Transferred to the Florida Office of Early Learning (FOEL) effective October 1, 2011]
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Finding	<p>During the 2010-11 fiscal year, CCDF and TANF distributions supporting the School Readiness Program totaled approximately \$375 million. We recently conducted an operational audit of the FOEL and related delivery systems, including the School Readiness Program. In report No. 2012-061, entitled <i>Early Learning Programs and Related Delivery Systems</i>, we noted that FOEL had not always provided the oversight necessary for the effective and efficient administration of the School Readiness Program or implemented the necessary Statewide measures to determine whether legislative objectives were being met, measured School Readiness Program successes, and assessed the effectiveness of the investments made. Additionally, our audit disclosed deficiencies in the local areas' financial management, operations, School Readiness Program administration, and information technology practices, as well as instances of noncompliance with State laws and Federal regulations. Our review determined that internal control deficiencies applicable to both the FOEL and local areas contributed to various problems that were disclosed in the report. We consider these findings, collectively, to be a significant deficiency.</p> <p>Details of the findings, including descriptions of criteria, condition, cause, effect, and recommendations are included in report No. 2012-061.</p>

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-060
CFDA Number	93.575 and 93.596
Program Title	CCDF (Child Care and Development Fund) Cluster
Compliance Requirement	Reporting
State Agency	Florida Agency for Workforce Innovation (FAWI) [Transferred to the Florida Office of Early Learning (FOEL) effective October 1, 2011]
Federal Grant/Contract Number and Grant Year	1101FLCCDF FFY 2011
Finding Type	Noncompliance and Significant Deficiency
Finding	FAWI did not report applicable CCDF Cluster data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations.
Criteria	2 CFR 170 <i>Reporting Subaward and Executive Compensation Information</i>
Condition	FFATA regulations required FAWI, as a recipient, to report key data elements regarding its subawards in FSRS. FSRS is a reporting tool used to capture and report subaward and executive compensation data and make them available to the public via a single, searchable Web site. FFATA reporting is required for grants or cooperative agreements effective on or after October 1, 2010, exceeding \$25,000, and made with a new Federal Assistance Identification Number on or after that date. Pursuant to Federal regulations, FAWI should have reported for such grants the key data elements by the end of the month following the month in which an obligation was made. However, as of June 30, 2011, FAWI had not reported data for applicable CCDF Cluster subawards with expenditures totaling approximately \$78 million.
Cause	FAWI did not have a process in place to ensure compliance with FFATA reporting requirements.
Effect	Applicable CCDF subaward data were not reported as required by FFATA.
Recommendation	We recommend that FOEL, as the successor State-administering agency, ensure that all key data elements are timely reported in FSRS.
State Agency Response and Corrective Action Plan	The Florida Office of Early Learning became a free-standing entity on October 1, 2011, and is administratively housed within the Florida Department of Education (FDOE). The FOEL worked with FDOE and the FFATA reports were submitted for the Quarter ending December 2011. These requirements were first included in the CCDF Grant Terms and Conditions for the federal fiscal year 2011-12.
Estimated Corrective Action Date	Corrected with the Reporting for October - December 2011
Agency Contact and Telephone Number	Rodney MacKinnon, Acting Inspector General (850) 717-8554

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-061
CFDA Number	93.767
Program Title	Children's Health Insurance Program (CHIP)
Compliance Requirement	Activities Allowed or Unallowed
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-1005FL5021 2010 and 05-1105FL5021 2011
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$258,045.24 (Federal Share \$177,382.85; Federal Grant No. 05-1005FL5021 \$42,314.27; Federal Grant No. 05-1105FL5021, \$135,068.58)
Finding	Payments were made to providers on behalf of CHIP recipients who were not eligible for the Program. Additionally, CHIP payments were made for a service type for which no fee schedule or policy had been developed.
Criteria	<p>Section 2105(c)(6)(B), Social Security Act – No payment shall be made for expenditures for child health assistance when payment has been made or can reasonably be expected to be made under any other Federally operated or financed health insurance program.</p> <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.</p> <p>Section 409.908, Florida Statutes, <i>Reimbursement of Medicaid Providers</i> – FAHCA should reimburse providers in accordance with State and Federal law and according to methodologies set forth in FAHCA rules, policy manuals, and handbooks.</p>
Condition	<p>Payments totaling approximately \$60.2 million, for the expansion of Medicaid benefits to uninsured low income children, were made on behalf of CHIP recipients during the 2010-11 fiscal year. We examined 40 payments made to medical providers on behalf of 40 CHIP recipients totaling \$6,026.06 to determine whether payments were processed in accordance with established CHIP policy and were for allowable activities. Our tests disclosed that 3 payments were made on behalf of individuals who were also eligible for Medicaid. Further analysis disclosed that 6 additional recipients in our sample had periods of overlapping CHIP and Medicaid spans during the 2010-11 fiscal year. Total CHIP payments made on behalf of these 9 CHIP recipients during periods of overlap totaled \$3,944.</p> <p>Our tests also disclosed one sampled payment totaling \$46.25 was for a service for which no fee schedule or policy had been developed. CHIP payments totaling \$254,148 were made for this service during the 2010-11 fiscal year.</p>
Cause	The CHIP recipients were retroactively determined eligible for Medicaid, and FAHCA did not have a process in place to ensure that adjustments were made to change the funding source from CHIP to Medicaid for payments associated with retroactive Medicaid eligibility determinations. Additionally, changes to incorporate the omitted service into policy were not finalized during the fiscal year.
Effect	Payments were not supported or incorrectly charged to CHIP.
Recommendation	We recommend that FAHCA establish a process to timely adjust payments when retroactive Medicaid eligibility determinations are made. We also recommend that FAHCA finalize the changes to the handbook to ensure that a fee schedule or policy has been established for the omitted service.

**State Agency Response and
Corrective Action Plan**

The nine MediKids enrollees reviewed with overlapping Medicaid eligibility spans were only MediKids eligible either at the beginning of the capitation month (for children enrolled in an HMO) or on the date of service (for the children in MediPass or fee for service). In all nine cases, Medicaid eligibility was established after the first of the month for the current and prior months. Therefore, at the time in question, MediKids coverage was correctly provided. Even though there were overlapping coverage months for the nine cases cited, there was no dual payment.

There is no adjustment mechanism in FMMIS to adjust payments previously made if subsequent eligibility periods appear with different funding sources attached to the new eligibility.

The federal Office of the Inspector General conducted an audit of Title XXI reviewing the dual enrollment issue. As reported to OIG, both Medicaid and CHIP are following their respective State Plans. In addition, the Agency and the Florida Healthy Kids Corporation have implemented a second Medicaid match later in the month to identify CHIP children newly eligible for Medicaid coverage. The State requested federal guidance on 6/30/2010 and 6/24/2011 to assist with minimizing dual enrollment. The Agency received a letter from CMS dated 12/29/2011 offering possible alternatives. A conference call was held with the federal Centers for Medicare and Medicaid Services on February 7, 2012 to discuss the viability of the suggested options. Even though the Agency has made gains in minimizing dual coverage, the audit was conducted prior to receiving the most recent CMS guidance.

Children's Health Services Targeted Case Management Services is authorized and implemented through Section 409.906, F.S., and Case Management Services, Supplemental 1 to Attachment 3/1-A of the State Plan under Title XIX of the Social Security Act. Both the Florida Statute and Medicaid State Plan allow for services and reimbursement. The Child Health Services Targeted Case Management Coverage and Limitations Handbook is in the proposed rule phase of the rule promulgation process. The rule number is 59G-8.700, F.A.C., and the proposed rule hearing date is scheduled for February 21, 2012.

**Estimated Corrective
Action Date**

Within six months. If CMS guidance requires a State Plan Amendment, that process may take several months. If system programming is involved, this may also take several months.

**Agency Contact and
Telephone Number**

Gail Hansen
(850) 412-4195

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-062
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	5-1005FL5021 2010
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-053
Finding	FDOH management had not implemented certain data modification controls for the Case Management Data System (CMDS).
Criteria	<p>Information Technology Best Practices</p> <p>Master data policies and procedures require data owners to be responsible for the creation, detection, and change of master data and also changes to data characteristics. Data owners are to monitor master data design changes and approve and monitor creation, deletion, and changes to master data on a regular basis.</p>
Condition	<p>The Florida Agency for Health Care Administration (FAHCA) provides CHIP funds to FDOH for the provision of services to eligible children with special health care needs. During the 2010-11 fiscal year, FDOH expended CHIP funds totaling \$123,697,201 related to children's medical services (CMS). Providers of CMS services were generally to be paid based on Medicaid reimbursement rates established by FAHCA.</p> <p>Each CMS Area Office maintained its own stand-alone CMDS, and each Area Office CMDS calculated the reimbursement amount to be paid to the provider. In each system, the reimbursement amounts were to be calculated based on a table of Medicaid reimbursement rates classified by fee code number. FDOH CMS Headquarters sent CMDS updates including new reimbursement rates and fee code numbers to each CMS Area Office for installation by the Area Office System Administrator. Each CMS Area Office was responsible for timely updating the CMDS.</p> <p>FDOH CMS Headquarters issued an internal operating procedure, effective May 1, 2011, that recommended CMS Area Offices install software updates, including updated fee tables, as soon as reasonably possible and within five work days of the release date. However, procedures did not exist to ensure that the CMS Area Offices timely updated CMDS or notified FDOH Headquarters when updates were installed.</p>
Cause	The CMDS in each Area Office was not connected through a central network.
Effect	Absent appropriate data modification controls, FDOH CMS Headquarters lacked assurance that the providers of CMS services were being paid based on the correct Medicaid reimbursement rates.
Recommendation	FDOH contracted with a third-party administrator in July 2010 to take over all payment and data functions currently performed by CMDS; however, CMDS is not scheduled to be completely phased out until August 2012. We recommend FDOH CMS Headquarters further enhance its procedures to ensure that CMS Area Offices timely install CMDS updates until the third-party administrator assumes all CMDS payment and data functions.

State Agency Response and Corrective Action Plan	<p>Concur and addressed. Effective May 1, 2011, the FDOH implemented an Internal Operating Procedure (IOP) regarding installation procedures for the CMDS updates by the CMS Area Offices. This IOP is intended to ensure timely installation of updates and use of correct reimbursement rates and fee codes. Installation of updates is expected to be completed within five work days.</p> <p>The IOP regarding installation of updates to the CMDS system states that the updates are to be installed within five work days of the date of release.</p>
Estimated Corrective Action Date	May 1, 2011
Agency Contact and Telephone Number	<p>Ann Filloon Bureau of Prevention and Early Intervention (850) 245-4200 x 2259</p>

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-063
CFDA Number	93.767
Program Title	Children's Health Insurance Program (CHIP)
Compliance Requirement	Allowable Costs/Cost Principles and Cash Management
State Agency	Florida Department of Health (FDOH)
Federal Grant/Contract Number and Grant Year	05-1005FL5021 2010 and 05-1105FL5021 2011
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-054
Finding	FDOH procedures for monitoring the reasonableness of CHIP capitation rates were not sufficient to prevent the accumulation of a significant cash balance. Additionally, FDOH did not ensure that the time elapsing between the drawdown of funds by the Florida Agency for Health Care Administration (FAHCA) and the disbursement of funds by FDOH was minimized.
Criteria	<p><i>OMB Circular A-133 Compliance Supplement</i> provides that transfers of Federal awards to another component of the same auditee under OMB Circular A-133 do not constitute a subrecipient or vendor relationship.</p> <p>42 USC 1397ee(a)(1) – CHIP funds may be used for child health assistance.</p> <p>45 CFR 92.21, <i>Payment</i> – Methods and procedures for payment shall minimize the time elapsing between the transfer of funds and disbursement by the grantee or subgrantee.</p>
Condition	<p>FDOH received CHIP funds through a capitation agreement with FAHCA, whereby FAHCA paid FDOH a fixed monthly rate per client enrolled in the Children's Medical Services component of CHIP. FDOH accounted for the receipt and expenditure of these funds in the FDOH CHIP capitation account, which was maintained in the FDOH Donations Trust Fund. Other primary sources of Fund revenues included Medicaid (CFDA No. 93.778), third-party insurance reimbursements, State fees, and State General Revenue. The trust fund cash analysis prepared by FDOH for the Donations Trust Fund listed 25 accounts including the CHIP capitation account. Our current review of FDOH CHIP activity disclosed the following:</p> <ul style="list-style-type: none"> ➤ On April 12, 2011, FDOH submitted an invoice to FAHCA reflecting expenditures totaling \$10.2 million. However, FDOH did not request reimbursement for these expenditures and used existing cash balances to make the payments. ➤ While the cash balance had declined from the prior year, the cash balance for the CHIP capitation account remained excessive and totaled approximately \$24.4 million as of June 30, 2011.
Cause	The capitation rates were set at an amount higher than that required to administer the Children's Medical Services component of CHIP.
Effect	A residual balance in excess of Program needs has been accumulated. FDOH may have, in effect, charged unallowable costs to CHIP.
Recommendation	We recommend that FDOH monitor capitation rates to determine whether reductions are needed to prevent the accumulation of excess CHIP funds. We also recommend that FDOH continue to monitor the cash balance in the CHIP capitation account and request reimbursement only to meet immediate cash needs.

**State Agency Response and
Corrective Action Plan**

The FDOH routinely monitors the capitation rate and collections from FAHCA to better match revenues with expenditures while maintaining a 10% operating cash balance (approximately \$13,500,000) allowed by statute. The FDOH also receives a monthly lump sum of funding from FAHCA (approximately \$10,300,000) to pay claims continuously throughout the month. Thus, the account balance will dramatically increase to approximately \$23,800,000 after the FAHCA payment is received and then decrease throughout the month as the FDOH pays claims. As necessary, FDOH will continue to defer or adjust the requested premium payment from FAHCA or reduce the premium request at the Social Services Estimating Conference to maintain an average cash balance that complies with statutory limits.

FDOH will continue to:

1. Reconcile cash monthly;
2. Request capitation rate adjustments at the Social Services Estimating Conference as reflected in the expenditure analysis; and/or
3. Adjust claims made to FAHCA to maintain an appropriate cash balance.

**Estimated Corrective
Action Date**

June 30, 2012

**Agency Contact and
Telephone Number**

Ann Filloon
Bureau of Prevention and Early Intervention
(850) 245-4200 x 2259

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-064
CFDA Number	93.720, 93.775, 93.776, 93.777, 93.778 (Includes Recovery Act Funding)
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	05-1005FL5MAP (Federal 2009-10); 05-1105FL5MAP (Federal 2010-11)
Finding Type	Questioned Costs – \$2,723,049.22 (Federal Share \$1,774,836.26; Federal Grant No. 05-1005FL5MAP, \$200,247.66; Federal Grant No. 05-1105FL5MAP, \$1,574,588.60)
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-057
Finding	Medical service claim payments made to providers of Medicaid services 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>Section 409.908(13)(b), Florida Statutes – Medicaid will pay no portion of Medicare deductibles and coinsurance when payment that Medicare has made for the service equals or exceeds what Medicaid would have paid if it had been the sole payor. The combined payment of Medicare and Medicaid shall not exceed the amount Medicaid would have paid had it been the sole payor. There are exceptions related to end stage renal dialysis center services, emergency transportation services, and portable X-ray services.</p> <p>Medicaid Provider Coverage and Limitations Handbooks, Provider General Handbook, and Medicaid Fee Schedules</p>
Condition	<p>Claims totaling approximately \$19.9 billion were processed for Medicaid services during the 2010-11 fiscal year. FAHCA contracted with a fiscal agent to provide the Florida Medicaid Management Information System (FMMIS) that processes Medicaid claims submitted by providers. We examined a sample of 200 claim payments (170 fee-for-service and 30 capitation (Managed Care)) totaling \$71,392.41 paid during the 2010-11 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 8 of 200 (4 percent) claims were not paid in the correct amount or were not reimbursed in accordance with Medicaid policy. We noted the following:</p> <ul style="list-style-type: none"> ➤ For four claims, the payments were in excess of the allowed amounts for Medicare crossover claims. Individuals receiving Medicare benefits may also be entitled to receive certain levels of Medicaid benefits. Since Medicaid is always the payor of last resort, claims for Medicaid recipients, who are also receiving Medicare benefits, must first be submitted to the Medicare Program for payment. Once the Medicare Program has paid the covered portion of the claim, the claim can be submitted to the Medicaid Program for payment of any amounts due for Medicare coinsurance and deductible amounts. Such claims are referred to as crossover claims. Section 409.908(13), Florida Statutes, states that the combined payments from Medicare and Medicaid shall not exceed what Medicaid would have paid if Medicaid were the sole payor. For these four Medicare crossover claims, we noted the following: <ul style="list-style-type: none"> • For one claim, the combined payment of Medicare and Medicaid exceeded the amount that would have been due from Medicaid had

Medicaid been the sole payor. This resulted in an overpayment of \$29.14.

- For three claims, Medicare paid an amount that exceeded what Medicaid would have paid if Medicaid were the sole payor. As a result, Medicaid should not have paid these claims; however, FAHCA paid amounts totaling \$341.99 for these claims.
- For one claim, the payment of \$13.61 was for a procedure code that was not listed as a covered procedure in the Medicaid Provider Handbook or in the Medicaid fee schedule. No support was provided by FAHCA demonstrating the procedure was covered under the Medicaid program. Based on our review of this claim, we ran a query of FMMIS data to identify total payments made during the 2010-11 fiscal year for the procedure code in question. Based on the results of this query, Medicaid payments totaling \$707.72, including the \$13.61, were made during the 2010-11 fiscal year for the procedure code.
- For one claim, payment of \$80 related to Aged and Disabled Adult (ADA) Waiver services home delivered meals was made in excess of policy limitations which allowed a maximum of 2 meals per day with a maximum reimbursement of \$7 per meal. In this instance, the programming in FMMIS was not set to the correct policy limitations, which allowed 8 days of services (16 meals) to be billed for a patient as if the services had been provided on one day, rather than requiring an itemized claim showing for each patient the days on which the services were performed. However, the absence of complete daily claim information precluded reliable estimates of the extent to which these errors represented overpayments.

Based on our review of the \$80 claim, we ran a query of FMMIS data and noted that amounts paid for Aged and Disabled Adult (ADA) Waiver services home delivered meals during the 2010-11 State fiscal year totaled \$10,539,289.80. Further analysis disclosed that claim payments for this service totaling \$9,153,376.26 were paid in instances where FMMIS allowed more than the maximum 2 meals per day. However, as noted above, the absence of complete daily claim information precluded reliable estimates of the extent to which these errors represented overpayments. Additionally, our query disclosed 9 claims for home-delivered meal services were paid during the 2010-11 State fiscal year where the maximum daily number of meals paid for the month exceeded the total number of days in the month. As stated above Medicaid policy allows a maximum of 2 meals per day. Specifically, we noted the following:

- FMMIS allowed reimbursement for three June 2010 claims for 62 meals. However, June has 30 days and the payments should have been limited to 60 meals. The resulting overpayments totaled \$36.58.
- FMMIS allowed reimbursement for three November 2010 claims for 62 meals. However, November has 30 days and the payments should have been limited to 60 meals. The resulting overpayments totaled \$27.10.
- FMMIS allowed reimbursement for three April 2011 claims for 61 to 62 meals. However, April has 30 days and the payments should have been limited to 60 meals. The resulting overpayments totaled \$30.48.
- For one claim, payment of \$2,136.99 related to Assisted Living for the Elderly Waiver services exceeded policy limitations, which allowed a maximum allowable amount of one unit per day with an allowable reimbursement rate of \$32.20 per unit. In this instance, the programming in FMMIS was not set to the correct policy limitations, which allowed an entire month's services to be billed for the patient as if the services had been provided on one day, rather than requiring an itemized claim showing for each patient, the days on

which the services were provided. Additionally, the Medicaid Coverage and Limitation Handbook requires separate claims be submitted for each month. We noted that this claim encompassed three months of service. The absence of complete daily claim information precluded reliable estimates of the extent to which these errors represented an overpayment.

Based on our review of this claim, we ran a query of FMMIS data for this procedure, and noted that amounts paid for this service during the 2010-11 fiscal year totaled \$27,555,491.92. Further analysis disclosed that assisted living service claims totaling \$27,411,951.16 were paid in instances where FMMIS allowed more than the maximum one daily unit. As noted above, the absence of accurate claim information precluded reliable estimates of the extent to which these errors represented an overpayment. However, for 21 of these claims, our query disclosed instances where the total number of daily units paid for the month exceeded the total number of days in the month. As indicated above, Medicaid policy allows a maximum of one unit of service per day each month. Specifically, we noted the following:

- FMMIS allowed reimbursement for five June 2010 claims with 31 daily units. However, there are 30 days in June so the maximum allowable units for the month were 30. The resulting overpayments totaled \$93.85.
 - FMMIS allowed reimbursement for six November 2010 claims with 31 daily units. However, as there are 30 days in November, the maximum allowable units for the month were 30. The resulting overpayments totaled \$168.81.
 - FMMIS allowed reimbursement for four February 2011 claims and one February 2010 claim with 30 to 31 daily units. February had 28 days in 2010 and 2011; therefore, the maximum allowed units for the month was 28. The resulting overpayments totaled \$344.48.
 - FMMIS allowed reimbursement for four April 2011 claims and one April 2010 claim with 31 daily units. However, there are 30 days in April so the maximum allowable units for the month were 30. The resulting overpayments totaled \$132.34.
- For one claim, the copayment was not deducted for each Physician service listed on the claim resulting in a \$2 overpayment. Medicaid policy requires a \$2.00 copayment by the recipient for Physician services for each provider or group provider each day.

We also performed queries of FMMIS data for claims paid during the 2010-11 fiscal year for certain types of Home Health services, Developmental Disabilities Waiver services, Dental services, Chiropractic services, Durable Medical Equipment and Supply Services, and Inpatient Hospital services in excess of 45 days. Additionally, we performed queries of FMMIS data for claims paid during the 2010-11 fiscal year on behalf of recipients who were deceased during the 2009-10 fiscal year. Total payments for the claims queried totaled \$111,519,730.43 during the 2010-11 fiscal year. Our queries disclosed instances in which payments totaling \$2,722,506.82 for selected service types were not made in accordance with Medicaid policy. Specifically, we noted the following:

- According to the Medicaid Provider Coverage and Limitations Handbook for Home Health Service, claims for Personal Care and Private Duty Nursing claims are not to be billed for less than two hours of service. Additionally, these services were required to have prior authorization by a Medicaid peer review organization prior to reimbursement. Claims for less than two hours of service are to be billed as a home health visit. Our queries disclosed 302 claim line items totaling \$4,111.85 for personal care services and 1,951 claim line items totaling \$48,119.07 for private duty nursing services that were paid for claims with less than two hours of service. Additionally, our queries

disclosed 12,146 claim line items totaling \$1,169,188.91 for personal care services and 3,604 claim line items totaling \$982,273.30 for private duty nursing services that were reimbursed without prior authorization.

- The Medicaid Provider Coverage and Limitations Handbook for Dental Services required that certain periodontal 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, three paid claims totaling \$470.01 for gingivectomy or periodontal scaling were claimed for the same date of service, for the same recipient, by the same provider.
- The Medicaid Provider Coverage and Limitations Handbook for Chiropractic Services indicated that chiropractic service claims were to be reimbursed by Medicaid 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 were to be provided in certain places of service, including ambulatory surgical centers, a chiropractor's office, county health departments, emergency rooms, federally qualified health centers, hospitals, or rural health clinics. Our queries disclosed 54 claims totaling \$944.05 were paid for chiropractic services in excess of the 24 allowable visits during the 2010 calendar year. Additionally, our queries disclosed 7 claims totaling \$217.19 that were paid for chiropractic services in an unallowable place of service as follows: Unknown or Not Applicable, Homeless Shelter, Prison, Unassigned, or Birthing Center.
- The Medicaid Provider Coverage and Limitations Handbook for Hospital Services indicated that for covered inpatient days, Medicaid reimbursement was allowed for a maximum of 45 days per fiscal year for recipients 21 and over. Additionally, the Federal Balanced Budget Act of 1997 (BBA) provided exceptions to this requirement if certain criteria were met. Our queries disclosed 27 claims totaling \$513,593.37 were paid to recipients 21 and over who did not meet the criteria outlined in the BBA that allows for exceptions to the 45-day limitation.

Cause

For the four Medicare crossover claims paid, FMMIS had not been programmed to ensure amounts owed by Medicaid are calculated correctly in accordance with established policy.

For one paid claim where the procedure was not listed in the Medicaid provider handbook or fee schedule, FAHCA had not updated the applicable handbook or fee schedule to identify the service as a covered service.

For Aged and Disabled Adult (ADA) Waiver services, FMMIS system edits improperly allowed up to 62 meals to be billed in a flexible way, including billing for as many as 62 meals for one date of service.

For Assisted Living for the Elderly Waiver services, FMMIS system edits were set up improperly to allow up to 31 units to be billed in one day.

For the claim where the copayment was not deducted for each service listed on the claim, FAHCA has forwarded the claim to FAHCA Medicaid Contract Management to determine why the claim was paid incorrectly.

For Home Health Services, payments for personal care services for less than two hours were allowed to ensure continuity of care for unlicensed independent providers of personal care services because these providers were not allowed to bill these services as a home health visit. For private duty nursing payments for less than two units, edits were implemented in FMMIS during January 2011 to deny claims for less than two hours. Regarding prior authorization for private duty nursing services, FAHCA and the fiscal agent considered claims authorized by provider service networks allowable. FAHCA stated that an edit was implemented in FMMIS on July 28, 2011, that would deny payment for personal care services claims submitted without prior authorization. FAHCA staff also

indicated that modifications were being considered that would eliminate the two hour minimum requirement.

For Dental Services, FAHCA staff indicated that system changes were installed on November 4, 2010, to prevent the payment of certain applicable dental procedures on the same date of service and same quadrant. However, our testing disclosed payments made as late as March 16, 2011 for these dental procedures that should have been prevented by the indicated system changes.

For Chiropractic Services, FAHCA stated that system file maintenance was completed in October 2010, to only allow 24 chiropractic visits per year, unless the visits were authorized in advance. However, our testing disclosed payments made as late as March 2011 where chiropractic visits exceeded 24 per year. Additionally, FAHCA stated that a program change request has been submitted to program FMMIS to deny claims where the place of service is inappropriate.

FAHCA staff will contact the providers to request adjustments to the claims as appropriate where inpatient hospital payments were made for services in excess of 45 days. FAHCA staff did not provide a reason for the excess payments.

Effect

Absent appropriate controls, unallowable claims may be processed and paid and escape timely detection 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.

**State Agency Response and
Corrective Action Plan**

Medicare Crossover Claim: There were known system issues with professional Medicare crossover claims. Change orders were completed in October 2011 to correct overpayment on these claims. A query to establish a recoupment process is currently underway.

Aged/Disabled Adult: Waiver procedure code (S5170U2) – FMMIS has an edit in place to limit the maximum number of meals per month to 62 (31 days x 2 meals). However, the problem with this particular procedure code is that at the time of the system review, there was no policy/legal guidance regarding providers that might deliver a week or two weeks of frozen meals at one time. This is permissible per Medicaid policy. Under that circumstance, the provider would need to bill for 14 or 28 meals on one day, so limiting billing to a literal two meals per day would inappropriately cause payment to deny. FMMIS currently matches policy and until policy determines how to limit multiple days' worth of deliveries at one time, further restriction placed in FMMIS would violate policy.

Due to the above issues, the Agency has determined that the current edits in place in the FMMIS are not adequate to ensure correct payment according to the days of the month. File maintenance will be developed to limit billing to 2 meals per day (maximum of 2 units per day) and the provider will then file for reimbursement using a separate line item for each day. As home-delivered meal providers throughout the state will need to be notified by the waivers' operational partner, the Florida Department of Elder Affairs, an effective date for the reimbursement change will be May 1, 2012.

Assisted Living Waiver: FMMIS cannot limit units of service based upon the length of specific months. There is an edit in place to limit billing to 31 units per calendar month. If a limit is put in place to limit to 30 units per month, providers' payments will be denied for legitimate claims on day 31 of longer months. Likewise if the system was limited to 28 days for February, the other 11 months and leap year would deny for days 29 through 31. What appears to be incorrect is that programming for procedure code T1020U3TS still allows billing for all units on one date of service. The one unit per day limit combined with the existing edit limiting to 31 units per month effectively limit the service to the number of days in the month.

In order to prevent any future billing issues, the Agency has determined, for the sake of consistency, that the current edit in place in the FMMIS will be changed. File maintenance will be developed to limit billing to 1 unit per day and the provider will then file for reimbursement using a separate line item for each day. As Assisted Living Waiver providers throughout the state will need to be notified by the waivers' operational partner, the Florida Department of Elder Affairs, an effective date for the reimbursement change will be May 1, 2012.

Chiropractic: It was determined that a new edit number was not necessary re: 99201-99203 and 98940-98942, because 5129 already existed. FM #KS09201001 was implemented on October 14, 2010, limiting chiropractic visits to 24 per year. The 24-visit limit may be exceeded when medically necessary for beneficiaries who are under the age of 21. Previous editing did not combine all possible procedure codes for visits for chiropractic services.

Reprocessing of claims has not taken place yet due to an issue discovered during testing relating to copayments.

A change order has been submitted to require a referring provider identification number for claims in exceptional places of service described in policy. File maintenance has also been requested to remove places of service that are not allowed in policy; this was completed on December 9, 2011.

Dental: The procedure codes that are not allowed to be billed on the same date of service, same quadrant were updated to restrict these codes to be paid with quadrant indicators. It is permissible to bill these code combinations if they are in different quadrants. Policy has been updated to reflect this clarification in our Dental Services Coverage and Limitations Handbook, and is pending rule adoption. The claims submitted for consideration of overpayment all have quadrant indicators that are permissible according to our policy clarification.

Inpatient: AHCA headquarters staff have worked with AHCA Area offices and providers to adjust two claims that resulted in overpayments. One provider processed a payback and the other provider voided the claim and will resubmit for the correct number of days.

Home Health: The systems edits have been fixed and are working according to policy. The AHCA Bureau of Medicaid Program Integrity is handling recoupment of these overpayments.

The Bureau of Medicaid Services is continuing the process of promulgating updates to the Home Health Services Coverage and Limitations Handbook, which is incorporated by reference in Rule 59G-4.130. The modifications to the handbook will offer better guidance to providers on the reimbursement requirements for private duty nursing and personal care services.

**Estimated Corrective
Action Date**

Medicare Crossover - March 31, 2012
Aged/Disabled Adult - May 1, 2012
Assisted Living - May 1, 2012
Chiropractic - Completed - December 8, 2011
Dental - Completed - September 30, 2010
Inpatient - Complete
Home Health - June 2012

**Agency Contact and
Telephone Number**

Medicare Crossover - Michael Bolin (850) 414-4003
Aged/Disabled Adult - Carol Schultz (850) 412-4256
Assisted Living - Carol Schultz (850) 412-4256
Chiropractic - Kathryn Stephens (850) 412-4235
Dental - Mary Cerasoli (850) 412-4003
Inpatient - Pam Kyllonen (850) 412-4211
Home Health - Claire Anthony-Davis (850) 412-4266

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-065
CFDA Number	93.720, 93.775, 93.776, 93.777, 93.778 (Includes Recovery Act Finding)
Program Title	Medicaid Cluster
Compliance Requirement	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
State Agency	Florida Commission for the Transportation Disadvantaged (CTD) Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-1005FL5MAP (Federal 2009-10)
Finding Type	Significant Deficiency Questioned Costs – \$67,912,241.40 (Federal Share \$44,612,720.32)
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-058
Finding	Controls were not sufficient to ensure that amounts paid by FAHCA to CTD or amounts paid by CTD to transportation providers under a Medicaid transportation program were reasonable.
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. In determining reasonableness of a given cost, consideration shall be given to the restraints or requirements imposed by such factors as sound business practices; arm's 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>The Centers for Medicare and Medicaid Services Non-Emergency Transportation (NET) Waiver authorizes the coordinated NET Program and includes provisions requiring FAHCA to demonstrate the cost-effectiveness of the program.</p> <p>Section 427.013(28), Florida Statutes, requires FAHCA and CTD to consult together to develop an allocation methodology that equitably distributes transportation funds. The methodology shall separately account for Medicaid beneficiaries. The methodology shall also consider such factors as the actual costs of each transportation disadvantaged trip based on prior-year information.</p>
Condition	<p>Effective June 7, 2001, USDHHS granted FAHCA the authority to implement a coordinated NET Program. FAHCA contracted with CTD, to manage the NET Program. Effective November 2004, CTD began subcontracting with counties to provide services. The county providers include governmental entities and private entities, referred to as subcontracted transportation providers (STPs). During the 2010-11 fiscal year, State accounting records indicated CTD payments to STPs totaled \$67,912,241.40.</p> <p>FAHCA renegotiated the NET contract with CTD effective December 1, 2008; however, in negotiating the contract amount and in the allocation of that amount to the STPs, CTD did not provide and FAHCA did not consider current actual transportation data and costs. The allocation of NET funds to the STPs was based on a formula which considered factors such as: county population density and estimated Medicaid trips in 2004, and 2002-03 fiscal year Medicaid payments.</p> <p>Our audit also disclosed that FAHCA reported performing on-site reviews of two STPs. One objective of the on-site reviews was to determine whether costs were billed to the Medicaid Program in accordance with the agreement between FAHCA and CTD. However, FAHCA staff indicated that the reviews were not completed because FAHCA determined that the STPs reviewed did not have policies and procedures in place to ensure their operations were compliant with the agreement between FAHCA and CTD. Upon inquiry, FAHCA staff indicated that no formal report was prepared or notification given to CTD or the STPs</p>

advising them of the deficiencies.

In addition, reviews of CTD's administrative costs would provide FAHCA sufficient information to determine whether amounts paid to support the administration of NET services were reasonable. In response to our prior audit finding, CTD staff indicated that CTD would be providing FAHCA with administrative cost audits of CTD for the 2009-10 and 2010-11 fiscal years to aid in determining the reasonableness of costs for future contracting purposes. However, our current review disclosed that, as of September 16, 2011, CTD had not provided the audits of its administrative costs.

Cause

Procedures did not require that CTD demonstrate, using current transportation and cost data, the reasonableness of the amounts paid and allocated under the contract. Additionally, changes in management at CTD contributed to the planned administrative costs audits not being completed and provided to FAHCA. Further, FAHCA staff indicated that since the on-site reviews were incomplete, no reports were prepared.

Effect

Without a current cost analysis, FAHCA was unable to determine that NET payments were reasonable. Further, absent adequate on-site monitoring procedures, including providing results of the monitoring to CTD, FAHCA has limited assurance CTD operations are in compliance with the contract between FAHCA and CTD to provide NET services or that needed corrective action was taken to correct noted deficiencies.

Recommendation

We recommend that current transportation costs be summarized and used to evaluate the reasonableness of the total contract amount as well as the amounts allocated to STPs and to CTD for administrative costs. FAHCA should also conduct appropriate monitoring to evaluate CTD and STP compliance with governing laws, regulations, and contract terms and communicate the results of the monitoring to CTD and STPs.

Florida Commission for the Transportation Disadvantaged

**State Agency Response and
Corrective Action Plan**

CTD secured the services of Harvey, Convington & Thomas on January 30, 2012, to conduct audits for FY 09-10 and 10-11. Anticipate audits to be complete by June 30, 2012.

**Estimated Corrective
Action Date**

June 30, 2012

**Agency Contact and
Telephone Number**

Steven Holmes
(850) 410-5700

Florida Agency for Health Care Administration

**State Agency Response and
Corrective Action Plan**

The Commission for the Transportation Disadvantaged (CTD) submitted a new allocation methodology that took effect January 1, 2012. The allocation is based on a formula that takes into account recent data relating to the Medicaid Non-Emergency Transportation program.

By May 2012, the Agency intends to conduct an onsite review of the CTD's compliance with the contract. A formal report of findings will be supplied to the CTD, along with a requirement to correct any deficiencies that may be found during that review.

The CTD has contracted with an audit firm to conduct its reviews for FY 2008-2009, FY 2009-2010, and FY 2010-2011 budgets in compliance with OMB Circular A-133 and expects to have the reviews completed by June 30, 2012.

**Estimated Corrective
Action Date**

July 31, 2012

**Agency Contact and
Telephone Number**

G. Douglas Harper
(850) 410-4210

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-066
CFDA Number	93.720, 93.775, 93.776, 93.777, 93.778 (Includes Recovery Act Funding)
Program Title	Medicaid Cluster
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Special Tests and Provisions – Inpatient Hospital and Long-Term Care Facility Audits, Special Tests and Provisions – Provider Eligibility
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-0705FL5028 (Federal 2006-07); 05-0805FL5028 (Federal 2007-08); 05-0905FL5028 (Federal 2008-09); 05-1005FL5MAP (Federal 2009-10); 05-1105FL5MAP (Federal 2010-11)
Finding Type	Noncompliance and Significant Deficiency
Finding	<p>During the 2010-11 fiscal year, FAHCA paid approximately \$19.2 billion in Medicaid payments to providers for medical services provided to Medicaid recipients. We recently conducted two operational audits of the Medicaid Program. One report was titled <i>FMMIS Controls and the Prevention of Improper Medicaid Payments</i>. The other report was titled <i>Medicaid Program Fraud Prevention and Detection Policies and Procedures Facility Cost Reports</i>.</p> <p>In audit report No. 2012-021 entitled <i>FMMIS Controls and the Prevention of Improper Medicaid Payments</i>, we addressed controls within the Florida Medicaid Management Information System (FMMIS) related to the prevention and detection of improper Medicaid payments made through the fee-for-services payment structure for providers. FMMIS allows the use of numerous electronic edits and audits to ensure that each submitted claim is from a valid Medicaid provider, for a valid Medicaid recipient, and for a valid Medicaid service. The electronic audits are also to be employed in the review of a recipient's claim history to ensure that the claim submitted by the provider does not exceed Medicaid program limitations. We reported that processes that would reasonably ensure the timely implementation of edits and audits had not been established by FAHCA. Specifically, we reported the following:</p> <ul style="list-style-type: none"> ➤ FAHCA's ineffective risk assessment processes contributed to the disbursement of improper payments. ➤ FAHCA had not performed a comprehensive review of FMMIS procedure codes and applicable audits for all service types within the last several years. Additionally, when FAHCA changed fiscal agents effective June 26, 2008, a review of the procedure codes and audits was not performed. Our analysis of selected service types and procedure codes identified claim payment errors totaling \$17,274,230 made to durable medical equipment and other service providers. For some of these claims, the absence of accurate claim information precluded reliable estimates as to the extent these payments represented overpayments. ➤ FMMIS was not programmed to ensure the proper payment of outpatient Medicare crossover claims. We estimated overpayments to be \$117,659,683 based on a projection of the errors identified by our audit to the total of the amounts paid for outpatient hospital claims during the three fiscal years tested. ➤ FMMIS was not programmed to correctly calculate the amounts due for some professional Medicare crossover claims. Our audit tests disclosed related overpayments totaling \$14,053,660. ➤ Medicare crossover claims were paid on behalf of recipients without consideration of whether the recipient was eligible for the assistance. Related overpayments disclosed by our audit tests totaled \$26,071,070.

- Programming changes to FMMIS electronic edits and audits were not made in a timely manner. For 21 of 28 change orders reviewed, the period of time between the effective date of the policy change and the date the change was implemented in FMMIS ranged from 20 to 2,542 days and averaged 541 days.
- We also reported that FAHCA should strengthen the process by which the Bureau of Medicaid Program Integrity's recommendations are reviewed and tracked, automate processes for the screening of new and currently enrolled Medicaid providers, and modify the methodology used to periodically monitor the performance of the Medicaid fiscal agent and assess related penalties.

In report No. 2012-035 entitled *Medicaid Program Fraud Prevention and Detection Policies and Procedures, Facility Cost Reports*, we addressed the effectiveness of FAHCA's cost report audit and review process in timely identifying improper payments, including errors that may be caused by fraud. More than half of the amounts expended annually by Florida's Medicaid Program are to facilities such as hospitals, nursing homes, and intermediate care facilities for the developmentally disabled. The amounts paid to these facilities are based on per diem rates derived from annual cost reports submitted by the facilities to FAHCA, and to ensure the accuracy and completeness of the amounts shown by the annual cost reports, FAHCA engages independent contractors to conduct audits and reviews of selected annual reports of selected facilities. We reported that several issues should be corrected to strengthen FAHCA's ability to prevent and timely detect improper payments, including those that may be caused by fraud. Specifically, we reported the following:

- FAHCA did not select for audit facility cost reports at a frequency sufficient to reasonably ensure that improper payments were not made to facilities due to overstated or inaccurate cost reports.
- FAHCA did not release cost report audits in a timely manner. The failure to timely release audit reports limited FAHCA's ability to timely correct errors in per diem rates.
- FAHCA should consider revising the process used by facilities to appeal the results of cost report audits. A reduction in the number of appeals would reduce the time and resources needed by FAHCA to process the appeals and may increase the frequency or timeliness with which FAHCA can release cost report audits and finalize and apply corrected per diem rates.
- FAHCA had not developed written policies and procedures requiring further scrutiny or inquiry into the cost reports of facilities that may contain indications of fraudulent preparation.
- FAHCA's level of oversight provided over the hospital cost report audit process was not sufficient. Increased FAHCA involvement in the hospital cost report audit process could provide additional assurance that hospital cost reports are accurate, complete, and free of material error.

Details of the findings, including descriptions of criteria, condition, cause, and effect, and our recommendations, are included in the above-noted reports.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-067
CFDA Number	93.720, 93.775, 93.776, 93.777, 93.778 (Includes Recovery Act Funding)
Program Title	Medicaid Cluster
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-1005FL5MAP (Federal 2009-10); 05-1105FL5MAP (Federal 2010-11)
Finding Type	Noncompliance
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-060
Finding	As noted in the prior year audit, FAHCA continued to record expenditures to incorrect appropriation categories in the State's accounting records.
Criteria	OMB Circular A-87, Attachment A Section 216.292, Florida Statutes – <i>Appropriations nontransferable; exceptions</i> . Funds provided in the General Appropriations Act or as otherwise expressly provided by law shall be expended only for the purpose for which appropriated, except that such moneys may be transferred as provided in this section when it is determined to be in the best interest of the state.
Condition	FAHCA procedure was to record the medical claim payments reflected in the Florida Medicaid Management Information System (FMMIS) weekly appropriations reports in the State's Accounting record accounts for medical services appropriation categories (service types). During the 2010-11 fiscal year, FAHCA recorded approximately \$19.2 billion to medical service appropriation categories in the State's accounting records. Our audit disclosed instances where FAHCA made incorrect entries to medical service appropriation categories in the State's accounting records. While the total amount recorded was accurate, there were inaccuracies across medical service appropriation categories. For example, medical assistance payments made on September 29, 2010, totaling \$572,874,682.55 were recorded to only seven medical service categories in the State accounting records, instead of the 45 different appropriation categories to which the payments likely applied. Payments totaling \$367,507,171.52 were recorded in the State's accounting records as inpatient hospital payments (\$138,769,426.56) and prepaid health plan payments, (\$228,737,744.96), although the FMMIS weekly appropriation report reflected \$60,449,424.72 in payments for inpatient hospital services and a reduction to payments totaling \$15,875,016.33 for prepaid health plans. Subsequently, FAHCA made journal transfers in the State's accounting records to allocate the payments to the correct appropriation categories. However, the journal transfers did not correct all of the inaccuracies. For example, after FAHCA made the journal transfers, payments for inpatient hospital services in the State's accounting records totaled \$51,333,030.23, and prepaid health payments totaled \$241,087,953.74 rather than \$60,449,424.72 and a reduction of \$15,875,016.33, respectively.
Cause	FAHCA indicated that the medical claim payments recorded in the FMMIS weekly appropriation reports are recorded to as few categories as possible in the State Accounting records and then adjusting entries are made to move the expenditures to the correct categories. FAHCA staff also stated that when insufficient funds are available in certain appropriation categories, other categories containing sufficient appropriations were charged. Currently, FAHCA is requesting Legislative approval to allow a new process where budget amendments could be submitted to realign categories.
Effect	Failure to correctly record claim payments in the State's Accounting records, limits the Federal and State governments' ability to properly administer the program and its funding.

Recommendation	We recommend that FAHCA ensure that expenditures are accurately recorded in the State's accounting records. We also recommend that FAHCA continue to pursue the necessary changes to the budget amendment process to ensure that funds are available in the appropriate categories.
State Agency Response and Corrective Action Plan	<p>FAHCA's procedure is to pay the weekly Medicaid claims payment in as few categories as possible that have the largest amount of budget released, and then to do an adjusting journal transfer to move the expenditures to the correct categories. The adjusting journal transfers are generally completed within the same week. There may be occasions at fiscal year-end or at the conclusion of carry forward processing that the FLAIR Medical Services appropriation categories may not agree with the FMMIS appropriation categories due to insufficient FLAIR budget. In the payments made on September 29, 2010 there were some adjustments necessary due to insufficient budget. Additionally, expenditures for Title XXI are included in the FMMIS report under the specific appropriation category. These are identified as category type 8 (Title XXI) expenditures on the weekly report and are moved to the FLAIR appropriation category 102340 (Medikids), which is used for Title XXI. The amounts for Title XXI are \$59,499.29 and \$2,475,025.24 for Inpatient Services and Prepaid Health Plan, respectively. The FMMIS expenditures, less Title XXI, were \$60,389,925.43 for Inpatient Services and \$243,561,314.48 for Prepaid Health Plans. On the FMMIS report, there are three appropriation categories for prepaid health plans: 102671, 102672 and 102674. The sum of these three categories are paid from FLAIR category 102673.</p> <p>FAHCA has made and continues to make efforts to secure the needed legislative authority to move budget between categories to align with expenditures at year end.</p>
Estimated Corrective Action Date	The estimated corrective action date for the budget alignment authority is undetermined at this time.
Agency Contact and Telephone Number	Paula Shirley (850) 412-3820

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-068
CFDA Number	93.720, 93.775, 93.776, 93.777, 93.778 (Includes Recovery Act Funding)
Program Title	Medicaid Cluster
Compliance Requirement	Eligibility
State Agency	Florida Department of Children and Family Services (FDCFS)
Federal Grant/Contract Number and Grant Year	05-1005FL5MAP (Federal 2009-10); 05-1105FL5MAP (Federal 2010-11)
Finding Type	Noncompliance Questioned Costs – \$1,647.09 (Federal Share \$1,098.71 – Federal Grant No. 05-1005FL5MAP, \$378.59; 05-1105FL5MAP, \$720.12)
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-064
Finding	FDCFS did not terminate eligibility for a Medicaid recipient who was no longer a resident of the State. As a result, Florida Agency for Health Care Administration (FAHCA) made capitation payments on behalf of the recipient during the time the recipient was not a Florida resident.
Criteria	42 CFR 435.403 - <i>State Residence</i> FDCFS Access Florida Program Policy Manual Chapter 1400 <i>Technical Requirements</i> .
Condition	During the 2010-11 fiscal year, FAHCA made payments for Medicaid services on behalf of Medicaid recipients totaling approximately \$19.9 billion (\$16.3 billion in fee-for-service claims and \$3.6 billion in managed care capitation payments). FDCFS determined client eligibility for Medicaid for a portion of those receiving services. We reviewed 60 case records for individuals receiving Medicaid services to determine whether FDCFS records demonstrated that the clients met the eligibility requirements for the Program. One eligibility requirement, among others, is that the recipient must be a Florida resident. Our test disclosed that FDCFS did not terminate eligibility for a recipient who was no longer a resident of Florida. As a result, FAHCA made managed care capitation payments from July 2010 through March 2011 totaling \$1,647.09 on behalf of a recipient who did not appear to be eligible.
Cause	FDCFS staff indicated that the client had not notified FDCFS of the client's move. The client has primary responsibility to report changes within ten calendar days of the date the change becomes known. In a response to our inquiry received December 20, 2011, FDCFS staff indicated the case will be referred to Benefit Recovery for identification of any possible overpayments.
Effect	Medicaid services were provided to an individual who was not eligible.
Recommendation	We recommend FDCFS continue its efforts to identify any overpayments.
State Agency Response and Corrective Action Plan	The Department referred the case to Benefit Recovery to review for possible overpayment and Benefit Recovery will identify and establish claims for any overpayments, where appropriate.
Estimated Corrective Action Date	June 1, 2012
Agency Contact and Telephone Number	Cindy Mickler (850) 717-4123

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-069
CFDA Number	93.720, 93.775, 93.776, 93.777, and 93.778 (Includes Recovery Act Funding)
Program Title	Medicaid Cluster
Compliance Requirement	Matching, Level of Effort, Earmarking
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-1005FL5MAP (Federal 2009-10); 05-1005FL5ADM (Federal 2009-10)
Finding Type	Opinion Qualification, Material Noncompliance, and Material Weakness Questioned Costs – \$476,780,745
Finding	FAHCA had not documented that the State met the matching requirements of the Medicaid Program for the 2009-10 Federal fiscal year (FFY). Additionally, FAHCA did not have a process in place to monitor compliance with matching requirements.
Criteria	42 CFR 433.10(a), <i>Rates of FPP for Program services</i> ; 42 CFR 433.15(a), <i>Rates of FPP for administration</i> ; 42 CFR 92.24(b)(6), <i>Matching or cost sharing records</i> .
Condition	<p>Based on reported Federal expenditures totaling \$12,056,298,326, the State was required to expend \$5,823,679,501 in State matching funds for the 2009-10 FFY. Our review of FAHCA's procedures disclosed that FAHCA did not determine whether the State had provided sufficient, verifiable, and allowable non-Federal contributions to match Federal Medicaid expenditures for the 2009-10 FFY. Subsequent to our inquiries, FAHCA provided a match calculation for the 2009-10 FFY and represented that the State had met the matching requirement. Our review of FAHCA's State match calculation disclosed the following:</p> <ul style="list-style-type: none"> ➤ Verifiable documentation was provided in support of \$5,063,331,451 of the total required matching contribution of \$5,823,679,501. However, FAHCA did not provide documentation to support the allowability of in-kind contributions, other agencies' non-Federal share expenditures, or indirect expenditures totaling \$760,348,050. The matching amounts not documented correlated to approximately \$476,580,000 in Federal funds expended in excess of the Federal share. ➤ FAHCA did not use the net amount (Line 11, CMS-64 Report) in its State match calculation. The net amount considers the effect of any current period collections, other expenditures, and other adjustments increasing or decreasing claims related to prior quarters. For the 2009-10 Federal fiscal year, after corrections were made to the calculation, the adjustments represented a \$92.6 million reduction in Federal expenditures.
Cause	FAHCA had not established and implemented policies and procedures requiring periodic verifications of the State's Medicaid Program matching contributions and to identify the method to be used in calculating and documenting State match.
Effect	Absent effective policies and procedures, FAHCA lacks a reliable means to reasonably ensure that compliance with Federal matching requirements can be demonstrated. The portion of the Federal expenditures not appropriately matched could be subject to disallowance.
Recommendation	We recommend FAHCA implement policies and procedures detailing the method for calculating, documenting, and verifying the Medicaid Program State match. To allow timely identification of deficiencies, those policies and procedures should require periodic verifications of State matching contributions.

State Agency Response and Corrective Action Plan	FAHCA concurs with the findings. FAHCA has implemented procedures to calculate and document the Medicaid Program State match. FAHCA has modified its methodology to verify the other entities' actual expenditure reports representing the State match contributions.
Estimated Corrective Action Date	FAHCA completed development of desk top procedures in January 2012. FAHCA is working with the other entities to obtain the FFY 2009-10 documentation in support of the State matching contributions, and anticipates the files to be completed March 31, 2012.
Agency Contact and Telephone Number	Paula Shirley (850) 412-3820

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-070
CFDA Number	93.720, 93.775, 93.776, 93.777, 93.778 (Includes Recovery Act Funding)
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	05-1005FL5MAP (Federal 2009-10); 05-1105FL5MAP (Federal 2010-11)
Finding Type	Opinion Qualification, Material Noncompliance, and Material Weakness Questioned Costs – \$733,983 (Federal Share \$481,097.64 – Federal Grant No. 05-1005FL5MAP, \$82,227.70; 05-1105FL5MAP, \$398,869.93)
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-067
Finding	FAHCA procedures were not sufficient to ensure that Medicaid providers receiving payments had a current Medicaid Provider Agreement in effect. Additionally, FAHCA did not always maintain Medicaid provider files containing applications, agreements, and other required documentation evidencing the provider's eligibility to participate in the Medicaid program.
Criteria	<p>42 CFR 431.107 – <i>Required Provider Agreement</i></p> <p>42 CFR 455 Subpart B – <i>Disclosure of Information by Providers and Fiscal Agents</i></p> <p>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. Additionally, FAHCA may require as a condition of participating in the Medicaid Program and before entering into a provider agreement, that the provider submit information, in an initial and any required renewal application, concerning the professional, business, and personal background of the provider. After receipt of a completed, signed, and dated application, and completion of any necessary background investigation and criminal history record check, FAHCA can enroll the applicant as a Medicaid provider.</p> <p>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, and are required to submit a completed enrollment application.</p> <p>Guide for Completing a Medicaid Provider Enrollment Application, Appendix F – <i>Provider Documentation Requirements</i> – Both institutional and noninstitutional applicants must provide certain documentation to enroll as a Medicaid provider.</p> <p>Florida Medicaid Provider Enrollment Guide and Forms (August 2010) – Applicants to be Medicaid providers are required to provide an enrollment application and certain other documentation.</p>
Condition	Medicaid payments were made to approximately 42,032 providers, excluding HMO and other capitation payment plans, during the 2010-11 fiscal year. The Medicaid fiscal agent was responsible for provider enrollment and re-enrollment into the Medicaid Program, including ensuring that all provider files are complete. Provider files should include a Medicaid Provider Agreement and Medicaid Provider Enrollment Application. Medicaid Provider Agreements have varying terms, 3 years for an institutional provider, and 5 or 10 years for a noninstitutional provider. The Medicaid Provider Agreement states, among other things, that only a person or entity who has a provider agreement in effect may receive payments. FAHCA uses the provider enrollment application process to document and verify that required Federal and State disclosures are made by the provider and to document that the provider meets Medicaid provider eligibility

requirements. In order for a provider to be allowed to participate in the Medicaid Program, a provider must complete a provider application and submit it to FAHCA or the fiscal agent who will make a decision to either enroll the applicant as a Medicaid provider, or deny the application.

We reviewed documentation for 40 providers enrolled in the Medicaid Program that received payments during the 2010-11 fiscal year to determine whether the provider met eligibility requirements. Our review disclosed that the Medicaid Provider Agreement on file with FAHCA for 5 providers had expired. The expiration dates for these Medicaid Provider Agreements ranged from December 22, 2006, to February 16, 2009. Additionally, for 1 provider, FAHCA could not provide evidence that a Medicaid Provider Agreement or Medicaid Provider Enrollment Application had been completed and submitted to FAHCA or the fiscal agent. Additionally, for these 6 providers we noted the following regarding provider eligibility dates recorded in FMMIS:

- For 3 of the 6 providers, Medicaid payments were made to the providers even though FMMIS indicated that the providers had expired Medicaid Provider Agreements.
- For 5 of the 6 providers, the Medicaid Provider Agreement term dates in FMMIS did not agree to the term dates per the Medicaid Provider Agreement on file with FAHCA and the fiscal agent. For 3 of these 5 instances, the FMMIS Medicaid Provider Agreement effective dates exceeded the allowable 5 or 10 year term limits.

Payments made to these 6 providers during the 2010-11 fiscal year totaled \$733,983.09.

Cause

FAHCA staff indicated that the absence of current provider agreements is a result of issues encountered when transitioning between fiscal agents in July 2008. In one instance, FAHCA indicated that the provider file containing the completed Medicaid Provider Agreement, Medicaid Provider Enrollment Application, and other supporting documentation had been misplaced.

Effect

Failure to ensure that current Medicaid 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 payments are made only to providers with current Medicaid Provider Agreements in effect. FAHCA should continue to work with the fiscal agent to ensure that providers have current Medicaid Provider Agreements in place, or assess appropriate penalties for nonperformance against the fiscal agent. Additionally, FAHCA should work with the fiscal agent to ensure provider files are maintained and accessible.

**State Agency Response and
Corrective Action Plan**

The Agency is completing the process of reenrolling providers whose agreements expired prior to the launch of the automated reenrollment process in January 2010. The Agency installed an additional automated job in November 2010 to identify providers with agreement end dates less than the current date; flag the file as needing to reenroll; create a report for tracking purposes; and send the reenrollment packet to the provider.

The provider had 90-days from that date to return the completed reenrollment packet in order to remain active in Florida Medicaid. Providers who failed to respond within the 90-day window were restricted in the system to prevent claims with dates of services after the deadline from processing. This process of identifying and notifying providers with expired agreements, and then applying the restriction status and finally the termination status (for the providers failing to comply), covered several quarters of work effort (> 20,000 affected providers), with final completion staged for January/February 2012.

This job is a onetime cleanup of older provider files and encompasses the providers who were not reenrolled during the fiscal agent transition (May 2005 - July 2009).

Completion of this job will result in a fully corrected status for this finding.

**Estimated Corrective
Action Date**

January/February 2012

**Agency Contact and
Telephone Number**

Alan Strowd
(850) 412-3450

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-071
CFDA Number	93.720, 93.775, 93.776, 93.777, 93.778 (Includes Recovery Act Funding)
Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Utilization Control and Program Integrity
State Agency	Florida Agency for Persons with Disabilities (FAPD)
Federal Grant/Contract Number and Grant Year	05-1005FL5MAP (Federal 2009-10); 05-1105FL5MAP (Federal 2010-11)
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$317,324.79 (Federal Share \$206,853.42; Federal Grant No. 05-1005FL5MAP \$27,551.60; Federal Grant No. 05-1105FL5MAP \$179,301.82)
Finding	FAPD did not always ensure that annual recertifications were completed for Medicaid recipient's residing in intermediate care facilities for the developmentally disabled (ICF-DDs). Additionally, FAPD did not always ensure continued stay reviews were timely conducted.
Criteria	<p>42 CFR 456.360 – <i>Certification and recertification of need for inpatient care</i> and 42 CFR 456.431 – <i>Continued stay review required</i>.</p> <p>Interagency Agreement between the Florida Agency for Health Care Administration and FAPD – FAPD shall conduct utilization and continued stay reviews for all residents of public and private ICF-DD facilities. When the review is completed, FAPD will send a copy of the utilization review and continued stay review documents to the FAPD Area Office and respective ICF-DD facility.</p> <p>Florida Medicaid Intermediate Care Facility for the Developmentally Disabled Services Coverage and Limitations Handbook - Chapter 2 – The level of need for intermediate care facilities for the developmentally disabled recipients must be recertified every 12 months. At least every 6 months each recipient's need for continued placement and the specific level of services required must be evaluated.</p>
Condition	<p>Medicaid recipients residing in ICF-DDs are required to have a certification of need of care every 12 months and a continued stay review at least every 6 months to safeguard against the unnecessary utilization of Medicaid services. According to FAPD staff, the certification of need of care for residents of State ICF-DD facilities was conducted by FAPD employees or contracted FAPD employees. For private ICF-DD facilities residents, the certification of need of care was conducted by ICF-DD employees or ICF-DD contracted employees. FAPD conducted the continued stay reviews at both State and private ICF-DD facilities.</p> <p>We tested FAPD records of 40 Medicaid recipients residing in ICF-DDs (9 in State facilities and 31 in private facilities) to determine whether certification of need of care and continued stay reviews were conducted. Our testing disclosed the following:</p> <ul style="list-style-type: none"> ➤ Annual recertification was required for 38 of 40 recipients tested. For 3 of the 38 (7.9 percent) recipients, supporting documentation could not be provided to show that the annual recertifications had been completed. All 3 recipients resided in private facilities. During the 2010-11 fiscal year, payments totaling \$317,324.79 were made on behalf of the three Medicaid recipients during periods in which a required certification of need of care was not available. ➤ Continued stay reviews were required to be completed for 39 of 40 recipients tested. For 6 of the 39 (15.4 percent) recipients (including 2 of the 3 mentioned above), continued stay reviews were not conducted every 6

	months as required. In these instances, FAPD had completed the reviews every 7 to 10 months.
Cause	<p>FAPD staff indicated provider staff did not understand which documents were required to support the recertifications.</p> <p>FAPD staff was not able to provide an explanation as to why the six continued stay reviews were not conducted at the required 6-month intervals.</p>
Effect	Absent timely, appropriate documentation, FAPD was unable to demonstrate that clients continued to need Medicaid services. Failure to timely complete the required documents could result in payments to ICF-DD facilities being subject to disallowance.
Recommendation	We recommend FAPD ensure that certification of need of care and continued stay reviews are timely completed and documented for all Medicaid recipients residing in ICF-DD facilities. Additionally, FAPD should ensure that ICF-DD facilities have a clear understanding of what is required to document the certification of need of care.
State Agency Response and Corrective Action Plan	<p>Annual Recertification (Certification of need for care)</p> <p>Annual recertification was completed for all Medicaid recipients reviewed. For 3 of the 38 recipients the form utilized by the private ICF was an incorrect form and did not contain a physician's signature. These 3 recipients have resided at their respective facilities for many years. Correct annual recertifications have been completed.</p> <p>FAPD will ensure that the recertification form for all Medicaid recipients residing in the ICF/DD facilities are completed and documented in the records with each 6 month review. FAPD will provide additional in-service training for all those involved with this process.</p> <p>FAPD has requested that AHCA update their forms and procedures for this process to include clear delineation of roles and responsibilities. FAPD Central Office will provide follow up and technical assistance to ensure compliance.</p> <p>Continued Stay Reviews</p> <p>Continued stay reviews (CSRs) were completed for all required Medicaid recipients reviewed. However, for the 6 (cited) of 39 recipients reviewed, the CSRs were not timely.</p> <p>FAPD will ensure that the continued stay reviews for all Medicaid recipients residing in the ICF/DD facilities are completed within the required 6 month timeframe. FAPD will provide additional in-service training for all those involved with this process.</p> <p>FAPD has requested that AHCA update their forms and procedures for this process to include clear delineation of roles and responsibilities. FAPD Central Office will provide follow up and technical assistance to ensure compliance.</p>
Estimated Corrective Action Date	<p>Training for staff will be initiated immediately. (Feb 2012)</p> <p>Request for AHCA to update forms and policy initiated. (Jan 2012)</p> <p>FAPD Central Office oversight to ensure compliance will be initiated immediately. (Feb 2012)</p> <p>Review of Interagency Agreement. (Feb 2012)</p>
Agency Contact and Telephone Number	Lori Gephart, Registered Nurse Consultant (850) 921-3786

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-072
CFDA Number	93.720, 93.775, 93.776, 93.777, 93.778 (Includes Recovery Act Funding)
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	05-1005FL5MAP (Federal 2009-10); 05-1105FL5MAP (Federal 2010-11)
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-068
Finding	FAHCA's established policies and procedures did not provide for the timely review and release of cost report audits of nursing home and Intermediate Care Facilities for the Developmentally Disabled (ICF-DD).
Criteria	42 CFR 447.253(g) – <i>Audit requirements</i>
Condition	<p>During the 2010-11 fiscal year, approximately 650 nursing homes and 102 ICF-DD facilities received Medicaid payments of \$2,879,253,196.93 and \$401,725,069.33, respectively. Payments to nursing homes and ICF-DD facilities are based on approved cost-based rates. To ensure the accuracy of those rates, periodic audits of the financial and statistical records of providers participating in the Medicaid program are required. FAHCA has contracted with certified public accounting (CPA) firms to perform periodic nursing home and ICF-DD cost report audits. It is FAHCA's procedure for staff to review each audited cost report, and CPA working papers, prior to releasing the audit report to the provider.</p> <p>We would consider the issuance of an audit report to be timely and the most useful when issued within 2 years after the close of the year-end of the provider. Our audit disclosed that FAHCA's policies and procedures did not ensure the timely selection, review, and issuance of nursing home and ICF-DD cost report audits. Specifically:</p> <ul style="list-style-type: none"> ➤ Of the 650 nursing homes receiving Medicaid payments during the 2010-11 fiscal year, 94 cost reports pertaining to 71 (10.92 percent) of these facilities were selected for audit. At this rate, it will take approximately 9 years for each nursing home to receive at least one cost report audit. ➤ Of the 102 ICF-DD facilities receiving Medicaid payments during the 2010-11 fiscal year, 8 cost reports pertaining to 8 (7.84 percent) of these facilities were selected for audit. At this rate, it will take approximately 13 years for each ICF-DD facility to receive at least 1 cost report audit. ➤ For nursing home cost reports issued during the 2010-11 fiscal year, the average length of time from the fiscal year-end audited to the issuance of the audit report was approximately 5 years. Additionally, there were no ICF-DD cost report audits issued during the 2010-11 fiscal year, a decrease from 14 issued during the 2009-10 fiscal year. The following table shows the fiscal years audited for each nursing home report issued during the 2010-11 fiscal year.

Cost Reports With Fiscal Years Ended in the Year	Number of Audits Issued During Fiscal Year 2010-11
2003	1
2004	4
2005	16
2006	32
2007	41
2008	8
Total	102

- For nursing home cost reports issued during the 2010-11 fiscal year, the average length of time to complete and release a report, from the year selected to the year released, was approximately 2.1 years. The following table shows the fiscal years when the cost reports were originally selected for audit:

Cost Reports Selected For Audit During Fiscal Year	Number of Audits Issued During Fiscal Year 2010-11
2005	1
2008	43
2009	26
2010	32
Total	102

Cause	FAHCA's procedures do not provide for the timely selection, review, and issuance of cost report audits. Additionally, FAHCA's procedure of reviewing supporting work papers for each CPA firm's audit report, and preparing for cost report audit appeals, could have hindered the timely issuance of the reports.
Effect	The failure to timely select, review, and issue audit reports reduces the effectiveness of efforts to ensure that these facilities are reimbursed at the appropriate rates. It also limits FAHCA's ability to timely apply rate adjustments, if necessary.
Recommendation	We recommend FAHCA enhance its policies and procedures to specify the frequency with which each facility's cost report should be audited and to provide for the timely release of cost report audits. These procedures should identify time frames within which cost reports audits are to be reviewed and released to ensure the timeliness and usefulness of the information contained within the audits.
State Agency Response and Corrective Action Plan	<p>Each of the 649 nursing homes participating in the Medicaid program are to submit a cost report, compliant with cost reporting requirements, each year five months after the close of the provider's fiscal year end. Cost reports are not considered late until they have not been received to be used for the next January or July rate setting following the due date of the cost report. The consequence of submitting a late cost report was the provider would not receive a per diem increase based upon the costs submitted until the next rate setting. Any rate reductions would be immediately applied.</p> <p>On May 23, 2011, the Centers for Medicare and Medicaid (CMS) approved a change to the Long-Term Care Reimbursement Plan (Plan) allowing the Agency</p>

the ability to impose sanctions on those providers with late cost reports. The result of advertising the requested Plan change to the nursing home industry reduced the number of providers with late cost reports from sixty-one to less than five. The submission of cost reports to avoid possible sanctions will have older cost reports in the pool for possible selection that could show up in audit assignments in future fiscal years.

Cost reports cannot be included in the audit selection pool until they have been submitted to the Agency and accepted for rate setting, regardless of fiscal year end. Due to the previously described cost report process, setting a two year window from the close of the provider's fiscal year end would not be practical.

The Agency has reviewed the average length of time from cost report acceptance to audit assignment and from audit assignment to report issuance. For the 102 audits issued during the 2010-11 fiscal year, the averages are 14.9 months and 23.6 months, respectively. Combining these timeframes, reports are issued on average within 38.5 months from cost report acceptance.

Included in the reports released are six reports, with fiscal years ending 2003, 2006, and 2007, based on assignments originally started by contract CPA firms. These assignments were open at the time the firm's contract was not renewed. The Agency completed these audits rather than reassigning them to another CPA for re-audit, saving the Agency an estimated \$90,000 of contracted audit costs.

Reviewing supporting work papers for each report and preparing audit appeals are not considered hindrances, but necessary components of the process. Each report issued is considered an Agency action, and the Agency is required to provide administrative hearing (appeal) rights. The Agency is responsible defending the adjustments included in the reports and performing additional audit steps, including any report revisions, necessary to conclude the appeals. Releasing reports without having reviewed the adjustments and supporting work papers would put the Agency at a disadvantage in the legal challenge and the allowance of costs that should be removed.

Should the provider choose to appeal the adjustments, all further processing of the report is ceased until the administrative action is legally concluded. This includes any rate changes resulting from these reports.

The Agency's available resources have to be considered in the timing and completion of cost report audits or special projects, as well as selection of the cost reports considered the highest risk for audit. Agency personnel assigned to review reports and supporting work papers are also required to defend the adjustments, perform additional work for audit appeals, perform cost report acceptance reviews, and complete special projects. A balance of these required functions is necessary.

**Estimated Corrective
Action Date**

Ongoing

**Agency Contact and
Telephone Number**

Lisa Milton
(850) 412-4080

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-073
CFDA Number	93.889
Program Title	National Bioterrorism Hospital Preparedness Program (HPP)
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	6 U3REP090219-01 2010, 6 U3REP090219-02 2011, 5U90TP417006-10 2011
Finding Type	Questioned Costs – \$82,282.37
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-069
Finding	FDOH did not always maintain appropriate records to support salary and benefit payments charged to the Program for contract employees.
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 2010-11 fiscal year, FDOH expended HPP funds totaling \$22,731,764 of which \$365,892 represented payments to contractors for contract employees. Our test of payments totaling \$291,537.83 to a contractor for nine contract employees disclosed that documentation was not always maintained to support amounts charged to the Program. Specifically:</p> <ul style="list-style-type: none"> ➤ Salary costs attributable to three contracted employees totaling \$14,250.28 were charged to HPP; however, certifications were not completed until our audit inquiry. (Federal Grant No. 6 U3REP090219-01 - \$4,403.97, 6 U3REP090219-02 - \$9,846.31) ➤ One contracted employee's salary totaling \$66,136.50 was charged to HPP; however, a signed certification indicated the employee worked solely on another Federal program. (Federal Grant No. 6 U3REP090219-01 - \$10,764.00, 6 U3REP090219-02 - \$55,372.50) ➤ One contracted employee's salary totaling \$3,791.18 was split evenly between HPP and another Federal program; however, a signed certification indicated the employee worked solely on the other Federal program (Federal Grant No. 6 U3REP090219-01 - \$1,895.59)
Cause	FDOH did not follow established procedures to obtain payroll certifications. Additionally, FDOH did not ensure that salary and benefit costs were properly allocated.
Effect	Federal programs were charged costs that were not substantiated by appropriate records.
Recommendation	We recommend that FDOH ensure that payroll certifications are maintained and that time and effort records adequately support salary charges for all contract employees that work on HPP.
State Agency Response and Corrective Action Plan	<p>Bureau of Preparedness and Response (BPR) will modify its processes for identifying contracted employees required to complete the payroll certifications, its process of collecting the certifications in a timely manner, and develop a tool to review the accuracy of the submitted certifications.</p> <p>BPR's Grant Management Unit will modify its existing process for identifying contracted employees paid from the Program. The modifications will include adding a grant manager review component to ensure Program fiscal codes reflected in the certifications are accurate, and that signatures on the certifications are within the appropriate time period.</p>

**Estimated Corrective
Action Date**

June 30, 2012

**Agency Contact and
Telephone Number**

Laura Holden
Bureau of Preparedness and Response
(850) 245-4444 x 2117

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-074
CFDA Number	93.917
Program Title	HIV Care Formula Grants
Compliance Requirement	Allowable Costs/Cost Principles and Matching, Level of Effort, Earmarking
State Agency	Florida Department of Health (FDOH)
Federal Grant/Contract Number and Grant Year	6 G24HA08412-03 2010, 2 X07HA0057-20 2011, 2X08HA16858-02 2011, 1X08HA16858-01 2010, and 1X09HA20252-01 2011
Finding Type	Significant Deficiency
Finding	FDOH management had not established effective access security controls for the AIDS Information Management System (AIMS).
Criteria	<p>Information Technology Best Practices</p> <p>Access Controls: Management should implement and document procedures that provide access 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 access, periodically reviewing the appropriateness of access privileges, and promptly removing the access privileges of users that no longer need access.</p>
Condition	<p>AIMS is a Web-based, aggregate level reporting system that allows FDOH contractors and County Health Departments to electronically invoice and report to the FDOH Bureau of HIV/AIDS budgetary and expenditure information related to the provision of HIV/AIDS services.</p> <p>During the 2010-11 fiscal year, 154 FDOH and contractor employees were assigned one or more IDs, depending on their need to access different types of contracts. Our test of access granted to 16 employees disclosed the following control deficiencies related to AIMS:</p> <ul style="list-style-type: none"> ➤ FDOH did not maintain documentation of management authorization requesting access privileges for 12 employees who were granted one or more user IDs. In 2008, FDOH implemented the AIMS Access Request Form to document management requests for AIMS access for employees. However, FDOH staff stated that all 12 employees were granted access prior to 2008. ➤ FDOH did not timely remove access privileges for 2 employees. We noted that the 2 employees had access privileges that enabled them to enter and update data, although such functions were no longer needed to perform their job responsibilities. Subsequent to our audit inquiry, FDOH staff indicated that access would be removed for these 2 employees. ➤ Certain other aspects of FDOH access security controls needed improvement to reduce the risk of inappropriate or unnecessary access. We are not disclosing specific details of these access security control deficiencies in this report to avoid the possibility of compromising FDOH security. We have notified appropriate FDOH personnel of these issues.
Cause	FDOH had not performed periodic reviews of authorized AIMS user access to verify the continuing appropriateness of user access privileges. FDOH did not require Access Request Forms or other documentation be maintained for access that was granted prior to 2008. Additionally, FDOH had not established written policies and procedures related to AIMS access security.

Effect	In the absence of periodic reviews of AIMS access privileges, the risk that data may be subject to unauthorized disclosure, modification, or destruction is increased. In the absence of authorization forms to document the approval of user access privileges, management's ability to monitor the appropriateness of access privileges may be limited.
Recommendation	We recommend the Bureau of HIV/AIDS perform and document periodic reviews of AIMS access privileges and consider obtaining AIMS Access Request Forms for all users. We also recommend that FDOH establish written policies and procedures related to AIMS access security.
State Agency Response and Corrective Action Plan	<p>The recommendations are being addressed as part of a rewrite of the AIMS database software.</p> <p>AIMS is currently being re-coded in .NET with updated Information Systems Development Methodology (ISDM) approved security. The security module includes enhanced role based security giving us greater control over the level of access that is granted, along with some audit capabilities. AIMS will be subjected to app scan following completion and promoted to production through change management.</p> <p>Providers may request access for new users or termination of user access at any time with the AIMS access request form. In order to enhance identification of unused accounts the Reporting Unit will begin emailing active user accounts to providers every six months for review.</p> <p>AIMS is a low security risk database with no confidential information. Much of the functionality is gradually being replaced by more sophisticated client level databases and reporting. Our expectation is the new AIMS database will be available within six months.</p>
Estimated Corrective Action Date	April 1, 2012
Agency Contact and Telephone Number	Joe May Bureau of HIV/AIDS (850) 245-4421

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-075
CFDA Number	93.959
Program Title	Block Grants for Prevention and Treatment of Substance Abuse (SAPT)
Compliance Requirement	Matching, Level of Effort, Earmarking
State Agency	Florida Department of Children and Family Services (FDCFS)
Federal Grant/Contract Number and Grant Year	TI010010-10 and TI010010-11
Finding Type	Opinion Qualification and Material Noncompliance
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-072
Finding	FDCFS did not meet the SAPT maintenance of effort (MOE) requirement for the 2010-11 fiscal year.
Criteria	<p>42 USC 300x-30 <i>Maintenance of effort regarding State expenditures</i> - The State will maintain aggregate State expenditures for authorized activities at a level that is not less than the average level of expenditures maintained by the State for the 2-year period preceding the fiscal year for which the State is applying for the grant.</p> <p>45 CFR 96.134 <i>Maintenance of effort regarding State expenditures</i></p>
Condition	During the 2010-11 fiscal year, FDCFS was required to expend \$90,391,619 in State funds in order to meet the MOE requirement for SAPT. Eligible MOE expenditures totaled \$85,812,381 for the 2010-11 fiscal year, resulting in a shortfall of \$4,579,238 (approximately 5 percent).
Cause	Because of continuing economic difficulties in Florida, sufficient General Revenue Fund moneys were not available to meet the SAPT MOE requirement.
Effect	USDHHS could reduce the SAPT allotment for the 2011-12 Federal fiscal year by the amount of the MOE shortfall.
Recommendation	We recommend that FDCFS continue to correspond with SAMHSA regarding the efforts made to comply with the MOE requirements.
State Agency Response and Corrective Action Plan	<p>The Department requested a waiver of the SAPT MOE requirement from SAMHSA on December 27, 2011. SAMHSA replied on January 26, 2012, indicating that a different analysis than the one the State submitted will be required in order for eligibility for a waiver request to be determined.</p> <p>The Department will continue to correspond with SAMHSA regarding a request of the SAPT MOE waiver.</p>
Estimated Corrective Action Date	To be determined.
Agency Contact and Telephone Number	Stephenie Colston (850) 921-8461

THIS PAGE INTENTIONALLY LEFT BLANK.

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	FA 11-076
CFDA Number	Various (See Condition)
Program Title	Various (See Condition)
Compliance Requirement	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
State Agency	Florida Division of Emergency Management (FDEM) [Transferred to the Florida Executive Office of the Governor effective October 1, 2011]
Federal Grant/Contract Number and Grant Year	Various (See Condition)
Finding Type	Noncompliance and Material Weakness Questioned Costs – \$2,272,952.85
Finding	FDEM did not appropriately allocate salary and benefit costs charged to multiple Federal programs.
Criteria	OMB Circular A-87, Attachment B, Section 8.h., <i>Support of Salaries and Wages</i> 44 CFR 13.20(b)(1), <i>Financial Reporting</i>
Condition	During the 2010-11 fiscal year, FDEM was administratively housed within the Florida Department of Community Affairs (FDCA). FDCA contracted with a software developer to develop a new information technology system that would, among other things, allocate salary and benefits charged to Federal programs at FDCA. While this system was not fully functional, the payroll distribution module was utilized to allocate salary and benefits. FDCA identified errors in the salary and benefits allocation methodology; however, the effect of the errors on salaries charged to each Federal program and grant was not determined or corrected by the end of the fiscal year. Salary and benefits totaling \$2,272,952.85 were allocated through the system and charged to the following Federal programs:

CFDA Number – Program Title	Grant Number	Amount
97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)	FEMA-1539-DR-FL	106,182.73
	FEMA-1545-DR-FL	61,719.12
	FEMA-1551-DR-FL	68,058.05
	FEMA-1561-DR-FL	75,824.40
	FEMA-1595-DR-FL	32,048.31
	FEMA-1609-DR-FL	669,154.17
	FEMA-1785-DR-FL	24,084.67
	FEMA-1806-DR-FL	20,572.25
	FEMA-1840-DR-FL	4,515.91
	FEMA-3293-EM-FL	1,003.54
Total		\$1,063,163.15
97.039 – Hazard Mitigation Grant	FEMA-1539-DR-FL	23,009.96
	FEMA-1545-DR-FL	36,219.94
	FEMA-1551-DR-FL	57,855.22
	FEMA-1561-DR-FL	14,481.34
	FEMA-1595-DR-FL	9,452.12
	FEMA-1602-DR-FL	19,255.93
	FEMA-1609-DR-FL	96,520.04
	FEMA-1679-DR-FL	39,140.09
	FEMA-1680-DR-FL	6,065.35
	FEMA-1785-DR-FL	12,386.08
	FEMA-1806-DR-FL	24,213.47
Total		\$338,599.54
97.067 – Homeland Security Cluster	2007-GE-T7-0039	30,718.96
	2008-GE-T8-0009	840,471.20
	Total	\$871,190.16
Grand Total		\$2,272,952.85

Cause	The development of the payroll allocation module was not closely monitored.
Effect	Federal programs were incorrectly charged costs for salary and benefits. In addition, cash draws and amounts reported as Federal expenditures during the fiscal year may have included incorrect salary and benefit costs.
Recommendation	We recommend that FDEM correct the salary and benefits allocation inaccuracies and make appropriate adjustments to cash draws and Federal reports as applicable.
State Agency Response and Corrective Action Plan	FDEM concurs with the finding and is in the process of making the appropriate adjustments to correct inaccuracies in salary and benefit allocations.
Estimated Corrective Action Date	5/31/12
Agency Contact and Telephone Number	Gary Crawford (850) 921-0683

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	FA 11-077
CFDA Number	97.036
Program Title	Disaster Grants – Public Assistance (Presidentially Declared Disasters)
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	Florida Division of Emergency Management (FDEM) [Transferred to the Florida Executive Office of the Governor effective October 1, 2011]
Federal Grant/Contract Number and Grant Year	FEMA-1609-DR-FL, FEMA-1545-DR-FL, FEMA-1806-DR-FL, FEMA-1831-DR-FL, FEMA-1539-DR-FL, FEMA-1551-DR-FL, FEMA-1561-DR-FL, FEMA-1595-DR-FL, FEMA-1602-DR-FL, FEMA-1679-DR-FL
Finding Type	Questioned Costs – \$64,716.06 (FEMA-1609-DR-FL)
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-074
Finding	Our audit tests disclosed a subgrantee payment that included an unallowable amount.
Criteria	<p>44 CFR 13.22 & 206.205, 228, Allowable Costs: 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 established applicant reimbursement guidelines, incorporated into the subgrantee agreements, which required applicants to submit a Request for Reimbursement (RFR) and, for each expense item entered on the RFR, copies of contract documents, invoices, purchase orders, and evidence of payment (front and back of canceled checks), and any other supporting documentation for each expense item entered on the RFR.</p>
Condition	During the 2010-11 fiscal year, FDEM made payments to subgrantees and contractors totaling approximately \$120,515,499 and \$3,265,856, respectively. During our current audit, we reviewed 52 subgrantee payments and four contractor payments totaling \$12,335,520.06 and \$164,362, respectively. For 1 subgrantee, we noted that close-out documentation for one project included invoices from two different contractors who were paid for the same mold remediation services totaling \$64,716.06. FDEM did not detect the duplicate invoice and reduce the reimbursement amount by the amount of the duplicated charge.
Cause	Invoices submitted for payment by the subgrantee included an original and revised invoice relating to the mold remediation services. FDEM erroneously paid both invoices rather than paying only the revised invoice.
Effect	A payment made to a subgrantee exceeded the amount actually due.
Recommendation	We recommend that FDEM continue its efforts to ensure that costs are allowable and reasonable. We also recommend that FDEM recover the amount of the overpayment.
State Agency Response and Corrective Action Plan	A version has been submitted to FEMA to reduce the total obligated amount of PW-9266 by \$64,716.06. Upon de-obligation of funding by FEMA, an invoice will be sent to the applicant to recover the overpayment. A summary of this error has been distributed to all Recovery Office closeout specialists and financial specialists as a learning tool.
Estimated Corrective Action Date	8/15/12
Agency Contact and Telephone Number	Charles Shinkle (407) 858-2865

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	FA 11-078
CFDA Number	97.039
Program Title	Hazard Mitigation Grant
Compliance Requirement	Allowable Costs/Cost Principles and Subrecipient Monitoring
State Agency	Florida Division of Emergency Management (FDEM) [Transferred to the Florida Executive Office of the Governor effective October 1, 2011]
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Finding	FDEM management had not established appropriate internal controls regarding user access for the Hazard Mitigation System.
Criteria	44 CFR 13.20, <i>Standards for Financial Management Systems</i> Information Technology Best Practices Management should implement procedures that provide access privileges based on an individual's demonstrated need to view, add, or delete data. Access controls should include the use of individual user identifications (user IDs) and passwords to allow for attributing user activities to the responsible user.
Condition	The Hazard Mitigation System is a portal used by FDEM to support the Hazard Mitigation Program. The System was designed for managing projects and obligations, making payments against an obligation, and managing those payments. Subrecipient requests for payment are processed through this System. During the 2010-11 fiscal year, FDEM used the Hazard Mitigation System to process and approve payments totaling \$74,257,538.43 for the Hazard Mitigation Grant Program. Our review of controls for the Hazard Mitigation System disclosed that user access controls 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	Staff indicated that this system is new and is undergoing changes as implementation and development continues.
Effect	Absent appropriate security controls, the confidentiality, integrity, and availability of the data contained within the Hazard Mitigation System is subject to increased risk of compromise.
Recommendation	FDEM should enhance security controls to ensure access privileges are appropriately controlled.
State Agency Response and Corrective Action Plan	FDEM acknowledges and agrees with the finding. FDEM in accordance with the recommendations provided will ensure that all necessary enhancements to the Hazard Mitigation System (Mit.org) are implemented to ensure that access privileges are appropriately controlled.
Estimated Corrective Action Date	3/1/12
Agency Contact and Telephone Number	Miles E. Anderson (850) 413-9816

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	FA 11-079
CFDA Number	97.004 and 97.067
Program Title	Homeland Security Cluster (HSC)
Compliance Requirement	Allowable Costs/Costs Principles
State Agency	Florida Division of Emergency Management (FDEM) [Transferred to the Florida Executive Office of the Governor effective October 1, 2011]
Federal Grant/Contract Number and Grant Year	2007-GE-T7-0039; 2008-GE-T8-0009; 2009-SS-T9-0081
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$32,148.06 (\$6,441.40 2007-GE-T7-0039, \$13,686.66 2008-GE-T8-0009, \$12,020 2009-SS-T9-0081)
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-082
Finding	FDEM did not always require adequate documentation be submitted by subgrantees to substantiate amounts requested for reimbursement. Additionally, prior to approving subgrantee reimbursements, FDEM did not require subgrantees to submit indirect cost allocation plans and fringe benefit rates for approval.
Criteria	<p>OMB Circular A-87 – Attachment A, Section C.1.j. <i>Factors Affecting Allowability of Costs</i>. To be allowable under Federal awards, costs must be adequately documented.</p> <p>OMB Circular A-87 – Attachment A, Section C.3.d. <i>Allocable costs</i>. When an accumulation of indirect costs will ultimately result in charges to a Federal award, a cost allocation plan will be required.</p> <p>OMB Circular A-87 – Attachment E, Section D.1.b. <i>Submission and Documentation of Proposals</i>. Where a local government only receives funds as a subrecipient, the primary recipient will be responsible for negotiating and/or monitoring the subrecipient's plan.</p> <p>OMB Circular A-87 – Attachment E, Section F.1. <i>Other Policies</i>. If overall fringe benefit rates are not approved for the governmental unit as part of the central service cost allocation plan, these rates will be reviewed, negotiated, and approved for individual grantee agencies during the indirect cost negotiation process. In these cases, a proposed fringe benefit rate computation should accompany the indirect cost proposal.</p>
Condition	<p>During the 2010-11 fiscal year, approximately \$58 million in HSC funds was expended by 11 State agencies. We tested 64 expenditures totaling \$9,202,403.78 at 7 State agencies, including 28 subgrantee payments totaling \$2,774,065.79 made by FDEM. Our review disclosed 4 payments (for three subgrantees) totaling \$60,957.39 for which documentation did not adequately support amounts paid for salaries, fringe benefits, and other indirect costs totaling \$32,148.06. Specifically:</p> <ul style="list-style-type: none"> ➤ For 4 items totaling \$30,391.61, subgrantees applied rates for indirect costs and for fringe benefit costs, as part of salary amounts requested for reimbursement, and these amounts were paid by FDEM. However, the rates used in the calculations had not been approved by FDEM. ➤ In addition, for one item noted above totaling \$1,756.45, timesheets or other documentation were not available to support salary amounts requested for reimbursement, and subsequently paid by FDEM.
Cause	FDEM staff did not adequately review subgrantee documentation submitted with requests for reimbursement prior to approving subgrantee reimbursements. Also, FDEM did not require the subgrantees to submit cost allocation plans for review, approval, and negotiation of rates.

Effect	Absent prior review and approval of indirect and fringe benefit cost rates, and adequate review and approval of documentation submitted with requests for reimbursement, FDEM cannot ensure that amounts paid to subgrantees are allowable, reasonable, and in compliance with Federal regulations.
Recommendation	We recommend that FDEM ensure subgrantee requests for reimbursement are adequately supported and that the amounts paid are in accordance with OMB Circular A-87.
State Agency Response and Corrective Action Plan	FDEM concurs with the finding and is in the process of taking the appropriate corrective action.
Estimated Corrective Action Date	7/1/12
Agency Contact and Telephone Number	Tina Quick (850) 413-9974

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	FA 11-080
CFDA Number	97.004 and 97.067
Program Title	Homeland Security Cluster (HSC)
Compliance Requirement	Subrecipient Monitoring
State Agency	Florida Division of Emergency Management (FDEM) [Transferred to the Florida Executive Office of the Governor effective October 1, 2011]
Federal Grant/Contract Number and Grant Year	2006-GE-T6-0023; 2007-GE-T7-0039; 2008-GE-T8-0009; 2009-SS-T9-0081
Finding Type	Material Weakness
Finding	FDEM did not always maintain sufficient documentation to evidence during-the-award monitoring of subrecipients.
Criteria	<p>OMB Circular A-133 §__400(d) – <i>Pass-through entity responsibilities</i>. A pass-through entity is responsible for monitoring the activities of subrecipients as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.</p> <p>OMB Circular A-133 – <i>Compliance Supplement Part 4</i>. A pass-through entity is responsible for during-the-award monitoring which includes reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipient administers Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.</p> <p>FDEM <i>Grants Operational Guide, Subgrantee Monitoring</i> - For each active grant program, FDEM will conduct office-based reviews (desk reviews) for subgrantees annually except for subgrantees who have received FDEM on-site monitoring within the previous 6 months.</p>
Condition	<p>During the 2010-11 fiscal year, FDEM made payments totaling \$29,282,276.35 to 112 subgrantees. FDEM's on-site monitoring log indicated that during the 2010-11 fiscal year, staff performed monitoring for 232 contracts with 79 subgrantees. However, our review of FDEM monitoring files disclosed deficiencies related to documentation of both desk reviews and on-site monitoring activities for 9 of 15 subgrantee files reviewed. Specifically:</p> <ul style="list-style-type: none"> ➤ For eight subgrantees that received \$12,881,933.65 during the 2010-11 fiscal year, there was no documentation available to evidence FDEM's monitoring of the subgrantees. ➤ For one subgrantee that received \$1,036,593.30 during the 2010-11 fiscal year, documentation evidencing supervisory review and communication of monitoring results to the subgrantee was not available.
Cause	FDEM staff indicated all monitoring activities had taken place, but that documentation was possibly misplaced during relocation of staff as a result of the transfer of FDEM. Additionally, FDEM did not have a mechanism to track the performance of desk reviews to help ensure that all reviews were completed.
Effect	In the absence of adequate documentation demonstrating the monitoring activities performed, the supervisory review of such activities, and the communication of monitoring results, FDEM has reduced assurance that subgrantees are utilizing Federal awards for authorized purposes and are administering programs in compliance with laws, regulations, and provisions of contracts and grant agreements.

Recommendation	We recommend that FDEM maintain appropriate documentation of monitoring activities of subrecipients to ensure that subrecipients are utilizing Federal awards for authorized purposes and in compliance with laws, regulations, and provisions of contracts and grant agreements.
State Agency Response and Corrective Action Plan	The Homeland Security Grants unit has created a place in the monitoring tracking spreadsheet for Federal fiscal year 2011-12 and previous fiscal years for subgrants to record monitoring data in addition to the individual subgrant files. For each agreement executed after October 1, 2011, the completion of an on-site and/or desk monitoring, any findings, documentation placement in the file, and the grant monitor's name will be recorded to facilitate future audit requests.
Estimated Corrective Action Date	10/1/11
Agency Contact and Telephone Number	Tina Quick (850) 413-9974

**STATE UNIVERSITIES AND COLLEGES
SUMMARY OF QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2011**

<u>Compliance Requirement/ Institutions</u>	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster</u>	
ELIGIBILITY - Finding No. FA 11-083	
Eligibility - Cost of Attendance: College of Central Florida	\$ 125,733.00
ELIGIBILITY - Finding No. FA 11-084	
Eligibility - Ineligible Pell: Florida State College at Jacksonville	10,699.00
ELIGIBILITY - Finding No. FA 11-085	
Eligibility – Satisfactory Academic Progress: Florida State College at Jacksonville	128,588.00
SPECIAL TESTS AND PROVISIONS - Finding No. FA 11-097	
Return of Title IV Funds - Nonattendance: University of South Florida	590.00
SPECIAL TESTS AND PROVISIONS - Finding Nos. FA 11-098, 099, 102	
Return of Title IV Funds – Official Withdrawals:	
Florida A & M University	3,508.00
Daytona State College	1,624.13
State College of Florida, Manatee-Sarasota	894.32
Total	6,026.45
SPECIAL TESTS AND PROVISIONS - Finding No. FA 11-103	
Return of Title IV Funds – Official and Unofficial Withdrawals:	
Hillsborough Community College	1,901.91
SPECIAL TESTS AND PROVISIONS - Finding Nos. FA 11-104, 105, 106, 108	
Return of Title IV Funds – Unofficial Withdrawals:	
Florida A & M University	9,597.02
Broward College	1,813.25
Daytona State College	1,883.06
South Florida Community College	567.22
Total	13,860.55
Total Questioned Costs	\$ 287,398.91

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-081
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 six institution's information technology (IT) resources needed improvement. We are not disclosing specific details of the deficiencies to avoid the possibility of compromising institution information. However, we have notified appropriate institution personnel of the deficiencies.
Criteria	<p>Information Technology (IT) Industry Standards: General Controls</p> <p>IT Governance Institute <i>Control Objectives for Information and related Technology (COBIT)</i> 4.1:</p> <p>DS5.3 Identity Management – User access rights to systems and data should be in line with defined and documented business needs and job requirements.</p> <p>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 with appropriate institution personnel.
Cause	Discussed 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 institution should enhance access controls as noted.
	<u>Florida International University (FIU)</u>
FIU Response and Corrective Action Plan	Management in the Financial Aid Office has made adjustments to enhance the process.
Estimated Corrective Action Date	January 22, 2012
FIU Contact and Telephone Number	Francisco Valines, Director of Financial Aid (305) 348-2333
	<u>Florida Gateway College (FGC)</u>
FGC Response and Corrective Action Plan	The college will review access controls over IT resources and make necessary changes to ensure that employee access to IT resources is compatible with each employee's job duties. In addition, the College will install new software that will provide the necessary documentation needed to review access controls. Appropriate compensating controls, including reviews of override activity, will be signed and implemented to further reduce the risk of unauthorized or inappropriate changes to data.

Estimated Corrective Action Date	November 30, 2011
FGC Contact and Telephone Number	Linda P. Croley, Ph.D., Dean of Student Services (386) 754-4298 Debberin Tunsil, MBA, Director of Financial Aid (386) 754-4283
PBSC Response and Corrective Action Plan	<u>Palm Beach State College (PBSC)</u> The Director and Associate Director of Financial Aid have access to add/change/delete staff access to Financier. A report was created that shows all security changes made to the Financier System. During 2011-12, the Vice President of Student Services and Enrollment Management will run and review this report monthly to monitor security access.
Estimated Corrective Action Date	November 2011
PBSC Contact and Telephone Number	Mr. Richard A. Becker, Vice President, Administrative and Business Services (561) 868-3137
PSC Response and Corrective Action Plan	<u>Polk State College (PSC)</u> The College will continue to review and strengthen its procedures regarding access controls to the financial aid system and to conduct external pre award and post disbursement reviews of student awards. In addition, the College will be migrating to a new financial aid system in the 2012 academic year which will include enhanced access controls relating to employees performing incompatible functions.
Estimated Corrective Action Date	August 2012
PSC Contact and Telephone Number	Peter S. Elliott, Vice President Administration/CFO (863) 297-1081
SFeC Response and Corrective Action Plan	<u>Santa Fe College (SFeC)</u> The College continues to review access control procedures to ensure independent reviews are scheduled, performed, and documented. We have followed the corrective action plan outlined from first notice of this recommendation which we anticipated would span an extended period of time. This finding is corrected.
Estimated Corrective Action Date	December 16, 2011
SFeC Contact and Telephone Number	Ginger Gibson, Vice President for Administrative Affairs (352) 395-5208
SCF Response and Corrective Action Plan	<u>State College of Florida, Manatee-Sarasota (SCF)</u> Financial aid management is working with institutional IT staff to address these issues and will establish ongoing reviews to provide safeguards to assist in the prevention or detection of errors.
Estimated Corrective Action Date	May 2012
SCF Contact and Telephone Number	Jack Toney, Director of Financial Aid (941) 752-5438

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-082
CFDA Number	84.032
Program Title	Student Financial Assistance Cluster (SFA) Federal Family Education Loan Program (FFEL)
Compliance Requirement	Cash Management and Special Tests and Provisions – Disbursements – Return of Undistributed Loan Funds
State Educational Entity	Florida Agricultural and Mechanical University (FAMU)
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-085
Finding	The institution did not timely return undistributed FFEL student loan funds to the applicable lenders.
Criteria	34 CFR 668.166(a)(1), <i>Excess Cash</i> and .167(b), <i>Returning funds to a lender</i> The institution has three business days to disburse FFEL student loan funds when a lender provides the funds by electronic funds transfer. Loans not disbursed to the student or parent within three business days are required to be returned to the lender within ten business days after the date the funds were required to be disbursed.
Condition	In our report No. 2011-167, finding No. FA 10-085, we noted that as of June 30, 2010, there remained numerous outstanding FFEL loan balances from June 30, 2009, that had not been returned to the applicable lenders or adjusted. The institution, in response to the prior audit finding indicated that all student loan balances at June 30, 2010, would be reviewed and returned or adjusted by March 31, 2011. As of November 22, 2011, the institution still had 150 students with positive undisbursed FFEL loan balances totaling \$115,192.95, which had not been reconciled, adjusted, or returned to the applicable lenders.
Cause	The institution's procedures were not adequate to follow through and complete the planned return of undistributed FFEL funds.
Effect	When FFEL student loan funds are not timely returned to the lenders the institution is subject to interest and penalties, as well as any potential liabilities for interest subsidies that may have been paid by the United States Department of Education to lenders on behalf of students who did not receive those loan amounts.
Recommendation	The institution should continue to research the remaining FFEL student loan balances and adjust and return any undisbursed funds to the applicable lenders.
FAMU Response and Corrective Action Plan	The University concurs with the finding. The Office of Financial Aid has reviewed all 150 students and has adjusted 102 students with positive balances. The remaining 48 students with positive balances are under review and will be finalized by March 1, 2012. Procedures are being strengthened to satisfy the requirement (34 C.F.R 668.24 [b]) to perform monthly reconciliation of all Title IV funds.
Estimated Corrective Action Date	March 1, 2012
FAMU Contact and Telephone Number	Ms. Michelle J. Williams, Interim Director, Office of Financial Aid (850) 412-5278

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-083
CFDA Number	84.007, 84.268, 84.375
Program Title	Student Financial Assistance Cluster (SFA) Federal Supplemental Educational Opportunity Grants (FSEOG) Federal Direct Student Loan Program (FDSL) Academic Competitiveness Grants (ACG)
Compliance Requirement	Eligibility – Overaward
State Educational Entity	College of Central Florida (CCF)
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$125,733 (\$1,935 FSEOG, \$13,820 FDSL subsidized, \$108,588 FDSL unsubsidized, \$1,390 ACG)
Finding	The institution used incorrect cost of attendance (COA) budgets for students that were classified as independent but were living at home with their parents, which resulted in overawards of Title IV Higher Education Opportunity Act (HEOA) funds.
Criteria	Title IV, Part F, §472, <i>Need Analysis, Cost of Attendance</i> 20 U.S.C., Chapter 28, Subchapter IV, Part E, §1087LL, <i>Cost of Attendance</i>
Condition	The institution's financial aid system automatically provided award amounts to all students with an independent status as living off-campus, which resulted in an incorrect/excessive COA allowance being used to determine the amount of Title IV HEOA aid awarded for students living at home with their parents. Subsequent to our inquiry, the institution determined that as a result of using an incorrect COA, 75 students received \$125,733 (\$1,935 FSEOG, \$13,820 FDSL subsidized, \$108,588 FDSL unsubsidized, \$1,390 ACG) of Title IV HEOA aid for which they were not eligible.
Cause	The institution's financial aid system does not differentiate between independent students living off-campus not with their parents, and independent students living with their parents (i.e., commuters), which resulted in the use of an incorrect COA.
Effect	The institution overpaid Title IV HEOA funds to students.
Recommendation	The institution should enhance its financial aid system to recognize and properly award amounts to independent students living with their parents. Additionally, the institution should consult with the United States Department of Education as to the disposition of the amounts overpaid.
CCF Response and Corrective Action Plan	The college will enhance its' procedures to ensure that the system recognizes and properly awards amounts to independent students living with their parents. The college has returned the amounts overpaid to the USDOE.
Estimated Corrective Action Date	December, 2011
CCF Contact and Telephone Number	Dr. J. Harvey, Senior Vice President (352) 237-2111

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-084
CFDA Number	84.063 (Includes Recovery Act Funding)
Program Title	Student Financial Assistance Cluster (SFA) Federal Pell Grant Program (PELL)
Compliance Requirement	Eligibility
State Educational Entity	Florida State College at Jacksonville (FSCJ)
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$10,699 PELL
Finding	Two of 20 students tested who had received baccalaureate degrees at the institution were paid \$10,699 of PELL funds, contrary to Federal regulations.
Criteria	34 CFR Section 668.32(2), <i>Student eligibility</i>
Condition	PELL funds were paid to two students who had earned baccalaureate degrees and were therefore ineligible to receive PELL funds. PELL recipients may not have a baccalaureate or first professional degree, unless enrolled in a post-baccalaureate teacher certificate or licensing program. These students were not enrolled in an eligible program and therefore were not eligible to receive PELL funds. Subsequent to audit inquiry, on August 27, 2011, the institution restored \$10,699 to PELL.
Cause	The institution did not have adequate controls or system edits to check for previously awarded baccalaureate degrees to prevent ineligible students from receiving PELL funds.
Effect	Ineligible students received PELL funds in error.
Recommendation	The institution should establish controls to ensure that students do not receive PELL funds for which they are not eligible. Additionally, the institution should determine whether other ineligible students received PELL funds after already receiving baccalaureate degrees and reimburse the Federal program as applicable.
FSCJ Response and Corrective Action Plan	The College accepts the finding and has already corrected the programming to prevent this from occurring again.
Estimated Corrective Action Date	Completed in September 2011
FSCJ Contact and Telephone Number	Michele Bowles, Director Financial Aid (901) 632-3132

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-085
CFDA Number	84.007, 84.063, 84.268, 84.376 (Includes Recovery Act Funding)
Program Title	Student Financial Assistance Cluster (SFA) Federal Supplemental Educational Opportunity Grants (FSEOG) Federal Pell Grant Program (PELL) Federal Direct Student Loan Program (FDSL) National Science and Mathematics Access to Retain Talent (SMART) Grant
Compliance Requirement	Eligibility – Satisfactory Academic Progress (SAP)
State Educational Entity	Florida State College at Jacksonville (FSCJ)
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$128,588 (FSEOG \$400; PELL \$47,096; FDSL subsidized \$37,421; FDSL unsubsidized \$40,671; SMART \$3,000)
Finding	The institution's internal controls over the SAP appeals process did not provide for an appropriate level of administrative oversight, and its appeal determinations were based primarily on academic progress rather than all elements of the Federal SAP standards. Also, student appeals were approved with inadequate documentation, and ineligible students were allowed to continue to receive Title IV Higher Education Opportunity Act (HEOA) aid.
Criteria	34 CFR 668.16 (b),(c),(e) <i>Standards of Administrative Capability</i> , 668.32 <i>Student Eligibility – General</i> , and 668.34 <i>Satisfactory Progress</i> Federal Student Aid Handbook.
Condition	For a student to be eligible for Title IV HEOA aid they must be enrolled as a regular student working toward a degree or certificate in an eligible program. To remain eligible for financial aid, a student must make SAP by maintaining a GPA of 2.0, achieving satisfactory grades in 67 percent of credit hours attempted, and must not exceed 150 percent of credit hours required for their program of study or degree. Students may appeal their SAP failure if it is attributable to a documented special circumstance, such as a death in the student's family or a personal injury or illness of the student. The institution is required to have: <ul style="list-style-type: none"> ➤ Reasonable procedures when assessing SAP that must include both grade-based and time-related standards, ➤ Specific procedures under which a student may appeal a determination that the student is not making satisfactory academic progress, and ➤ Specific procedures for a student to re-establish that the student is making satisfactory academic progress, and, thereby, eligible for Title IV HEOA aid. <p>Although the institution's 2010-11 Catalog lists the basic SAP standards and addresses the student appeal process, there were limited internal administrative policies or procedures on the application of SAP standards for institution staff to utilize during the appeal process, and there were no specific policies or procedures for requiring students to re-establish their SAP status and Title IV HEOA eligibility.</p> <p>For 11 of 30 students tested, we noted exceptions to Federal regulations and the application of the institution's policies related to continued eligibility despite the students' failure to meet SAP standards, as follows:</p> <ul style="list-style-type: none"> ➤ The 11 students failed SAP standards, were notified that their Title IV HEOA aid would be discontinued for the 2010-11 award year, appealed the determination, and their appeals were subsequently approved; however, contrary to Federal requirements, the students did not always document

special circumstances in support of their appeal, and institution staff evaluated appeals by looking only for evidence of academic progress instead of applying all elements of the Federal SAP standards. Typically, institution staff determined the number of hours earned and remaining in the student's current Program of Study (POS) as evidence of academic progress. However, for the 11 students, it was not apparent from institution records that Federal SAP standards were appropriately applied and used as the basis for granting SAP appeals. For example:

- One student's appeal stated "Spotty problems all year related to my health and family situation;" however, institution records did not include documentation supporting this statement. This student attended one prior college and had six consecutive years of SAP failures approved at this institution. When the 2010-11 award year appeal was approved in June 2010, this student was enrolled in a 72-hour program and had attempted 115 hours, which was greater than 150 percent of attempted hours (108) allowed for the program. Also, the student had earned only 63.7 percent of credit hours attempted, which is below the required 67 percent. The student subsequently received \$7,732 in Title IV HEOA aid during the 2010-11 award year and received over \$60,700 in Title IV HEOA aid from this institution through the 2011 Spring term.
- Another student's appeal stated "I have...to go through financial aid petitions seems like every year and all documents have been provided and approved". When asked by institution staff to specify particular semester(s) in which there were problems, the student stated "None – see attachment for reasoning;" however, institution records did not include documentation indicating the particular semesters. This student attended two prior colleges, cited problems dating back to 1991 to 2004, prior to the student's 2005-06 award year enrollment at this institution and had six consecutive years of approved SAP failures. This student had attempted 196 hours, which was greater than 150 percent of attempted hours (90) allowed for the 60-hour Associates of Arts degree earned in the 2008-09 award year. When the 2010-11 award year appeal was approved in June 2010, this student had begun work toward a 120-hour degree and had earned only 57.5 percent (less than the required 67 percent) of 238 attempted hours, which is greater than the 180 attempted hours allowed for a 120-hour program to meet SAP standards and remain eligible for Title IV HEOA aid. Twice in the past this student failed to meet criteria set as a condition of approved appeals; however, the student's Title IV HEOA aid was not cancelled. The student received \$14,686 in Title IV HEOA aid during the 2010-11 award year, and received a total of over \$55,000 in such aid from this institution through the 2011 Spring term.

Cause

Academic Deans and their staff at the institution's various campuses were responsible for making autonomous SAP appeal determinations and approvals and, as noted above, these determinations were not always based on all elements of the Federal SAP standards. This decentralized process did not give any institution financial aid administrator direct responsibility for administering and coordinating all aspects of the Title IV HEOA aid programs; overall, the institution's SAP policies and procedures were not adequate; and the appeal process did not establish adequate checks and balances in its system of internal controls.

Effect

In the absence of proper administrative oversight, adequate internal SAP policies and procedures, and adherence to Federal SAP regulations, ineligible students may receive Title IV HEOA aid.

Recommendation

The institution should strengthen its SAP policies and procedures to ensure Federal regulations and guidelines are adhered to for SAP evaluations and appeal determinations, to include requiring, obtaining, and maintaining documentation for eligible events; and ensure that the Director of Student Financial Aid, or appropriate delegate, has adequate oversight authority for SAP determinations and appeal determinations. The institution should also review SAP for all recipients of Title IV HEOA funds for the 2010-11 award year to determine if other ineligible students received Title IV HEOA aid and return funds, including the Title IV HEOA funds noted above for the 11 students, as applicable, to the appropriate Federal programs.

**FSCJ Response and
Corrective Action Plan**

- a. The College did strengthen its policies and procedures for SAP effective July 1, 2011, and effective Feb. 1, 2010 the new position description for Director of Financial Aid has had oversight responsibility for SAP determinations and appeals. It was because of this oversight responsibility that the College implemented stronger policies and procedures for federal financial aid.
- b. The College will review SAP for all recipients of 2010-11 Title IV federal aid and return funds as applicable to the appropriate federal programs.

**Estimated Corrective
Action Date**

By June 30, 2012

**FSCJ Contact and
Telephone Number**

Michele Bowles, Director Financial Aid
(904) 632-3132

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-086
CFDA Number	84.007, 84.032, 84.033, 84.063 (Includes Recovery Act Funding)
Program Title	Student Financial Assistance Cluster (SFA) Federal Supplemental Educational Opportunity Grants (FSEOG) Federal Family Education Loan Program (FFEL) Federal Work Study (FWS) Federal Pell Grant Program (PELL)
Compliance Requirement	Eligibility – Satisfactory Academic Progress (SAP)
State Educational Entity	Northwest Florida State College (NWFSC)
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-088
Finding	The institution's procedures were not adequate to ensure consistent application of its published Satisfactory Academic Progress (SAP) policies to all students, which may have resulted in students receiving Title IV Higher Education Opportunity Act (HEOA) funds for which they were not eligible.
Criteria	34 CFR 668.32(f), <i>Student Eligibility – General</i>
Condition	In our report No. 2011-167, finding No. FA 10-088, we noted that the institution did not have adequate procedures to consistently apply SAP requirements to all students and to also maintain required documentation for granted appeals, and we identified \$47,308.80 in questioned costs. During our current audit, we were advised by institution personnel that the institution was revising its procedures manual and college catalog, but the revisions were not completed by June 30, 2011, as noted in their response to the 2010-11 fiscal year's Summary Schedule of Prior Audit Findings. As such, there is an increased risk that the SAP policies were not consistently applied during the 2010-11 fiscal year, resulting in students receiving Title IV HEOA funds for which they were not eligible. The institution is currently working with USED to return the required funds to applicable Federal programs and lenders and is waiting for USED's final determination.
Cause	The institution's procedures were not adequate to ensure consistent application of the institution's SAP policies.
Effect	By not consistently applying institution SAP policies, the institution may award Title IV HEOA funds to ineligible students.
Recommendation	The institution should complete resolution with USED and revise its procedures for monitoring SAP to ensure that only students meeting the institution's SAP policies receive Title IV HEOA funds.
NWFSC Response and Corrective Action Plan	<p>The college submitted documentation to USED for final determination on June 29, 2011, and is still waiting for a final determination.</p> <ol style="list-style-type: none"> 1) The 2010-11 Catalog (web version) was revised in January 2011. 2) The 2011-12 Catalog was updated prior to going to press in January 2011. 3) The Office of Financial Aid Procedures Manual – Section 2 Standards of Academic Progress was revised. 4) The letters to the student already were in compliance. 5) The College web site was in compliance – both for the 2010-11 and 2011-12 academic year. <p>All four items (catalog, procedures, web site, letters) now have the same operating procedures for SAP.</p>

**Estimated Corrective
Action Date**

Pending USED Final Determination

**NWFSC Contact and
Telephone Number**Donna Utley, Associate Vice President – Business Services
(850) 729-5368

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-087
CFDA Number	84.033, 84.063, 84.375, 84.376 (Includes Recovery Act Funding)
Program Title	Student Financial Assistance Cluster (SFA) Federal Work Study Program (FWS) (includes Job Location and Development (JLD)) Federal Pell Grant Program (PELL) Academic Competitiveness Grants (ACG) National Science and Mathematics Access to Retain Talent Grants (SMART)
Compliance Requirement	Reporting – Special Reports: Fiscal Operations Report and Application to Participate (FISAP)
State Educational Entity	Florida State University (FSU)
Finding Type	Noncompliance
Finding	The 2009-10 fiscal year FISAP Edit report did not always accurately disclose the FWS JLD Program matching fund amount, and the PELL, ACG, and SMART expenditure amounts, in compliance with the United States Department of Education (USED) FISAP Instructions, Parts II and V. The Edit report was due by December 15, 2010, and should have included any adjusted amounts for year-end activity that may have occurred after the initial FISAP was submitted.
Criteria	34 CFR 675.19, <i>Fiscal Procedures and Records</i> and 675.33, <i>Allowable Costs</i> Instructions accompanying the FISAP report
Condition	The institution incorrectly reported the 2009-10 award year's JLD Program matching funds amount on the FISAP Edit report. Further review revealed that the institution, in fact, did not meet the 20 percent matching requirement. Of the \$63,283.77 in total expenditures during the 2009-10 fiscal year, the institution should have provided \$12,656.75 in matching funds. The match amount reported on the FISAP Edit report was \$17,275; however, accounting records did not show any matching funds actually provided. In addition, the institution underreported the 2009-10 award year PELL, ACG, and SMART expenditures by \$2,809,516.91 on the FISAP Edit report submitted in November 2010.
Cause	The institution had a position vacancy in the JLD Program that resulted in a shortfall in the usual expenditure level for the Program. In addition, the institution submitted its FISAP Edit report based on information prior to ensuring that the PELL, ACG, and SMART expenditure amounts reported had been updated as required in the USED FISAP Instructions, Part II, and these errors were due to incorrectly including 2008-09 award year adjustments, and not including all 2009-10 award year adjustments to G5 (USED's grants management system) after submission of the initial FISAP report in September 2010.
Effect	USED uses the information provided in the FISAP to determine the amount of funds the institution will receive for Title IV Higher Education Opportunity Act programs. If the institution does not provide USED with accurate information, the institution may receive more, or less, funds than it is entitled to.
Recommendation	The institution should ensure that the information provided on the FISAP Edit report is updated and accurate, and that all matching requirements are met.
FSU Response and Corrective Action Plan	To help ensure that the FISAP report accurately reflects the appropriate award year transactions and subsequent adjustments, we have enhanced the preparation process to include an additional level of review. In addition, to help ensure appropriate matching requirements are met, we will fund and review matching requirements more frequently.

**Estimated Corrective
Action Date**

June 30, 2012

**FSU Contact and
Telephone Number**John Bembry, Director, Controller's Office
(850) 644-9457

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-088
CFDA Number	84.063 (Includes Recovery Act Funding)
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	University of Florida (UF)
Finding Type	Noncompliance
Finding	The PELL disbursement date in the institution's records did not always agree with the United States Department of Education's (USED) COD system's disbursement date, contrary to USED regulations and technical references.
Criteria	34 CFR 690.83, <i>Submission of Reports</i> COD Technical Reference
Condition	<p>The USED COD system is a streamlined method for processing, storing, and reconciling Federal PELL Grant financial aid information. The COD Technical Reference defines the disbursement date as the date cash was credited to the student's account or paid to the student directly.</p> <p>Our test of 25 recipients of Title IV Higher Education Opportunity Act funds included 4 students who received PELL grants totaling \$8,325.50 for both the Summer A and B terms. The institution reported that all cash was disbursed to these 4 recipients during the Summer A term even though \$2,775.50 of the disbursements occurred during the Summer B term. Consequently, the students' Summer A term disbursement amounts in the COD system were overstated, and since no disbursement information was reported for the Summer B term, disbursement amounts for the Summer B term were understated in the COD system. Actual disbursements for these 4 students in the Summer B term were made from 8 to 46 days after the partial disbursements were reported in the Summer A term.</p>
Cause	For students who attended both Summer A and B terms, the institution incorrectly recorded in the COD system the students' entire Summer term disbursement amount at the beginning of the Summer A term instead of the actual Summer A term disbursement amounts and the Summer B term disbursement dates and amounts when they actually occurred.
Effect	The level of PELL authorization for an institution is affected by the accuracy with which the PELL information is reported in the COD system.
Recommendation	The institution should revise its procedures to ensure that information provided to USED through the COD system is accurate.
UF Response and Corrective Action Plan	<p>The University of Florida (UF) Office for Student Financial Affairs (SFA) agrees with the Auditor General that Pell disbursement dates in its records did not always agree with the United States Department of Education's (USED) Common Originations and Disbursements (COD) systems disbursement date.</p> <p>SFA has reviewed 34 CFR 690.83 referenced in the finding, and can find no language that mandates that the Pell disbursement reported in COD must reflect the actual disbursement date. The field auditor also provided documentation from USED officials that stated "So even though there may not be a regulation saying that the actual date must be changed if it ends up being different from the anticipated date, the regulations and operational instructions support that the actual disbursement date as reported to COD should be the actual date the student received the aid."</p>

Based on SFA's review of the cited regulation and the supporting comments from USED officials, UF does not believe it has performed contrary to USED regulations. SFA does acknowledge that the regulations support the disbursement date be the same date the student received the aid.

SFA will revise current procedures to ensure that information provided to USED through the COD system reflects the date the aid was disbursed.

**Estimated Corrective
Action Date**

March 1, 2012

**UF Contact and
Telephone Number**

Rick Wilder, Interim Director, Student Financial Aid
(352) 392-6684

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-089
CFDA Number	84.268
Program Title	Student Financial Assistance Cluster (SFA) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Disbursements – Loan Notifications
State Educational Entity	College of Central Florida (CCF)
Finding Type	Noncompliance and Significant Deficiency
Finding	The institution did not always document the required notification to FDSL student or parent loan borrowers within 30 days before or 7 days after crediting a student's account with FDSL funds (7 days after if passive confirmation or 30 days after if affirmative confirmation).
Criteria	34 CFR 668.165(a)(2-3), <i>Notices and Authorizations</i>
Condition	During the Fall 2010 term and the Spring 2011 term, 7,410 students received FDSL funds and the institution did not provide documentation that these students had received the required notification in writing of: (1) the date and amount of the disbursement; (2) the recipient's right to cancel all or a portion of the loan or the disbursement; and (3) the procedure and time by which the recipient must notify the institution that he or she wishes to cancel the loan or disbursement.
Cause	The institution relied on processes that did not satisfy the required notification requirements due to misinterpreting the requirements. Although award notifications indicated a Web site to review, the institution maintained no support that the notifications were made.
Effect	Because incurring a loan obligation is a serious responsibility, an FDSL 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 FDSL student or parent loan borrowers receive the required notification electronically, or in writing, no earlier than 30 days before and no later than 7 days after crediting a student or parent's account with FDSL funds (7 days after if passive confirmation or 30 days after if affirmative confirmation).
CCF Response and Corrective Action Plan	The college will continue to enhance its' procedures to ensure that FDSL student or parent loan borrowers receive the required notification within the required time.
Estimated Corrective Action Date	January, 2012
CCF Contact and Telephone Number	Dr. J. Harvey, Senior Vice President (352) 237-2111

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-090
CFDA Number	84.268
Program Title	Student Financial Assistance Cluster (SFA) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Disbursements – Loan Notifications
State Educational Entity	Polk State College (PSC)
Finding Type	Noncompliance and Significant Deficiency
Finding	The institution did not always document the required notification to FDSL student or parent loan borrowers within 30 days before or 7 days after crediting a student's account with FDSL funds (7 days after if passive confirmation or 30 days after if affirmative confirmation).
Criteria	34 CFR 668.165, <i>Notices and Authorizations</i>
Condition	During the Fall 2010 term and the Spring 2011 term, 297 students received FDSL funds and the institution did not provide documentation that these students had received the required notification in writing of (1) the date and amount of the disbursement; (2) the recipient's right to cancel all or a portion of the loan or the disbursement; and (3) the procedure and time by which the recipient must notify the institution that he or she wishes to cancel the loan or disbursement. In September 2011, subsequent to audit inquiry, the institution implemented procedures to notify FDSL student or parent loan borrowers of their rights to cancel all or portion of Federal Direct Loans.
Cause	The institution relied on the Federal Student Aid Master Promissory Note to satisfy the required notification in writing; however, the institution did not ensure that the required notifications were being made and met the time requirements.
Effect	Because incurring a loan obligation is a serious responsibility, an FDSL 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 FDSL student or parent loan borrowers receive the required notification electronically, or in writing, no earlier than 30 days before and no later than 7 days after crediting a student or parent's account with FDSL funds (7 days after if passive confirmation or 30 days after if affirmative confirmation).
PSC Response and Corrective Action Plan	The College implemented procedures in September 2011 to notify FDSL student or parent loan borrowers of their rights to cancel all or portion of Federal Direct Loans. The College will ensure that future notifications are sent out on a timely basis to student or parent loan borrowers.
Estimated Corrective Action Date	Completed.
PSC Contact and Telephone Number	Marcia Conliffe, Director Student Financial Services (863) 292-3680

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-091
CFDA Number	84.268
Program Title	Student Financial Assistance Cluster (SFA) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Disbursements – Loan Notifications
State Educational Entity	State College of Florida, Manatee-Sarasota (SCF)
Finding Type	Noncompliance
Finding	The institution did not always document the required notification to FDSL student or parent loan borrowers within 30 days before or after crediting a student's account with FDSL funds.
Criteria	34 CFR 668.165, <i>Notices and Authorizations</i>
Condition	For 25 students tested, 15 received FDSL funds in the Fall 2010 term. Our test disclosed that the institution did not document that the 15 students had received the required notification in writing of (1) the date and amount of the disbursement; (2) the recipient's right to cancel all or a portion of the loan or the disbursement; and (3) the procedure and time by which the recipient must notify the institution that he or she wishes to cancel the loan or disbursement.
Cause	Due to staff turnover in Fall 2010, the Fall 2010 term FDSL loan notifications were not performed due to oversight. In February 2011, the institution implemented processes for the Spring 2011 term to identify and notify FDSL student or parent loan borrowers within the required timeframes.
Effect	Because incurring a loan obligation is a serious responsibility, an FDSL 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 FDSL 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 parent's account with FDSL funds.
SCF Response and Corrective Action Plan	The institution implemented processes to notify student borrowers within the required timeframe.
Estimated Corrective Action Date	February 2011
SCF Contact and Telephone Number	Jack Toney, Director of Financial Aid (941) 752-5438

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-092
CFDA Number	84.007, 84.063, 84.268, 84.375 (Includes Recovery Act Funding)
Program Title	Student Financial Assistance Cluster (SFA) Federal Supplemental Educational Opportunity Grant (FSEOG) Federal Pell Grant Program (PELL) Federal Direct Student Loan Program (FDSL) Academic Competitiveness Grants (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
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	The institution did not provide notification of transfers to NSLDS for 18 of 25 students tested that transferred to the institution mid-year and received Title IV Higher Education Opportunity Act (HEOA) funds.
Cause	The institution indicated that the student records were not identified as a result of a system failure in which the programmed queries were not properly set to identify the mid-year transfer students.
Effect	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	The institution should improve system program queries to ensure mid-year transfer students receiving Title IV HEOA funds are identified by the system and timely reported to NSLDS.
MDC Response and Corrective Action Plan	A previously developed production report that identifies such students has been converted to run properly in the present Linux environment and is now reporting accurately and timely. It should also be noted that, in addition to the noted reports modification, 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	Completed
MDC Contact and Telephone Number	Gregory Knott, Associate Vice Provost of Business Affairs (305) 237-0399

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-093
CFDA Number	84.268
Program Title	Student Financial Assistance Cluster (SFA) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Student Status Changes – Exit Counseling
State Educational Entity	College of Central Florida (CCF)
Finding Type	Noncompliance
Finding	The institution did not always timely (within 30 days) provide exit counseling materials for FDSL student loan borrowers who graduated, withdrew, or ceased to be enrolled at least half-time.
Criteria	34 CFR 685.304(b), <i>Counseling Borrowers, Exit Counseling</i>
Condition	Our test and review of the institution's procedures for providing exit counseling materials to 22 students who received FDSL loans during the audit period disclosed that exit counseling materials were not mailed until February 24, 2011, (46 days late) for 11 students who ceased at least half-time enrollment during the Fall 2010 term, and exit counseling materials were not mailed until July 27, 2011 (52 days late), for 2 students who ceased at least half-time enrollment during the Spring 2011 term.
Cause	The institution did not have adequate procedures to ensure that FDSL student loan borrowers who ceased to be enrolled at least half-time were timely provided exit counseling materials.
Effect	When exit counseling information is not provided timely, FDSL student loan borrowers may not be aware of their loan repayment obligations, and the National Student Loan Database System may not be timely updated with important personal and contact information, thereby not timely starting the grace period for repayment of those student loans, which could lead to an increased default rate for the institution.
Recommendation	The institution should enhance its procedures to ensure that exit counseling is performed, or exit counseling materials provided, within 30 days of an FDSL student loan borrower ceasing at least half-time enrollment.
CCF Response and Corrective Action Plan	The college will enhance its' procedures to ensure that exit counseling is performed or materials provided within the required time designated by the regulations.
Estimated Corrective Action Date	November, 2011
CCF Contact and Telephone Number	Dr. J. Harvey, Senior Vice President (352) 237-2111

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-094
CFDA Number	84.268
Program Title	Student Financial Assistance Cluster (SFA) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Student Status Changes – Exit Counseling
State Educational Entity	South Florida Community College (SFICC)
Finding Type	Noncompliance
Finding	The institution did not always timely (within 30 days) provide exit counseling materials for FDSL student loan borrowers who graduated, withdrew, or ceased to be enrolled at least half-time.
Criteria	34 CFR 685.304(b), <i>Counseling Borrowers, Exit Counseling</i>
Condition	For all 6 students tested who had received FDSL loans during the 2010-11 award year and ceased at least half-time enrollment, exit counseling materials were provided from 5 to 152 days late.
Cause	Contrary to regulation, and due to a misinterpretation, the institution provided exit counseling materials within 30 days after the end of each term, instead of within 30 days of the status change to less than half-time enrollment.
Effect	When exit counseling information is not provided timely, FDSL student loan borrowers may not be aware of their loan repayment obligations, and the National Student Loan Database System may not be timely updated with important personal and contact information, thereby not timely starting the grace period for repayment of those student loans, which could lead to an increased default rate for the institution.
Recommendation	The institution should revise its procedures to ensure that exit counseling materials are provided within 30 days of an FDSL student loan borrower ceasing at least half-time enrollment.
SFICC Response and Corrective Action Plan	The College will review and revise its procedures to insure exit counseling within 30 days from withdrawal or less than half time attendance for loan recipients.
Estimated Corrective Action Date	November 2011
SFICC Contact and Telephone Number	Anita Kovacs, Controller (863) 784-7123

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-095
CFDA Number	84.268
Program Title	Student Financial Assistance Cluster (SFA) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Student Status Changes – Exit Counseling
State Educational Entity	State College of Florida, Manatee-Sarasota (SCF)
Finding Type	Noncompliance
Finding	The institution did not always timely (within 30 days) provide exit counseling materials for FDSL student loan borrowers who graduated, withdrew, or ceased to be enrolled at least half-time.
Criteria	34 CFR 685.304(b), <i>Counseling Borrowers, Exit Counseling</i>
Condition	For 25 students tested, 15 received FDSL loans during the audit period. Our test and review of the institution's procedures for providing exit counseling materials disclosed the following: <ul style="list-style-type: none"> ➤ For 6 of the 15 students tested, the institution did not document that exit counseling materials were provided for the Fall 2010 term within 30 days of when the FDSL student loan borrowers withdrew or otherwise ceased to be enrolled at least half-time. ➤ For 4 of the 15 students tested who withdrew or otherwise ceased to be enrolled at least half-time during the Spring 2011 term, exit counseling materials were provided 47 to 73 days late.
Cause	Institution staff indicated they could not document that exit counseling materials were provided within the appropriate timeframes for the Fall 2010 term. An effort was made to identify students who withdrew, graduated, or dropped to part-time status with an email notification posted to their institution student user account; however, notifications were not documented in a retrievable format. The institution implemented processes for the spring semester to identify and notify students within the required timeframes; however, this process was not implemented until May 2011.
Effect	When exit counseling information is not provided timely, FDSL student loan borrowers may not be aware of their loan repayment obligations, and the National Student Loan Database System may not be timely updated with important personal and contact information, thereby not timely starting the grace period for repayment of those student loans, which could lead to an increased default rate for the institution.
Recommendation	The institution should enhance its procedures to ensure that exit counseling materials are provided within 30 days of an FDSL student loan borrower ceasing at least half-time enrollment.
SCF Response and Corrective Action Plan	The institution implemented electronic processes to identify students who drop to less than half-time status or withdraw so that exit counseling notifications can be forwarded in the appropriate timeframe.
Estimated Corrective Action Date	May 2011
SCF Contact and Telephone Number	Jack Toney, Director of Financial Aid (941) 752-5438

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-096
CFDA Number	84.038 and 84.268
Program Title	Student Financial Assistance Cluster (SFA) Federal Perkins Loans (FPL) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Student Status Changes – Exit Counseling
State Educational Entity	Florida State University (FSU)
Finding Type	Noncompliance
Finding	The institution did not always timely (within 30 days) provide exit counseling materials for FDSL and FPL student loan borrowers who graduated, withdrew, or ceased to be enrolled at least half-time.
Criteria	34 CFR 674.42(b), <i>Contact with the Borrower – Exit Counseling</i> and 685.304(b), <i>Counseling Borrowers, Exit Counseling</i>
Condition	For 2 of the 25 students tested, the institution did not provide exit counseling materials within 30 days of when the FDSL student loan borrowers ceased to be enrolled at least half-time during the 2010-11 fiscal year. Both of these students were academically dismissed after the Spring 2011 term. Subsequent to audit inquiry, 44 days late, exit counseling materials were provided to the 2 students noted. Further testing revealed that 373 students (359 received FDSL loans, 13 received FDSL and FPL loans, and 1 only received an FPL loan) dismissed for the Spring 2011 term had not been provided exit counseling materials as of August 10, 2011.
Cause	Due to not realizing the impact of waiting for summer term to be over, the institution's computerized reporting system, which identifies students requiring exit counseling, was not programmed to identify Spring term dismissed students until after the subsequent Fall term drop and add deadline.
Effect	When exit counseling information is not provided timely, FDSL and FPL student loan borrowers may not be aware of their loan repayment obligations, and the National Student Loan Database System may not be timely updated with important personal and contact information, thereby not timely starting the grace period for repayment of those student loans.
Recommendation	The institution should review and enhance its procedures to ensure that all FDSL and FPL student loan borrowers that require exit counseling are identified and that exit counseling materials are provided within 30 days of student loan borrowers ceasing at least half-time enrollment.
FSU Response and Corrective Action Plan	Effective December 2011, the University implemented program changes to include academically dismissed students in reports utilized to transmit exit counseling materials.
Estimated Corrective Action Date	December 31, 2011
FSU Contact and Telephone Number	John Bembry, Associate Director, Controller's Office (850) 644-9457

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-097
CFDA Number	84.063 and 84.268 (Includes Recovery Act Funding)
Program Title	Student Financial Assistance Cluster (SFA) Federal Pell Grant Program (PELL) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds – Nonattendance
State Educational Entity	University of South Florida (USF)
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$590 (\$534 PELL; \$56 FDSL unsubsidized)
Finding	The institution did not always document attendance in at least one class for students who received Title IV HEOA funds and return applicable Title IV HEOA funds to the Federal programs.
Criteria	34 CFR 668.21 and 685.303, <i>Treatment of Federal Perkins, FSEOG, Federal Pell Grant, ACG, and National SMART Program Funds if Recipient Withdraws, Drops Out, or is Expelled Before His or Her First Day of Class and Processing Loan Proceeds</i>
Condition	For 4 of 13 students tested that received Title IV HEOA funds during the Fall 2010 term, the institution did not document attendance in at least one class. Absent documentation evidencing that the student attended at least one class, the students were not eligible for Title IV HEOA funds totaling \$590 (\$534 PELL; \$56 FDSL unsubsidized).
Cause	The institution relied on the instructors' timely and accurate input of the class roster indicating undergraduate students who should be dropped for failure to comply with the mandatory first class meeting attendance policy. Additionally, graduate courses were generally exempt from this policy. The policy did not require faculty to submit a roster if there were no students to be dropped from the class. The institution presumed there were no students that should be dropped if the faculty member did not submit a roster. Disbursements were not made to those students reported as not attending by the faculty; however, if the faculty failed to report a student's nonattendance, then funds were disbursed without evidence that the student attended. Although these students were subsequently determined to be unofficial withdrawals at the end of the term and a portion of the Title IV HEOA funds disbursed was returned to the FDSL program, the institution should not have disbursed any Title IV HEOA funds during the term due to nonattendance. The amounts of Title IV HEOA aid questioned are net of the already returned Title IV HEOA funds from the unofficial withdrawal calculations.
Effect	The institution retained unearned Title IV HEOA funds that should have been returned to the applicable Federal 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 programs when unable to document attendance in at least one class and return \$590 (\$534 PELL; \$56 FDSL unsubsidized) to the applicable Federal programs. The institution should also perform a complete review of students' attendance to determine if additional returns of Title IV HEOA funds are required and, if so, remit the funds to the applicable Title IV HEOA programs.
USF Response and Corrective Action Plan	The University of South Florida has an attendance policy that requires faculty to take attendance each semester at the first class meeting and additionally to report the last date of class attendance for students that unofficially withdraw. In response to the findings in the FY 11 A-133 audit, the University will now require all undergraduate and graduate instructors to report first class meeting

attendance by the end of late registration & drop add (i.e. the first week) of the semester. These actions will be undertaken to ensure stricter compliance with the attendance policy and financial regulations.

**Estimated Corrective
Action Date**

August 2012

**USF Contact and
Telephone Number**

Angela Debose, University Registrar
(813) 974-4018

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-098
CFDA Number	84.063 and 84.268 (Includes Recovery Act Funding)
Program Title	Student Financial Assistance Cluster (SFA) Federal Pell Grant Program (PELL) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds - Official Withdrawals
State Educational Entity	Florida Agricultural and Mechanical University (FAMU)
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$3,508 (\$624.37 PELL, \$896.05 FDSL subsidized, and \$1,987.58 FDSL unsubsidized)
Finding	Numerous errors in the identification and processing of the return of Title IV HEOA funds were made by the institution. As a result, not all students requiring returns of Title IV HEOA funds were identified, some calculations were incorrect, and some returns were made for students that did not require a return.
Criteria	34 CFR 668.22, <i>Treatment of Title IV Funds When a Student Withdraws</i>
Condition	<p>Our review of the institution's procedures for determining and returning Title IV HEOA funds to appropriate programs for 15 students who officially withdrew during the Fall 2010 and Spring 2011 terms and received Title IV HEOA funds disclosed the following:</p> <ul style="list-style-type: none"> ➤ For 4 of 15 students tested, the institution used the date the withdrawal was approved by an institution official rather than the earlier of the date the student began the withdrawal process, the first date the student or their representative provided notification of their intent to withdrawal, or the date the student ceased attendance because of illness, accident, or other circumstances beyond the student's control. <ul style="list-style-type: none"> • For 1 of the 4 students, an incorrect withdrawal date and other return calculation errors resulted in inaccurate return amounts to the FDSL program (\$896.05 FDSL subsidized underpaid and \$718.67 FDSL unsubsidized overpaid). • For the remaining 3 students, the withdrawal dates, although incorrect, did not result in questioned costs. ➤ For the 15 students tested, the institution miscalculated the 60 percent point in both the Fall 2010 and Spring 2011 terms. Although incorrect, the error did not result in questioned costs for 11 of the 15 students tested; however, for 4 of the students the miscalculated 60 percent point resulted in the following over/under payments of Title IV HEOA funds: <ul style="list-style-type: none"> • Underpaid \$2,611.95 (\$624.37 PELL and \$1,987.58 FDSL unsubsidized) for 3 students who officially withdrew for the Fall 2010 term. • Overpaid \$1,215.87 (FDSL subsidized) for 1 student who was incorrectly identified as not meeting the 60 percent point for the Spring 2011 term, when in fact they had.
Cause	Institution personnel entered inaccurate dates of withdrawal and number of days per term into the automated accounting and records system, which resulted in calculation errors. Inadequate institutional oversight for processing returns, including lack of adequate training and human error, contributed to the errors noted above.

Effect	The institution retained unearned Title IV HEOA funds that should have been returned to the applicable Federal programs and returned other Title IV HEOA funds that should not have been returned.
Recommendation	The institution should enhance procedures to ensure that institutional personnel input accurate withdrawal information, as well as enhance its oversight procedures to ensure the accurate calculation and return of unearned Title IV HEOA funds to applicable Federal programs. The institution should return \$3,508 (\$624.37 PELL, \$896.05 FDSL subsidized, and \$1,987.58 FDSL unsubsidized) and review the withdrawal dates and academic period total days used for all students who withdrew during the 2010-11 award year to ensure that, if required, improper returns of Title IV HEOA funds are corrected and any funds required are returned to the applicable Federal programs.
FAMU Response and Corrective Action Plan	The University concurs with this finding. To ensure that personnel entered accurate dates of withdrawal and number of days per term into the Student Information System (SIS) – PeopleSoft, the Registrar's Office has revised the business process for entering withdrawal dates into the SIS. Students will be required to provide actual dates when they stopped attending. This date as provided by the student will be the withdrawal date entered in the SIS. The Office of the University Registrar will provide the Office of Financial Aid with the approved term begin and end dates to calculate the accurate number of days per term based on the provisions for the Return of Title IV Higher Education Opportunity Act (HEOA) Funds. The Office of the University Registrar will review the withdrawal dates and academic period total days used for all students who withdrew during the 2011-12 award year to ensure the accurate calculation of the Return of Title IV HEOA Funds. The Registrar's Office will use the new business process when processing term withdrawals for students beginning Spring Semester 2012 to satisfy the requirement (34 C.F.R 668.22) for the treatment of Title IV Funds when a student withdraws.
Estimated Corrective Action Date	Spring Term 2012
FAMU Contact and Telephone Number	Ms. Michelle J. Williams, Interim Director, Office of Financial Aid (850) 412-5278

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-099
CFDA Number	84.063 and 84.268 (Includes Recovery Act Funding)
Program Title	Student Financial Assistance Cluster (SFA) Federal Pell Grant Program (PELL) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds – Official Withdrawals
State Educational Entity	Daytona State College (DSC)
Finding Type	Noncompliance Questioned Costs – \$1,624.13 (\$758.03 PELL; \$535.14 FDSL subsidized; \$330.96 FDSL unsubsidized)
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-099
Finding	The institution's procedures were not adequate to ensure the correct use of the withdrawal date of students that officially withdrew. As a result, not all students requiring returns of Title IV HEOA funds were identified and calculations may have been incorrect.
Criteria	34 CFR 668.22, <i>Treatment of Title IV Funds When a Student Withdraws</i>
Condition	For 3 of 25 students tested, returns were not timely returned to the applicable Federal programs due to computer programming errors and incorrect identification of a student's nonattendance in one of the two mini sessions initially enrolled. Subsequent to our inquiry, Title IV HEOA funds totaling \$1,624.13 (\$758.03 PELL; \$535.14 FDSL subsidized; \$330.96 FDSL unsubsidized) were returned to the Federal programs 79, 83, and 126 days late.
Cause	For two of the students noted that withdrew from either the course or its corresponding lab, but not both, the computer system did not withdraw the students from the corresponding course or lab, making it appear the students were still enrolled, when in fact they were not. The third student withdrew from all classes during the traditional Spring term but the student had also been enrolled in a mini session (Term B) that started later than the traditional Spring term. Ultimately, the student did not attend Term B, and the instructor dropped the student for nonattendance. However, the student was not identified as a student who withdrew for the term, which resulted in the return to Title IV HEOA funds not being performed until subsequent to our inquiry.
Effect	The institution may have retained additional unearned Title IV HEOA funds that should be returned to the applicable Federal programs.
Recommendation	The institution should enhance procedures to ensure that institution personnel input accurate withdrawal information, as well as enhance its oversight procedures to ensure the timely return of unearned Title IV HEOA funds to applicable Federal programs. The institution should correct the programming, as applicable, for corresponding lab classes and review all students who withdrew from all classes, including corresponding labs, during the 2010-11 award year to ensure that, if required, returns of Title IV HEOA funds are corrected, and return any additional funds required to be returned to the applicable Federal programs.
DSC Response and Corrective Action Plan	Regarding official withdrawals: While the College concurs with the findings, the College does not agree that it does not have adequate procedures to ensure the correct use of the withdrawal date for students who withdraw from all classes. The anomaly that allowed two students to withdraw from either a class and/or its corresponding lab is not a procedure issue, but a technical anomaly and is being diagnosed by the IT department and will be remedied. The other student cited was correctly identified by the system. The omission of the title IV refund was not procedural.

**Estimated Corrective
Action Date**

December 15, 2011

**DSC Contact and
Telephone Number**Dr. Thomas LoBasso, Sr. Vice President, Enrollment and Student Development
(386) 506-3732

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-100
CFDA Number	84.063 and 84.375 (Includes Recovery Act Funding)
Program Title	Student Financial Assistance Cluster (SFA) Federal Pell Grant Program (PELL) Federal Academic Competitiveness Grant Program
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds – Official Withdrawals
State Educational Entity	Northwest Florida State College (NWFSC)
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-102
Finding	The institution's procedures were not adequate to ensure the correct use of the withdrawal date of students that officially withdrew. As a result, not all students requiring returns of Title IV HEOA funds may have been identified and calculations may have been incorrect.
Criteria	34 CFR 668.22, <i>Treatment of Title IV Funds When a Student Withdraws</i>
Condition	In our report No. 2011-167, finding No. FA 10-102, we noted that the institution did not have adequate procedures to correctly calculate return of Title IV HEOA funds for official withdrawals, and we identified \$3,038.69 in questioned costs. The institution returned the funds to USED on November 12, 2010. During our current audit, we were advised by institution personnel that the institution was revising its procedures, but the new procedures were not completely implemented by June 30, 2011, as noted in their response on the 2010-11 fiscal year's Summary Schedule of Prior Audit Findings. As such, there is an increased risk that unsupported or incorrect changes to withdrawal dates occurred during the 2010-11 fiscal year that caused the institution to retain unearned Title IV HEOA funds. The institution is currently working with USED to determine whether any additional questioned costs need to be returned to Federal programs and is waiting for USED's final determination.
Cause	The institution's procedures were not adequate to ensure correct use of withdrawal dates of students that officially withdrew.
Effect	The institution may have retained additional unearned Title IV HEOA funds that should be returned to the applicable Federal programs.
Recommendation	The institution should complete resolution with USED to enhance procedures to ensure that institution personnel input accurate withdrawal dates so that it can perform return of Title IV HEOA funds calculations correctly and document and maintain support for all adjustments to information used in calculating such returns. Once determined, any additional returns of Title IV HEOA funds should be made according to USED instructions.
NWFSC Response and Corrective Action Plan	<p>The college submitted documentation to USED for final determination on June 29, 2011, and is still waiting for a final determination.</p> <p>The college returned funds identified as questionable costs in October 2010. Return to Title IV spreadsheets were resubmitted to USED and the college is waiting to hear back on the findings from the 2009-2010 audit.</p> <p>The Office of Enrollment Services/College Registrar continues to work with the Instructional Affairs area to review and strengthen withdrawal procedures to establish consistency in the application of the exact withdrawal date (instructor's dates reported, routing of administrative drop requests, etc.).</p>
Estimated Corrective Action Date	Pending USED Final Determination
NWFSC Contact and Telephone Number	Donna Utley, Associate Vice President – Business Services (850) 729-5368

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-101
CFDA Number	84.063 (Includes Recovery Act Funding)
Program Title	Student Financial Assistance Cluster (SFA) 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	Polk State College (PSC)
Finding Type	Noncompliance
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-105
Finding	The institution's procedures were not adequate for determining the correct withdrawal date and calculating and returning Title IV HEOA funds to applicable Federal programs for students who officially withdrew.
Criteria	34 CFR 668.22, <i>Treatment of Title IV Funds When a Student Withdraws</i>
Condition	<p>Our review of the institution's procedures for determining and returning Title IV HEOA funds to applicable Federal programs disclosed the following for 8 of 10 students tested:</p> <ul style="list-style-type: none"> ➤ For 3 of 5 students tested who officially withdrew from the institution during the Fall 2010 term and received Title IV HEOA funds, the institution returned PELL funds totaling \$2,379.01 from 208 and 216 days late. Also, one of the three returns was miscalculated because the institution used an incorrect date of withdrawal and overpaid \$293.05 to the PELL grant program. ➤ For all 5 students tested who officially withdrew from the institution during the Spring 2011 term and received Title IV HEOA funds, the institution used an incorrect number of total days in the term and as a result, all Spring term returns were miscalculated. The five returns we noted were overpaid by a total of \$390.19 to the PELL grant program, and one of the five returns noted was miscalculated because the institution also used an incorrect date of withdrawal.
Cause	Institution staff indicated that the late returns were primarily the result of understaffing and staff turnover of key personnel.
Effect	When returns are late, the institution retains unearned Title IV HEOA funds that should be returned to the applicable Federal programs. Also, due to the incorrect number of days used in the Spring 2011 calculations, the institution overpaid Title IV HEOA programs and may have charged students when in fact the students did not owe the amounts charged.
Recommendation	The institution should enhance its procedures to ensure the timely and accurate return of unearned Title IV HEOA funds to applicable Federal programs for students that officially withdraw.
PSC Response and Corrective Action Plan	The College enhanced its procedures to ensure the timely and accurate return of unearned Title IV HEOA funds to applicable Federal programs. For the Fall 2010 term overpayment of \$293.05 relating to the incorrect date of withdrawal, the College adjusted the student's account on December 15, 2011. For the Spring 2011 term overpayment of \$390.19, the College reviewed all students who withdrew from the College using 112 number of total days (rather than 115 number of total days that were initially used) and adjusted the students accounts to reflect calculations based on the correct number of total days.
Estimated Corrective Action Date	Completed.
PSC Contact and Telephone Number	Marcia Conliffe, Director Student Financial Services (863) 292-3680

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-102
CFDA Number	84.063 (Includes Recovery Act Funding)
Program Title	Student Financial Assistance Cluster (SFA) 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	State College of Florida, Manatee-Sarasota (SCF)
Finding Type	Noncompliance Questioned Costs – \$894.32 PELL
Finding	The institution did not always timely (within 45 days) return Title IV HEOA funds to the applicable Federal program for those students who withdrew.
Criteria	34 CFR 668.22, <i>Treatment of Title IV Funds When a Student Withdraws</i>
Condition	Three of thirteen Fall 2010 term withdrawn students' returns tested were not timely returned to the PELL grant program, which resulted in funds totaling \$894.32 being returned 20, 46, and 53 days late.
Cause	Institution personnel indicated this was an oversight due to staff turnover in the Fall 2010 term.
Effect	The institution retained unearned Title IV HEOA funds that should have been returned to the applicable Federal program.
Recommendation	The institution should enhance its procedures to ensure the timely return of unearned Title IV HEOA funds to applicable Federal programs for students that officially withdraw.
SCF Response and Corrective Action Plan	The institution implemented electronic processes to identify in a timely manner Title IV financial aid recipients who terminate enrollment. Through these processes, complete withdrawals are identified by the Educational Records Office and forwarded to the Financial Aid Office for calculation of the Title IV refund due.
Estimated Corrective Action Date	December 2010
SCF Contact and Telephone Number	Jack Toney, Director of Financial Aid (941) 752-5438

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-103
CFDA Number	84.063 and 84.268 (Includes Recovery Act Funding)
Program Title	Student Financial Assistance Cluster (SFA) Federal Pell Grant Program (PELL) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds – Official and Unofficial Withdrawals
State Educational Entity	Hillsborough Community College (HCC)
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$1,901.91 (\$691.10 PELL; \$1,210.81 FDSL subsidized)
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-101
Finding	Improvements were needed over the institution's procedures for determining and timely returning Title IV HEOA funds to the applicable Federal programs for students who received Title IV HEOA funds and received all failing, incomplete, and withdraw grades and did not attend past the 60 percent point in the academic period. Also, the institution's procedures were not adequate to ensure the correct use of the withdrawal date of students that unofficially withdrew. As a result, not all students requiring returns of Title IV HEOA funds were identified and calculations may have been incorrect due to incorrect total number of days used in the Spring 2011 term calculations.
Criteria	34 CFR 668.22, <i>Treatment of Title IV Funds When a Student Withdraws</i>
Condition	<p>We tested 25 withdrawn students (12 official and 13 unofficial withdrawals) during the Fall 2010 and Spring 2011 terms who received Title IV HEOA funds. Our review of the institution's procedures for determining and returning Title IV HEOA funds to applicable Federal programs disclosed the following for four official withdrawals and three unofficial withdrawals:</p> <p><u>Official Withdrawals:</u></p> <ul style="list-style-type: none"> ➤ For two students who officially withdrew during the Spring 2011 term, returns of Title IV HEOA funds were not calculated correctly. <ul style="list-style-type: none"> • For one student, the return of Title IV HEOA funds was miscalculated, resulting in an underpayment of \$71.81 to PELL. Subsequent to audit inquiry, the funds were returned on September 22, 2011, 161 days late. • For the second student, the institution overpaid PELL \$264.14 due to the institution inadvertently processing the return of Title IV HEOA funds as a post withdrawal disbursement. Subsequent to audit inquiry, the funds were returned to the student's account on September 21, 2011. • Also, the institution used an incorrect number of total days in the Spring 2011 term calculations resulting in all Spring 2011 term returns of Title IV HEOA funds being miscalculated, which resulted in de minimus overpayments to the Federal programs. ➤ For one student who officially withdrew during the Fall 2010 term, the institution returned \$1,388 to PELL, even though the student was not required to return any grant funds. Subsequent to audit inquiry, the \$1,388 was credited back to the student's account on September 22, 2011. ➤ For one student tested who officially withdrew during the Spring 2011 term, the institution did not timely return funds totaling \$764.86 to FDSL unsubsidized. Funds were returned 28 days late.

Unofficial Withdrawals:

- For one student who unofficially withdrew, the return of Title IV HEOA funds was not calculated correctly resulting in an overpayment of \$653.93 to PELL. Subsequent to audit inquiry, the funds were returned to the student's account on September 26, 2011.
- Two other students received an "F" grade in one of their courses, indicating completion of the course with a failing grade. When we requested documentation to support the last date of attendance or attendance in any academically-related activity past the 60 percent point, we were provided documentation that the students did not attend the course past the 60 percent point. A return of Title IV HEOA funds calculation was not performed, although required, and as a result, \$1,830.10 (\$619.29 PELL; \$1,210.81 FDSL subsidized) should have been returned to the Federal programs. Subsequent to audit inquiry, the funds were returned on November 23, 2011, 198 and 269 days late.

Cause	The errors noted were the result of oversight and turnover of staff assigned to processing returns of Title IV HEOA funds. Also, the institution deemed a grade of "F" as an earned grade, without requiring documentation to verify the "F" is supported by actual attendance.
Effect	The institution retained unearned Title IV HEOA funds that should have been returned to applicable Federal programs.
Recommendation	The institution should enhance its procedures to ensure the accurate and timely identification, calculation, and return of unearned Title IV HEOA funds to the applicable Federal programs.
HCC Response and Corrective Action Plan	Based upon findings, the College's Financial Aid Office has significantly revised, updated, corrected and amended its internal Return of Title IV procedures. All Financial Aid staff who assist in any and all phases of Return of Title IV funds process have received training on the updated procedures. This should ensure the accurate and timely identification, calculation, and return of unearned Title IV HEOA funds to the applicable Federal programs.
Estimated Corrective Action Date	June 30, 2012
HCC Contact and Telephone Number	Barbara Larson, Vice President for Administration/CFO (813) 253-7015

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-104
CFDA Number	84.063 and 84.268 (Includes Recovery Act Funding)
Program Title	Student Financial Assistance Cluster (SFA) Federal Pell Grant Program (PELL) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds - Unofficial Withdrawals
State Educational Entity	Florida Agricultural and Mechanical University (FAMU)
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$9,597.02 (\$1,716.83 PELL, \$948 FDSL subsidized, and \$6,932.19 FDSL unsubsidized)
Finding	Improvements were needed over the institution's procedures for determining and timely returning Title IV HEOA funds to the applicable Federal programs for students who received Title IV HEOA funds and received all failing, incomplete, and withdraw grades and did not attend past the 60 percent point in the academic period.
Criteria	34 CFR 668.22, <i>Treatment of Title IV Funds When a Student Withdraws</i>
Condition	<p>We tested 5 students who unofficially withdrew during the Fall 2010 or Spring 2011 terms and received Title IV HEOA funds. Our review of the institution's procedures for determining and timely returning Title IV HEOA funds to applicable Federal programs disclosed that for all 5 of the students tested, the institution had not identified or timely returned Title IV HEOA funds totaling \$9,597.02 (\$1,716.83 PELL, \$948 FDSL subsidized, and \$6,932.19 FDSL unsubsidized). As a result, we expanded our testing to include the 731 students who had unofficially withdrawn during the Fall 2010 and Spring 2011 terms and had received Title IV HEOA funds.</p> <ul style="list-style-type: none"> ➤ 383 of the 731 students had been identified by the institution as unofficial withdrawals during their processing procedures. However, 77 of the 383 students identified as unofficial withdrawals had not had a return of Title IV HEOA funds processed as of July 19, 2011, and it was not apparent why they had not been processed. ➤ 348 of the 731 students (102 from the Fall 2010 semester and 246 from the Spring 2011 semester) had not been identified by the institution as unofficial withdrawals and it was not apparent why they had not been identified and whether returns of Title IV HEOA funds were due.
Cause	Procedures were not adequate to ensure the identification and timely return of Title IV HEOA funds for all students who received all failing, incomplete, and withdraw grades and did not attend past the 60 percent point in the academic period.
Effect	The institution retained unearned Title IV HEOA funds that should have been returned to the applicable Federal programs.
Recommendation	The institution should enhance procedures to ensure the accurate and timely identification, calculation, and return of unearned Title IV HEOA funds to the applicable Federal programs. The institution should return \$9,597.02 (\$1,716.83 PELL, \$948 FDSL subsidized, and \$6,932.19 FDSL unsubsidized). In addition, the institution should determine whether any of the 348 unidentified and 77 identified unofficially withdrawn students attended past the 60 percent point in the term and return any applicable unearned Title IV HEOA funds.

**FAMU Response and
Corrective Action Plan**

The University concurs with this finding. The University will return the recommended Title IV HEOA funds to the applicable Federal programs. To distinguish between the students who did not officially withdraw and those who earned all failing or incomplete grades, FAMU will create a new grade 'WF'. Instructors will be required to assign the grade "WF" for any student who stopped attending and the University had not acknowledged official withdrawal. Instructors will also endeavor to capture the date they observed the student stopped attending the class. The Office of Financial Aid will use the above information to ensure the identification of students who did not attend past the 60 percent point in the academic period and did not officially withdraw. This corrective action as described above is expected to go into effect Fall Semester 2012. After the new grade has been approved, the Student Information System (iRattler) will be updated and instructors will be advised on the proper use of the grade 'WF' to satisfy the requirement (34 C.F.R 668.22) for the treatment of Title IV Funds when a student withdraws.

**Estimated Corrective
Action Date**

Fall Term 2012

**FAMU Contact and
Telephone Number**

Ms. Michelle J. Williams, Interim Director, Office of Financial Aid
(850) 412-5278

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-105
CFDA Number	84.063 and 84.268 (Includes Recovery Act Funding)
Program Title	Student Financial Assistance Cluster (SFA) Federal Pell Grant Program (PELL) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity ACT (HEOA) Funds – Unofficial Withdrawals
State Educational Entity	Broward College (BrwC)
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Questioned Costs – \$1,813.25 (\$1,286.05 Pell and \$527.20 FDSL unsubsidized) Report No. 2011-167, Finding No. FA 10-098
Finding	The institution 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 institution did not timely identify, calculate, and return (within 45 days) unearned Title IV HEOA funds to the applicable Federal programs 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>
Condition	As similarly noted in our prior audit, for 3 of the 25 students tested who unofficially withdrew and received Title IV HEOA funds during the Fall 2010 term, the institution did not maintain documentation to support that the students attended past the 60 percent point of the payment period. The institution did not timely identify these students and timely return the unearned funds to the applicable Federal programs. Subsequent to audit inquiry, the institution returned \$1,813.25 (\$1,286.05 Pell and \$527.20 FDSL unsubsidized), 279 and 281 days after the end of the payment period.
Cause	The institution relied on faculties' timely and accurate input to a newly developed online attendance system used to identify students who unofficially withdraw. 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 programs; 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.
Effect	The institution retained unearned Title IV HEOA funds that should have been returned to applicable Federal programs.
Recommendation	The institution should continue its efforts to enhance procedures to ensure the accurate and timely identification, calculation, and return of unearned Title IV HEOA funds to applicable Federal programs.
BrwC Response and Corrective Action Plan	Broward respects the advice of the Auditor General's office. In fact, BC is conducting annual internal audits each year in progress currently. We are no longer relying on the faculty's LDA recorded in the online system as a sole source of our inquiry. We are asking each campus President to ask faculty to validate that the documentation date aligns with the system date. Once FA receives the collective audit information, R2T4 calculations will be done as required and appropriate to ensure compliance. The College continues to raise awareness of faculty as evidenced by this topic is on the agenda of new faculty institutes, faculty senate and the subject of College-wide emails to faculty. The College continues its efforts to get this information to all stakeholders.

**Estimated Corrective
Action Date**

February 2012 w/audits as indicated previously.

**BrwC Contact and
Telephone Number**Angelia Millender, Vice President for Student Affairs
(954) 201-7256

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-106
CFDA Number	84.063 and 84.268 (Includes Recovery Act Funding)
Program Title	Student Financial Assistance Cluster (SFA) Federal Pell Grant Program (PELL) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds – Unofficial Withdrawals
State Educational Entity	Daytona State College (DSC)
Finding Type	Noncompliance Questioned Costs – \$1,883.06 (\$1,394.92 FDSL subsidized and \$488.14 FDSL unsubsidized)
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-099
Finding	Improvements are needed over the institution's procedures to document a student's last date of attendance to determine whether a return of Title IV HEOA funds is required for students that received all failing, incomplete, and withdraw grades.
Criteria	34 CFR 668.22, <i>Treatment of Title IV Funds When a Student Withdraws</i>
Condition	For 3 of 25 students tested who unofficially withdrew prior to the 60 percent completion point of the payment period, returns of Title IV HEOA funds were not timely performed and \$1,883.06 (\$1,394.92 FDSL subsidized and \$488.14 FDSL unsubsidized) were not returned timely. One of the students enrolled in courses of 15 weeks (full term) and 7.5 weeks (Term B) and did not attend a combined total number of days that would have exceeded the 60 percent completion point of the payment period and a return of Title IV HEOA funds was required but was not performed. Subsequent to our inquiry institution personnel determined the last dates of attendance, 38, 53, and 77 days late, and \$1,394.92 FDSL subsidized was returned 8 and 35 days late, and \$488.14 FDSL unsubsidized was returned 51 days late.
Cause	Last dates of attendance were incorrectly provided by instructors for two of the students. The third student had enrolled in 15-week and 7.5-week terms and ceased attending both terms prior to the 60 percent completion of either term; however, the institution incorrectly determined that the last date of attendance was past the 60 percent point and, prior to our inquiry did not perform a return of Title IV HEOA funds calculation.
Effect	The institution retained unearned Title IV HEOA funds that should have been returned to the applicable Federal programs.
Recommendation	The institution should enhance its procedures to ensure the accurate and timely identification, calculation, and return of unearned Title IV HEOA funds to the applicable Federal programs.
DSC Response and Corrective Action Plan	Regarding unofficial withdrawals: While the College concurs with the findings, the College does not agree that it does not have adequate procedures to ensure the correct use of the withdrawal date for students who cease attending all classes. The College provided additional training sessions to faculty on the definition of unofficial withdrawal and the procedure for the proper use of the system for identification. In addition, the College has created a manual process to calculate when students are enrolled in courses with multiple start dates.
Estimated Corrective Action Date	December 15, 2011
DSC Contact and Telephone Number	Dr. Thomas LoBasso, Sr. Vice President, Enrollment and Student Development (386) 506-3732

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-107
CFDA Number	84.063 (Includes Recovery Act Funding)
Program Title	Student Financial Assistance Cluster (SFA) 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	Polk State College (PSC)
Finding Type	Noncompliance
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-105
Finding	Improvements were needed over the institution's procedures for determining and returning Title IV HEOA funds to applicable Federal programs for students who unofficially withdrew.
Criteria	34 CFR 688.22, <i>Treatment of Title IV Funds When a Student Withdraws</i>
Condition	For 30 students tested who unofficially withdrew and received Title IV HEOA funds during the Fall 2010 and Spring 2011 terms, we noted the following: <ul style="list-style-type: none"> ➤ For 7 students, the institution returned PELL funds totaling \$4,546.86, from 15 to 223 days late. In addition, for 1 of the 7 students, a PELL grant overpayment of \$856.28 was determined due and the institution did not timely notify NSLDS and USED of the overpayment or return the funds on the student's behalf, as required. ➤ As noted in finding No. FA 11-101, because the institution used an incorrect number of total days in the term, generally Spring 2011 term returns were miscalculated and resulted in de minimus overpayments.
Cause	Institution staff indicated that the late returns were primarily the result of understaffing and staff turnover of key personnel.
Effect	The institution retained unearned Title IV HEOA funds that should have been returned to the applicable Federal program.
Recommendation	The institution should enhance its procedures to ensure the timely and accurate return of unearned Title IV HEOA funds to applicable Federal programs for students that unofficially withdraw.
PSC Response and Corrective Action Plan	The College enhanced its procedures to ensure the timely and accurate return of unearned Title IV HEOA funds to applicable Federal programs for students that unofficially withdraw. For the PELL grant overpayment of \$856.28, the College reported the overpayment to NSLDS on August 26, 2011. For the Spring 2011 term the College reviewed all students who withdrew from the College using 112 number of total days (rather than 115 number of total days that were initially used) and adjusted the students accounts to reflect calculations based on the correct number of total days.
Estimated Corrective Action Date	Completed.
PSC Contact and Telephone Number	Marcia Conliffe, Director Student Financial Services (863) 292-3680

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-108
CFDA Number	84.063 (Includes Recovery Act Funding)
Program Title	Student Financial Assistance Cluster (SFA) 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	South Florida Community College (SFICC)
Finding Type	Noncompliance Questioned Costs – \$567.22 PELL
Finding	Improvements were needed over the institution's procedures for determining the return of Title IV HEOA funds to applicable Federal programs for students who received HEOA funds and unofficially withdrew.
Criteria	34 CFR 668.22, <i>Treatment of Title IV Funds When a Student Withdraws</i> and 668.22(f)(2)(i), <i>Scheduled Breaks</i>
Condition	For 3 of 15 students tested who unofficially withdrew and received Title IV HEOA funds during the Fall 2010 and Spring 2011 terms and did not attend past 60 percent point of the payment period, the institution did not properly calculate the amount of Title IV HEOA funds to be returned, resulting in a \$567.22 PELL underpayment to the Federal program.
Cause	Institution staff incorrectly used the date when instructors filed the withdrawal forms with the Registrar's Office instead of the last date of the student's attendance. Additionally, the institution incorrectly calculated the number of calendar days during the Fall 2010 and Spring 2011 terms because they did not exclude the correct number of days in a break of five days or more.
Effect	The institution retained unearned Title IV HEOA funds that should have been returned to the applicable Federal program.
Recommendation	The institution should enhance its procedures to ensure that institution personnel input accurate withdrawal information and exclude the correct number of days when a break is five days or more when calculating a return of Title IV HEOA funds.
SFICC Response and Corrective Action Plan	The College will review and revise its procedures related to the calculation of Title IV returns. The institution refunded the money to the Federal Pell program for all affected students.
Estimated Corrective Action Date	September 2011
SFICC Contact and Telephone Number	Anita Kovacs, Controller (863) 784-7123

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-109
CFDA Number	84.268
Program Title	Student Financial Assistance Cluster (SFA) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Student Status Changes – National Student Loan Data System (NSLDS) Roster Files
State Educational Entity	Florida State University (FSU)
Finding Type	Noncompliance
Finding	The institution did not always accurately and timely report enrollment status changes to NSLDS for FDSL student loan borrowers. Unless the institution expects to submit its next roster file (enrollment data) to NSLDS with 60 days, it must notify NSLDS directly within 30 days of discovering that a student who received an FDSL loan ceased to be enrolled on at least a half-time basis.
Criteria	34 CFR 685.309(b)(2), <i>Administrative and Fiscal Control and Fund Accounting for Schools Participating in the Direct Loan Program – Student Status Confirmation Reports</i>
Condition	For 3 of 25 FDSL student loan borrowers tested who withdrew or otherwise ceased to be enrolled at least half-time during the 2010-11 fiscal year, the institution did not report enrollment status changes to NSLDS timely or accurately. One of the students was an official withdrawal from the Fall 2010 term and two were academically dismissed after the Spring 2011 term. Further testing revealed that 360 dismissed students from the Spring 2011 term were also FDSL student loan borrowers that should have been reported to NSLDS. For the Fall 2010 withdrawn student, NSLDS was notified 10 days late on January 26, 2011, and for the two Spring 2011 students, subsequent to our inquiry, NSLDS was notified on September 1, 2011, 61 days late. During October 2011, the institution completed reporting the additional status changes to NSLDS for the remaining 358 students from the Spring 2011 term.
Cause	The institution uploads data monthly to the National Student Clearinghouse (NSC), and NSC then provides the student loan borrowers' enrollment status change data to NSLDS. The NSC computerized reporting system, which identifies students requiring enrollment status changes to NSLDS, was not programmed to identify Spring term dismissed students until after the subsequent Fall term drop and add period of the term, which resulted in late reporting for two of the three students. For the student that withdrew in Fall 2010 the institution used an incorrect withdrawal date which resulted in the notification to NSLDS being 10 days late. Subsequent to audit inquiry, the institution stated that it will add a file transmission for between-term changes.
Effect	When NSLDS is not timely notified with accurate information, NSLDS may not be aware of when an FDSL student loan borrower ceases at least half-time enrollment, thereby not timely starting the grace period for repayment of FDSL student loans, which may result in an increased default rate.
Recommendation	The institution should enhance its procedures to ensure that all enrollment status changes for FDSL student loan borrowers are reported accurately and timely to NSLDS.
FSU Response and Corrective Action Plan	FSU provides enrollment files to the National Student Clearinghouse (NSC) on a monthly basis and had every expectation that such a schedule would prevent the late notification noted in this finding. Research conducted during the course of this audit included calls to the Clearinghouse audit support staff to determine the breakdown in the process. The Clearinghouse reported that student withdrawals and dismissals that result in non-enrollment for the subsequent terms are picked up in the next term's file. In the case of the Fall withdrawal, the incorrect date

was the result of human error. The importance of these dates and the role they play in the reporting process will be stressed in training with office staff. The two students that were dismissed in Spring were reported in the Summer file submissions. During the conversations with NSC audit staff it came to light that since summer is an optional term, non-enrollment in this term does not automatically update the student status as it does for other terms. Instead, the following Fall file is used to retroactively update the status. FSU was not aware that this was the processing approach taken by the NSC when processing the summer files. At this time the University is working on developing a process to submit a separate file at the end of Spring with any withdrawals or dismissals that can update the Spring enrollment status appropriately. This effort will include working with NSC staff to determine the data submission requirements and timelines for the update.

**Estimated Corrective
Action Date**

May 31, 2012

**FSU Contact and
Telephone Number**

Kimberly A. Barber, Director of Admissions
(850) 645-1818 or (850) 644-6127

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-110
CFDA Number	84.268
Program Title	Student Financial Assistance Cluster (SFA) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Student Status Changes – National Student Loan Data System (NSLDS) Roster Files
State Educational Entity	Polk State College (PSC)
Finding Type	Noncompliance
Finding	The institution did not always accurately and timely report enrollment status changes to NSLDS for FDSL 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 FDSL loan ceased to be enrolled on at least a half-time basis.
Criteria	34 CFR 685.309(b)(2), <i>Administrative and Fiscal Control and Fund Accounting for Schools Participating in the Direct Loan Program – Student Status Confirmation Reports</i>
Condition	For 3 of 27 FDSL student loan borrowers who graduated or dropped below half-time during the 2010-11 award year, the institution reported the enrollment status changes to NSLDS 14 and 82 days late for two students and as of August 31, 2011, 58 days late, the institution continued to report a third student's status as full-time although the student had graduated.
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 FDSL 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 the institution did not monitor the accuracy of the information submitted.
Effect	When NSLDS is not properly notified with accurate information, NSLDS may not be aware of when an FDSL student loan borrower graduates or otherwise ceases at least half-time enrollment, thereby not timely starting the grace period for repayment of FDSL student loans, which may result in an increased default rate.
Recommendation	The institution should enhance its procedures to ensure that all enrollment status changes for FDSL student loan borrowers are reported accurately and timely to NSLDS.
PSC Response and Corrective Action Plan	The College enhanced its procedures to ensure that all enrollment status changes for FDSL student loan borrowers are reported accurately and timely to NSLDS.
Estimated Corrective Action Date	Completed.
PSC Contact and Telephone Number	Marcia Conliffe, Director Student Financial Services (863) 292-3680

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-111
CFDA Number	84.268
Program Title	Student Financial Assistance Cluster (SFA) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Student Status Changes – National Student Loan Data System (NSLDS) Roster Files
State Educational Entity	Seminole State College of Florida (SSC)
Finding Type	Noncompliance
Finding	The institution did not always accurately and timely report enrollment status changes to NSLDS for FDSL 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 FDSL loan ceased to be enrolled on at least a half-time basis.
Criteria	34 CFR 685.309(b)(2), <i>Administrative and Fiscal Control and Fund Accounting for Schools Participating in the Direct Loan Program – Student Status Confirmation Reports</i>
Condition	For 16 of the 25 student loan borrowers tested who graduated or otherwise ceased to be enrolled at least half-time during the 2010-11 fiscal year, the institution did not timely report enrollment status changes to NSLDS. Consequently, as of the September 8, 2011, NSLDS report submission, 126 days (66 days late) from the enrollment status change requiring an update, NSLDS had not been updated for these students and their statuses remained incorrect.
Cause	The institution submitted its roster files to the National Student Loan Clearinghouse (NSC) approximately every two weeks and relied on NSC to transmit student status changes to the NSLDS; however, the institution did not have monitoring procedures in place to ensure NSC timely transmitted status changes to NSLDS.
Effect	When NSLDS is not properly notified with accurate information, NSLDS may not be aware of when an FDSL student loan borrower graduates or otherwise ceases at least half-time enrollment, thereby not timely starting the grace period for repayment of FDSL student loans, which may result in an increased default rate.
Recommendation	The institution should enhance its procedures to ensure that all enrollment status changes for FDSL student loan borrowers are reported accurately and timely to NSLDS.
SSC Response and Corrective Action Plan	The College concurs with this finding. Upon discovery of the error within the system set-up dealing with enrollment status reporting, specifically graduation status to the NSC, the College took immediate corrective action to ensure correct system coding for data transmissions. The College will monitor the NSC and subsequent NSLDS data transmissions.
Estimated Corrective Action Date	Fall 2011
SSC Contact and Telephone Number	Robert Lynn, Director of Financial Aid and Scholarships (407) 708-2044

U.S. DEPARTMENT OF EDUCATION

Finding Number	FA 11-112
CFDA Number	84.063 and 84.268 (Includes Recovery Act Funding)
Program Title	Student Financial Assistance Cluster (SFA) Federal Pell Grant Program (PELL) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Eligibility
State Educational Entity	Santa Fe College (SFeC)
Finding Type	Other – Fraud Disclosure
Finding	As described below, the institution has referred five instances of actual or attempted fraud perpetrated by students to the United States Department of Education (USED) Office of Inspector General (OIG), as well as to the institution's Police Department.
Criteria	34 CFR 668.16(g), <i>Standards of Administrative Capability</i>
Condition	<ol style="list-style-type: none"> 1) During the 2010-11 fiscal year, a student submitted a falsified W-2 form on behalf of her parent in hopes of obtaining a PELL grant. However, no Title IV Higher Education Opportunity Act (HEOA) funds were disbursed because institution personnel noticed that the W-2 form did not look right, and confirmed with the mother's employer that it was not correct and did not originate from the mother's employer. 2) During the 2010-11 fiscal year, a student obtained \$17,117 in Title IV HEOA funds (\$5,550 PELL, \$6,791 FDSL subsidized, and \$4,776 FDSL unsubsidized) as a result of submitting satisfactory academic progress (SAP) appeal documentation with an altered date. The student later submitted an SAP appeal for the 2011-12 fiscal year, referring back to the prior documents. However, no Title IV HEOA funds were disbursed for the 2011-12 fiscal year because institution personnel noted that the date on the previous documentation had been altered. 3) For the 2011-12 award year, three more fraudulent appeals were submitted by students through the date of our fieldwork, September 2011. Two of the appeals involved altered or manufactured notes from doctors' offices, and the third appeal indicated that the student was her mother's caretaker, which contradicted an earlier appeal that indicated there was no contact with the mother. However, no Title IV HEOA funds were awarded or disbursed for these fraudulent appeals for the 2011-12 fiscal year because institution personnel detected these alterations or discrepancies.
Recommendation	The institution should continue to be vigilant and to report any known or suspected instances of fraud involving Title IV HEOA funds to the USED OIG and the institution's Police Department, 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.
SFeC Contact and Telephone Number	Maureen McFarlane, Financial Aid Director (352) 395-5932

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-113
CFDA Number	Various (Includes Recovery Act Funding)
Program Title	Research and Development Cluster (R&D)
Compliance Requirement	Allowable Costs/Cost Principles – Cost Accounting Standards (CAS) Exemptions
State Educational Entity	Florida Agricultural and Mechanical University (FAMU)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance and Significant Deficiency
Finding	The institution's procedures were not adequate to ensure that all CAS exemptions used for R&D grants were properly identified, supported, and determined in accordance with United States Department of Health and Human Services (USDHHS) and Office of Management and Budget (OMB) Circular A-21 guidelines.
Criteria	<p>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>.</p> <p>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 (administrative or clerical staff salaries) may be appropriate.</p>
Condition	<p>The institution has policies and procedures in place to identify F&A costs to be charged as direct costs, which includes a CAS exemption form, filed by the Principal Investigator (PI), to document that the "major project" or "unlike circumstances" criteria as contemplated by OMB Circular A-21 were met. The CAS exemption form required the PI to provide an explanation as to why the project required an extensive amount of administrative or clerical support and goods and services significantly greater than the routine level provided by a department. For example, the institution had not developed a baseline or threshold to apply when determining whether the criteria for "major project" were met. In addition, the institution's policies and procedures required that a CAS indicator be used to identify grants with approved CAS exemption forms; however, records did not always include the CAS exemption indicator when required and, in other instances, the CAS exemption indicator was incorrectly used.</p> <p>Our review of the institution's accounting records for the 2010-11 fiscal year disclosed 277 R&D grants with approximately \$1.3 million in F&A costs charged as direct costs. Contrary to the institution's policies and procedures, only 12 of the 277 grants had a CAS exemption indicator. The institution provided us a list of 19 R&D grants, with total expenditures of \$1.5 million, that had a CAS exemption indicator and for which F&A costs totaling \$23,879.33 were charged as direct costs for the 2010-11 fiscal year. We tested 2 of the 19 grants and determined for both grants that there was no documentation provided to support this determination other than the CAS exemption forms indicating the grants were "major projects." In response to our inquiry, the institution provided a written explanation of why these grants were considered to be "major projects;" however without a baseline or threshold to compare to, the institution records did not evidence that these grants met the requirements for approved CAS exemptions as contemplated by OMB Circular A-21.</p>

Cause	The institution believes its policies and procedures, including its CAS exemption determinations, which are evaluated on a project-by-project basis, are adequate. However, the results of our tests indicated that the institution's procedures were not adequate to ensure that all CAS exemptions were properly documented and determined in accordance with USDHHS and OMB Circular A-21 guidelines.
Effect	CAS exemptions allow for a greater reimbursement of Federal funds than the traditional methods outlined in OMB Circular A-21. Therefore, when the institution's procedures are not adequate to ensure the proper determination of CAS exemptions used to charge costs to Federal grants, there is an increased risk that CAS exemptions claimed will not be in compliance with the USDHHS and OMB Circular A-21 guidelines, which could result in the institution being subject to repayment of unallowable costs.
Recommendation	The institution should enhance its policies and procedures to include the use of a baseline or threshold for determining whether directly charged F&A costs are above the routine level of support provided by a related academic department and meet the "major project" criteria, and to adequately document such determinations. Also, CAS exemption forms and indicators should be used when applicable.
FAMU Response and Corrective Action Plan	<p>Florida A&M University is enhancing the Cost Accounting Standards (CAS) procedure adhering to the OMB Circular A-21 in determining the direct charging of administrative and clerical salaries and other administrative type expenses to federal grants and to adequately document such determinations. The procedure requires a CAS indicator for all approved CAS exemption forms. The CAS will be entered as an attribute in PeopleSoft (iRattler). In addition, all appropriate personnel (administrators, PIs, and staff) will be provided training on the CAS procedure. The baseline threshold for determining if any research and development (R&D) grant should have a CAS exemption will be developed based on the OMB A-21 guidelines. Specific descriptive characterization of each project with CAS will be prepared and compared to the baseline to determine whether the criteria of OMB A-21 are met.</p> <p>The Division of Research has reviewed the 277 R&D projects and has found that:</p> <ol style="list-style-type: none"> 1. Of the 277 projects, a total of 138 projects with expenditures in the amount of \$914,908.86 were identified as projects to which Facilities and Administrative (F&A) costs may not apply. We will continue to research use of the CAS exemptions for these types of projects and contact the Department of Health and Human Services to seek further clarification. 2. Of the 277 projects, a total of 130 projects with expenditures in the amount of \$239,554.45 which were identified as communication/freight (shipping) and mailing and delivery services for laboratory chemicals and materials. These charges appear to be "allowable, allocable, and reasonable cost" to be directly charged to the R&D projects. We will seek clarification from the Department of Health and Human Services to determine whether these types of charges are allowable as direct costs. 3. Our review of the 277 projects disclosed 139 of these R&D projects required CAS Indicators. CAS forms are being received from the Principal Investigators with approvals from the chairs and deans. Once staff completes the review, the Vice President for Research will sign as final approval. CAS Indicators have been entered into the PeopleSoft system. <p>For the two National Science Foundation (NSF) grants tested, FAMU submitted annual compliance reports prepared by an independent firm for the last five years. The reports covered the areas in question, in which, NSF, both, accepted and approved all five of the annual reports, as well as, the Cost Accounting Standards forms.</p>

**Estimated Corrective
Action Date**

FAMU will continue its efforts to ensure that ample training opportunities are available for faculty and staff to learn and understand the rules and regulations governing expenditures under federal grants. FAMU will review 265 of the 277 disclosed R&D grants to determine if direct charging is accurate. A CAS exemption will be requested from the PI based on the CAS procedure. The estimated corrective action date is March 31, 2012.

**FAMU Contact and
Telephone Number**

Dr. Kinfe K. Redda, Acting Vice President for Research
(850) 599-4102

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-114
CFDA Number	Various (Includes Recovery Act Funding)
Program Title	Research and Development Cluster (R&D)
Compliance Requirement	Allowable Costs/Cost 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
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-108
Finding	The institution's procedures were not adequate to ensure that all CAS exemptions used for R&D grants were properly determined in accordance with United States Department of Health and Human Services (USDHHS) and Office of Management and Budget (OMB) Circular A-21 guidelines.
Criteria	<p>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>.</p> <p>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 (administrative or clerical staff salaries) may be appropriate.</p>
Condition	<p>The institution had policies and procedures in place to identify F&A costs to be charged as direct costs; however, there was no central report that captured all approved CAS exemptions, requiring that CAS exemptions be located by reviewing each individual grant file and an actual count at a point in time is not readily available. Without such a report or other similar documentation, the institution's records did not readily identify which grants had approved CAS exemption forms.</p> <p>For grants for which CAS exemptions were used to charge F&A costs as direct costs, the institution used a CAS exemption form, filed by the Principal Investigator (PI), to document that "major project" or "unlike circumstances" criteria as contemplated by OMB Circular A-21 were met. The form required the PI to provide an explanation as to why the project required an extensive amount of administrative or clerical support and goods and services significantly greater than the routine level provided by a department. However, as similarly noted in report No. 2011-167, finding No. FA 10-108 and report No. 2010-165, finding No. FA 09-108, the institution's policies and procedures did not provide for sufficient documentation of the methodology used to determine CAS exemption determinations. For example, the institution had not, of record, established a baseline or threshold for determining whether directly charged F&A costs are above the routine level of support provided by a related academic department and meet the criteria as a "major project" as contemplated by USDHHS, the cognizant agency, and the guidance provided by OMB Circular A-21.</p> <p>The USDHHS is conducting an audit of the institution's use of CAS exemptions to charge F&A expenses as direct costs to Federal programs; however, the results of the audit were pending as of January 2012.</p>
Cause	Because the institution believes its policies and procedures, including its CAS exemption determinations, which are evaluated on a project-by-project basis, are adequate, the institution has not at this time made any changes to its policies and procedures for determining and documenting CAS exemptions.

Effect	CAS exemptions allow for a greater reimbursement of Federal funds than the traditional methods outlined in OMB Circular A-21. Therefore, when the institution's procedures are not adequate to ensure the proper determination of CAS exemptions used to charge costs to Federal grants, there is an increased risk that CAS exemptions claimed will not be in compliance with the USDHHS and OMB Circular A-21 guidelines, which could result in the institution being subject to repayment of unallowable costs.
Recommendation	The institution should enhance its policies and procedures to include the use of a baseline or threshold for determining whether directly charged F&A costs are above the routine level of support provided by a related academic department and meet the "major project" criteria, and to adequately document such determinations. The institution should also establish a central record of grants for which there exist approved CAS exemption forms. In addition, the institution should take other actions, as appropriate, based on the results of the USDHHS audit.
FSU Response and Corrective Action Plan	<p>FSU strongly disagrees with this finding. In prior finding the auditors have suggested that FSU needed to strengthen its policies and procedures regarding the direct charging of salaries of administrative and clerical staff and items such as office supplies, postage, local telephone costs and memberships. FSU's position has been and continues to be that our policies and procedures for these types of charges are adequate and consistent with the intent and requirements of OMB Circular A-21. In response to prior audit finding #FA 09-108, the Division of Cost Allocation (DCA), USDHHS determined that FSU had appropriate procedures in place to ensure that it is using CAS exemptions that meet the criteria for unlike circumstances. The DCA further stated that it was their belief that the procedures put in place by FSU are sufficient to satisfy the recommendation cited in the audit finding.</p> <p>As correctly stated in this finding, FSU is currently undergoing an audit conducted by USDHHS. Should it be determined through this audit that FSU needs to enhance its policies and procedures regarding the direct charging of salaries of administrative and clerical staff and items such as office supplies, postage, local telephone costs and memberships, then FSU will take action to enhance our processes.</p>
Estimated Corrective Action Date	Upon completion and resolution of the audit performed by USDHHS
FSU Contact and Telephone Number	Olivia H. Pope, Assistant Vice President for Research (850) 644-8664
Auditor's Remarks	In the response to our finding the Institution indicated it strongly disagrees with our finding and noted that its procedures for using CAS exemptions were in accordance with OMB Circular A-21. The University indicated that DCA, USDHHS, determined that the Institution had appropriate procedures in place to ensure that it is using CAS exemptions that meet the criteria for unlike circumstances. DCA did indicate this in a letter dated March 16, 2011; however, such determination was based on the review of documentation provided by the institution regarding the "unlike circumstances" criteria. In the same letter, DCA stated that the institution's independent auditor will determine the effectiveness of the action taken by the institution in the next financial and compliance review. As indicated in our finding, the institution has not taken effective action to document CAS exemptions in that the institution's procedures did not include use of a baseline or threshold, or other similar methodology, for determining whether F&A costs are above the routine level of support provided by a related academic department and meet the "major project" criteria.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-115
CFDA Number	81.086, 81.UNK, 93.UNK (Includes Recovery Act Funding)
Program Title	Research and Development Cluster (R&D) Conservation Research and Development (81.086) Development and Maintenance of Testing Standards for Solar Energy Systems (81.UNK) Supporting Healthy Marriage (SHM) Together Project (93.UNK)
Compliance Requirement	Allowable Costs/Cost Principles – Cost Accounting Standards (CAS) Exemptions
State Educational Entity	University of Central Florida (UCF)
Pass-Through Agency or Administering State Agency	Solar Rating and Certification Corporation (CFDA 81.UNK) Manpower Demonstration Research Corporation (MDRC) (CFDA 93.UNK)
Federal Grant/Contract Number and Grant Year	CFDA No 81.086 DE-FC26-06NT42767, April 1, 2006 – November 30, 2010 CFDA No 81.UNK DE-FG36-04GO14281, April 1, 2004 – June 30, 2011 CFDA No 93.UNK 233-03-0034, June 1, 2007 – January 31, 2011
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-106
Finding	The institution's procedures were not adequate to ensure that all CAS exemptions used for R&D grants were properly determined in accordance with United States Department of Health and Human Services (USDHHS) and Office of Management and Budget (OMB) Circular A-21 guidelines.
Criteria	OMB Circular A-21, Section F.6.b., <i>Department 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 (administrative or clerical staff salaries) 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 form, filed by the Principal Investigator (PI), to document that "major project" or "unlike circumstances" criteria as contemplated by OMB Circular A-21 were met. The form required the PIs to provide an explanation as to why the project required an extensive amount of administrative or clerical support and goods and services significantly greater than the routine level provided by a department. However, as similarly noted in report No. 2011-167, finding No. FA 10-106, the institution's policies and procedures did not provide for sufficient documentation of the methodology used to determine CAS exemption determinations. For example, the institution had not, of record, established a baseline or threshold for determining whether directly charged F&A costs are above the routine level of support provided by a related academic department and meet the criteria as a "major project" as contemplated by USDHHS, the cognizant agency, and the guidance provided by OMB Circular A-21. Of 5 R&D grants reviewed, 4 had CAS exemption forms completed. For 3 of the 4 grants, for which the institution charged CAS exemptions totaling \$68,735.03 (\$63,529.82 clerical/administrative salaries; \$2,063.70 telephone services; and \$3,141.51 office supplies), institution records did not evidence that the CAS exemptions approved by the institution met the criteria for "major project" or

	<p>“unlike circumstances” as contemplated by USDHHS, the cognizant agency, and the guidance provided by OMB Circular A-21.</p>
Cause	<p>The institution believes its policies and procedures, including its CAS exemption determinations, which are evaluated on a project-by-project basis, are adequate. However, the results of our tests indicate that the institution’s procedures were not adequate to ensure that all CAS exemptions were properly documented and determined in accordance with USDHHS and OMB Circular A-21 guidelines.</p>
Effect	<p>CAS exemptions allow for a greater reimbursement of Federal funds than the traditional methods outlined in OMB Circular A-21. Therefore, when the institution’s procedures are not adequate to ensure the proper determination of CAS exemptions used to charge costs to Federal grants, there is an increased risk that CAS exemptions claimed will not be in compliance with the USDHHS and OMB Circular A-21 guidelines, which could result in the institution being subject to repayment of unallowable costs.</p>
Recommendation	<p>The institution should enhance its policies and procedures to include the use of a baseline or threshold for determining whether directly charged F&A costs are above the routine level of support provided by a related academic department and meet the “major project” criteria, and to adequately document such determinations.</p>
UCF Response and Corrective Action Plan	<p>Federal regulations do not require institutions of higher education to define a “methodology used to determine Major Project determinations.” Correspondingly Federal regulations do not require higher education institutions to establish a “baseline” or “threshold” “by academic department” for determining whether directly charged Facilities and Administrative costs are “above a routine level of support.” The Federal regulations do require higher education institutions to set forth the specific criteria and circumstances for making a distinction between direct and indirect costs and to describe the criteria and circumstances for allocating cost items which are sometimes direct and sometimes indirect. A university’s disclosed distinction and circumstances is determinative as to whether or not such costs are incurred for the same purpose.</p> <p>The University’s Cost Accounting Standards Board (CASB) Disclosure Statement (DS-2) distinguishes between direct and indirect costs, and describes the specific criteria and circumstances for allocating such costs which are “sometimes direct and sometimes indirect” to ensure such costs are incurred for the same purpose in like circumstances, as required under Cost Accounting Standard 9905.502. The University has correctly applied its DS-2 Major Project criteria and circumstances when making Major Project determinations.</p> <p>The University believes its Major Project policies and procedures correctly follow Federal regulations. In an Opinion Letter addressing the University’s 2005 Major Project finding Mr. Darryl Mayes, Director, HHS/Division of Cost Allocation (DCA) validated the University’s Major Project policies and procedures by stating in his February 28, 2008 letter:</p> <p>“The audit (Finding FA 05-115) recommended that the University of Central Florida seek an opinion and clarification from this office as to whether the University is using CAS exemptions that meet the criteria for unlike circumstances. DCA has reviewed relevant documentation and determined that the University has appropriate procedures in place to ensure that it is using CAS exemptions that meet this criteria. Accordingly, we believe that the procedures put in place by the University are sufficient to satisfy the recommendation cited in the audit report for which we have resolution responsibility.”</p> <p>The University will review and enhance its DS-2 to ensure organizational components, subgrouping of expenses and elements of direct and indirect costs as they apply to CAS/Major Project exemptions are clearly defined and the criteria and circumstances for allocating such costs are incurred for the same</p>

purpose in like circumstances. The University will enhance its policies and procedures to reflect any changes to its DS-2.

**Estimated Corrective
Action Date**

July 31, 2012

**UCF Contact and
Telephone Number**

Doug Backman, Director of Compliance
Office of Research and Commercialization
(407) 882-1168

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-116
CFDA Number	Various (Includes Recovery Act Funding)
Program Title	Research and Development Cluster (R&D)
Compliance Requirement	Allowable Costs/Cost Principles – Cost Accounting Standards (CAS) Exemptions
State Educational Entity	University of Florida (UF)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-109
Finding	While the institution has developed policies and procedures to apply CAS exemptions to R&D grants received, the application of those policies and procedures may not, in all instances, demonstrate that CAS exemptions used for R&D grants were properly determined in accordance with United States Department of Health and Human Services (USDHHS) and Office of Management and Budget (OMB) Circular A-21 guidelines.
Criteria	<p>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 and Clerical Staff Salaries May Be Appropriate</i>.</p> <p>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 (administrative or clerical salaries) may be appropriate.</p>
Condition	<p>During the 2010-11 fiscal year, the institution approved CAS exemptions totaling \$5,895,860, consisting of \$4,872,645 in payroll charges to 143 Federal grant accounts and \$1,023,215 in non-payroll charges to 241 Federal grant accounts.</p> <p>The institution determines whether circumstances exist for a Federal grant, due to its size and nature, requiring 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, as also noted in our report No. 2011-167, finding No. FA 10-109, it was unclear whether the institution's application of its policies and procedures to determine CAS exemptions demonstrated compliance with the intent and guidance provided by OMB Circular A-21. For example, the institution had not, of record, established a baseline or threshold for determining whether directly charged F&A costs are above the routine level of support provided by a related academic department and meet the criteria as a "major project" as contemplated by USDHHS, the cognizant agency, and the guidance provided by OMB Circular A-21.</p> <p>The USDHHS is conducting an audit of the institution's use of CAS exemptions to charge F&A costs as direct costs to Federal programs; however, the results of the audit were pending as of January 2012.</p>
Cause	Because the institution believes its policies and procedures, including its CAS exemption determinations, which are evaluated on a project-by-project basis, are adequate, the institution has not made any changes to its policies and procedures for determining and documenting CAS exemptions.
Effect	CAS exemptions allow for a greater reimbursement of Federal funds than the traditional methods outlined in OMB Circular A-21. Therefore, when the institution's procedures are not adequate to ensure the proper determination of

CAS exemptions used to charge costs to Federal grants, there is an increased risk that CAS exemptions claimed will not be in compliance with the USDHHS and OMB Circular A-21 guidelines, which could result in the institution being subject to repayment of unallowable costs.

Recommendation

The institution should enhance its policies and procedures to include the use of a baseline or threshold for determining whether directly charged F&A costs are above the routine level of support provided by a related academic department and meet the "major project" criteria, and to adequately document such determinations. In addition, the institution should take other actions, as appropriate, based on the results of the USDHHS audit.

**UF Response and
Corrective Action Plan**

The University of Florida policy and procedures for making Cost Accounting Standards exemption determinations have been effective and conservative as evidenced by the small dollar amount, \$5,895,860 out of a total of \$317,000,000, of charges to federal grant accounts in the 2010-11 fiscal year. Baselines or thresholds are not required by regulation, vary with budget, and are not the only determinant of unlike circumstances and would not be an effective tool in making the determination. Circular A-21 addresses salary expenses in Section F.6.b(2) and non-salary expenses in Section F.6.b(3). Because the "major project" language appears only in Section F.6.b(2), it does not apply to the non-salary costs addressed in F.6.b(3). Consequently, the only test applicable to whether costs such as office supplies, postage, local telephone, and the like is the question of whether the cost can be readily and specifically identifiable with a particular sponsored project. The University of Florida will consider other actions, as appropriate, based on the USDHHS audit.

**Estimated Corrective
Action Date**

N/A

**UF Contact and
Telephone Number**

Thomas E. Walsh, Ph.D., Director of Sponsored Research and Compliance
(352) 392-1005

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-117
CFDA Number	Various (Includes Recovery Act Funding)
Program Title	Research and Development Cluster (R&D)
Compliance Requirement	Allowable Costs/Cost Principles – Cost Accounting Standards (CAS) Exemptions
State Educational Entity	University of South Florida (USF)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2011-167, Finding No. FA 10-110
Finding	The institution's procedures were not adequate to ensure that all CAS exemptions used for R&D grants were properly determined in accordance with United States Department of Health and Human Services (USDHHS) and Office of Management and Budget (OMB) Circular A-21 guidelines.
Criteria	<p>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>.</p> <p>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 (administrative or clerical salaries) may be appropriate.</p> <p>OMB Circular A-133, §____.500(e), <i>Audit Follow-up</i></p>
Condition	<p>During the 2010-11 fiscal year, the institution used CAS exemptions to charge \$3,185,727.86 in F&A costs as direct costs, which consisted of \$142,443.17 charged to 13 grant accounts for salaries and benefits and \$3,043,284.69 charged to 203 grant accounts for other expenditures.</p> <p>For grants for which CAS exemptions were used to charge F&A costs as direct costs, the institution used a Cost Accounting Standards Exception Form (form), filed by the Principal Investigator (PI), to document that "major project" or "unlike circumstances" criteria as contemplated by OMB Circular A-21 were met. The form required the PI to provide an explanation as to why the project required an extensive amount of administrative or clerical support and goods and services significantly greater than the routine level provided by a department. However, the institution's policies and procedures did not provide for sufficient documentation of the methodology used to determine CAS exemption determinations. For example, the institution had not, of record, established a baseline or threshold for determining whether directly charged F&A costs are above the routine level of support provided by a related academic department and meet the criteria as a "major project" as contemplated by USDHHS, the cognizant agency, and the guidance provided by OMB Circular A-21.</p> <p>We tested 20 expenditures of five grants that had institution approved CAS exemption forms. CAS exemptions charged during the 2010-11 fiscal year for these five grants totaled \$741,419.73. For 2 of the 20 expenditures tested, involving two grants and totaling \$397.37, the institution's CAS determination forms and other supporting documentation did not sufficiently evidence that the F&A costs met the criteria as a "major project" or "unlike circumstances" as contemplated by USDHHS, the cognizant agency, and the guidance provided by OMB Circular A-21. These expenditures for which CAS exemptions were questionable included purchases of office supplies such as copy paper, envelopes, pens, portfolios, etc.</p>

A similar finding was noted in report No. 2011-167, finding No. FA 10-110, for which the institution, in the 2010-11 fiscal year SSPAF, indicated a status of "Fully Corrected." However, as noted in the previous paragraphs, we noted areas that needed improvement in regard to CAS exemptions.

Cause	The institution believes its policies and procedures, including its CAS exemption determinations, which are evaluated on a project-by-project basis, are adequate. However, the results of our tests indicate that the institution's procedures were not adequate to ensure that all CAS exemptions were properly documented and determined in accordance with USDHHS and OMB Circular A-21 guidelines.
Effect	CAS exemptions allow for a greater reimbursement of Federal funds than the traditional methods outlined in OMB Circular A-21. Therefore, when the institution's procedures are not adequate to ensure the proper determination of CAS exemptions used to charge costs to Federal grants, there is an increased risk that CAS exemptions claimed will not be in compliance with the USDHHS and OMB Circular A-21 guidelines, which could result in the institution being subject to repayment of unallowable costs.
Recommendation	The institution should enhance its policies and procedures to include the use of a baseline or threshold for determining whether directly charged F&A costs are above the routine level of support provided by a related academic department and meet the "major project" criteria, and to adequately document such determinations. Also, the institution should accurately report the status of prior year findings on the SSPAF.
USF Response and Corrective Action Plan	<p>USF Cost Accounting Standards (CAS) procedures include a determination at the time of proposal as to whether a project is considered "major" or contains "unlike circumstances". This determination focuses on the project activity in accordance with Exhibit C of OMB Circular A-21 regarding "major projects" without regard to the routine level of support afforded by the respective academic department. This standard is applied consistently in accordance with OMB A-21 F.6.b which does not reference thresholds for determination.</p> <p>As described in the previous paragraph, the University of South Florida accurately reported the status of prior year findings on the Summary Schedule of Prior Audit Findings.</p>
Estimated Corrective Action Date	June 30, 2011
USF Contact and Telephone Number	Pearl Bigfeather, Associate Vice President of Research (813) 974-5555
Auditor's Remarks	In the response to our finding the institution indicated that its procedures for using CAS exemptions were in accordance with OMB Circular A-21 and that the University accurately reported the status of the prior year findings on the Summary Schedule of Prior Audit Findings. However, as indicated in our finding, the institution's procedures did not include use of a baseline or threshold, or other similar methodology, for determining whether F&A costs are above the routine level of support provided by a related academic department to meet the "major project" criteria, and our tests disclosed exceptions to the institution's prescribed procedures for documenting that the F&A costs met the criteria as a "major project" or "unlike circumstances" as contemplated by the USDHHS and the guidance provided by OMB Circular A-21. The institution should consult with the USDHHS, the cognizant agency, to determine whether their implementation and application of CAS exemptions is in accordance with guidance provided by USDHHS and OMB Circular A-21.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-118
CFDA Number	Various (Includes Recovery Act Funding)
Program Title	Research and Development Cluster (R&D)
Compliance Requirement	Allowable Costs/Cost Principles – Cost Transfers
State Educational Entity	University of Florida (UF)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – Unknown
Finding	The institution did not have a methodology to apply the correct Fringe Benefit Pool (FBP) rates to all cost transfers for retroactive (retro) adjustments.
Criteria	Office of Management and Budget (OMB) Circular A-21, Sections C.4.b, <i>Basic Considerations, Allocable Costs</i> , and J.10, <i>Compensation for Personal Services</i> ; 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> UF's directives and procedures
Condition	<p>The institution utilized an FBP to charge fringe benefit costs to activities incurring personnel costs, including Federally-sponsored activities, using an FBP Rate Agreement, which is submitted to, and approved by, the USDHHS on an annual basis. Accordingly, the approved FBP rates used for various employee positions (e.g., faculty, clinical post doctoral, etc.) change from one fiscal year to the next. FBP costs charged to Federal grants totaled \$29.6 million for the 2010-11 fiscal year.</p> <p>The institution utilized cost transfers, in the form of retroactive adjustments (retros), to move FBP costs among grants, from non-Federal to Federal and between Federal grants. However, retros applicable to the 2010-11 fiscal year that were processed after fiscal year end were processed using the FBP rates applicable to the 2011-12 fiscal year, which differed from the rates authorized for the 2010-11 fiscal year. For example, the rates for faculty and clinical post doctoral positions decreased 1.4 percent and increased 14.6 percent, respectively, for the 2011-12 fiscal year compared to the prior fiscal year.</p>
Cause	Controls were not adequate to ensure that all retros were for the proper amounts; the FBP rates used for retros to be applied to a prior fiscal year were not available because pay-end date information necessary to capture such rates was not maintained in the institution's financial information system.
Effect	When incorrect FBP rates are used, Federal grants may be over or under charged. For overcharges, costs may be disallowed and the institution may be required to repay those costs.
Recommendation	The institution should enhance controls to ensure that correct rates are used to adjust FBP costs charged in prior periods.
UF Response and Corrective Action Plan	The process of changing fringe benefit rates amounts related to these prior fiscal year retros would need to be performed manually and the dollar amount of these fringe benefit adjustments is immaterial. Nevertheless, we have taken definitive steps to enhance controls on cost transfers, and as we continue our proactive efforts to enhance awards financial and accounting practices, we will evaluate how to reasonably address this matter going forward.

**Estimated Corrective
Action Date**

We have already enhanced controls on cost transfers and we will evaluate how to reasonably address this matter going forward.

**UF Contact and
Telephone Number**

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-119
CFDA Number	Various (Includes Recovery Act Funding)
Program Title	Research and Development Cluster (R&D)
Compliance Requirement	Allowable Costs/Cost Principles – Recharge Centers
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 auxiliary service charges (recharge centers) to R&D grants, our tests disclosed that such policies and procedures were not always sufficient to ensure compliance with Office of Management and Budget (OMB) Circular A-21 regarding service charges applied to R&D grants.
Criteria	OMB Circular A-21, J.47, <i>Specialized Service Facilities</i> OMB Circular A-21 states that the cost of services provided by highly complex or specialized facilities operated by an institution, such as computers, wind tunnels, and reactors, are allowable provided service charge rates are applied directly to Federal awards at a rate calculated based on actual costs of services provided and do not discriminate against Federally-supported activities of the institution including usage by the institution for internal purposes. In addition, service charge rates are to be adjusted biennially and must take into account over/under applied costs of the previous period.
Condition	During the 2010-11 fiscal year, the institution's auxiliary service charges (recharge centers) totaled \$643,316.70 to various Federal R&D grants. We selected two Federal R&D grants to which service charges had been applied for 3 of the institution's 13 recharge centers. Charges to the grants totaled \$156.63, \$197.27, and \$6,313.98, for the Postal Center, Telecommunications Center, and Computer Store, respectively. Our review disclosed that biennial reviews of the service charge rates used by these recharge centers were not performed. In addition, while institution personnel indicated that the Computer Store's service charge rate applied to Federal grants was cost plus 10 percent, actual charges to the grants we tested exceeded the Computer Store's rate of cost plus 10 percent by a total of \$292.44. Total charges by the Computer Store during the 2010-11 fiscal year for all Federal R&D grants totaled \$275,570.36.
Cause	The institution's policies and procedures were not adequate to ensure that auxiliary service charges to Federal programs did not exceed actual costs of services provided and were adjusted biennially.
Effect	There is an increased risk that recharge center expenditures will not be in compliance with OMB Circular A-21 and could be disallowed by the United States Department of Health and Human Services.
Recommendation	The institution should ensure that service charge rates for auxiliary services do not exceed actual costs of services provided and perform biennial reviews to take into account under/over applied costs included in the rates.
FSU Response and Corrective Action Plan	FSU agrees with the condition found by the auditors related to OMB Circular A-21, J.47 – Specialized Service Facilities. FSU has an adequate policy related to the periodic establishment and documentation of rates, particularly those that result in charges to Federal R&D awards. However, some auxiliary units are at variance with some sections of the university policy and need to demonstrate/provide the cost methodology related to their billing rates on a regular basis as required in policy. FSU will ensure all

units demonstrate development of rates on a cost basis and that rates are reviewed and on file centrally. As to the specific findings, please note the following:

Postal Center – The center established/provided rate(s) for FY 2011, however, the rates were not accompanied by a documented methodology as prescribed in FSU's aforementioned policy.

Telecommunications Center – The center has rates on file, however, they were not current and accompanied by a documented methodology as prescribed in FSU's aforementioned policy.

Computer Center – The center established/provided rate(s) for FY 2011, however, the rates were not accompanied by a documented methodology as prescribed in FSU's aforementioned policy. (Note: The Computer Center operation is no longer an auxiliary of FSU; it is now operated by a private firm on campus, effective April, 2011).

As to the Computer Store charges to Federal awards in FY 2010-11, FSU will review all such charges to ensure there were no charges in excess (like the \$292.44 mentioned above) of the Store's Federal FY 2011 rate. If any excess billings are identified, they will be appropriately resolved.

FSU is committed to establishing an initiative, led by staff in the Offices of the Vice Presidents of Finance & Administration and Research and in consultation with internal auditing, to review university policy with the units and ensure the requirements in the policy regarding periodic rates will be followed. This will be accomplished by December 31, 2012.

**Estimated Corrective
Action Date**

December 31, 2012

**FSU Contact and
Telephone Number**

Ralph Alvarez, Associate Vice President of Finance and Administration
(850) 644-4444

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 11-120
CFDA Number	12.UNK, 66.436, 98.UNK (Includes Recovery Act Funding)
Program Title	Research and Development Cluster (R&D) Western Hemisphere Information Exchange (WHIX) (12.UNK) Water Quality Monitoring Project (66.436), Tanzania Integrated Water, Sanitation and Hygiene (iWASH) Program (98.UNK)
Compliance Requirement	Allowable Costs/Cost Principles – Time-and-Effort
State Educational Entity	Florida International University (FIU)
Federal Grant/Contract Number and Grant Year	CFDA No. 12.UNK W91WAW-09-C-0160, October 1, 2009 – September 30, 2011 CFDA No. 66.436 X7-96410604-0, May 8, 2006 – September 30, 2011 CFDA No. 98.UNK 621-A-00-10-00010-00, January 1, 2010 – December 31, 2012
Finding Type	Noncompliance and Significant Deficiency
Finding	For the three Federal grants tested, the institution did not timely complete after-the-fact time-and-effort activity report certifications for five of nine employees tested that worked on the grants during the 2010-11 fiscal year.
Criteria	Office of Management and Budget (OMB) Circular A-21, Section J.10.c.(2), <i>Compensation for Personal Services</i>
Condition	For the employees tested we noted the following: <ul style="list-style-type: none"> ➤ For two of five employees tested for grant No. W91WAW-09-C-0160, time-and-effort certification reports for the Fall 2010 term were, subsequent to audit inquiry, completed on August 22, 2011, and August 25, 2011, 53 and 56 days late. ➤ For two of three employees tested for grant No. X7-96410604-0, time-and-effort certification reports for the Fall 2010 term were, subsequent to audit inquiry, completed on August 4, 2011, and August 19, 2011, 35 and 50 days late. ➤ For one employee tested for grant No. 621-A-00-10-00010-00, the time-and-effort certification report for the Fall 2010 term was, subsequent to audit inquiry, completed on September 8, 2011, 70 days late.
Cause	The institution did not have adequate procedures to ensure that all required time-and-effort certifications were performed and submitted timely by personnel working on Federal programs during the transition to a new time-and-effort reporting system being implemented during the 2010-11 fiscal year.
Effect	Failure to timely complete after-the-fact time-and-effort certifications may prevent the institution from promptly identifying and correcting errors of Federal grant expenditures.
Recommendation	The institution should complete the implementation of the new time-and-effort reporting system and enhance its procedures to ensure that time-and-effort certifications are completed timely. These procedures should provide for monitoring and reviewing the entire process from the point of sending the certification request to the actual certification receipt.
FIU Response and Corrective Action Plan	The University has implemented a new time and effort reporting system which was utilized for the Fall 2010 and Spring 2011 certification periods. The due date for submitting the reports was September 1, 2011, for the initial implementation of the new system. The institution's deadline for submitting certifications is

determined by the Division of Research and is identified in the approved policies/procedures for effort certifications at the University, and are determined to comply with Federal cost principles. The new effort reporting system established a multi-step process for review, certification and approval of effort attributable to grants which occurs in a three month time span after the end of a semester. The policies/procedures established at FIU are considered best practice and are within parameters delineated in OMB circular A-21 for establishing an effort reporting system. The frequency requirement in which certifications are to be conducted on an academic term but no less frequently than six months are parameters maintained in the effort system (for professorial and professional staff, the reports will be prepared each academic term, but no less frequently than every six months). In the implementation of the new system, the Fall 2010 and Spring 2011 certification periods were issued at the same time to allow the University to take advantage of numerous new features available in the new system and to retire the older antiquated system which was paper based.

**Estimated Corrective
Action Date**

Not applicable, the new time and effort reporting system was utilized for the certification periods tested.

**FIU Contact and
Telephone Number**

Joseph Barabino, Associate Vice President for Research
(305) 348-0176

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

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

THIS PAGE INTENTIONALLY LEFT BLANK.

STATE OF FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR FISCAL YEAR ENDED JUNE 30, 2011

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Office of National Drug Control Policy				
Direct Programs - Not Clustered				
Other Federal Awards	FDLE	07.UNK	51,228	
Subtotal - Direct Programs - Not Clustered			\$51,228	
Subtotal - Office of National Drug Control Policy			\$51,228	
U. S. Department of Agriculture				
Direct Programs - Clustered				
Child Nutrition Cluster:				
School Breakfast Program (1)	FDOE/ FSDB	10.553	176,736,979	176,642,579
National School Lunch Program (1)	FDACS/ FDJJ/ FDOC/ FDOE/ FDOEA/ FSDB/ SCC/ SU	10.555	705,568,303	630,288,880
Special Milk Program for Children	FDOE	10.556	33,144	33,144
Summer Food Service Program for Children	FDOE/ SU	10.559	29,007,696	28,013,658
Emergency Food Assistance Cluster:				
ARRA - Emergency Food Assistance Program (Administrative Costs)	FDACS	10.568	1,713,285	
Emergency Food Assistance Program (Administrative Costs)	FDACS	10.568	3,083,106	
ARRA - Emergency Food Assistance Program (Food Commodities) (1)	FDACS	10.569	13,832	
Emergency Food Assistance Program (Food Commodities) (1)	FDACS	10.569	40,207,470	
Research & Development Cluster:				
Agricultural Research Basic and Applied Research	SU	10.001	2,515,010	31,186
Plant and Animal Disease, Pest Control, and Animal Care	SU	10.025	939,672	
Federal-State Marketing Improvement Program	SU	10.156	24,050	
Specialty Crop Block Grant Program - Farm Bill	SU	10.170	733,193	29,412
Grants for Agricultural Research, Special Research Grants	SU	10.200	9,656,537	1,652,696
Cooperative Forestry Research	SU	10.202	435,388	
Payments to Agricultural Experiment Stations Under the Hatch Act	SU	10.203	2,508,411	
Payments to 1890 Land-Grant Colleges and Tuskegee University	SU	10.205	1,524,759	
Grants for Agricultural Research Competitive Research Grants	SU	10.206	1,598,600	403,942
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	SU	10.210	72,434	
Sustainable Agriculture Research and Education	SU	10.215	2,926	
1890 Institution Capacity Building Grants	SU	10.216	462,057	
Higher Education Multicultural Scholars Program	SU	10.220	44,301	
Hispanic Serving Institutions Education Grants	SU	10.223	99,343	
Agricultural and Rural Economic Research	SU	10.250	23,347	
Integrated Programs	SU	10.303	549,181	109,521
International Science and Education Grants	SU	10.305	91,245	
Organic Agriculture Research and Extension Initiative	SU	10.307	17,771	3,311
Specialty Crop Research Initiative	SU	10.309	1,463,521	274,976
Agriculture and Food Research Initiative (AFRI)	SU	10.310	1,838,538	156,222
ARRA - Biomass Research and Development Initiative Competitive Grants Program (BRDI)	SU	10.312	11,967	
Biomass Research and Development Initiative Competitive Grants Program (BRDI)	SU	10.312	259,631	
Crop Insurance	SU	10.450	53,562	
Partnership Agreements to Develop Non-Insurance Risk Management Tools for Producers (Farmers)	SU	10.456	171,115	
Food Safety Cooperative Agreements	SU	10.479	11,029	
Cooperative Extension Service	SU	10.500	2,861,348	
Forestry Research	SU	10.652	316,735	
Cooperative Forestry Assistance	SU	10.664	90,211	
Urban and Community Forestry Program	SU	10.675	45,834	
Forest Health Protection	SU	10.680	34,855	
ARRA - Wildland Fire Management	SU	10.688	44,566	
Wildland Fire Management	SU	10.688	38,187	
1890 Land Grant Institutions Rural Entrepreneurial Outreach Program	SU	10.856	35,184	
Soil Survey	SU	10.903	7,740	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Agricultural Statistics Reports	SU	10.950	69,314	
Technical Agricultural Assistance	SU	10.960	192,600	62,930
Scientific Cooperation and Research	SU	10.961	76,512	
Other Federal Awards	SU	10.UNK	1,554,461	87,141
Schools and Roads Cluster:				
Schools and Roads - Grants to States	FDFS	10.665	2,758,829	
SNAP Cluster:				
Supplemental Nutrition Assistance Program (1)	FDCFS	10.551	5,024,797,791	
ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	FDCFS	10.561	26,601,885	
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	FAWI/ FDCFS/ FDFS/ FDLE/ FDOE/ SU	10.561	100,359,847	7,195,729
Subtotal - Direct Programs - Clustered			\$6,141,357,302	\$844,985,327
Direct Programs - Not Clustered				
Agricultural Research Basic and Applied Research	SCC/ SU	10.001	127,287	
Plant and Animal Disease, Pest Control, and Animal Care	FDACS/ FFWCC/ SU	10.025	13,617,783	
Wildlife Services	FFWCC	10.028	44,051	
Federal-State Marketing Improvement Program	FDACS	10.156	2,749,240	
Market Protection and Promotion	FDACS	10.163	1,818,294	
Specialty Crop Block Grant Program - Farm Bill	FDACS/ SU	10.170	2,071,626	40,000
Grants for Agricultural Research, Special Research Grants	SU	10.200	956,375	
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	SU	10.210	231,150	
Sustainable Agriculture Research and Education	SU	10.215	4,937	
1890 Institution Capacity Building Grants	SU	10.216	334,226	4,956
Higher Education Challenge Grants	SU	10.217	545,791	149,432
Higher Education Multicultural Scholars Program	SU	10.220	5,239	
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	SCC	10.226	22,210	
Integrated Programs	FDACS/ SU	10.303	566,036	132,666
Homeland Security Agricultural	SU	10.304	869,348	493,607
International Science and Education Grants	SU	10.305	25,119	
Specialty Crop Research Initiative	SU	10.309	138,333	55,387
Agriculture and Food Research Initiative (AFRI)	SU	10.310	92,619	
ARRA - Agriculture and Food Research Initiative (AFRI)	SU	10.310	3,394	
Beginning Farmer and Rancher Development Program	SU	10.311	196,414	18,711
Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	SU	10.443	93,239	
Crop Insurance	SU	10.450	10,005	
ARRA - Cooperative Extension Service	SU	10.500	5,000	
Cooperative Extension Service	SU	10.500	5,450,409	6,968
Special Supplemental Nutrition Program for Women, Infants, and Children (1)	FDOH/ SU	10.557	339,536,535	1,047,220
Child and Adult Care Food Program	FDLE/ FDOEA/ FDOH/ SCC	10.558	166,032,862	164,374,979
State Administrative Expenses for Child Nutrition	FDACS/ FDOE/ FDOEA/ FDOH/ SU	10.560	10,441,627	305
WIC Farmers Market Nutrition Program (FMNP)	FDACS	10.572	324,187	
Team Nutrition Grants	FDOE/ SU	10.574	178,279	87,764
Senior Farmers Market Nutrition Program	FDOEA	10.576	108,000	
ARRA - Child Nutrition Discretionary Grants Limited Availability	FDJJ/ FDOE/ SU	10.579	219,083	207,461
Child Nutrition Discretionary Grants Limited Availability	FDJJ/ FDOE	10.579	381,702	376,915
Supplemental Nutrition Assistance Program, Outreach/Participation Program	FDCFS/ FDOEA	10.580	473,404	212,861
Fresh Fruit and Vegetable Program	FDOE	10.582	4,268,026	
Market Access Program	CITRUS	10.601	5,176,714	
Technical Assistance for Specialty Crops Program	CITRUS	10.604	155,000	
Forestry Research	FDACS/ SU	10.652	429,292	
Cooperative Forestry Assistance	FDACS/ FSDB/ SU	10.664	5,115,003	
Forest Legacy Program	FDACS	10.676	22,252	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Forest Stewardship Program	FDACS	10.678	2,902	
ARRA - Wildland Fire Management	FDACS/ FSDB	10.688	4,560,371	
Distance Learning and Telemedicine Loans and Grants	SCC	10.855	63,002	
Soil and Water Conservation	FFWCC/ SCC	10.902	452,828	
Wildlife Habitat Incentive Program	FDEP	10.914	28,196	
Technical Agricultural Assistance	SU	10.960	7,869	
Scientific Cooperation and Research	SU	10.961	24,357	
Cochran Fellowship Program-International Training-Foreign Participant	SU	10.962	77,772	
Other Federal Awards	SU	10.UNK	696,986	
Subtotal - Direct Programs - Not Clustered			\$568,754,374	\$167,209,232
Indirect Programs - Clustered				
Research & Development Cluster:				
Agricultural Research Basic and Applied Research	SU	10.001	16,247	
Specialty Crop Block Grant Program - Farm Bill	SU	10.170	221,109	
Grants for Agricultural Research, Special Research Grants	SU	10.200	665,124	16,022
Grants for Agricultural Research Competitive Research Grants	SU	10.206	76,636	
Small Business Innovation Research	SU	10.212	10,741	
Sustainable Agriculture Research and Education	SU	10.215	45,468	
1890 Institution Capacity Building Grants	SU	10.216	55,528	
Higher Education Challenge Grants	SU	10.217	10,122	
Integrated Programs	SU	10.303	245,210	
Specialty Crop Research Initiative	SU	10.309	608,419	
Agriculture and Food Research Initiative (AFRI)	SU	10.310	94,311	
Cooperative Extension Service	SU	10.500	13,813	
Forestry Research	SU	10.652	3,226	
Soil and Water Conservation	SU	10.902	6,287	
Other Federal Awards	SU	10.UNK	146,384	
Subtotal - Indirect Programs - Clustered			\$2,218,625	\$16,022
Indirect Programs - Not Clustered				
Plant and Animal Disease, Pest Control, and Animal Care	FDACS	10.025	12,442	
Specialty Crop Block Grant Program - Farm Bill	SU	10.170	106,346	
Grants for Agricultural Research, Special Research Grants	SU	10.200	14,314	
Sustainable Agriculture Research and Education	SU	10.215	111,414	
Higher Education Challenge Grants	SU	10.217	30,267	
Integrated Programs	SU	10.303	103,055	
Specialty Crop Research Initiative	SU	10.309	88,423	
Agriculture and Food Research Initiative (AFRI)	SU	10.310	5,108	
ARRA - Trade Adjustment Assistance for Farmers Training Coordination Program (TAAF)	SU	10.315	5,275	
Cooperative Extension Service	SU	10.500	345,748	
Emerging Markets Program	SCC	10.603	14,647	
Other Federal Awards	SU	10.UNK	25,991	
Subtotal - Indirect Programs - Not Clustered			\$863,030	
Subtotal - U. S. Department of Agriculture			\$6,713,193,331	\$1,012,210,581
U. S. Department of Commerce				
Direct Programs - Clustered				
Economic Development Cluster:				
ARRA - Investments for Public Works and Economic Development Facilities	SCC	11.300	1,220,506	
Economic Adjustment Assistance	SCC	11.307	595,106	
Research & Development Cluster:				
Economic Development Technical Assistance	SU	11.303	146,774	
Sea Grant Support	SU	11.417	1,503,485	29,882
Coastal Zone Management Administration Awards	SU	11.419	420,128	
Coastal Zone Management Estuarine Research Reserves	SU	11.420	114,629	
Financial Assistance for National Centers for Coastal Ocean Science	SU	11.426	23,424	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	SU	11.427	124,705	
Climate and Atmospheric Research	SU	11.431	2,091,755	207,031
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	SU	11.432	1,598,923	923,954
Marine Fisheries Initiative	SU	11.433	632,621	34,257
Southeast Area Monitoring and Assessment Program	SU	11.435	140,495	
Pacific Fisheries Data Program	SU	11.437	3,684	
Marine Mammal Data Program	SU	11.439	28,218	4,650
Environmental Sciences, Applications, Data, and Education	SU	11.440	357,292	
Unallied Management Projects	SU	11.454	147,329	
Special Oceanic and Atmospheric Projects	SU	11.460	365,618	187,375
Habitat Conservation	SU	11.463	8,104	
Applied Meteorological Research	SU	11.468	414,576	
Unallied Science Program	SU	11.472	217,734	
Coastal Services Center	SU	11.473	269,705	94,225
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	SU	11.478	962,050	183,859
Educational Partnership Program	SU	11.481	2,285,520	823,755
Measurement and Engineering Research and Standards	SU	11.609	97,985	
ARRA - Other Federal Awards	SU	11.UNK	440,488	
Other Federal Awards	SU	11.UNK	467,272	
Subtotal - Direct Programs - Clustered			\$14,678,126	\$2,488,988
Direct Programs - Not Clustered				
Interjurisdictional Fisheries Act of 1986	FFWCC	11.407	143,673	
Sea Grant Support	SU	11.417	1,069,133	159,891
Coastal Zone Management Administration Awards	FDCA/ FDEP/ FDOH/ FDOS/ FFWCC/ SU	11.419	3,034,998	635,275
Coastal Zone Management Estuarine Research Reserves	FDEP/ SU	11.420	2,731,635	12,611
Financial Assistance for National Centers for Coastal Ocean Science	FDEP	11.426	130,000	
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	SCC	11.427	18,546	
Marine Sanctuary Program	FDEP/ FFWCC	11.429	1,221,016	
Climate and Atmospheric Research	SU	11.431	42,399	
Marine Fisheries Initiative	FDACS/ FFWCC/ SU	11.433	502,587	27,430
Cooperative Fishery Statistics	FFWCC	11.434	73,672	
Southeast Area Monitoring and Assessment Program	FFWCC/ SU	11.435	494,759	
Unallied Industry Projects	SU	11.452	39,347	
Unallied Management Projects	FDACS/ FFWCC/ SU	11.454	1,272,969	
Cooperative Science and Education Program	SU	11.455	66,742	
Special Oceanic and Atmospheric Projects	SU	11.460	2,762	
Habitat Conservation	FDACS	11.463	21,331	
Applied Meteorological Research	SU	11.468	13,411	
Congressionally Identified Awards and Projects	FDEP	11.469	72,698	
Unallied Science Program	FFWCC/ SU	11.472	1,656,557	40,613
Coastal Services Center	FDEP/ SU	11.473	252,073	
Atlantic Coastal Fisheries Cooperative Management Act	FFWCC	11.474	297,520	
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	FFWCC/ SU	11.478	665,131	250,351
Educational Partnership Program	SCC	11.481	352,904	
Public Telecommunications Facilities Planning and Construction	SCC/ SU	11.550	502,660	
Public Safety Interoperable Communications Grant Program	FDCA	11.555	10,564,649	10,564,649
ARRA - Broadband Technology Opportunities Program (BTOP)	SU	11.557	42,505	
ARRA - State Broadband Data and Development Grant Program	FDMS	11.558	1,379,477	
National Center for Standards and Certification Information	SU	11.610	1,742	
National Institute of Standards and Technology Construction Grant Program	SU	11.618	258,701	
Other Federal Awards	SU	11.UNK	31,312	
Subtotal - Direct Programs - Not Clustered			\$26,956,909	\$11,690,820
Indirect Programs - Clustered				
Research & Development Cluster:				

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Integrated Ocean Observing System (IOOS)	SU	11.012	154,288	
Sea Grant Support	SU	11.417	76,089	
Coastal Zone Management Administration Awards	SU	11.419	52,848	
Financial Assistance for National Centers for Coastal Ocean Science	SU	11.426	18,786	
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	SU	11.427	7,084	
Undersea Research	SU	11.430	63,871	
Climate and Atmospheric Research	SU	11.431	146,327	
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	SU	11.432	1,529,561	
Cooperative Fishery Statistics	SU	11.434	14,383	
Regional Fishery Management Councils	SU	11.441	73,535	
Unallied Industry Projects	SU	11.452	81,697	
Unallied Management Projects	SU	11.454	8,208	
ARRA - Habitat Conservation	SU	11.463	87,427	
Habitat Conservation	SU	11.463	14,140	
Meteorologic and Hydrologic Modernization Development	SU	11.467	128,918	
Coastal Services Center	SU	11.473	512,322	3,000
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	SU	11.478	165,505	
Technology Innovation Program (TIP)	SU	11.616	12,781	
Other Federal Awards	SU	11.UNK	1,052,980	
Subtotal - Indirect Programs - Clustered			\$4,200,750	\$3,000
Indirect Programs - Not Clustered				
Sea Grant Support	FFWCC/ SU	11.417	35,648	
Marine Sanctuary Program	SU	11.429	17,500	
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	SU	11.432	98,633	
Southeast Area Monitoring and Assessment Program	FFWCC/ SU	11.435	5,801	
Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	SU	11.438	11,060	
Unallied Industry Projects	SU	11.452	9,662	
Habitat Conservation	FDEP/ FFWCC/ SCC	11.463	263,861	
Congressionally Identified Awards and Projects	SU	11.469	117	
Coastal Services Center	FDEP/ FFWCC/ SU	11.473	181,961	
ARRA - Other Federal Awards	SU	11.UNK	30,929	
Other Federal Awards	SU	11.UNK	15,002	
Subtotal - Indirect Programs - Not Clustered			\$670,174	
Subtotal - U. S. Department of Commerce			\$46,505,959	\$14,182,808
U. S. Department of Defense				
Direct Programs - Clustered				
Research & Development Cluster:				
Procurement Technical Assistance For Business Firms	SU	12.002	69,302	
Aquatic Plant Control	SU	12.100	37,166	
Beach Erosion Control Projects	SU	12.101	19,121	
Collaborative Research and Development	SU	12.114	308,890	
Basic and Applied Scientific Research	SU	12.300	28,435,054	7,017,912
Basic Scientific Research - Combating Weapons of Mass Destruction	SU	12.351	2,740,824	133,864
ARRA - Military Medical Research and Development	SU	12.420	40,662	
Military Medical Research and Development	SU	12.420	6,169,978	308,762
Basic Scientific Research	SU	12.431	6,833,229	1,445,909
Basic, Applied, and Advanced Research in Science and Engineering	SU	12.630	2,244,787	
Air Force Defense Research Sciences Program	SU	12.800	6,150,485	484,965
ARRA - Air Force Defense Research Sciences Program	SU	12.800	23,425	
Mathematical Sciences Grants Program	SU	12.901	141,344	
Information Security Grant Program	SU	12.902	30,032	
Research and Technology Development	SU	12.910	5,364,881	956,074
ARRA - Other Federal Awards	SU	12.UNK	862	
Other Federal Awards	SU	12.UNK	22,178,615	1,169,200

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Subtotal - Direct Programs - Clustered			\$80,788,657	\$11,516,686
Direct Programs - Not Clustered				
Procurement Technical Assistance For Business Firms	SCC/ SU	12.002	937,929	477,560
State Memorandum of Agreement Program for the Reimbursement of Technical Services	FDEP	12.113	998,103	
Basic and Applied Scientific Research	SU	12.300	346,718	
Military Construction, National Guard	FDMA	12.400	14,561,620	
ARRA - National Guard Military Operations and Maintenance (O&M) Projects	FDMA	12.401	883,963	
National Guard Military Operations and Maintenance (O&M) Projects	FDMA	12.401	25,009,966	
National Guard ChalleNGe Program	FDMA	12.404	2,938,660	
Military Medical Research and Development	SU	12.420	15,246	
ARRA - Basic Scientific Research	SCC	12.431	899,768	
Air Force Defense Research Sciences Program	SU	12.800	313,162	
Mathematical Sciences Grants Program	SU	12.901	75,517	
ARRA - Mathematical Sciences Grants Program	SU	12.901	750	
Other Federal Awards	SU	12.UNK	2,625,662	
Subtotal - Direct Programs - Not Clustered			\$49,607,064	\$477,560
Indirect Programs - Clustered				
Research & Development Cluster:				
Collaborative Research and Development	SU	12.114	64,028	
Basic and Applied Scientific Research	SU	12.300	1,295,905	50,078
Basic Scientific Research - Combating Weapons of Mass Destruction	SU	12.351	451,536	
Military Medical Research and Development	SU	12.420	735,909	
Basic Scientific Research	SU	12.431	1,517,663	
Basic, Applied, and Advanced Research in Science and Engineering	SU	12.630	475,311	
Air Force Defense Research Sciences Program	SU	12.800	1,516,720	
Research and Technology Development	SU	12.910	601,979	
Other Federal Awards	SU	12.UNK	7,608,205	351,796
ARRA - Other Federal Awards	SU	12.UNK	21,367	
Subtotal - Indirect Programs - Clustered			\$14,288,623	\$401,874
Indirect Programs - Not Clustered				
Basic Scientific Research	SU	12.431	2,888	
Other Federal Awards	SU	12.UNK	401,337	
ARRA - Other Federal Awards	SU	12.UNK	10,207	
Subtotal - Indirect Programs - Not Clustered			\$414,432	
Subtotal - U. S. Department of Defense			\$145,098,776	\$12,396,120
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	14.228	104,703,203	100,456,907
ARRA - Community Development Block Grants/States Program and Non-Entitlement Grants in Hawaii	FDCA	14.255	2,340,715	2,247,257
Subtotal - Direct Programs - Clustered			\$107,043,918	\$102,704,164
Direct Programs - Not Clustered				
Emergency Shelter Grants Program	FDCFS/ FDOH	14.231	7,615,208	7,428,822
Community Development Block Grants/Brownfields Economic Development Initiative	SCC	14.246	4	
Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants	SCC	14.251	363,580	
ARRA - Other Federal Awards	FDCFS	14.UNK	11,734,356	10,205,932
Subtotal - Direct Programs - Not Clustered			\$19,713,148	\$17,634,754
Indirect Programs - Clustered				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants	FDOH	14.218	725,580	
Research & Development Cluster:				

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Other Federal Awards	SU	14.UNK	20,475	
Subtotal - Indirect Programs - Clustered			\$746,055	
Indirect Programs - Not Clustered				
Housing Opportunities for Persons with AIDS	FDOH	14.241	79,766	
Other Federal Awards	SU	14.UNK	43,022	
Subtotal - Indirect Programs - Not Clustered			\$122,788	
Subtotal - U. S. Department of Housing and Urban Development			\$127,625,909	\$120,338,918
U. S. Department of the Interior				
Direct Programs - Clustered				
Fish and Wildlife Cluster:				
Sport Fish Restoration Program	FFWCC/ SU	15.605	11,708,962	26,897
Wildlife Restoration and Basic Hunter Education	FFWCC/ SU	15.611	1,233,020	
Research & Development Cluster:				
Cultural Resource Management	SU	15.224	6,426	
Fish and Wildlife Management Assistance	SU	15.608	20,854	
Wildlife Restoration and Basic Hunter Education	SU	15.611	2,666	
Cooperative Endangered Species Conservation Fund	SU	15.615	97,362	
Coastal Program	SU	15.630	9,355	
Partners for Fish and Wildlife	SU	15.631	9,142	
State Wildlife Grants	SU	15.634	452,587	
Challenge Cost Share	SU	15.642	3,904	
Research Grants (Generic)	SU	15.650	90,427	
Endangered Species Conservation Recovery Implementation Funds	SU	15.657	32,470	
Assistance to State Water Resources Research Institutes	SU	15.805	89,815	
ARRA - U.S. Geological Survey Research and Data Collection	SU	15.808	126,514	
U.S. Geological Survey Research and Data Collection	SU	15.808	2,369,853	89,551
National Cooperative Geologic Mapping Program	SU	15.810	2,429	
Gap Analysis Program	SU	15.811	22,933	
Cooperative Research Units Program	SU	15.812	1,114,974	
Outdoor Recreation Acquisition, Development and Planning	SU	15.916	16,501	
Other Federal Awards	SU	15.UNK	3,177,784	4,543
Subtotal - Direct Programs - Clustered			\$20,587,978	\$120,991
Direct Programs - Not Clustered				
Marine Minerals Activities	FDEP	15.424	29,972	
Coastal Wetlands Planning, Protection and Restoration Act	FFWCC	15.614	98,332	
Cooperative Endangered Species Conservation Fund	FDACS/ FDEP/ FFWCC/ SU	15.615	5,498,484	31,518
Clean Vessel Act	FDEP	15.616	1,367,598	704,935
Sportfishing and Boating Safety Act	FFWCC	15.622	1,908,709	1,908,709
Enhanced Hunter Education and Safety Program	FFWCC	15.626	235,353	
Coastal Program	FDEP/ FFWCC	15.630	90,990	
Partners for Fish and Wildlife	FFWCC/ SU	15.631	58,054	
Landowner Incentive Program	FFWCC	15.633	107,151	
State Wildlife Grants	FFWCC	15.634	1,352,522	25,000
Challenge Cost Share	FDEP/ FFWCC	15.642	33,140	
Marine Turtle Conservation Fund	FFWCC	15.645	27,020	6,600
Migratory Bird Conservation	FFWCC	15.647	27,057	20,120
Service Training and Technical Assistance (Generic Training)	SU	15.649	4,236	
Research Grants (Generic)	FDEP/ SU	15.650	122,199	
Migratory Bird Monitoring, Assessment and Conservation	FFWCC	15.655	49,168	
Endangered Species Conservation Recovery Implementation Funds	FFWCC/ SCC/ SU	15.657	82,799	
U.S. Geological Survey Research and Data Collection	FDCA/ FDEP/ FDOR/ SU	15.808	634,601	
National Cooperative Geologic Mapping Program	FDEP	15.810	130,963	
National Geological and Geophysical Data Preservation Program	FDEP	15.814	12,890	
Historic Preservation Fund Grants-In-Aid	FDOS	15.904	816,729	60,913
Outdoor Recreation Acquisition, Development and Planning	FDEP/ FFWCC	15.916	1,140,172	1,034,746
National Center for Preservation Technology and Training	SU	15.923	25,720	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Save Americas Treasures	SCC/ SU	15.929	597,711	
ARRA - Preservation of Historic Structures on the Campuses of Historically Black Colleges and Universities (HBCUs)	SU	15.932	142,999	
Preservation of Historic Structures on the Campuses of Historically Black Colleges and Universities (HBCUs)	SU	15.932	42	
Other Federal Awards	FDEP/ FFWCC/ SU	15.UNK	329,781	
Subtotal - Direct Programs - Not Clustered			\$14,924,392	\$3,792,541
Indirect Programs - Clustered				
Research & Development Cluster:				
Fish, Wildlife and Plant Conservation Resource Management	SU	15.231	77,555	
Fish and Wildlife Management Assistance	SU	15.608	17,507	
Cooperative Endangered Species Conservation Fund	SU	15.615	965	
U.S. Geological Survey Research and Data Collection	SU	15.808	20,000	
Other Federal Awards	SU	15.UNK	98,399	
Subtotal - Indirect Programs - Clustered			\$214,426	
Indirect Programs - Not Clustered				
Save Americas Treasures	SU	15.929	15,982	
Subtotal - Indirect Programs - Not Clustered			\$15,982	
Subtotal - U. S. Department of the Interior			\$35,742,778	\$3,913,532
U. S. Department of Justice				
Direct Programs - Clustered				
JAG Program Cluster:				
Edward Byrne Memorial Justice Assistance Grant Program	FDLE/ FDMA/ FDOC/ JAC	16.738	20,068,489	12,847,304
Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	SU	16.803	21,172	
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	COURTS/ FDJJ/ FDLE/ FDOC/ JAC	16.803	30,093,461	20,215,622
Research & Development Cluster:				
Part E - Developing, Testing and Demonstrating Promising New Programs	SU	16.541	52,361	7,010
National Institute of Justice Research, Evaluation, and Development Project Grants	SU	16.560	3,144,424	395,656
National Institute of Justice W.E.B. DuBois Fellowship Program	SU	16.566	3,455	2,609
Crime Victim Assistance	SU	16.575	32,971	
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	SU	16.580	4,809	
Corrections Research and Evaluation and Policy Formulation	SU	16.602	10,501	
Public Safety Partnership and Community Policing Grants	SU	16.710	37,510	15,547
Other Federal Awards	SU	16.UNK	71,830	
Subtotal - Direct Programs - Clustered			\$53,540,983	\$33,483,748
Direct Programs - Not Clustered				
Sexual Assault Services Formula Program	FDOH	16.017	431,453	397,875
Comprehensive Approaches to Sex Offender Management Discretionary Grant (CASOM)	FDLE	16.203	52,427	
Juvenile Accountability Block Grants	COURTS/ FDJJ	16.523	1,547,728	
Legal Assistance for Victims	SU	16.524	183,984	32,572
Juvenile Justice and Delinquency Prevention Allocation to States	FDJJ/ JAC	16.540	2,725,850	
Title V Delinquency Prevention Program	FDJJ	16.548	9,850	
State Justice Statistics Program for Statistical Analysis Centers	FDLE	16.550	77,383	
National Criminal History Improvement Program (NCHIP)	COURTS/ FDLE	16.554	426,936	
National Institute of Justice Research, Evaluation, and Development Project Grants	FDLE/ FDOC/ SU	16.560	179,713	
Crime Victim Assistance	FDHSMV/ FDLA/ FDOH/ FPC/ JAC/ SU	16.575	22,963,284	18,592,593
Crime Victim Compensation	FDLA	16.576	13,192,000	
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	FDLA/ FDLE/ JAC/ SCC	16.580	231,245	
Drug Court Discretionary Grant Program	COURTS/ JAC	16.585	255,149	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
ARRA - Violence Against Women Formula Grants	COURTS/ FDCFS/ JAC	16.588	3,406,778	1,492,393
Violence Against Women Formula Grants	COURTS/ FDCFS/ JAC	16.588	7,212,235	2,341,167
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	FDCFS	16.590	238,691	125,684
Residential Substance Abuse Treatment for State Prisoners	FDLE/ FDOC	16.593	1,252,282	190,657
State Criminal Alien Assistance Program	FDOC	16.606	13,842,030	
Bulletproof Vest Partnership Program	FDLE	16.607	15,316	
Project Safe Neighborhoods	FDLE/ JAC	16.609	848,127	577,796
State and Local Anti-Terrorism Training	SCC	16.614	8,647	
Public Safety Officers Educational Assistance	FFWCC	16.615	3,409	
Public Safety Partnership and Community Policing Grants	FDLA/ FDLE/ SCC	16.710	572,819	
ARRA - Public Safety Partnership and Community Policing Grants	SCC	16.710	199,963	
Enforcing Underage Drinking Laws Program	FDLE/ FEOG	16.727	314,960	310,212
Statewide Automated Victim Information Notification (SAVIN) Program	FDOC	16.740	228,301	
Forensic DNA Backlog Reduction Program	FDLE	16.741	3,507,443	
Paul Coverdell Forensic Sciences Improvement Grant Program	FDFS/ FDLE	16.742	1,366,625	520,952
Support for Adam Walsh Act Implementation Grant Program	FDLE	16.750	76,051	
Edward Byrne Memorial Competitive Grant Program	JAC/ SCC	16.751	674,177	
Congressionally Recommended Awards	SCC	16.753	468,796	
Harold Rogers Prescription Drug Monitoring Program	FDOH	16.754	104,014	
ARRA - State Victim Assistance Formula Grant Program	FDLA/ FDOH/ JAC/ SU	16.801	468,505	259,631
ARRA - Edward Byrne Memorial Competitive Grant Program	FDOC/ JAC	16.808	3,834,214	
ARRA - Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program	FFWCC	16.810	78,906	
Second Chance Act Prisoner Reentry Initiative	FDOC	16.812	288,757	
NICS Act Record Improvement Program	FDLE	16.813	331,328	
John R. Justice Prosecutors and Defenders Incentive Act	FDLA/ FDOE	16.816	517,560	
Other Federal Awards	FDLE/ FDOC	16.UNK	241,811	
Subtotal - Direct Programs - Not Clustered			\$82,378,747	\$24,841,532
Indirect Programs - Clustered				
JAG Program Cluster:				
Edward Byrne Memorial Justice Assistance Grant Program	JAC/ SCC/ SU	16.738	347,841	
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	JAC/ SU	16.803	247,386	
Research & Development Cluster:				
National Institute of Justice Research, Evaluation, and Development Project Grants	SU	16.560	285,500	
Other Federal Awards	SU	16.UNK	26,028	
Subtotal - Indirect Programs - Clustered			\$906,755	
Indirect Programs - Not Clustered				
Services for Trafficking Victims	SCC/ SU	16.320	10,479	
Juvenile Justice and Delinquency Prevention Allocation to States	SU	16.540	6,589	
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	JAC	16.580	78,830	
Drug Court Discretionary Grant Program	SU	16.585	32,810	
Violence Against Women Formula Grants	JAC	16.588	2,826	
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	JAC	16.589	3,768	
Criminal and Juvenile Justice and Mental Health Collaboration Program	SU	16.745	6,846	
ARRA - Edward Byrne Memorial Competitive Grant Program	FDLE/ JAC	16.808	150,478	
Subtotal - Indirect Programs - Not Clustered			\$292,626	
Subtotal - U. S. Department of Justice			\$137,119,111	\$58,325,280
U. S. Department of Labor				
Direct Programs - Clustered				
Employment Service Cluster:				
ARRA - Employment Service/Wagner-Peyser Funded Activities	FAWI	17.207	4,288,150	1,163,204
Employment Service/Wagner-Peyser Funded Activities	FAWI/ FDOE	17.207	41,843,687	16,755,009
Disabled Veterans Outreach Program (DVOP)	FAWI	17.801	5,413,386	1,843,416

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Local Veterans Employment Representative Program	FAWI	17.804	4,729,053	1,399,742
WIA Cluster:				
ARRA - WIA Adult Program	FAWI	17.258	10,373,125	9,874,078
WIA Adult Program	FAWI/ FDOE/ SCC/ SU	17.258	32,576,398	29,810,667
ARRA - WIA Youth Activities	FAWI	17.259	8,933,317	7,832,902
WIA Youth Activities	FAWI/ FDOE	17.259	37,138,488	35,180,207
ARRA - WIA Dislocated Workers	FAWI	17.260	25,318,142	23,205,125
WIA Dislocated Workers	FAWI/ FDOE	17.260	27,144,674	23,778,261
WIA Dislocated Worker Formula Grants	FAWI	17.278	41,424,414	40,647,225
Subtotal - Direct Programs - Clustered			<u>\$239,182,834</u>	<u>\$191,489,836</u>
Direct Programs - Not Clustered				
Labor Force Statistics	FAWI	17.002	3,149,130	
Compensation and Working Conditions	FDFS	17.005	247,600	
Unemployment Insurance	FAWI/ FDOR	17.225	4,993,145,352	9,361,683
ARRA - Unemployment Insurance	FAWI	17.225	1,000,292,395	
Senior Community Service Employment Program	FDOEA	17.235	9,072,291	7,910,493
Trade Adjustment Assistance	FAWI/ FDOE	17.245	4,164,480	3,025,954
WIA Pilots, Demonstrations, and Research Projects	FAWI/ SCC/ SU	17.261	383,424	
National Farmworker Jobs Program	FDOE/ SCC	17.264	4,140,814	2,819,117
Work Incentive Grants	FAWI	17.266	52,325	45,571
Incentive Grants - WIA Section 503	FDOE/ SCC	17.267	370,979	220,090
H-1B Job Training Grants	FAWI	17.268	3,175,400	3,159,821
Work Opportunity Tax Credit Program (WOTC)	FAWI	17.271	990,872	
Temporary Labor Certification for Foreign Workers	FAWI	17.273	290,645	
Youthbuild	SCC	17.274	552,861	43,500
ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	FAWI/ SCC	17.275	2,078,673	290,365
Occupational Safety and Health Susan Harwood Training Grants	SCC/ SU	17.502	160,344	
Consultation Agreements	SU	17.504	2,410,975	
Mine Health and Safety Grants	FDEP	17.600	104,666	
Other Federal Awards	SCC/ SU	17.UNK	4,035,582	
Subtotal - Direct Programs - Not Clustered			<u>\$6,028,818,808</u>	<u>\$26,876,594</u>
Indirect Programs - Clustered				
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities	SCC	17.207	74,154	
Research & Development Cluster:				
ARRA - WIA Adult Program	SU	17.258	33,800	
WIA Adult Program	SU	17.258	53,002	
Other Federal Awards	SU	17.UNK	325,019	
WIA Cluster:				
ARRA - WIA Adult Program	SCC/ SU	17.258	89,225	
WIA Adult Program	SCC/ SU	17.258	1,108,100	
ARRA - WIA Youth Activities	SCC	17.259	58,129	
WIA Youth Activities	SCC	17.259	725,883	
ARRA - WIA Dislocated Workers	SCC/ SU	17.260	708,494	
WIA Dislocated Workers	SCC	17.260	108,433	
Subtotal - Indirect Programs - Clustered			<u>\$3,284,239</u>	
Indirect Programs - Not Clustered				
Unemployment Insurance	SCC	17.225	170,756	
WIA Pilots, Demonstrations, and Research Projects	SCC/ SU	17.261	907,757	103,850
Permanent Labor Certification for Foreign Workers	SCC	17.272	44,797	
Youthbuild	SCC	17.274	67,579	
ARRA - Other Federal Awards	SCC/ SU	17.UNK	61,512	
Other Federal Awards	SCC/ SU	17.UNK	983,867	
Subtotal - Indirect Programs - Not Clustered			<u>\$2,236,268</u>	<u>\$103,850</u>
Subtotal - U. S. Department of Labor			<u>\$6,273,522,149</u>	<u>\$218,470,280</u>
U. S. Department of State				

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Direct Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	19.UNK	617,028	26,290
Subtotal - Direct Programs - Clustered			\$617,028	\$26,290
Direct Programs - Not Clustered				
One-Time International Exchange Grant Program	SCC/ SU	19.014	295,708	
Academic Exchange Programs - Scholars	SU	19.401	288,982	
Other Federal Awards	SU	19.UNK	5,312	
Subtotal - Direct Programs - Not Clustered			\$590,002	
Indirect Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	19.UNK	55,374	2,271
Subtotal - Indirect Programs - Clustered			\$55,374	\$2,271
Indirect Programs - Not Clustered				
Academic Exchange Programs - Undergraduate Programs	SCC	19.009	663,999	
Academic Exchange Programs - Graduate Students	SCC	19.400	91,589	
Academic Exchange Programs - Scholars	SU	19.401	85,979	
Professional and Cultural Exchange Programs - Citizen Exchanges	SU	19.415	542	
Other Federal Awards	SCC/ SU	19.UNK	340,607	96,648
Subtotal - Indirect Programs - Not Clustered			\$1,182,716	\$96,648
Subtotal - U. S. Department of State			\$2,445,120	\$125,209
U. S. Department of Transportation				
Direct Programs - Clustered				
Federal Transit Cluster:				
Federal Transit Capital Investment Grants	FDOT	20.500	8,505,932	
Highway Planning and Construction Cluster:				
Highway Planning and Construction	FDEP/ FDOS/ FDOT/ SU	20.205	1,416,759,416	122,924,618
ARRA - Highway Planning and Construction	FDEP/ FDOT/ SU	20.205	484,754,546	142,095,669
Recreational Trails Program	FDACS/ FDEP	20.219	1,398,128	1,146,443
Highway Safety Cluster:				
State and Community Highway Safety	FDHSMV/ FDOH/ FDOT/ SCC/ SU	20.600	18,035,138	
Alcohol Impaired Driving Countermeasures Incentive Grants I	FDHSMV/ FDLE/ FDOT/ JAC/ SCC/ SU	20.601	8,196,213	
Occupant Protection Incentive Grants	FDOH/ FDOT/ SCC	20.602	1,810,698	
Safety Belt Performance Grants	FDHSMV/ FDOT	20.609	696,450	
State Traffic Safety Information System Improvement Grants	FDHSMV/ FDOH/ FDOT	20.610	2,121,506	
Incentive Grant Program to Increase Motorcyclist Safety	FDHSMV/ FDOH/ FDOT/ SU	20.612	357,661	
Research & Development Cluster:				
Aviation Research Grants	SU	20.108	213,227	
Air Transportation Centers of Excellence	SU	20.109	141,629	23,081
Highway Research and Development Program	SU	20.200	671,610	59,949
Highway Planning and Construction	SU	20.205	998,230	
National Motor Carrier Safety	SU	20.218	268,600	
Commercial Drivers License Program Improvement Grant	SU	20.232	13,596	
Public Transportation Research	SU	20.514	1,100,932	40,627
State and Community Highway Safety	SU	20.600	633,119	
Safety Belt Performance Grants	SU	20.609	71,732	
State Traffic Safety Information System Improvement Grants	SU	20.610	375,782	
University Transportation Centers Program	SU	20.701	862,667	
Other Federal Awards	SU	20.UNK	369,745	
Transit Services Programs Cluster:				
Capital Assistance Program for Elderly Persons and Persons with Disabilities	FDOT	20.513	6,321,291	
Job Access Reverse Commute	FDOT	20.516	2,056,536	
New Freedom Program	FDOT/ SU	20.521	333,207	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Subtotal - Direct Programs - Clustered			\$1,957,067,591	\$266,290,387
Direct Programs - Not Clustered				
Airport Improvement Program	FDOT	20.106	1,388,641	
Highway Research and Development Program	SCC	20.200	186,672	
Highway Training and Education	SU	20.215	77,120	
National Motor Carrier Safety	FDOT	20.218	7,134,767	
Transportation Infrastructure Finance and Innovation Act (TIFIA) Program	FDOT	20.223	8,998,303	
Commercial Drivers License Program Improvement Grant	FDHSMV	20.232	671,153	
Commercial Vehicle Information Systems and Networks	FDOT/ SU	20.237	184,244	
Fuel Tax Evasion-Intergovernmental Enforcement Effort	FDOR	20.240	2,866	
ARRA - High-Speed Rail Corridors and Intercity Passenger Rail Service Capital Assistance Grants	FDOT	20.319	31,818,747	
High-Speed Rail Corridors and Intercity Passenger Rail Service Capital Assistance Grants	FDOT	20.319	176,570	
Metropolitan Transportation Planning	FDOT	20.505	6,001,809	
ARRA - Formula Grants for Other Than Urbanized Areas	FDOT/ SU	20.509	102,232	
Formula Grants for Other Than Urbanized Areas	FDOT/ SU	20.509	14,859,552	
Public Transportation Research	SU	20.514	668,705	
State Planning and Research	SU	20.515	15,575	
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants	FDOT	20.614	213,233	
Interagency Hazardous Materials Public Sector Training and Planning Grants	FDCA	20.703	424,190	191,949
Assistance to Small and Disadvantaged Businesses	SCC	20.910	174,743	
Other Federal Awards	FDOT/ SU	20.UNK	3,036,283	30,000
Subtotal - Direct Programs - Not Clustered			\$76,135,405	\$221,949
Indirect Programs - Clustered				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	SU	20.205	59,405	
Research & Development Cluster:				
Aviation Research Grants	SU	20.108	8,767	
Highway Planning and Construction	SU	20.205	66,212	
Public Transportation Research	SU	20.514	151,695	
State and Community Highway Safety	SU	20.600	9,797	
University Transportation Centers Program	SU	20.701	45,000	
Other Federal Awards	SU	20.UNK	631,754	6,000
Transit Services Programs Cluster:				
Job Access Reverse Commute	SU	20.516	5,951	
New Freedom Program	SU	20.521	5,951	
Subtotal - Indirect Programs - Clustered			\$984,532	\$6,000
Indirect Programs - Not Clustered				
Public Transportation Research	SU	20.514	149,222	
Paul S. Sarbanes Transit in the Parks	SU	20.520	97,741	
Other Federal Awards	SU	20.UNK	53,546	
Subtotal - Indirect Programs - Not Clustered			\$300,509	
Subtotal - U. S. Department of Transportation			\$2,034,488,037	\$266,518,336
U. S. Department of the Treasury				
Direct Programs - Not Clustered				
Other Federal Awards	SU	21.UNK	126,368	
Subtotal - Direct Programs - Not Clustered			\$126,368	
Subtotal - U. S. Department of the Treasury			\$126,368	
U. S. Office of Personnel Management				
Direct Programs - Clustered				
Research & Development Cluster:				
Federal Civil Service Employment	SU	27.001	44,824	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Subtotal - Direct Programs - Clustered			\$44,824	
Direct Programs - Not Clustered				
Federal Civil Service Employment	SU	27.001	748,535	
Intergovernmental Personnel Act (IPA) Mobility Program	SU	27.011	9,150	
Subtotal - Direct Programs - Not Clustered			\$757,685	
Indirect Programs - Clustered				
Research & Development Cluster:				
Federal Civil Service Employment	SU	27.001	2,131	
Subtotal - Indirect Programs - Clustered			\$2,131	
Indirect Programs - Not Clustered				
Federal Civil Service Employment	SU	27.001	136,082	
Federal Employment Assistance for Veterans	SU	27.002	1	
Subtotal - Indirect Programs - Not Clustered			\$136,083	
Subtotal - U. S. Office of Personnel Management			\$940,723	
U. S. General Services Administration				
Direct Programs - Clustered				
Research & Development Cluster:				
Donation of Federal Surplus Personal Property (1)	SU	39.003	2,964	
Subtotal - Direct Programs - Clustered			\$2,964	
Direct Programs - Not Clustered				
Donation of Federal Surplus Personal Property (1)	FDMS/ SCC	39.003	1,397,386	
Other Federal Awards	FDOS	39.UNK	172,331	
Subtotal - Direct Programs - Not Clustered			\$1,569,717	
Subtotal - U. S. General Services Administration			\$1,572,681	
Library of Congress				
Direct Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	42.UNK	140,769	
Subtotal - Direct Programs - Clustered			\$140,769	
Indirect Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	42.UNK	15,504	
Subtotal - Indirect Programs - Clustered			\$15,504	
Subtotal - Library of Congress			\$156,273	
National Aeronautics and Space Administration				
Direct Programs - Clustered				
Research & Development Cluster:				
ARRA - Science	SU	43.001	28,959	
Science	SU	43.001	746,766	22,678
Aeronautics	SU	43.002	741,228	11,797
Exploration	SU	43.003	6,373	
Other Federal Awards	SU	43.UNK	6,821,923	431,581
Subtotal - Direct Programs - Clustered			\$8,345,249	\$466,056
Direct Programs - Not Clustered				
ARRA - Science	SU	43.001	8,527	
Science	FDEP/ SU	43.001	110,300	
Aeronautics	FDEP/ FFWCC/ SU	43.002	90,302	8,957
Education	SU	43.008	68,739	
Other Federal Awards	SU	43.UNK	174,798	
Subtotal - Direct Programs - Not Clustered			\$452,666	\$8,957
Indirect Programs - Clustered				
Research & Development Cluster:				

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Science	SU	43.001	121,529	
Aeronautics	SU	43.002	344,779	
ARRA - Aeronautics	SU	43.002	85,352	
Other Federal Awards	SU	43.UNK	1,536,297	
Subtotal - Indirect Programs - Clustered			\$2,087,957	
Indirect Programs - Not Clustered				
Science	SU	43.001	32,781	
Aeronautics	SU	43.002	2,000	
Other Federal Awards	SU	43.UNK	111,833	
Subtotal - Indirect Programs - Not Clustered			\$146,614	
Subtotal - National Aeronautics and Space Administration			\$11,032,486	\$475,013
National Foundation on the Arts and the Humanities				
Direct Programs - Clustered				
Research & Development Cluster:				
Promotion of the Arts Partnership Agreements	SU	45.025	25,905	
Promotion of the Humanities Fellowships and Stipends	SU	45.160	32,989	
Promotion of the Humanities Research	SU	45.161	35,229	7,490
Promotion of the Humanities Office of Digital Humanities	SU	45.169	19,540	
Conservation Project Support	SU	45.303	4,322	3,403
Grants to States	SU	45.310	42,296	
National Leadership Grants	SU	45.312	119,986	
Laura Bush 21st Century Librarian Program	SU	45.313	290,425	28,309
Subtotal - Direct Programs - Clustered			\$570,692	\$39,202
Direct Programs - Not Clustered				
Promotion of the Arts Grants to Organizations and Individuals	SCC/ SU	45.024	192,661	
Promotion of the Arts Partnership Agreements	FDOS/ SCC	45.025	905,891	383,551
Promotion of the Humanities Division of Preservation and Access	SU	45.149	82,462	
Promotion of the Humanities Fellowships and Stipends	SU	45.160	47,298	
Promotion of the Humanities Public Programs	SCC/ SU	45.164	137,899	2,856
Museums for America	SCC/ SU	45.301	27,482	
21st Century Museum Professionals	SU	45.307	133,607	
Museum Grants for African American History and Culture	SU	45.309	46,662	
Grants to States	FDOS/ SU	45.310	8,796,081	2,739,347
National Leadership Grants	SCC/ SU	45.312	85,270	58,129
Laura Bush 21st Century Librarian Program	SCC/ SU	45.313	237,037	
Subtotal - Direct Programs - Not Clustered			\$10,692,350	\$3,183,883
Indirect Programs - Clustered				
Research & Development Cluster:				
Promotion of the Humanities Division of Preservation and Access	SU	45.149	1,563	
Promotion of the Humanities Research	SU	45.161	43,799	
Grants to States	SU	45.310	20,144	
National Leadership Grants	SU	45.312	30,041	
Laura Bush 21st Century Librarian Program	SU	45.313	37,186	
Subtotal - Indirect Programs - Clustered			\$132,733	
Indirect Programs - Not Clustered				
Promotion of the Arts Partnership Agreements	SCC	45.025	881	
Promotion of the Humanities Federal/State Partnership	SU	45.129	8,876	
Promotion of the Humanities Professional Development	SU	45.163	21,043	
Promotion of the Humanities Public Programs	SCC	45.164	1,000	
Grants to States	SU	45.310	142,733	
Laura Bush 21st Century Librarian Program	SU	45.313	11,905	
Subtotal - Indirect Programs - Not Clustered			\$186,438	
Subtotal - National Foundation on the Arts and the Humanities			\$11,582,213	\$3,223,085
National Science Foundation				
Direct Programs - Clustered				

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Research & Development Cluster:				
ARRA - Engineering Grants	SU	47.041	54,831	
Engineering Grants	SU	47.041	11,964,196	162,358
Mathematical and Physical Sciences	SU	47.049	52,402,572	7,665,318
ARRA - Geosciences	SU	47.050	30,575	
Geosciences	SU	47.050	7,186,347	323,685
ARRA - Computer and Information Science and Engineering	SU	47.070	18,140	
Computer and Information Science and Engineering	SU	47.070	8,782,369	115,455
Biological Sciences	SU	47.074	11,683,179	1,135,109
ARRA - Biological Sciences	SU	47.074	111,429	
Social, Behavioral, and Economic Sciences	SU	47.075	2,276,438	42,035
Education and Human Resources	SU	47.076	10,850,168	1,283,158
ARRA - Polar Programs	SU	47.078	37,944	
Polar Programs	SU	47.078	731,849	28,336
International Science and Engineering (OISE)	SU	47.079	1,216,094	113,186
ARRA - Office of Cyberinfrastructure	SU	47.080	199,894	8,790
Office of Cyberinfrastructure	SU	47.080	1,771,631	1,342,202
ARRA - Trans-NSF Reasearch Support	SU	47.082	16,669,975	596,889
Trans-NSF Reasearch Support	SU	47.082	56,275	
Other Federal Awards	SU	47.UNK	195,160	
ARRA - Other Federal Awards	SU	47.UNK	205,590	
Subtotal - Direct Programs - Clustered			\$126,444,656	\$12,816,521
Direct Programs - Not Clustered				
Engineering Grants	SU	47.041	44,263	
ARRA - Engineering Grants	SU	47.041	45,678	
Mathematical and Physical Sciences	SU	47.049	423,688	
Geosciences	SU	47.050	14,441	
Computer and Information Science and Engineering	SCC/ SU	47.070	502,245	
Biological Sciences	SU	47.074	782,636	3,731
Social, Behavioral, and Economic Sciences	FDOH/ SU	47.075	283,377	
Education and Human Resources	SCC/ SU	47.076	10,324,825	335,067
International Science and Engineering (OISE)	SU	47.079	145,458	
Trans-NSF Reasearch Support	SU	47.082	4,881	
ARRA - Trans-NSF Reasearch Support	SU	47.082	442,221	
Other Federal Awards	SCC/ SU	47.UNK	115,709	
Subtotal - Direct Programs - Not Clustered			\$13,129,422	\$338,798
Indirect Programs - Clustered				
Research & Development Cluster:				
Engineering Grants	SU	47.041	1,502,503	776
Mathematical and Physical Sciences	SU	47.049	3,427,573	
Geosciences	SU	47.050	142,475	
Computer and Information Science and Engineering	SU	47.070	479,361	
ARRA - Biological Sciences	SU	47.074	1,742	
Biological Sciences	SU	47.074	957,477	
ARRA - Education and Human Resources	SU	47.076	3,072	
Education and Human Resources	SU	47.076	353,500	
Polar Programs	SU	47.078	50,414	
International Science and Engineering (OISE)	SU	47.079	240,985	
Office of Cyberinfrastructure	SU	47.080	150,897	
ARRA - Trans-NSF Reasearch Support	SU	47.082	430,777	
Trans-NSF Reasearch Support	SU	47.082	51,539	
Other Federal Awards	SU	47.UNK	494,485	
Subtotal - Indirect Programs - Clustered			\$8,286,800	\$776
Indirect Programs - Not Clustered				
Engineering Grants	SU	47.041	5,752	
Mathematical and Physical Sciences	SU	47.049	69,878	
Geosciences	SU	47.050	83,407	
Computer and Information Science and Engineering	SU	47.070	19,456	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Biological Sciences	SU	47.074	15,301	
Education and Human Resources	SCC/ SU	47.076	102,313	
Subtotal - Indirect Programs - Not Clustered			\$296,107	
Subtotal - National Science Foundation			\$148,156,985	\$13,156,095
U. S. Small Business Administration				
Direct Programs - Clustered				
Research & Development Cluster:				
Small Business Development Centers	SU	59.037	493,919	
Other Federal Awards	SU	59.UNK	30,000	
Subtotal - Direct Programs - Clustered			\$523,919	
Direct Programs - Not Clustered				
7(j) Technical Assistance	SU	59.007	29,876	
Small Business Development Centers	SCC/ SU	59.037	5,448,699	137,274
Veterans Business Development	SCC/ SU	59.044	158,540	
Other Federal Awards	CITRUS/ SCC/ SU	59.UNK	277,858	
Subtotal - Direct Programs - Not Clustered			\$5,914,973	\$137,274
Indirect Programs - Not Clustered				
Small Business Development Centers	SU	59.037	332,049	25,968
Subtotal - Indirect Programs - Not Clustered			\$332,049	\$25,968
Subtotal - U. S. Small Business Administration			\$6,770,941	\$163,242
U. S. Department of Veterans Affairs				
Direct Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	64.UNK	695,963	
Subtotal - Direct Programs - Clustered			\$695,963	
Direct Programs - Not Clustered				
ARRA - Grants to States for Construction of State Home Facilities	FDVA	64.005	1,616,053	
Grants to States for Construction of State Home Facilities	FDVA	64.005	1,185,127	
Veterans Prosthetic Appliances	SU	64.013	7,581	
Veterans State Domiciliary Care	FDVA	64.014	1,701,363	
Veterans State Nursing Home Care	FDVA	64.015	24,315,797	
Veterans State Hospital Care	SU	64.016	200,798	
Vocational Rehabilitation for Disabled Veterans	SU	64.116	64,153	
Survivors and Dependents Educational Assistance	SCC	64.117	1,995,437	
Other Federal Awards	SCC/ SU	64.UNK	4,168,004	33,000
Subtotal - Direct Programs - Not Clustered			\$35,254,313	\$33,000
Indirect Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	64.UNK	31,679	
Subtotal - Indirect Programs - Clustered			\$31,679	
Subtotal - U. S. Department of Veterans Affairs			\$35,981,955	\$33,000
U. S. Environmental Protection Agency				
Direct Programs - Clustered				
Research & Development Cluster:				
Congressionally Mandated Projects	SU	66.202	105,105	
Water Pollution Control State, Interstate, and Tribal Program Support	SU	66.419	83,807	
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	SU	66.436	1,196,092	127,417
Water Quality Management Planning	SU	66.454	21	
National Estuary Program	SU	66.456	29,479	
Nonpoint Source Implementation Grants	SU	66.460	651,846	
Regional Wetland Program Development Grants	SU	66.461	139,970	
Capitalization Grants for Drinking Water State Revolving Funds	SU	66.468	34,881	
Water Protection Grants to the States	SU	66.474	9,244	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Gulf of Mexico Program	SU	66.475	340,615	157,961
Science To Achieve Results (STAR) Research Program	SU	66.509	427,577	170,866
Office of Research and Development Consolidated Research/Training/Fellowships	SU	66.511	5,996	
Greater Research Opportunities (GRO) Fellowships For Undergraduate Environmental Study	SU	66.513	568	
P3 Award: National Student Design Competition for Sustainability	SU	66.516	22,246	
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	SU	66.716	122,535	
Source Reduction Assistance	SU	66.717	15,166	
Hazardous Waste Management State Program Support	SU	66.801	41,242	
Other Federal Awards	SU	66.UNK	29,926	
Subtotal - Direct Programs - Clustered			\$3,256,316	\$456,244
Direct Programs - Not Clustered				
Air Pollution Control Program Support	FDEP/ FDOH	66.001	1,508,262	
State Indoor Radon Grants	FDOH	66.032	163,800	
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	FDEP/ FDOH	66.034	681,523	37,758
ARRA - State Clean Diesel Grant Program	FDEP/ FDOT	66.040	1,387,563	
State Clean Diesel Grant Program	FDEP	66.040	138,115	
Water Pollution Control State, Interstate, and Tribal Program Support	FDEP	66.419	6,417,343	870,936
State Public Water System Supervision	FDEP	66.432	3,368,739	
State Underground Water Source Protection	FDEP	66.433	252,417	
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	FFWCC	66.436	46,553	
ARRA - Water Quality Management Planning	FDEP	66.454	507,797	214,509
Water Quality Management Planning	FDEP/ FFWCC	66.454	857,783	368,517
ARRA - Capitalization Grants for Clean Water State Revolving Funds	FDEP	66.458	66,579,825	66,579,825
Capitalization Grants for Clean Water State Revolving Funds	FDEP	66.458	68,776,000	68,776,000
Nonpoint Source Implementation Grants	FDACS/ FDEP/ FDOH/ SCC/ SU	66.460	9,835,089	6,665,580
Regional Wetland Program Development Grants	FDEP	66.461	55,484	
ARRA - Capitalization Grants for Drinking Water State Revolving Funds	FDEP	66.468	47,295,057	46,693,248
Capitalization Grants for Drinking Water State Revolving Funds	FDEP	66.468	20,165,917	17,479,257
Beach Monitoring and Notification Program Implementation Grants	FDOH	66.472	499,342	
Water Protection Grants to the States	FDEP/ SU	66.474	140,951	19,702
Gulf of Mexico Program	FDEP/ FFWCC/ SU	66.475	745,923	54,356
Office of Research and Development Consolidated Research/Training/Fellowships	SU	66.511	47,883	
Science To Achieve Results (STAR) Fellowship Program	SU	66.514	15,745	
Performance Partnership Grants	FDACS/ SU	66.605	730,861	
Environmental Information Exchange Network Grant Program and Related Assistance	FDEP	66.608	92,380	
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	FDOH	66.707	76,261	
Pollution Prevention Grants Program	FDEP	66.708	50,357	40,000
Multi-Media Capacity Building Grants for States and Tribes	FDEP	66.709	20,834	
Hazardous Waste Management State Program Support	FDEP	66.801	2,921,775	
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	FDEP	66.802	724,941	
Underground Storage Tank Prevention, Detection and Compliance Program	FDEP	66.804	559,027	
Leaking Underground Storage Tank Trust Fund Corrective Action Program	FDEP	66.805	2,045,999	
ARRA - Environmental Workforce Development and Job Training Cooperative Agreements	SCC	66.815	174,788	
State and Tribal Response Program Grants	FDEP	66.817	614,449	
Environmental Education Grants	SU	66.951	16,307	
Subtotal - Direct Programs - Not Clustered			\$237,515,090	\$207,799,688
Indirect Programs - Clustered				

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Research & Development Cluster:				
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	SU	66.436	263,034	71,980
National Estuary Program	SU	66.456	28,944	
Science To Achieve Results (STAR) Research Program	SU	66.509	101,807	
Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development	SU	66.510	582	
Other Federal Awards	SU	66.UNK	133,974	
Subtotal - Indirect Programs - Clustered			\$528,341	\$71,980
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	105,623	
National Estuary Program	SU	66.456	82,902	
Capitalization Grants for Clean Water State Revolving Funds	SU	66.458	2,000	
Other Federal Awards	SU	66.UNK	23,000	23,000
Subtotal - Indirect Programs - Not Clustered			\$213,525	\$23,000
Subtotal - U. S. Environmental Protection Agency			\$241,513,272	\$208,350,912
U. S. Nuclear Regulatory Commission				
Direct Programs - Clustered				
Research & Development Cluster:				
U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	SU	77.006	116,657	
U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	SU	77.007	18,513	
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	SU	77.008	138,768	
Other Federal Awards	SU	77.UNK	44,003	
Subtotal - Direct Programs - Clustered			\$317,941	
Direct Programs - Not Clustered				
U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	SCC	77.006	101,736	
U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	SCC	77.007	62,180	
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	SCC	77.008	49,336	
Subtotal - Direct Programs - Not Clustered			\$213,252	
Subtotal - U. S. Nuclear Regulatory Commission			\$531,193	
U. S. Department of Energy				
Direct Programs - Clustered				
Research & Development Cluster:				
Inventions and Innovations	SU	81.036	190,540	17,615
State Energy Program	SU	81.041	8,487	
ARRA - State Energy Program	SU	81.041	834,423	
ARRA - Weatherization Assistance for Low-Income Persons	SU	81.042	231,650	25,500
Office of Science Financial Assistance Program	SU	81.049	13,178,134	1,323,334
ARRA - Office of Science Financial Assistance Program	SU	81.049	666,270	
University Coal Research	SU	81.057	2,097	
ARRA - Regional Biomass Energy Programs	SU	81.079	29,847	
ARRA - Conservation Research and Development	SU	81.086	2,047,345	106,561
Conservation Research and Development	SU	81.086	3,135,335	925,827
ARRA - Renewable Energy Research and Development	SU	81.087	1,609,245	88,997
Renewable Energy Research and Development	SU	81.087	4,134,600	526,766
Fossil Energy Research and Development	SU	81.089	658,798	
Office of Environmental Waste Processing	SU	81.104	4,355,965	
Stewardship Science Grant Program	SU	81.112	398,178	
Defense Nuclear Nonproliferation Research	SU	81.113	273,564	
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	SU	81.117	1,886	
State Energy Program Special Projects	SU	81.119	173,997	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Nuclear Energy Research, Development and Demonstration	SU	81.121	264,015	
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	SU	81.122	1,440	
ARRA - Advanced Research and Projects Agency Energy Financial Assistance Program	SU	81.135	394,576	
ARRA - Other Federal Awards	SU	81.UNK	965,505	229,456
Other Federal Awards	SU	81.UNK	2,799,288	45,424
Subtotal - Direct Programs - Clustered			\$36,355,185	\$3,289,480
Direct Programs - Not Clustered				
ARRA - State Energy Program	FEOG	81.041	25,901,313	25,511,687
State Energy Program	FEOG/ SU	81.041	1,480,564	1,193,117
Weatherization Assistance for Low-Income Persons	FDCA	81.042	453,551	348,360
ARRA - Weatherization Assistance for Low-Income Persons	FDCA/ SCC/ SU	81.042	70,955,890	65,139,101
Office of Science Financial Assistance Program	SU	81.049	9,879	
Regional Biomass Energy Programs	SU	81.079	86,675	
Conservation Research and Development	SCC	81.086	206,230	
Renewable Energy Research and Development	FDEP	81.087	32,200	
ARRA - Stewardship Science Grant Program	FEOG	81.112	408,663	404,000
State Energy Program Special Projects	FEOG	81.119	0	
Nuclear Energy Research, Development and Demonstration	SU	81.121	46,226	
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	FPSC	81.122	190,642	
Electricity Delivery and Energy Reliability, Research, Development and Analysis	FDLE	81.122	85,446	
ARRA - Energy Efficient Appliance Rebate Program (EEARP)	FEOG	81.127	15,251,966	15,250,945
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG) (1)	FDCA/ FDMS/ FEOG	81.128	5,845,493	3,316,157
Other Federal Awards	SU	81.UNK	90,141	
Subtotal - Direct Programs - Not Clustered			\$121,044,879	\$111,163,367
Indirect Programs - Clustered				
Research & Development Cluster:				
State Energy Program	SU	81.041	6,452	
ARRA - Office of Science Financial Assistance Program	SU	81.049	227,389	
Office of Science Financial Assistance Program	SU	81.049	1,466,484	37,393
University Coal Research	SU	81.057	47,094	
ARRA - Conservation Research and Development	SU	81.086	29,270	
Renewable Energy Research and Development	SU	81.087	522,696	
ARRA - Renewable Energy Research and Development	SU	81.087	42,589	
Fossil Energy Research and Development	SU	81.089	244,354	
Stewardship Science Grant Program	SU	81.112	37,284	
ARRA - Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	SU	81.117	71,957	
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	SU	81.117	115,317	
Nuclear Energy Research, Development and Demonstration	SU	81.121	33,103	
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	SU	81.122	65,700	
ARRA - Industrial Carbon Capture and Storage (CCS) Application	SU	81.134	18,952	
ARRA - Advanced Research and Projects Agency Energy Financial Assistance Program	SU	81.135	161,653	
ARRA - Other Federal Awards	SU	81.UNK	69,820	
Other Federal Awards	SU	81.UNK	2,799,817	52,852
Subtotal - Indirect Programs - Clustered			\$5,959,931	\$90,245
Indirect Programs - Not Clustered				
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	SU	81.122	14,220	
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG) (1)	SCC	81.128	18,303	
ARRA - Other Federal Awards	SU	81.UNK	38,629	
Other Federal Awards	SU	81.UNK	60,963	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Subtotal - Indirect Programs - Not Clustered			\$132,115	
Subtotal - U. S. Department of Energy			\$163,492,110	\$114,543,092
U. S. Department of Education				
Direct Programs - Clustered				
Early Intervention Services Cluster:				
Special Education-Grants for Infants and Families	FDOE/ FDOH/ SU	84.181	21,714,278	14,422,459
ARRA - Special Education - Grants for Infants and Families	FDOH/ SCC/ SU	84.393	16,087,710	12,416,575
Education of Homeless Childer and Youth Cluster:				
Education for Homeless Children and Youth	FDOE/ SU	84.196	3,165,159	3,156,221
ARRA - Education for Homeless Children and Youth	FDOE	84.387	1,057,951	1,057,951
Educational Technology State Grants Cluster:				
Educational Technology State Grants	FDEP/ FDOE/ SU	84.318	9,630,114	9,536,944
ARRA - Education Technology State Grants	FDOE/ FSDB/ SU	84.386	22,322,343	18,405,301
Independent Living Services for Older Individuals Who Are Blind Cluster:				
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	FDOE/ SCC	84.177	2,430,550	
ARRA - Independent Living Services for Older Individuals Who are Blind	FDOE	84.399	1,443,379	
Independent Living State Grants Cluster:				
Independent Living State Grants	FDOE	84.169	2,066,427	
ARRA - Independent Living State Grants	FDOE	84.398	229,779	
Research & Development Cluster:				
ARRA - Adult Education - Basic Grants to States	SU	84.002	1,304	
Title I Grants to Local Educational Agencies	SU	84.010	43,603	
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	304,185	22,747
Overseas Programs - Faculty Research Abroad	SU	84.019	13,944	
Overseas Programs - Group Projects Abroad	SU	84.021	69,318	
Overseas Programs - Doctoral Dissertation Research Abroad	SU	84.022	31,417	
Special Education Grants to States	SU	84.027	2,138,932	
Higher Education Institutional Aid	SU	84.031	478,153	
TRIO Student Support Services	SU	84.042	72,599	
TRIO Upward Bound	SU	84.047	997,286	
ARRA - Fund for the Improvement of Postsecondary Education	SU	84.116	9,804	
Fund for the Improvement of Postsecondary Education	SU	84.116	961,996	75,191
Minority Science and Engineering Improvement	SU	84.120	255,865	
Rehabilitation Long-Term Training	SU	84.129	29,479	
Business and International Education Projects	SU	84.153	2,865	
Special Education Preschool Grants	SU	84.173	1,154,142	
Special Education-Grants for Infants and Families	SU	84.181	1,706,755	
Safe and Drug-Free Schools and Communities National Programs	SU	84.184	63,352	
Graduate Assistance in Areas of National Need	SU	84.200	575,559	
Fund for the Improvement of Education	SU	84.215	95,204	
TRIO McNair Post-Baccalaureate Achievement	SU	84.217	216,011	
Centers for International Business Education	SU	84.220	481,759	
Twenty-First Century Community Learning Centers	SU	84.287	1,737,481	
Education Research, Development and Dissemination	SU	84.305	6,724,127	555,489
Special Education - State Personnel Development	SU	84.323	198,941	
Research in Special Education	SU	84.324	2,721,710	415,088
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	SU	84.325	3,318,900	
Comprehensive School Reform Demonstration	SU	84.332	179,573	79,226
Gaining Early Awareness and Readiness for Undergraduate Programs	SU	84.334	1,223,001	280,436
Child Care Access Means Parents in School	SU	84.335	130,582	
International Education Technological Innovation and Cooperation for Foreign Information Access	SU	84.337	122,570	15,190
Mathematics and Science Partnerships	SU	84.366	1,704,925	826,100
Improving Teacher Quality State Grants	SU	84.367	1,001,593	257,154

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
ARRA - Rehabilitation Services - Vocational Rehabilitation Grants to States	SU	84.390	22,541	
ARRA - Special Education - Grants for Infants and Families	SU	84.393	144,679	
ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants	SU	84.394	7,738,619	
ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services	SU	84.397	24,450,777	24,753
ARRA - Other Federal Awards	SU	84.UNK	2,447	
Other Federal Awards	SU	84.UNK	36,909	
School Improvement Grants Cluster:				
School Improvement Grants	FDOE	84.377	8,452,011	8,452,011
ARRA - School Improvement Grants	FDOE	84.388	27,794,451	27,794,451
Special Education Cluster:				
ARRA - Special Education Grants to States	SU	84.027	18,668	
Special Education Grants to States	FDOC/ FDOE/ FSDB/ SCC/ SU	84.027	578,154,268	552,979,344
Special Education Preschool Grants	FDOE/ FSDB/ SU	84.173	16,123,994	16,040,802
ARRA - Special Education Grants to States	FDOC/ FDOE/ FSDB/ SU	84.391	279,282,119	278,671,986
ARRA - Special Education - Preschool Grants	FDOE	84.392	8,919,920	8,919,920
State Fiscal Stabilization Fund Cluster:				
ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants	FDOE/ SCC/ SU	84.394	1,046,277,704	857,331,875
ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services	FAWI/ FDJJ/ FDOC/ FDOE/ FSDB/ SCC/ SU	84.397	303,087,855	107,716,886
Statewide Data Systems Cluster:				
Statewide Data Systems	FDOE	84.372	160,837	
ARRA - Statewide Data Systems	FDOE	84.384	217,430	
Student Financial Aid Cluster:				
ARRA - Federal Supplemental Educational Opportunity Grants	SU	84.007	1,813	
Federal Supplemental Educational Opportunity Grants	SCC/ SU	84.007	17,930,507	
Federal Family Education Loans	SCC/ SU	84.032	18,604,743	
Federal Work-Study Program	SCC/ SU	84.033	22,137,329	
ARRA - Federal Work-Study Program	SCC	84.033	733,684	
Perkins Loan Cancellations	SCC/ SU	84.037	400,531	
Federal Perkins Loan Program Federal Capital Contributions	SCC/ SU	84.038	85,109,251	
Federal Pell Grant Program	SCC/ SU	84.063	1,375,914,718	
Federal Direct Student Loans	SCC/ SU	84.268	2,047,977,397	
Academic Competitiveness Grants	SCC/ SU	84.375	27,616,127	
National Science and Mathematics Access to Retain Talent (SMART) Grants	SCC/ SU	84.376	22,684,231	
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	SCC/ SU	84.379	1,222,235	
Postsecondary Education Scholarships for Veterans Dependents	SU	84.408	13,875	
Teacher Quality Partnership Grants Cluster:				
Teacher Quality Partnership Grants	SCC	84.336	15,440	
Title I, Part A Cluster:				
Title I Grants to Local Educational Agencies	FDOC/ FDOE/ FSDB/ SU	84.010	698,471,794	696,083,131
ARRA - Title I Grants to Local Educational Agencies	FDOE/ FSDB/ SU	84.389	231,971,385	224,533,123
TRIO Cluster:				
TRIO Student Support Services	SCC/ SU	84.042	6,210,510	
TRIO Talent Search	SCC/ SU	84.044	2,830,316	
TRIO Upward Bound	SCC/ SU	84.047	5,598,635	
TRIO Educational Opportunity Centers	SCC	84.066	1,240,310	
TRIO McNair Post-Baccalaureate Achievement	SU	84.217	413,464	
Vocational Rehabilitation Cluster:				
Rehabilitation Services - Vocational Rehabilitation Grants to States	FDOE/ SU	84.126	147,826,260	
ARRA - Rehabilitation Services - Vocational Rehabilitation Grants to States	FDOE/ SCC	84.390	13,731,404	
Subtotal - Direct Programs - Clustered			\$7,138,455,813	\$2,840,070,354
Direct Programs - Not Clustered				
Adult Education - Basic Grants to States	FDOC/ FDOE/ SCC/ SU	84.002	35,692,125	26,368,547
Civil Rights Training and Advisory Services	SCC	84.004	5,686	
Migrant Education State Grant Program	FDOE/ SU	84.011	22,542,498	22,542,031

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Title I State Agency Program for Neglected and Delinquent Children and Youth	FDOC/ FDOE	84.013	1,823,894	354,972
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	1,323,938	28,000
Undergraduate International Studies and Foreign Language Programs	SU	84.016	57,607	
International Research and Studies	SU	84.017	1	
Overseas Programs - Faculty Research Abroad	SU	84.019	51,393	
Overseas Programs - Group Projects Abroad	SU	84.021	100,799	
Overseas Programs - Doctoral Dissertation Research Abroad	SU	84.022	111,804	
Higher Education Institutional Aid	SCC/ SU	84.031	19,726,524	
Federal Family Education Loans	FDOE	84.032	214,771,681	
Career and Technical Education - Basic Grants to States	FDOC/ FDOE/ FSDB/ SCC/ SU	84.048	68,296,054	40,405,357
Career and Technical Education - National Programs	FDOE/ SU	84.051	86,732	
Leveraging Educational Assistance Partnership	FDOE/ SCC	84.069	3,761,329	
Fund for the Improvement of Postsecondary Education	SCC/ SU	84.116	3,827,926	32,279
Minority Science and Engineering Improvement	SCC/ SU	84.120	600,497	
National Institute on Disability and Rehabilitation Research	SU	84.133	10	
Migrant Education High School Equivalency Program	SCC/ SU	84.141	533,963	
Migrant Education Coordination Program	FDOE	84.144	119,913	95,413
Migrant Education College Assistance Migrant Program	SU	84.149	386,420	
Business and International Education Projects	SU	84.153	107,505	
Javits Fellowships	SU	84.170	24,087	
Safe and Drug-Free Schools and Communities National Programs	FDCFS/ FDOE/ SCC/ SU	84.184	831,545	
Byrd Honors Scholarships	FDOE/ SCC/ SU	84.185	2,434,932	
Safe and Drug-Free Schools and Communities State Grants	FDLE/ FDOE/ SU	84.186	3,761,959	3,461,776
Supported Employment Services for Individuals with the Most Significant Disabilities	FDOE	84.187	2,539,777	
Graduate Assistance in Areas of National Need	SU	84.200	339,527	
Javits Gifted and Talented Students Education	SU	84.206	425,823	34,081
Even Start State Educational Agencies	FAW/ FDOE/ SCC	84.213	6,584,227	6,067,088
Fund for the Improvement of Education	SU	84.215	7,730	
Centers for International Business Education	SCC/ SU	84.220	409,261	
Assistive Technology	FDOE	84.224	770,003	
Rehabilitation Training State Vocational Rehabilitation Unit In-Service Training	FDOE	84.265	241,047	
Charter Schools	FDOE/ SCC/ SU	84.282	15,536,068	14,596,860
Twenty-First Century Community Learning Centers	FDOE/ SCC/ SU	84.287	51,255,256	47,749,491
Education Research, Development and Dissemination	SU	84.305	1,024,703	164,034
Parental Information and Resource Centers	SU	84.310	643,269	90,140
Special Education - State Personnel Development	FDOE/ SCC/ SU	84.323	691,790	
Research in Special Education	SU	84.324	486,625	17,949
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	SU	84.325	3,424,566	
Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	SU	84.326	1,047,392	344,380
Special Education Technology and Media Services for Individuals with Disabilities	SU	84.327	7,903	
Grants to States for Workplace and Community Transition Training for Incarcerated Individuals	FDOC/ SCC	84.331	1,409,235	
Gaining Early Awareness and Readiness for Undergraduate Programs	FDOE/ SCC/ SU	84.334	764,530	
Child Care Access Means Parents in School	SCC/ SU	84.335	593,841	
Transition to Teaching	FDOE/ SCC/ SU	84.350	1,612,088	336,406
Rural Education	FDOE	84.358	2,582,557	2,582,557
Voluntary Public School Choice	FDOE/ SU	84.361	2,196,998	1,996,505
English Language Acquisition Grants	FDOE	84.365	55,056,435	42,082,011
Mathematics and Science Partnerships	FDOE/ SU	84.366	3,098,018	878,646
Improving Teacher Quality State Grants	FDOC/ FDOE/ FSDB/ SCC/ SU	84.367	125,753,565	122,568,161
Grants for State Assessments and Related Activities	FDOE	84.369	30,759,559	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Striving Readers	FDOE	84.371	27,362	
College Access Challenge Grant Program	FDOE/ SCC/ SU	84.378	6,228,138	50,221
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants	FDOE/ SCC/ SU	84.395	26,095,360	22,036,123
Transition Programs for Students with Intellectual Disabilities into Higher Education	SU	84.407	164,540	60,000
ARRA - Education Jobs Fund	FDOE/ SU	84.410	514,890,479	514,124,627
Other Federal Awards	FDOE/ SCC/ SU	84.UNK	2,824,333	
ARRA - Other Federal Awards	SU	84.UNK	1,524,762	
Subtotal - Direct Programs - Not Clustered			\$1,241,997,589	\$869,067,655
Indirect Programs - Clustered				
Early Intervention Services Cluster:				
Special Education-Grants for Infants and Families	SU	84.181	80,716	
ARRA - Special Education - Grants for Infants and Families	SU	84.393	12,691	
Research & Development Cluster:				
Fund for the Improvement of Postsecondary Education	SU	84.116	70,107	
National Institute on Disability and Rehabilitation Research	SU	84.133	128,907	
Fund for the Improvement of Education	SU	84.215	109,945	
Assistive Technology	SU	84.224	9,199	
Comprehensive Centers	SU	84.283	326,215	
Twenty-First Century Community Learning Centers	SU	84.287	12,494	
Education Research, Development and Dissemination	SU	84.305	1,403,289	
Research in Special Education	SU	84.324	360,022	
Gaining Early Awareness and Readiness for Undergraduate Programs	SU	84.334	111,234	
Arts in Education	SU	84.351	27,488	
English Language Acquisition Grants	SU	84.365	52,294	
Improving Teacher Quality State Grants	SU	84.367	31,223	
Other Federal Awards	SU	84.UNK	521,790	
Special Education Cluster:				
Special Education Grants to States	FDOH/ SU	84.027	108,106	
State Fiscal Stabilization Fund Cluster:				
ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants	SCC	84.394	144,961	
ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services	SCC	84.397	28,016	
Teacher Incentive Fund Cluster:				
Teacher Incentive Fund	SU	84.374	190,441	
Subtotal - Indirect Programs - Clustered			\$3,729,138	
Indirect Programs - Not Clustered				
Adult Education - Basic Grants to States	SCC	84.002	308,075	
Higher Education Institutional Aid	SCC	84.031	55,166	
Career and Technical Education - Basic Grants to States	SCC	84.048	23,715	
Fund for the Improvement of Postsecondary Education	SCC/ SU	84.116	38,627	
National Institute on Disability and Rehabilitation Research	SU	84.133	14,858	
Magnet Schools Assistance	SU	84.165	62,750	
Safe and Drug-Free Schools and Communities National Programs	SU	84.184	217,772	
Fund for the Improvement of Education	SCC/ SU	84.215	201,804	
Assistive Technology	SU	84.224	21,278	
Charter Schools	SCC	84.282	362,722	
Comprehensive Centers	SU	84.283	354,225	
Twenty-First Century Community Learning Centers	SU	84.287	39,923	
Ready-To-Learn Television	SCC/ SU	84.295	176,536	
Parental Information and Resource Centers	SU	84.310	82,756	
Research in Special Education	SU	84.324	117,074	
Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	SU	84.326	143,229	
Gaining Early Awareness and Readiness for Undergraduate Programs	SU	84.334	131,363	
Transition to Teaching	SCC	84.350	73,902	
Arts in Education	SU	84.351	106,864	
Voluntary Public School Choice	SU	84.361	207,479	
English Language Acquisition Grants	SU	84.365	19,913	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	
			2010-2011 EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Mathematics and Science Partnerships	SU	84.366	36,069	
Improving Teacher Quality State Grants	SCC	84.367	43,710	
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants	SCC	84.395	14,271	
ARRA - State Fiscal Stabilization Fund (SFSF) - What Works and Innovation Fund	SU	84.396	168,896	
ARRA - Education Jobs Fund	SCC	84.410	92,925	
Other Federal Awards	SCC/ SU	84.UNK	146,390	
Subtotal - Indirect Programs - Not Clustered			\$3,262,292	
Subtotal - U. S. Department of Education			\$8,387,444,832	\$3,709,138,009
National Archives and Records Administration				
Direct Programs - Not Clustered				
National Historical Publications and Records Grants	FDOS/ SU	89.003	17,500	
Subtotal - Direct Programs - Not Clustered			\$17,500	
Subtotal - National Archives and Records Administration			\$17,500	
Election Assistance Commission				
Direct Programs - Clustered				
Research & Development Cluster:				
Help America Vote College Program	SU	90.400	42,987	
Subtotal - Direct Programs - Clustered			\$42,987	
Direct Programs - Not Clustered				
Help America Vote College Program	SCC	90.400	5,259	
Help America Vote Act Requirements Payments	FDLE/ FDOS	90.401	6,051,822	1,924,887
Subtotal - Direct Programs - Not Clustered			\$6,057,081	\$1,924,887
Subtotal - Election Assistance Commission			\$6,100,068	\$1,924,887
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	30,793,536	30,480,747
Special Programs for the Aging Title III, Part C Nutrition Services	FDOEA	93.045	40,594,740	39,043,640
Nutrition Services Incentive Program	FDOEA	93.053	4,256,465	4,256,465
ARRA - Aging Home-Delivered Nutrition Services for States	FDOEA	93.705	553,427	553,427
ARRA - Aging Congregate Nutrition Services for States	FDOEA	93.707	1,510,762	1,510,762
CCDF - Child Care Cluster:				
Child Care and Development Block Grant	FAWI/ FDCFS/ FDOH/ SCC/ SU	93.575	239,998,905	220,099,136
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	FAWI	93.596	110,563,308	110,563,308
ARRA - Child Care and Development Block Grant	FAWI/ SCC	93.713	50,981,652	45,274,172
CSBG Cluster:				
Community Services Block Grant	FDCA	93.569	18,082,046	17,370,465
ARRA - Community Services Block Grant	FDCA	93.710	18,144,298	18,135,460
Head Start Cluster:				
Head Start	SU	93.600	1,208,699	192,953
ARRA - Head Start	FAWI/ SU	93.708	145,528	6,766
Immunization Cluster:				
Immunization Grants (1)	FDOH	93.268	209,816,295	
ARRA - Immunization	FDOH	93.712	2,616,022	
Medicaid Cluster:				
ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative	FAHCA	93.720	427,175	
State Medicaid Fraud Control Units	FDLA	93.775	11,396,387	
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	FAHCA/ FDOH/ SU	93.777	19,837,262	
ARRA - Medical Assistance Program	FAHCA	93.778	1,897,792,629	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Medical Assistance Program	FAHCA/ FAPD/ FDCFS/ FDOEA/ FDOH/ SU	93.778	10,777,198,501	34,292,566
Research & Development Cluster:				
HIV Prevention Programs for Women	SU	93.015	149,387	
Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	SU	93.042	26,710	
Special Programs for the Aging Title IV and Title II Discretionary Projects	SU	93.048	44,785	
Innovations in Applied Public Health Research	SU	93.061	399,105	75,593
Environmental Public Health and Emergency Response	SU	93.070	267,404	136,614
Healthy Marriage Promotion and Responsible Fatherhood Grants	SU	93.086	795,663	
Food and Drug Administration Research	SU	93.103	413,875	283,118
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	SU	93.104	36,804	
Maternal and Child Health Federal Consolidated Programs	SU	93.110	12,027	
ARRA - Environmental Health	SU	93.113	24,164	
Environmental Health	SU	93.113	1,223,255	122,899
Oral Diseases and Disorders Research	SU	93.121	6,675,872	123,706
Nurse Anesthetist Traineeships	SU	93.124	17,738	
NIEHS Superfund Hazardous Substances Basic Research and Education	SU	93.143	4,041	
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	SU	93.153	408,849	96,250
Human Genome Research	SU	93.172	287,605	75,660
ARRA - Research Related to Deafness and Communication Disorders	SU	93.173	44,862	
Research Related to Deafness and Communication Disorders	SU	93.173	4,967,277	159,269
Human Health Studies Applied Research and Development	SU	93.206	44,717	
ARRA - Research and Training in Complementary and Alternative Medicine	SU	93.213	18,295	
Research and Training in Complementary and Alternative Medicine	SU	93.213	747,576	
Research on Healthcare Costs, Quality and Outcomes	SU	93.226	672,036	157,328
Grants for Dental Public Health Residency Training	SU	93.236	1,861	
Mental Health Research Grants	SU	93.242	10,316,157	790,885
Advanced Nursing Education Grant Program	SU	93.247	221,279	
Occupational Safety and Health Program	SU	93.262	61,060	3,190
Alcohol Research Programs	SU	93.273	6,357,427	130,427
Drug Abuse and Addiction Research Programs	SU	93.279	6,525,339	445,717
ARRA - Drug Abuse and Addiction Research Programs	SU	93.279	198,728	
Mental Health Research Career/Scientist Development Awards	SU	93.281	350,754	16,093
Mental Health National Research Service Awards for Research Training	SU	93.282	27,400	
Centers for Disease Control and Prevention Investigations and Technical Assistance	SU	93.283	362,704	
Discovery and Applied Research for Technological Innovations to Improve Human Health	SU	93.286	1,706,123	58,436
Minority Health and Health Disparities Research	SU	93.307	4,588,139	1,062,367
Trans-NIH Research Support	SU	93.310	1,139,216	18,795
Advanced Nursing Education Traineeships	SU	93.358	184,273	
Nurse Education, Practice and Retention Grants	SU	93.359	28,826	
Nursing Research	SU	93.361	1,755,080	115,202
National Center for Research Resources	SU	93.389	7,832,768	2,104,069
Cancer Cause and Prevention Research	SU	93.393	2,125,124	227,132
Cancer Detection and Diagnosis Research	SU	93.394	350,888	
Cancer Treatment Research	SU	93.395	5,199,533	84,198
Cancer Biology Research	SU	93.396	2,279,520	105,918
Cancer Research Manpower	SU	93.398	945,911	
Cancer Control	SU	93.399	384,186	66,539
ARRA - Public Health Traineeship Program	SU	93.405	32,008	
ARRA - Scholarships for Disadvantaged Students	SU	93.407	206,070	
Temporary Assistance for Needy Families	SU	93.558	248,398	
Child Support Enforcement Research	SU	93.564	48,350	
Head Start	SU	93.600	96,253	
Child Support Enforcement Demonstrations and Special Projects	SU	93.601	38,643	11,151

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Foster Care Title IV-E	SU	93.658	1,096,564	
ARRA - Trans-NIH Research Support	SU	93.701	49,521,160	21,480,561
Trans-NIH Research Support	SU	93.701	263,089	155,855
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	SU	93.714	5,213	
ARRA - Comparative Effectiveness Research - AHRQ	SU	93.715	240,686	
ARRA - Health Information Technology Regional Extension Centers Program	SU	93.718	3,148,652	640,364
Childrens Health Insurance Program	SU	93.767	656,405	
Medical Assistance Program	SU	93.778	230,329	
ARRA - Cardiovascular Diseases Research	SU	93.837	459,908	
Cardiovascular Diseases Research	SU	93.837	10,664,077	887,487
Lung Diseases Research	SU	93.838	1,322,558	52,969
Blood Diseases and Resources Research	SU	93.839	3,146,268	
Arthritis, Musculoskeletal and Skin Diseases Research	SU	93.846	4,958,993	693,248
ARRA - Diabetes, Digestive, and Kidney Diseases Extramural Research	SU	93.847	4,605	
Diabetes, Digestive, and Kidney Diseases Extramural Research	SU	93.847	11,824,855	1,415,535
Extramural Research Programs in the Neurosciences and Neurological Disorders	SU	93.853	14,255,161	1,071,185
Allergy, Immunology and Transplantation Research	SU	93.855	19,303,648	2,865,185
ARRA - Allergy, Immunology and Transplantation Research	SU	93.855	198,952	
Microbiology and Infectious Diseases Research	SU	93.856	491,598	82,022
ARRA - Biomedical Research and Research Training	SU	93.859	57,594	
Biomedical Research and Research Training	SU	93.859	19,125,863	2,287,921
Child Health and Human Development Extramural Research	SU	93.865	7,632,815	542,956
Aging Research	SU	93.866	8,243,607	1,021,199
ARRA - Aging Research	SU	93.866	42,694	
Vision Research	SU	93.867	5,373,645	341,997
Medical Library Assistance	SU	93.879	296,522	13,190
ARRA - Health Care and Other Facilities	SU	93.887	335,380	
Health Care and Other Facilities	SU	93.887	232,831	
Scholarships for Health Professions Students from Disadvantaged Backgrounds	SU	93.925	421,834	
Public Health Traineeships	SU	93.964	20,824	
International Research and Research Training	SU	93.989	42,299	20,288
ARRA - Other Federal Awards	SU	93.UNK	162,248	
Other Federal Awards	SU	93.UNK	39,673,408	17,834,946
Student Financial Aid Cluster:				
Nurse Faculty Loan Program (NFLP)	SU	93.264	1,007,251	
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	SU	93.342	4,826,772	
Nursing Student Loans	SCC/ SU	93.364	70,649	
ARRA - Scholarships for Disadvantaged Students	SCC/ SU	93.407	782,507	
ARRA - Nurse Faculty Loan Program	SU	93.408	62,044	
Scholarships for Health Professions Students from Disadvantaged Backgrounds	SCC/ SU	93.925	3,285,804	
TANF Cluster:				
Temporary Assistance for Needy Families	FAW/ FDCFS/ FDFS/ FDLE/ FDOE/ SU	93.558	420,121,090	299,295,549
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	FAW/ FDCFS/ FDOE/ SCC	93.714	48,637,397	31,143,198
Subtotal - Direct Programs - Clustered			\$14,189,059,501	\$910,096,078
Direct Programs - Not Clustered				
Public Health and Social Services Emergency Fund	FDCFS	93.003	906,186	878,849
State and Territorial and Technical Assistance Capacity Development	FDOH	93.006	33,700	
Minority HIV/AIDS Demonstration Program				
Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	FDOEA	93.041	379,161	193,600
Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	FDOEA	93.042	1,147,695	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	FDOEA	93.043	1,542,818	1,431,344
Special Programs for the Aging Title IV and Title II Discretionary Projects	FDOEA/ SU	93.048	785,579	682,722
Alzheimers Disease Demonstration Grants to States	FDOEA	93.051	694,835	279,590
National Family Caregiver Support, Title III, Part E	FDOEA	93.052	11,659,197	9,614,864
Innovations in Applied Public Health Research	SU	93.061	4,080	
Public Health Emergency Preparedness	FDOH/ SU	93.069	45,160,406	20,000
Environmental Public Health and Emergency Response	FDOH	93.070	314,186	
Medicare Enrollment Assistance Program	FDOEA	93.071	371,852	371,852
Emergency System for Advance Registration of Volunteer Health Professionals	FDOH	93.089	73,463	
Affordable Care Act (ACA) Health Profession Opportunity Grants	SCC	93.093	295,500	
Food and Drug Administration Research	FDACS/ SU	93.103	1,032,335	
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	FDCFS	93.104	1,744,485	1,429,538
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	SU	93.107	591,868	474,070
Maternal and Child Health Federal Consolidated Programs	FDOH/ SU	93.110	1,168,098	38,344
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	FDOH/ SU	93.116	7,607,153	
Oral Diseases and Disorders Research	SU	93.121	682,638	
Nurse Anesthetist Traineeships	SU	93.124	26,728	
Emergency Medical Services for Children	FDOH	93.127	120,929	
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	FDOH	93.130	346,497	
Centers for Research and Demonstration for Health Promotion and Disease Prevention	SU	93.135	632,861	47,928
Injury Prevention and Control Research and State and Community Based Programs	FDOH/ SU	93.136	2,559,018	1,465,538
AIDS Education and Training Centers	SU	93.145	2,696,225	1,033,490
Projects for Assistance in Transition from Homelessness (PATH)	FDCFS/ SU	93.150	4,194,570	3,950,080
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	FDOH/ SU	93.153	2,904,373	744,053
Research Related to Deafness and Communication Disorders	SU	93.173	249,213	
Disabilities Prevention	FDOH/ SU	93.184	570,441	45,281
Childhood Lead Poisoning Prevention Projects State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	FDOH	93.197	873,960	
Family Planning Services	FDOH	93.217	11,963,947	32,492
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	7,691,344	
Research on Healthcare Costs, Quality and Outcomes	SU	93.226	31,338	
Affordable Care Act (ACA) Abstinence Education Program	FDOH	93.235	5,390	
Grants for Dental Public Health Residency Training	FDOH/ SU	93.236	1,059,919	197,882
Policy Research and Evaluation Grants	SU	93.239	84,608	
State Capacity Building	FDOH	93.240	450,753	
State Rural Hospital Flexibility Program	FDOH	93.241	722,737	155,559
Mental Health Research Grants	SU	93.242	1,048,569	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	FDCFS/ FDOH/ SCC/ SU	93.243	6,504,246	4,700,013
Advanced Nursing Education Grant Program	SU	93.247	2,321,133	
Universal Newborn Hearing Screening	FDOH	93.251	244,639	
Poison Center Support and Enhancement Grant Program	SU	93.253	969,515	844,795
Rural Access to Emergency Devices Grant	FDOH	93.259	18,458	
Occupational Safety and Health Program	FDOH/ SU	93.262	1,580,771	17,237
Adult Viral Hepatitis Prevention and Control	FDOH	93.270	58,473	
Alcohol National Research Service Awards for Research Training	SU	93.272	31,292	
Substance Abuse and Mental Health Services-Access to Recovery	FDCFS/ SU	93.275	1,340,758	1,004,930
Drug-Free Communities Support Program Grants	FDOH	93.276	91,012	
Drug Abuse and Addiction Research Programs	SU	93.279	93,997	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Mental Health National Research Service Awards for Research Training	SU	93.282	10,343	
Centers for Disease Control and Prevention Investigations and Technical Assistance	FDACS/ FDOH/ SU	93.283	10,964,914	417,262
National Health Service Corps Scholarship Program	FDACS	93.288	301,016	
State Partnership Grant Program to Improve Minority Health	FDOH	93.296	118,710	
Teenage Pregnancy Prevention Program	FDOH/ SU	93.297	446,663	
Small Rural Hospital Improvement Grant Program	FDOH	93.301	163,579	
Minority Health and Health Disparities Research	SU	93.307	2,511	
Advanced Nursing Education Traineeships	SU	93.358	389,248	
Nurse Education, Practice and Retention Grants	SU	93.359	477,408	
Nursing Research	SU	93.361	28,245	
National Center for Research Resources	SU	93.389	1,073,422	85,211
Cancer Cause and Prevention Research	SU	93.393	38,144	
Cancer Treatment Research	SU	93.395	39,771	22,000
Cancer Research Manpower	SU	93.398	343,893	
ARRA - Grants for Training in Primary Care Medicine and Dentistry Training and Enhancement	SU	93.403	203,102	
ARRA - Public Health Traineeship Program	SU	93.405	36,919	
ARRA - Equipment to Enhance Training for Health Professionals	SU	93.411	901,995	
ARRA - State Primary Care Offices	FDOH	93.414	49,221	
ARRA - Nursing Workforce Diversity	SCC	93.417	253,618	
Ruminant Feed Ban Support Project	FDACS	93.449	47,522	
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	FDOH	93.505	106,677	
ACA Nationwide Program for National and State Background Checks for Direct Patient Access Employees of Long Term Care Facilities and Providers	FAHCA/ FDLE	93.506	283,863	
Strengthening Public Health Infrastructure for Improved Health Outcomes	FDOH	93.507	287,312	
Affordable Care Act (ACA) Advanced Nursing Education Expansion Initiative	SU	93.513	88,000	
Affordable Care Act (ACA) Public Health Training Centers Program	SU	93.516	226,805	
Centers for Disease Control and Prevention Affordable Care Act (ACA) Communities Putting Prevention to Work	FDOH	93.520	1,128,338	
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements	FDOH	93.521	154,934	
The Affordable Care Act: Human Immunodeficiency Virus (HIV) Prevention and Public Health Fund Activities	FDOH	93.523	780,219	187,500
Affordable Care Act (ACA) Grants for Capital Development in Health Centers	FDOH	93.526	96,858	
ARRA - Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program	FDOH	93.527	602,656	
Early Retiree Reinsurance Program	SCC	93.546	213,788	
Promoting Safe and Stable Families	FDCFS/ SU	93.556	14,912,775	14,737,200
ARRA - Child Support Enforcement	FDOR	93.563	19,902,581	
Child Support Enforcement	COURTS/ FDOR/ JAC	93.563	220,823,947	40,121,798
Child Support Enforcement Research	FDOR	93.564	319,847	
Refugee and Entrant Assistance State Administered Programs	FAHCA/ FDCFS/ FDOH/ SCC/ SU	93.566	77,694,707	21,088,164
Low-Income Home Energy Assistance	FDCA/ FDOEA	93.568	112,784,299	110,996,545
Refugee and Entrant Assistance Discretionary Grants	FDCFS/ FDOE/ FDOH/ SCC/ SU	93.576	18,907,547	15,704,624
U.S. Repatriation	FDCFS	93.579	55,703	
Refugee and Entrant Assistance Targeted Assistance Grants	FDCFS/ SCC	93.584	14,812,196	14,154,494
State Court Improvement Program	COURTS	93.586	1,355,962	
Community-Based Child Abuse Prevention Grants	FDCFS	93.590	1,415,607	1,016,436
Grants to States for Access and Visitation Programs	FDCFS	93.597	648,043	647,826
Chafee Education and Training Vouchers Program (ETV)	FDCFS	93.599	2,396,966	2,396,966
Adoption Incentive Payments	FDCFS	93.603	3,996,799	3,996,799
Voting Access for Individuals with Disabilities Grants to States	FDOS	93.617	355,783	355,783

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
ARRA - Developmental Disabilities Basic Support and Advocacy Grants	SU	93.630	2,164	
Developmental Disabilities Basic Support and Advocacy Grants	SU	93.630	9,898	
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	SU	93.632	542,211	
Childrens Justice Grants to States	FDCFS/ SU	93.643	871,696	120,632
Stephanie Tubbs Jones Child Welfare Services Program	FDCFS/ SU	93.645	12,292,706	6,943,119
ARRA - Foster Care Title IV-E	FDCFS	93.658	11,850,106	11,850,106
Foster Care Title IV-E	FDCFS/ FDJJ/ SU	93.658	165,633,342	144,085,556
Adoption Assistance	FDCFS/ SU	93.659	80,507,908	74,412,503
ARRA - Adoption Assistance	FDCFS	93.659	7,269,761	5,640,802
Social Services Block Grant	FAPD/ FAW/ FDCFS/ FDJJ/ FDOEA/ FDOH/ FEOG/ SCC/ SU	93.667	167,459,108	54,561,129
Child Abuse and Neglect State Grants	FDCFS	93.669	1,971,506	1,971,506
Family Violence Prevention and Services/Grants for Battered Womens Shelters Grants to States and Indian Tribes	FDCFS	93.671	3,797,664	3,736,533
Chafee Foster Care Independence Program	FDCFS	93.674	6,184,288	5,637,651
ARRA - Trans-NIH Research Support	SCC/ SU	93.701	108,771	
ARRA - National Center for Research Resources	SU	93.702	285,300	
ARRA - Grants to Health Center Programs	FDOH	93.703	5,349,717	
ARRA - Strengthening Communities Fund	SU	93.711	559,629	375,000
ARRA - Comparative Effectiveness Research - AHRQ	FDOH	93.715	1,932	
ARRA - Preventing Healthcare-Associated Infections	FDOH	93.717	731,172	
ARRA - State Grants to Promote Health Information Technology	FAHCA	93.719	9,485,851	
ARRA - Health Information Technology Professionals in Health Care	SCC	93.721	252,372	
ARRA - Prevention and Wellness-State, Territories and Pacific Islands	FDOE/ FDOH/ SU	93.723	2,934,388	
ARRA - Prevention and Wellness Communities Putting Prevention to Work Funding Opportunities Announcement (FOA)	FDCFS/ FDOH	93.724	8,340,496	
ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program	FDOEA	93.725	545,132	368,134
ARRA - Health Information Technology and Public Health	FDOH	93.729	300,131	
Childrens Health Insurance Program	FAHCA/ FDCFS/ FDOH/ SU	93.767	369,080,891	232,685,558
Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities	FAPD/ SU	93.768	693,209	
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	FAPD/ FDOEA/ SU	93.779	3,466,322	1,611,777
Cardiovascular Diseases Research	SU	93.837	638,553	15,555
Lung Diseases Research	SU	93.838	86,056	
Blood Diseases and Resources Research	SU	93.839	52,129	
Arthritis, Musculoskeletal and Skin Diseases Research	SU	93.846	203,235	
Diabetes, Digestive, and Kidney Diseases Extramural Research	SU	93.847	104,424	
Extramural Research Programs in the Neurosciences and Neurological Disorders	SU	93.853	264,350	
Allergy, Immunology and Transplantation Research	SU	93.855	193,454	
Biomedical Research and Research Training	SU	93.859	126,191	
Child Health and Human Development Extramural Research	SU	93.865	234,004	
Aging Research	SU	93.866	497,908	
Vision Research	SU	93.867	226,424	
Grants for Training in Primary Care Medicine and Dentistry	SU	93.884	365,356	
ARRA - Health Care and Other Facilities	SU	93.887	12,493	
Health Care and Other Facilities	FDOH/ SCC	93.887	576,957	
Specially Selected Health Projects	SCC/ SU	93.888	642,763	146,000
ARRA - National Bioterrorism Hospital Preparedness Program	SU	93.889	779	
National Bioterrorism Hospital Preparedness Program	FDOH/ SU	93.889	22,772,269	
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	FDOH/ SCC	93.912	339,699	
Grants to States for Operation of Offices of Rural Health	FDOH	93.913	121,428	72,000
HIV Care Formula Grants	FDOC/ FDOH/ SU	93.917	116,015,384	29,366,928

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	FDOH/ SU	93.918	4,023,186	243,760
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	FDOH	93.919	4,917,663	
Healthy Start Initiative	FDOH	93.926	1,114,641	
Special Projects of National Significance	SU	93.928	324,397	
Native Hawaiian Health Systems	SU	93.932	1,230	
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	FDOE/ FDOH/ SU	93.938	316,566	23,607
HIV Prevention Activities Health Department Based	FDOH/ SU	93.940	21,509,522	4,939,721
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups	FDOH	93.943	4,384,954	187,470
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	FDOH	93.944	4,871,929	
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	FDOH	93.946	154,526	
Block Grants for Community Mental Health Services	FDCFS/ SU	93.958	26,706,033	26,372,473
Block Grants for Prevention and Treatment of Substance Abuse	FDCFS/ SU	93.959	108,472,073	103,693,095
Public Health Traineeships	SU	93.964	59,789	
Geriatric Education Centers	SU	93.969	90,237	36,002
Preventive Health Services Sexually Transmitted Diseases Control Grants	FDOH	93.977	4,374,324	
Preventive Health Services Sexually Transmitted Diseases Research, Demonstrations, and Public Information and Education Grants	FDOH/ SU	93.978	345,642	
International Research and Research Training	SU	93.989	144,391	
Preventive Health and Health Services Block Grant	FDOH	93.991	2,437,643	399,717
Maternal and Child Health Services Block Grant to the States	FDOH/ SU	93.994	14,409,355	7,022,597
Other Federal Awards	FDCFS/ SU	93.UNK	1,699,468	112,781
Subtotal - Direct Programs - Not Clustered			\$1,842,284,501	\$972,214,371
Indirect Programs - Clustered				
CCDF - Child Care Cluster:				
Child Care and Development Block Grant	FDOH/ SU	93.575	249,719	
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	SU	93.596	79,244	
CSBG Cluster:				
ARRA - Community Services Block Grant	SCC	93.710	498,516	
Head Start Cluster:				
Head Start	SU	93.600	177,900	
Medicaid Cluster:				
Medical Assistance Program	FDOH/ SU	93.778	1,794,434	
Research & Development Cluster:				
Compassion Capital Fund	SU	93.009	2,439	
Innovations in Applied Public Health Research	SU	93.061	23,841	
Food and Drug Administration Research	SU	93.103	135,796	
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	SU	93.104	35,190	
Maternal and Child Health Federal Consolidated Programs	SU	93.110	424,511	
Environmental Health	SU	93.113	146,974	
Oral Diseases and Disorders Research	SU	93.121	1,404,803	
AIDS Education and Training Centers	SU	93.145	65,632	
Research Related to Deafness and Communication Disorders	SU	93.173	316,462	
Research and Training in Complementary and Alternative Medicine	SU	93.213	17,164	
Research on Healthcare Costs, Quality and Outcomes	SU	93.226	103,298	
National Center on Sleep Disorders Research	SU	93.233	10,471	
Grants for Dental Public Health Residency Training	SU	93.236	28,428	
Mental Health Research Grants	SU	93.242	1,604,951	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	SU	93.243	79,013	
Public Health Training Centers Grant Program	SU	93.249	113,916	
State Health Access Program	SU	93.256	4,147,121	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Occupational Safety and Health Program	SU	93.262	9,488	
Alcohol Research Programs	SU	93.273	436,499	
Drug Abuse and Addiction Research Programs	SU	93.279	643,887	
Centers for Disease Control and Prevention Investigations and Technical Assistance	SU	93.283	3,362	
Discovery and Applied Research for Technological Innovations to Improve Human Health	SU	93.286	184,292	
Minority Health and Health Disparities Research	SU	93.307	137,239	
Trans-NIH Research Support	SU	93.310	35,193	
Nursing Research	SU	93.361	5,856	
National Center for Research Resources	SU	93.389	222,342	
Cancer Cause and Prevention Research	SU	93.393	185,070	
Cancer Detection and Diagnosis Research	SU	93.394	221,511	
Cancer Treatment Research	SU	93.395	2,198,749	
Cancer Biology Research	SU	93.396	377,387	
Cancer Centers Support Grants	SU	93.397	135,426	
Cancer Control	SU	93.399	125,453	
Head Start	SU	93.600	104,817	
Developmental Disabilities Basic Support and Advocacy Grants	SU	93.630	1,252	
Social Services Block Grant	SU	93.667	236	
ARRA - Trans-NIH Research Support	SU	93.701	2,259,320	
ARRA - Comparative Effectiveness Research - AHRQ	SU	93.715	24,813	
ARRA - Cardiovascular Diseases Research	SU	93.837	72,641	
Cardiovascular Diseases Research	SU	93.837	1,238,436	62,090
Lung Diseases Research	SU	93.838	489,678	
Blood Diseases and Resources Research	SU	93.839	352,696	
Arthritis, Musculoskeletal and Skin Diseases Research	SU	93.846	706,499	
Diabetes, Digestive, and Kidney Diseases Extramural Research	SU	93.847	354,698	12,586
ARRA - Extramural Research Programs in the Neurosciences and Neurological Disorders	SU	93.853	10,190	
Extramural Research Programs in the Neurosciences and Neurological Disorders	SU	93.853	2,219,154	
Allergy, Immunology and Transplantation Research	SU	93.855	1,782,388	
Microbiology and Infectious Diseases Research	SU	93.856	359,831	
Biomedical Research and Research Training	SU	93.859	1,810,812	
ARRA - Child Health and Human Development Extramural Research	SU	93.865	957	
Child Health and Human Development Extramural Research	SU	93.865	2,133,079	124,589
Aging Research	SU	93.866	2,268,744	
ARRA - Aging Research	SU	93.866	20,288	
Vision Research	SU	93.867	1,506,623	76,120
ARRA - HIV Emergency Relief Project Grants	SU	93.914	13,285	
Healthy Start Initiative	SU	93.926	91,339	
HIV Prevention Activities Health Department Based	SU	93.940	48,552	
Geriatric Education Centers	SU	93.969	8,847	
ARRA - Other Federal Awards	SU	93.UNK	62,559	
Other Federal Awards	SU	93.UNK	2,436,309	8,031
TANF Cluster:				
Temporary Assistance for Needy Families	FDOH/ SCC/ SU	93.558	1,745,759	
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	SCC	93.714	24,815	
Subtotal - Indirect Programs - Clustered			\$38,530,194	\$283,416
Indirect Programs - Not Clustered				
ARRA - Public Health and Social Services Emergency Fund	SU	93.003	6,641	
Medical Reserve Corps Small Grant Program	FDOH	93.008	10,000	
National Family Caregiver Support, Title III, Part E	SU	93.052	86,851	
Healthy Marriage Promotion and Responsible Fatherhood Grants	SU	93.086	27,390	
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	FDOH/ SU	93.104	726,268	
Maternal and Child Health Federal Consolidated Programs	FDOH/ SU	93.110	83,735	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011 EXPENDITURES	2010-2011
				TRANSFERS TO SUBRECIPIENTS
Environmental Health	SU	93.113	12,831	
Injury Prevention and Control Research and State and Community Based Programs	SU	93.136	41,922	
Projects for Assistance in Transition from Homelessness (PATH)	SU	93.150	355,332	
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	SU	93.153	256,798	
Health Education Training Centers Continuing Educational Support for Health Professionals Serving in Underserved Communities	SU	93.189	132	
Clinical Research Loan Repayment Program for Individuals from Disadvantaged Backgrounds	SU	93.220	9,771	
Mental Health Research Grants	SU	93.242	18,159	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	SU	93.243	728,328	
Substance Abuse and Mental Health Services-Access to Recovery	SU	93.275	79,954	
Drug Abuse and Addiction Research Programs	SU	93.279	175,811	
Centers for Disease Control and Prevention Investigations and Technical Assistance	FDOH/ SU	93.283	274,449	
Teenage Pregnancy Prevention Program	FDOH	93.297	39,826	
Cancer Treatment Research	SU	93.395	12,418	
Promoting Safe and Stable Families	SU	93.556	191,526	
Community-Based Child Abuse Prevention Grants	FDOH	93.590	18,487	
Developmental Disabilities Basic Support and Advocacy Grants	SU	93.630	199,501	
Childrens Justice Grants to States	SU	93.643	82,577	
Adoption Opportunities	SU	93.652	174,723	
Foster Care Title IV-E	SU	93.658	8,049	
Child Abuse and Neglect Discretionary Activities	FDCFS	93.670	50,408	
ARRA - Trans-NIH Research Support	FDOH/ SCC/ SU	93.701	435,323	
ARRA - Health Information Technology Professionals in Health Care	SCC	93.721	540,519	
Childrens Health Insurance Program	SU	93.767	189,098	
Extramural Research Programs in the Neurosciences and Neurological Disorders	SU	93.853	66,073	
Biomedical Research and Research Training	SCC/ SU	93.859	16,043	
Child Health and Human Development Extramural Research	SU	93.865	541,761	
Aging Research	SU	93.866	5,656	
Vision Research	SU	93.867	26	
HIV Emergency Relief Project Grants	FDOH/ SU	93.914	9,507,885	
HIV Care Formula Grants	FDOH	93.917	610,145	
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	FDOH	93.918	164,537	
Ryan White HIV/AIDS Dental Reimbursements Community Based Dental Partnership	FDOH	93.924	3,022,708	
Healthy Start Initiative	FDOH/ SU	93.926	637,426	
Block Grants for Prevention and Treatment of Substance Abuse	FDOH/ SU	93.959	65,857	
Geriatric Education Centers	SU	93.969	6,482	
Maternal and Child Health Services Block Grant to the States	FDOH/ SU	93.994	2,014,806	
Other Federal Awards	SCC/ SU	93.UNK	395,953	
Subtotal - Indirect Programs - Not Clustered			\$21,892,185	
Subtotal - U. S. Department of Health and Human Services			\$16,091,766,381	\$1,882,593,865
U. S. Corporation for National and Community Service				
Direct Programs - Clustered				
Foster Grandparent/Senior Companion Cluster:				
Senior Companion Program	FDOEA	94.016	322,885	205,059
Research & Development Cluster:				
Learn and Serve America School and Community Based Programs	SU	94.004	263,581	
Learn and Serve America Higher Education	SU	94.005	9,712	
Nonprofit Capacity Building	SU	94.022	49,505	
Other Federal Awards	SU	94.UNK	19,561	
Subtotal - Direct Programs - Clustered			\$665,244	\$205,059
Direct Programs - Not Clustered				

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Retired and Senior Volunteer Program	SCC	94.002	152,325	
State Commissions	FEQG	94.003	770,334	
Learn and Serve America School and Community Based Programs	FDOE/ SU	94.004	671,138	662,311
Learn and Serve America Higher Education	SCC/ SU	94.005	412,362	10,408
AmeriCorps	FAPD/ FEQG/ SCC/ SU	94.006	8,338,419	7,594,817
ARRA - AmeriCorps	FEQG	94.006	616,449	616,449
Program Development and Innovation Grants	FEQG/ SCC	94.007	269,909	
Training and Technical Assistance	FEQG	94.009	153,182	
Volunteers in Service to America	SU	94.013	70,541	
ARRA - Volunteers in Service to America	SU	94.013	5,765	
Volunteer Generation Fund	FEQG	94.021	115,405	115,405
Subtotal - Direct Programs - Not Clustered			\$11,575,829	\$8,999,390
Indirect Programs - Clustered				
Research & Development Cluster:				
Learn and Serve America Higher Education	SU	94.005	7,472	
Subtotal - Indirect Programs - Clustered			\$7,472	
Indirect Programs - Not Clustered				
Learn and Serve America School and Community Based Programs	SU	94.004	6,754	
Learn and Serve America Higher Education	SCC	94.005	1,854	
AmeriCorps	FDEP/ FDOEA/ FDOH/ SCC/ SU	94.006	1,237,871	100,194
ARRA - AmeriCorps	FDEP/ SU	94.006	96,919	
Program Development and Innovation Grants	SCC	94.007	2,475	
Subtotal - Indirect Programs - Not Clustered			\$1,345,873	\$100,194
Subtotal - U. S. Corporation for National and Community Service			\$13,594,418	\$9,304,643
U. S. Social Security Administration				
Direct Programs - Clustered				
Disability Insurance/SSI Cluster:				
Social Security Disability Insurance	FDFS/ FDLE/ FDOH/ SU	96.001	135,687,816	
Subtotal - Direct Programs - Clustered			\$135,687,816	
Indirect Programs - Not Clustered				
Other Federal Awards	FDLE	96.UNK	175,061	
Subtotal - Indirect Programs - Not Clustered			\$175,061	
Subtotal - U. S. Social Security Administration			\$135,862,877	
U. S. Department of Homeland Security				
Direct Programs - Clustered				
Homeland Security Cluster:				
Homeland Security Grant Program	FDACS/ FDCA/ FDEP/ FDFS/ FDLE/ FDMS/ FDOE/ FDOH/ FDOT/ FEQG/ FFWCC/ SCC/ SU	97.067	59,770,644	40,551,842
Research & Development Cluster:				
Flood Mitigation Assistance	SU	97.029	45,750	
Hazard Mitigation Grant	SU	97.039	251,045	166,996
Assistance to Firefighters Grant	SU	97.044	327,104	
Scientific Leadership Awards	SU	97.062	86,652	
ARRA - Other Federal Awards	SU	97.UNK	27,142	
Other Federal Awards	SU	97.UNK	350,921	
Subtotal - Direct Programs - Clustered			\$60,859,258	\$40,718,838
Direct Programs - Not Clustered				
State and Local Homeland Security National Training Program	SCC/ SU	97.005	245,827	
Non-Profit Security Program	FDCA/ SCC	97.008	10,640,057	9,396,563
Boating Safety Financial Assistance	FFWCC	97.012	8,783,303	
Community Assistance Program State Support Services Element (CAP-SSSE)	FDCA	97.023	1,456,715	840,501

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Flood Mitigation Assistance	FDCA	97.029	1,303,298	1,269,674
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	FDACS/ FDBPR/ FDCA/ FDEP/ FDLE/ FDOS/ FDOT/ SU	97.036	129,355,766	116,917,324
Hazard Mitigation Grant	FDACS/ FDCA/ SCC/ SU	97.039	79,513,887	73,885,687
National Dam Safety Program	FDEP	97.041	91,576	
Emergency Management Performance Grants	FDCA	97.042	10,607,655	4,417,631
Fire Management Assistance Grant	FDCA	97.046	292,068	292,067
Pre-Disaster Mitigation	FDCA/ SU	97.047	2,220,206	1,992,885
Emergency Operations Center	FDCA	97.052	550,000	550,000
Citizen Corps	FDCA	97.053	212,126	212,126
Interoperable Emergency Communications	FDCA	97.055	472,103	
Scientific Leadership Awards	SU	97.062	81,515	
Metropolitan Medical Response System	FDCA	97.071	737,479	737,479
State Homeland Security Program (SHSP)	FDCA	97.073	4,138	
Rail and Transit Security Grant Program	FDCA	97.075	402,288	402,288
Buffer Zone Protection Program (BZPP)	FDCA/ FDLE	97.078	772,580	768,784
Homeland Security Outreach, Education, and Technical Assistance	SCC	97.086	470,363	
Drivers License Security Grant Program	FDHSMV	97.089	1,159,397	
Repetitive Flood Claims	FDCA	97.092	2,537,708	1,851,057
Severe Repetitive Loss Program	FDCA	97.110	300,749	300,749
Other Federal Awards	FDLE/ SCC	97.UNK	51,985	
Subtotal - Direct Programs - Not Clustered			\$252,262,789	\$213,834,815
Indirect Programs - Clustered				
Homeland Security Cluster:				
Homeland Security Grant Program	SCC/ SU	97.067	159,342	
Research & Development Cluster:				
Centers for Homeland Security	SU	97.061	89,908	
Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection	SU	97.077	14,813	
Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies	SU	97.108	35,719	
Other Federal Awards	SU	97.UNK	180,786	23,045
Subtotal - Indirect Programs - Clustered			\$480,568	\$23,045
Indirect Programs - Not Clustered				
Homeland Security Preparedness Technical Assistance Program	SCC	97.007	38,593	
Rail and Transit Security Grant Program	SCC	97.075	7,797	
Other Federal Awards	SCC	97.UNK	35,735	
Subtotal - Indirect Programs - Not Clustered			\$82,125	
Subtotal - U. S. Department of Homeland Security			\$313,684,740	\$254,576,698
U. S. Agency for International Development				
Direct Programs - Clustered				
Research & Development Cluster:				
USAID Foreign Assistance for Programs Overseas	SU	98.001	6,367,564	2,663,957
John Ogonowski Farmer-to-Farmer Program	SU	98.009	88,643	
Other Federal Awards	SU	98.UNK	339,345	
Subtotal - Direct Programs - Clustered			\$6,795,552	\$2,663,957
Direct Programs - Not Clustered				
USAID Foreign Assistance for Programs Overseas	SU	98.001	8,951	
Subtotal - Direct Programs - Not Clustered			\$8,951	
Indirect Programs - Clustered				
Research & Development Cluster:				
USAID Foreign Assistance for Programs Overseas	SU	98.001	226,311	
Denton Program	SU	98.010	8,098	
USAID Development Partnerships for University Cooperation and Development	SU	98.012	252,858	14,000
Other Federal Awards	SU	98.UNK	400,017	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2010-2011	2010-2011
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Subtotal - Indirect Programs - Clustered			\$887,284	\$14,000
Indirect Programs - Not Clustered				
USAID Foreign Assistance for Programs Overseas	SU	98.001	13,885	
Cooperative Development Program (CDP)	SU	98.002	3,206	
John Ogonowski Farmer-to-Farmer Program	SU	98.009	417,535	
USAID Development Partnerships for University Cooperation and Development	SCC/ SU	98.012	56,078	
Other Federal Awards	SCC/ SU	98.UNK	59,082	
Subtotal - Indirect Programs - Not Clustered			\$549,786	
Subtotal - U. S. Agency for International Development			\$8,241,573	\$2,677,957
Other Federal Grants				
Direct Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	99.UNK	52,803	
Subtotal - Direct Programs - Clustered			\$52,803	
Indirect Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	99.UNK	84	
Subtotal - Indirect Programs - Clustered			\$84	
Indirect Programs - Not Clustered				
Other Federal Awards	SCC/ SU	99.UNK	468,278	
Subtotal - Indirect Programs - Not Clustered			\$468,278	
Subtotal - Other Federal Grants			\$521,165	
Program Totals				
Direct Total Federal Awards Expenditures			\$40,971,986,901	\$7,905,379,273
Indirect Total Federal Awards Expenditures			\$122,896,251	\$1,262,289
Total Expenditures of Federal Awards			\$41,094,883,152	\$7,906,641,562

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.

***NOTE 1 - BASIS OF PRESENTATION AND SIGNIFICANT
ACCOUNTING POLICIES***

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 and Florida Colleges (SCC) exclusive of any component units of the State Universities and Community Colleges and Florida Colleges. Chapter 2011-142, Laws of Florida, reorganized the governmental structure of the State of Florida, effective July 1, 2011. The law created section 20.60, Florida Statutes, to form the Department of Economic Opportunity (DEO) and abolished the Agency for Workforce Innovation (AWI) and the Department of Community Affairs (DCA) by transferring many functions of AWI and DCA to DEO. Most notably, the unemployment insurance program previously administered by AWI was transferred to DEO as a result of the reorganization. These changes will be reflected in the Schedule of Expenditures of Federal Awards for the fiscal year ending June 30, 2012.

- **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 "2010-2011 Expenditures" includes amounts using different bases of accounting. The reporting entities also include expenditures related to transfers received from other State Agencies, State Universities, State Community Colleges, and Florida 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 accrual, 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. The New College of Florida and Florida Atlantic University reported expenditures on the accrual basis of accounting.

Expenditures reported for the majority of State Community Colleges and Florida Colleges consist of amounts expended in accordance with the modified accrual basis of accounting. Miami Dade College, Florida State College at Jacksonville, Tallahassee Community College, Seminole State College of Florida and Indian River State College reported expenditures on the accrual 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, State Universities, State Community Colleges, and Florida Colleges, and the subsequent expenditures.

- **Transfers to Subrecipients Column**

The column on the accompanying schedule captioned “2010-2011 Transfers to Subrecipients” represents the amounts transferred by the State Agencies, State Universities, State Community Colleges, and Florida 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 “2010-2011 Expenditures”. Transfers of federal awards between the State Agencies, State Universities, State Community Colleges, and Florida Colleges 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 the 2010-2011 Fiscal Year are included within the accompanying schedule. Expenditures reported on the accompanying schedule for ARRA awards totaled \$6,601,595,510.

- **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), Special Supplemental Nutrition Program for Women, Infants, and Children (CFDA No. 10.557), Food Commodities (CFDA No. 10.569), Surplus Property (CFDA No. 39.003), Energy Efficiency and Conservation (CFDA No. 81.128), and Immunization Grants (CFDA No. 93.268)] 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), Energy Efficiency and Conservation (81.128), School Breakfast Program (CFDA No. 10.553), School Lunch Program (CFDA No. 10.555) and Special Supplemental Nutrition Program for Women, Infants, and Children (CFDA No. 10.557). The State distributed vaccine, through the Immunization Grants, valued at \$198 million during the 2010-2011 Fiscal Year. The State distributed noncash benefits in the amount of \$7,354 through the School Breakfast Program, \$70,036,299 through the School Lunch Program, \$234,974,179 through the Special Supplemental Nutrition Program for Women, Infants, and Children and \$1,789,413 through the Energy Efficiency and Conservation Block Grant Program. 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

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, State Community Colleges, and Florida Colleges for the loan programs Federal Family Education Loans (CFDA No. 84.032) and Federal Direct Student Loans (CFDA No. 84.268) are \$18,604,743 and \$2,047,977,397, 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), Nursing Student Loans (CFDA No. 93.364), and ARRA-Nurse Faculty Loan Program (CFDA No. 93.408) in the amounts of \$85,109,251, \$1,007,251, \$4,826,772, \$70,649, and \$62,044, 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 the 2010-2011 Fiscal Year totaled \$1,168,774.76. 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, 2011, totaled \$98,102,360.70.

- ***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 Department of Transportation (FDOT) up to the amount of \$270,000,000. The TIFIA Loan Agreement allows FDOT to make draws on the Loans (“2005 RCF Loan” not to exceed \$170,000,000 and “2007 RCF 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. Two draws have been made to date and were made on the 2005 RCF Loan totaling \$170,000,000. The first draw was made during the 2008-2009 Fiscal Year in the amount of \$109,304,355.67. The second draw was made during the 2009-2010 Fiscal Year in the amount of \$60,695,644.33. There was not a draw made during the 2010-2011 Fiscal Year.

- ***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 2010-2011 Fiscal Year totaled \$138,274,227 (\$61,095,524 disbursed from the State bank and \$77,178,703 disbursed from the Florida Water Pollution Control Financing Corporation bank). Of the loans disbursed during the 2010-2011 Fiscal Year, \$1,030,003 were state funded. All other loan disbursements were federally funded. The value of loans made in previous years but are still in the construction phase at June 30, 2011, totaled \$482,792,304.88, of which \$322,833,825.46 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 the 2010-2011 Fiscal Year totaled \$39,377,528. The value of loans made in previous years but are still in the construction phase at June 30, 2011, totaled \$149,324,663.64. Currently, all loan disbursements are federally funded.

- **Federal Family Education Loans (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 administers the FFEL Program (CFDA No. 84.032) for the State. During the 2010-2011 Fiscal Year, payments made to lenders to cover student loans in default totaled \$214,771,681 and are shown on the accompanying schedule. The value of net loan guarantees represents actual loans guaranteed during the 2010-2011 Fiscal Year. The value of outstanding loans guaranteed at June 30, 2011, totaled \$2,810,448,084. The Health Care and Education Reconciliation Act of 2010 eliminated the bank-based guaranteed student loan program (FFELP) administered by the Florida Department of Education, Office of Student Financial Assistance (OSFA) and moved all colleges to the U.S. Department of Education's Direct Loan Program as of July 1, 2010. Therefore, OSFA did not guarantee any loans in the 2010-2011 Fiscal Year.

NOTE 3 - UNEMPLOYMENT INSURANCE

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 (FUTF). State benefits were funded from State Taxes and advances from 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	154,257,439
ARRA Federal Administration	1,989,811
ARRA Federal Benefits Additional	179,605,897
ARRA Federal Benefits Emergency	135,617,676
ARRA Federal Benefits Extended	683,079,011
Federal Benefits Ex Military/Federal Employees	48,365,593
Federal Benefits Emergency	2,782,317,814
Federal Benefits Additional	72,056,919
State Benefits funded by State Taxes	1,117,047,587
State Benefits funded by Advances	819,100,000
Total	<u>5,993,437,747</u>

***NOTE 4 - SUPPLEMENTAL NUTRITION ASSISTANCE
PROGRAM (SNAP)***

NOTE 4 - SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP)

The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The portion of total expenditures for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations in the cost of the Thrifty Food Plan, and to changes in participating households' income, deductions, and assets. This condition prevents USDA from obtaining the regular and Recovery Act components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted average percentage to be applied to the national aggregate SNAP benefits provided to households in order to allocate an appropriate portion thereof to Recovery Act funds. This methodology generates valid results at the national aggregate level but not at the individual State level. Therefore, we cannot validly disaggregate the regular and Recovery Act components of our reported expenditures for SNAP benefits. At the national aggregate level, however, Recovery Act funds account for approximately 16.38 percent of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2010.

NOTE 5 - 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, State Universities, State Community Colleges, and Florida 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.

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
U. S. Department of Agriculture				
Alpha Scents, Inc.	00084930/ 2010-33610-41501	SU	10.212	10,741
Archbold Biological Station	2006-35101-17204	SU	10.UNK	4,619
Auburn University	09-AGR-361467-UF/ 10-AGR-361482- UF/ 11-AGR-373007-UF	SU	10.200	201,981
Auburn University	08-HHP-374648-0006/ 08-USDA- ARMY-UFL/ 10-ACES-378562-UF	SU	10.500	122,281
California Department of Food and Agriculture	SCB09048	FDACS	10.025	12,442
Colorado State University	G-1474-4	SU	10.200	3,524
Colorado State University	G-1420-3	SU	10.303	38,360
Colorado State University	G-1495-1	SU	10.309	55,698
Cornell University	61191-9304	SU	10.200	3,204
Cornell University	55705-8825/ 61839-9391	SU	10.303	53,179
Florida Blueberry Growers Association	00080111/ 00081385/ FBGA 010410	SU	10.170	97,407
Florida Specialty Crop Foundation	00085980	SU	10.170	74,230
Florida Trail Association	167000524028288	SU	10.UNK	7,049
Gulf Citrus Growers Association	00086171	SU	10.170	56,313
Indian River Citrus League	08006/ 2010-02/ 2011-15	SU	10.UNK	46,614
Iowa State University	416-40-22F	SU	10.200	5,972
Iowa State University	416-40-61B	SU	10.303	10,461
Louisiana State University	49706	SU	10.500	39,625
Michigan State University	61-4684G	SU	10.001	16,247
Michigan State University	61-4244B	SU	10.206	15,935
Michigan State University	61-4259A	SU	10.310	44,712
Mississippi State University	06-16977/07-18470/ 2005-38500- 15815/ 2008-38500-19251	SU	10.200	56,140
North Carolina A&T State University	240443D	SU	10.216	55,528
North Carolina State University	2007-1634-18/ 2007-1634-20/ 2007- 1634-28	SU	10.303	51,524
North Carolina State University	2008-1004-11	SU	10.500	12,688
North Dakota State University	FAR0015680-1	SU	10.310	7,819
North Walton County Mosquito Control	P100913340	SU	10.UNK	14,214
Northern Arizona University	ERI34FL01	SU	10.652	3,226
Okaloosa County Mosquito Control	401009134	SU	10.UNK	20,785
Oregon State University	C0358A-E	SU	10.303	304
Purdue University	8000025883-AG	SU	10.217	30,267
Rutgers State University	2008-FL001BDP-GCREC/ 2009- FL001SORGHUM/ 2010-FL001ARS/ PO # 1374441/ PO # 1400748	SU	10.200	225,976
Rutgers State University	PO: S1400594	SU	10.309	49,365
Santa Rosa County Mosquito Control	5520015	SU	10.UNK	22,015
Southern United States Trade Association	E08MX-MET01mdc	SCC	10.603	14,647
Texas A & M University	451005	SU	10.303	48,467
Texas A & M University	2859	SU	10.UNK	10,045
Texas A&M Research Foundation	S110019	SU	10.309	51,945
University Of Arkansas	21660-01	SU	10.500	29,389
University of Arkansas	UA AES 2001-118	SU	10.UNK	407
University of California	2009 12876-01	SU	10.170	35,758
University of California, Davis	200911201-FLOR2/ SA7464/ SA7505/ SA7660	SU	10.200	67,608
University of California, Davis	09-001514-02	SU	10.303	10,058
University of California, Davis	09-001838-01	SU	10.309	520,952
University of California, Davis	09-001929-03	SU	10.310	33,451
University of California, Davis	08-002552-02/ 200912877-01	SU	10.UNK	21,689
University of California, Riverside	S-000400	SU	10.170	63,747
University of California, Riverside	S-0000233	SU	10.206	32,076
University of Georgia	RC293-502/4691328	SU	10.206	2,633

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
University of Georgia	RD309-101/4690698/ RD309-105/4690108/ RD309-105/4692818/ RD309-105/4695668/ RD309-105/4786516/ RD309-105/4786646/ RD309-105/4786656/ RD309-105/4786666/ RD-309-109/4786176/ RD309-109/4786266/ RD309-109/4786286/ RD309-109/4786486/ RE675-155/4690508	SU	10.215	109,168
University of Georgia	RF330-411/3843868/ RF332-464/3503738	SU	10.303	71,031
University of Georgia	RC293-365/4692028/ RE273-192/4693428	SU	10.310	5,929
University of Georgia	2007-47001-03776/ RE670-099/4690858/ RE675-153/3842658/ RE675-161/4786036/ RE684-167/4786726	SU	10.500	17,193
University of Georgia SARE/ACE	RD309-067/9822857/ RD309-101/4688358	SU	10.200	93,753
University of Georgia SARE/ACE	RD309-097/3841688/ RD309-105/4695338/ RD309-109/4784766/ RE675-155/4690518	SU	10.215	47,714
University of Hawaii Manoa	00077566	SU	10.200	15,909
University of Idaho	BJK409-SB-004	SU	10.902	6,287
University of Kentucky Research Foundation	3048 106543-10-122	SU	10.500	71,520
University of Maine	UM-S820	SU	10.200	531
University of Maryland	Z540901	SU	10.500	20,352
University of Minnesota	H001344210	SU	10.315	5,275
University of Missouri	C00020062-2	SU	10.217	10,122
University of Puerto Rico	PO-2009-01/20237	SU	10.200	4,840
University of Vermont	UFL09	SU	10.500	38,603
University of Wisconsin	X374356	SU	10.206	25,992
University of Wisconsin	293K053	SU	10.310	7,508
University of Wyoming	10000784	SU	10.500	7,910
Virginia State University	CR-2007-38820-18574	SU	10.UNK	4,247
Washington State University	113378 G002752	SU	10.303	64,881
Washington State University	111359_G002632	SU	10.309	18,882
West Virginia University	08-493-FIU	SU	10.UNK	20,691
Total - U. S. Department of Agriculture				\$3,081,655
U. S. Department of Commerce				
Alaska Department of Fish and Game	11244507	SU	11.438	11,060
Associated Scientists at Woods Hole	069000524029775	SU	11.UNK	44,184
Concurrent Technologies Corporation	W91WAW-09-D-0022	SU	11.UNK	879,627
Consortium for Ocean Leadership	P.O. 0L090117	SU	11.469	117
Consortium for Ocean Leadership	SA #10-32	SU	11.UNK	15,002
CSA International, Inc.	CSA JOB#2245	SU	11.463	70,144
Dauphin Island Sea Lab	2303JD-FDEP OEE-01	FDEP	11.473	19,066
Duke University	08-SC-NOAA-1085	SU	11.478	526
Ecosphere Restoration Institute, Inc.	U380908302010	SU	11.UNK	30,929
Florida Institute of Technology	00084660	SU	11.419	1,827
Florida Sea Grant College	R/LR-Q-33/ UF09215	SU	11.417	86,129
Gulf & South Atlantic Fisheries Foundation, Inc.	91-03-73139/0/ 91-10-120000/0	SU	11.452	22,766
Gulf of Mexico Fishery Management Council	S4044810012010	SU	11.441	73,535
Gulf of Mexico Foundation	9005	FDEP	11.463	34,846
Gulf States Marine Fisheries Commission	EDP-ESF-RB-2010-UFL	SU	11.434	14,383
Gulf States Marine Fisheries Commission	BULLFISH-2005-12	SU	11.454	8,208
Hillsborough County Environmental Protection	DPEP11148003	SU	11.435	4,355
Louisiana State University	21633	SU	11.478	11,334
Lynntech, Inc.	2010-DOC208-0001	SU	11.UNK	25,909
Mississippi State University	191001-363637-03	SU	11.012	25,816
Mississippi State University	191001-363558-01	SU	11.432	1,054,730
Mote Marine Laboratory	MML 185-472	SU	11.417	13,533
National Fish and Wildlife Foundation	2007-0083-023/ 2008-0066-004/ 2009-0045-000/454/ 2009-0057-901	FFWCC	11.463	195,769

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
National Fish and Wildlife Foundation	2007-0083-023/ 2008-0066-004/ 2009-0045-000/454/ 2009-0057-901	SCC	11.463	33,246
National Marine Sanctuary Foundation	S5375908012010	SU	11.429	17,500
New England Aquarium	NEAQ CG #2571/ SUBCONTRACT NEAQ CG#2592	SU	11.452	68,593
North Carolina State University	2010-1706-07	SU	11.417	4,695
North Carolina State University	2009-0669-01	SU	11.431	90,836
Nova SouthEastern University	NSU's Acct #331248,Prime NA09NOS4260253	SU	11.426	18,786
Old Dominion University	10-141-796431	SU	11.463	14,140
Science Applications International Corporation	069000524028622/ P010031078	SU	11.UNK	25,155
Sinmat, Inc.	09-00075339	SU	11.UNK	33,369
South Carolina Department of Natural Resources	SC DNR FY2009-003	FFWCC	11.435	1,446
South Carolina Sea Grant Consortium	S559	FFWCC	11.417	6,696
South Carolina Sea Grant Consortium	S551/ S552/ S658/ S665/ S666/ S669	SU	11.473	115,545
South Carolina Sea Grant Consortium	S551/ S552/ S658/ S665/ S666/ S669	FFWCC	11.473	26,386
South Carolina Sea Grant Consortium	S667/ S668	SU	11.478	148,948
Southeastern Universities Research Association	SURA-2010-007	SU	11.012	47,719
St. Johns River Water Management District	25488	SU	11.463	17,283
TDI-Brooks International, Inc.	069000524029355	SU	11.UNK	159
Texas A&M Research Foundation	S100078	SU	11.427	2,316
Texas A&M Research Foundation	S0080023	SU	11.473	48,497
Texas A&M University	S100079	SU	11.427	4,768
Texas A&M University	#09-016	SU	11.473	103,667
The Nature Conservancy	1090083062 SUBAWARD	SU	11.419	21,246
University Corporation for Atmospheric Research	Z10-83391/ Z10-83394/ Z11-68143	SU	11.467	128,918
University of Alaska, Fairbanks	UAF 11-0027	SU	11.432	41,986
University of California, Davis	07-002197-USFL	SU	11.431	55,491
University of Georgia	RR746-024/3505648	SU	11.417	684
University of Georgia, Athens	RR100-521/4785126	SU	11.430	10,920
University of Maryland	CA 10-23/ CA 10-24	SU	11.473	317,924
University of Miami	66385Y/ 66741X / P161500/ P152910/ S110003	SU	11.432	268,184
University of Miami	6-6584N	SU	11.473	62,637
University of Miami	ACCOUNT NO. 66553N	SU	11.616	12,781
University of Miami	DOC/NA17RJ1226/P6970	SU	11.UNK	2,435
University of Michigan	3001105234/ 3001278128/ 3001626326	SU	11.432	215,613
University of New Hampshire	02-604	SU	11.419	29,775
University of North Carolina	5-43730	SU	11.012	80,753
University of North Carolina	5-56675	SU	11.430	6,236
University of North Carolina	UNC-CH 5-43705	SU	11.UNK	42,142
University of North Carolina, Wilmington	2008-01-01-B	SU	11.430	46,715
University of North Carolina, Wilmington	eUNC#: 515180-08-02	SU	11.473	561
University of Southern Mississippi	USM-GR04148-003	SU	11.432	47,681
University of Texas	UTA09-000981	SU	11.478	4,697
Total - U. S. Department of Commerce				\$4,870,924
U. S. Department of Defense				
Academy of Applied Science	09-29/ 10-33/ W911NF-04-1-0226	SU	12.431	2,888
Academy of Applied Science	10-04	SU	12.UNK	4,717
Agiltron, Inc.	PO 441663	SU	12.UNK	15,743
Alion Science and Technology	SUB1100628DP	SU	12.UNK	32,781
Alion Science and Technology/Micro Analysis and Design Corporation	DAAD1901C0065/ STM1196782/ SUB1113617MDT	SU	12.UNK	188,688
American Councils for International Education	NSEP-U631043-AC-AFR	SU	12.UNK	8,659
AMEWAS, Inc.	P.O. # 8655	SU	12.300	15,600
AMEWAS, Inc.	0633	SU	12.UNK	22,017
Anthrotronix, Inc.	1115001	SU	12.UNK	83,725
Applied Physical Sciences Corporation	11-0003231	SU	12.UNK	25,761
Applied Research Associates	S00042903	SU	12.UNK	10
APTIMA, Inc.	4501382	SU	12.UNK	34,530
Arizona State University	10-237/ 10-267	SU	12.300	234,915
Azimuth Corporation	211-5434 TO #211-009	SU	12.UNK	25,984

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
BAE Systems	709372 SLIN 100	SU	12.910	171,664
BAE Systems	S12007FS38	SU	12.UNK	2,560
Ball Aerospace and Technologies	PO 09RMS00022	SU	12.UNK	131,998
Ball Aerospace and Technologies Corporation	S10134C	SU	12.UNK	17,770
Battelle Memorial Institute	260920/ W911NF-07-D-0001/DO0944/ W912HQ-10-D-0002/TO005	SU	12.UNK	19,754
Bechtel National, Inc.	24914416HC4W00000005	SU	12.UNK	5,533
Caracal, Inc.	N00014-04-M-0226	SU	12.431	2,558
Case Western Reserve University	RES505853	SU	12.910	25,340
CG2, Inc.	S500110	SU	12.UNK	19,032
Ch2M Hill	921665	SU	12.UNK	8,734
Chemimage Corporation	TSR-SHIELD PHASE-II	SU	12.114	21,381
Chi Systems, Inc.	11004001	SU	12.UNK	750,551
City of Miami	R-11-0001	SU	12.UNK	1,548
Clemson University	9.6975582012e+016	SU	12.431	383,784
Combustion Research & Flow Technology	08-C-0327/C350	SU	12.UNK	42,149
Combustion Research & Flow Technology, Inc.	10-M-0188/C435	SU	12.UNK	196
Constellation Technology Corporation	S2943205012010	SU	12.UNK	17,926
CSU Fullerton Auxiliary Services Corporation	S-5021-UFG1/ S-5021-UFG2	SU	12.420	88,904
DSCI	DC-081201-001/ DC-081201-002	SU	12.UNK	613
DWA Aluminum Composites	FCAAP	SU	12.UNK	131,996
Dynamics Research Corporation	UCFOMMS08001	SU	12.UNK	36,171
Earth and Space Research	09-92 2007-140	SU	12.300	29,878
Electrodynamics Associates, Inc.	C0901p-1001	SU	12.UNK	196,628
Emory University	S367574	SU	12.300	110,024
Energia Technologies	TSA2010aFSU/Energia/ TSA2011FSU/Energia	SU	12.UNK	83,031
EOIR Technologies	P4002060	SU	12.UNK	55,258
ERC, Inc.	RS110112	SU	12.UNK	26,061
Fleet Industrial and Supply Center	N00244-09-1-0090	SU	12.300	14,600
Florida Education Fund, Inc.	S3624-07012010	SU	12.UNK	15,180
Florida Institute of Technology	201323	SU	12.300	20,000
General Dynamics	DAAD19-01-2-0012	SU	12.300	900
General Dynamics	W911NF-10-2-0016	SU	12.630	411,133
General Dynamics	100005MC/ USAF-3446-36-SC-0001 PO # 08ESM274168/ W911NF1020016	SU	12.UNK	890,224
General Technical Services	10-1-228/ GTS-S-10-1-391	SU	12.UNK	132,409
Georgia Aerospace Systems	217000524028568	SU	12.UNK	93,400
Georgia Institute of Technology	RA306-S11	SU	12.300	139,499
Georgia Institute of Technology	RA752-G1	SU	12.431	77,146
Georgia Institute of Technology	RB250G2	SU	12.800	178,912
Georgia Tech Research Institute	RA231G1	SU	12.910	49,167
Georgia Tech Research Institute	D6133S1	SU	12.UNK	20,328
Henry M Jackson Foundation	686246	SU	12.800	49,818
Henry M. Jackson Foundation	42953	SU	12.300	794
Hersh Acoustical Engineering	081003524029166	SU	12.UNK	14,931
High Performance Technologies	HPTI-PETTT-UFL-II	SU	12.UNK	10,000
Hillsborough County Health & Social Services Department	A33FDB	SU	12.UNK	5,799
Hispanic Serving Health Professions School	OMH-MPCMP101039-USF	SU	12.UNK	494
Housing Finance Authority of Hillsborough County	U3809-05012011	SU	12.UNK	12,900
ICF Incorporated LLC	10DN00055	SU	12.UNK	111,898
Innovative Automation Technologies, Inc.	09-00074278	SU	12.800	103,300
Intelligent Automation, Inc.	689-2	SU	12.UNK	52,618
Intelligent Fiber Optic Systems	10-00077398	SU	12.UNK	11,169
Interdisciplinary Consulting Corporation	09-00071703	SU	12.800	15,589
International Technology Corporation	ITCUF10-10-01	SU	12.431	59,549
Intralytix, Inc.	123456789	SU	12.UNK	49,852
Israel Ministry of Defense	4440245134	SU	12.UNK	57,086
ITT Advanced Engineering	332701	SU	12.UNK	7
Jacobs Engineering Group	9222210D00180012	SU	12.UNK	20,994
Jet Propulsion Laboratory	1376781/ 1415315	SU	12.UNK	78,184
Johns Hopkins University	956101/ N00014-06-1-0991	SU	12.300	10,924

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
Johns Hopkins University	956188	SU	12.910	17,509
Junior Engineering Technical Society	Award letter, JETS UNITE 2010/ JETS UNITE 2009-10/ JETS UNITE 2011	SU	12.431	53,228
JXT Applications, Inc.	JXT-11-S-1000	SU	12.UNK	21,925
Kansas State University	S11119	SU	12.431	213,330
Kent Optronics, Inc.	W909MY-10-C-0522	SU	12.114	34,991
Kent State University	444286P8061715	SU	12.800	30,056
Kestrel Technologies	W9113M-11-C-0006	SU	12.UNK	63,304
King Engineering	2034-010-000	SU	12.114	3,317
Kitware	K000135-S09/ K000193S07	SU	12.UNK	292,031
Lockheed Martin	880704083/ OSRA# 4592	SU	12.630	8,834
Lockheed Martin	8100001649/ 88MVR1UCF	SU	12.UNK	310,185
LRC Engineering, Inc.	FA9550-10-C-0069	SU	12.UNK	46,691
MacroGenics, Inc.	U380909012010	SU	12.UNK	297,154
Magnesium Elektron North Americas, Inc.	W911NF-07-2-0073	SU	12.UNK	42,393
MC-21, Inc.	CA-SC-09001/ CASC10003/ CASC10004	SU	12.UNK	130,346
MetroLaser, Inc.	USF01EW01	SU	12.UNK	14,334
Mirum Corporation	N68335-09-C-0342/ W91WAW-09-C- 0107	SU	12.UNK	109,502
Mississippi State University	038400-360378-01/ 038400-360423-01	SU	12.UNK	18,400
Mote Marine Laboratory	MML-107-546	SU	12.420	2,528
NACE International	N000140210024	SU	12.300	3,634
Nano CVD, Inc	W31P4Q-08-C-0387	SU	12.431	69,355
Naval Surface Warfare Center Carderock	N65540-10-P-5163	SU	12.UNK	49,976
New Era Technologies, Inc.	00006711	SU	12.UNK	1,847
New Mexico State University	FA0650-10-C-2127	SU	12.800	309,531
North Carolina A&T State University	280557A	SU	12.UNK	41,849
North Florida Foundation for Research and Education	LEVY W81XWH-08-20194	SU	12.420	15
Northrop Grumman	8200122653/ Letter of Agreement	SU	12.UNK	30,634
Northrop Grumman Corporation	2736917/ 7500074768	SU	12.UNK	183,328
Novartis Pharmaceutical Corporation	ACZ88512201 TrialNet	SU	12.UNK	226,859
Novonics, Inc.	100643502/ PO# 100643501	SU	12.UNK	117,649
Ohio State University	RF01065213	SU	12.800	101,639
Old Dominion University	10185282009	SU	12.UNK	145,379
Optigrate	FA9451-10-C-0006	SU	12.800	144,205
Optigrate	FA9451-10-C-0253/ W911QX-10-P- 0141	SU	12.UNK	5,388
Pennsylvania State University	4358UCFONR0275	SU	12.300	10,228
Pennsylvania State University	S03-36 DTRA0017	SU	12.UNK	576,712
Pico Technologies	N68335-08-C-0232	SU	12.300	43,653
Plasmonics, Inc.	FA8650-11-M-1171	SU	12.800	13,250
Plasmonics, Inc.	W911QX-11-C-0030	SU	12.UNK	745
Propagation Research Associates	PRA-SC-10-014	SU	12.UNK	35,854
Quantum Leap Innovations	QLI20100930	SU	12.UNK	49,992
Raydiance, Inc.	N00164-11-C-BT05/ NN00014-09-M- 0284	SU	12.300	42,891
Raydiance, Inc.	N6836-09-C-0013	SU	12.UNK	235,431
Raytheon	4400247895	SU	12.UNK	645
Raytheon BBN Technologies	9500009293	SU	12.UNK	371,947
Resource Systems Group Inc	NAS Contract # SHRP C-10(A)	SU	12.UNK	7,317
Rockwell Scientific	B3U506471	SU	12.300	5
Savannah River Nuclear Solutions, LLC	AC 70096 O	SU	12.UNK	25,018
Schafer Corporation	SC-07-13A-05	SU	12.300	27,286
Science Applications International Corporation	4400161623	SU	12.UNK	103,092
Science Applied International Corporation	4400161621	SU	12.UNK	23,620
Scientific Systems Company, Inc.	1423-1	SU	12.800	74
Scientific Systems Company, Inc.	FA0651-09C-0184	SU	12.UNK	23,447
Sciperio	01062-USF	SU	12.800	24,862
Serco, Inc.	S2LG9SC397	SU	12.UNK	93,148
Sinmat, Inc.	10-00087329	SU	12.UNK	25,781
Small Tree Communications	UF-2009-01	SU	12.UNK	34,365
Sonalysts, Inc.	1010444/ 910435	SU	12.UNK	88,531

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
SRI International	59-001377	SU	12.300	4,890
State University of New York	54064	SU	12.910	300,174
Stealth Industries US, LLC	N00024-05-C-4112	SU	12.431	1,146
Stevens Institute of Technology	SU AWARD 527767-02	SU	12.300	25,772
System Dynamics International	FA8651-10-C-0149/ FA8651-10-C-0215	SU	12.800	62,010
Tai Yang Research Corporation	225000524028198	SU	12.300	28,767
Taylor Engineering, Inc.	W912EP-06-D-0012	SU	12.UNK	18,932
Team TACLAN	TACLAN-USF-07-16	SU	12.UNK	197,400
Technology Solutions, Inc.	UCF-USACE 001	SU	12.UNK	78,347
Techsolve	P.O. # 988269	SU	12.UNK	57,788
Texas A & M University	A9821	SU	12.300	35,483
Texas A & M University	C09-00186	SU	12.800	82,493
Texas A&M University	B3531	SU	12.UNK	5,925
The Henry M. Jackson Foundation	703437	SU	12.UNK	48,955
Think-A-Move LTD	UC031011	SU	12.114	4,339
Trax International	Agreement	SU	12.UNK	862
University of Alabama	10-056	SU	12.800	87,286
University of Alabama, Birmingham	341952-017	SU	12.420	14,414
University of Arizona	Y561920	SU	12.630	19,359
University of Arkansas	SA1012023	SU	12.800	23,441
University of California, Irvine	2010-2478	SU	12.910	20,168
University of California, Los Angeles	0070GMF811	SU	12.300	253,364
University of Cincinnati	7108	SU	12.420	21,451
University of Maryland	Z891901	SU	12.300	124,716
University of Maryland	H148672-CO.1/ Z885903	SU	12.431	535,859
University of Miami	M109449/ M162298/ M164207	SU	12.420	364,425
University of Michigan	3000781177	SU	12.800	207,128
University of Michigan, Ann Arbor	3001539864	SU	12.UNK	23,546
University of Mississippi	UM 08-01-064	SU	12.420	155,262
University of Missouri	C00025734-1	SU	12.UNK	29,762
University of Montana	PG-4851-02	SU	12.300	445
University of Nevada, Las Vegas	05-655K-0000	SU	12.431	19,140
University of New Mexico	798172-873Y	SU	12.351	428,113
University of New Mexico	986016-873Y	SU	12.431	83,966
University of North Carolina	3-12110-10/ 3-12110-12	SU	12.300	502
University of Rhode Island	042009/0002110	SU	12.300	3,950
University of Texas at Austin	UTA09-000399	SU	12.300	39,104
University of Texas at Austin	W911NF0810348	SU	12.431	7,653
University of Texas, Arlington	W911NF-07-1-0283	SU	12.431	10,949
University of Virginia	GG11294-135618	SU	12.300	20,011
University of Wyoming	NGA43540	SU	12.630	35,985
URS Energy and Construction	22556-5001	SU	12.UNK	9,997
UT-Battelle, LLC	4000101008	SU	12.UNK	21,367
Vanderbilt University	18131-S2	SU	12.800	23,816
Vcfsoft LLC	N68335-09-C-0342/ N68335-10-C-0567	SU	12.UNK	12,657
Virginia Commonwealth University	PT103939-SC101602	SU	12.351	23,423
Virginia Tech	430386-19030	SU	12.300	54,070
Virginia Tech	430457-19300	SU	12.800	59,310
West Virginia University	10-558-FIU	SU	12.UNK	18,307
Worcester Polytechnic Institute	09-215060	SU	12.420	88,910
Zyberwear, Inc.	7102	SU	12.UNK	104,855
Zyvex Corporation	N66001-08-C-2040	SU	12.910	17,957
Total - U. S. Department of Defense				\$14,703,055
U. S. Department of Housing and Urban Development				
City of Gainesville Housing Authority	00091002	SU	14.UNK	43,022
Emergency Service & Homeless Coalition of Jax, Inc.	FLO121B4H100800	SU	14.UNK	20,475
Health Planning Council of South West Florida, Inc.	CODBE-2/ CODBE-3/ CODBE-4/ CODBE7	FDOH	14.241	79,766
Miami Dade County	90034/ 90035	FDOH	14.218	725,580
Total - U. S. Department of Housing and Urban Development				\$868,843
U. S. Department of the Interior				

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
Auburn University	11-EI-222877-FSU	SU	15.615	965
Cape Cod National Seashore	H5000070400	SU	15.UNK	10,816
Flagler College	PT-50166-10	SU	15.929	15,982
Georgia Department of Natural Resources	123456789	SU	15.UNK	19,685
National Fish and Wildlife Foundation	2009-0037-001	SU	15.231	77,555
National Fish and Wildlife Foundation	2007-0017-000	SU	15.608	17,507
National Fish and Wildlife Foundation	1992-0036-000	SU	15.UNK	49
Sarnoff Corporation	206000028	SU	15.UNK	7,197
TDI-Brooks International, Inc.	091004524027378	SU	15.UNK	60,652
University of the Virgin Islands	WRRI-10-02	SU	15.808	20,000
Total - U. S. Department of the Interior				\$230,408
U. S. Department of Justice				
City of Jacksonville	2009-DJ BX 1256	SU	16.738	112,174
City of Jacksonville	2009-DJ-BX-1256	JAC	16.803	110,000
Escambia County	2010-ARRC-ESCA-1-W7-008	JAC	16.580	78,830
Escambia County	2009-SB-B9-2630	JAC	16.803	40,890
Florida Council Against Sexual Violence	2010-WR-AX-0014	JAC	16.588	2,826
Florida Council Against Sexual Violence	2010-WR-AX-0014	JAC	16.589	3,768
Hillsborough County	2007-DP-CL-1005	JAC	16.738	212,600
Hillsborough County Board of County Commissioners	DPCL08052009	SU	16.738	10,997
Hillsborough County Board of County Commissioners	P.O.-DPCL07052026	SU	16.745	19
Lee County	2009-SB-B9-3154	JAC	16.808	91,877
Lee County Sheriffs Office	2008-VT-BX-0011	SU	16.320	5,906
Midwest Research Institute	5091106302	SU	16.UNK	26,028
National Forensic Science Technology Center	FY09YSTR	SU	16.560	62,764
Okaloosa County	2010-JAGC-OKAL-2-4X-129	JAC	16.738	11,870
Okaloosa County	2010-ARRC-OKAL-3-W7-029/ 2011- JAGC-OKAL-5-B2-014	JAC	16.803	35,812
Palm Beach Board of County Commissioners	2010-JAGC-PALM-6-4X-022	SCC	16.738	200
Palm Beach Board of County Commissioners	R2010-0274	SU	16.745	6,827
Palm Beach County	R2010 0661	SU	16.803	60,684
Panhandle Area Educational Consortium	10-056/ 11-025	SU	16.540	6,589
Pinellas County Florida	PC1174	SU	16.585	32,810
Polk County Sheriffs Office	ICAC4 MOU	FDLE	16.808	58,601
University of Illinois, Chicago	141010524028777/ 2008-DN-BX-0005	SU	16.560	213,416
University of Louisville Research Foundation	ULRF 10-0073	SU	16.560	9,320
World Relief Tampa	2006VTBXK008	SCC	16.320	4,573
Total - U. S. Department of Justice				\$1,199,381
U. S. Department of Labor				
Brevard Workforce Development Board	BW-09-045-006	SCC	17.UNK	60,610
Consortium of Florida Education Foundations	186000524027597/ 186000524027878	SU	17.UNK	8,051
Florida Great Northwest	21260312/ 21260315/ 220337/ 220709/ WR154000660	SCC	17.261	90,106
Florida Great Northwest	21260312/ 21260315/ 220337/ 220709/ WR154000660	SU	17.261	588,536
Florida Great Northwest	21260319	SCC	17.272	44,797
Florida Institute for Workforce Innovation	01-10-09/10	SCC	17.274	67,579
Gulf Coast Workforce Development Board, Inc.	11-GCCC-WFC-WP	SCC	17.207	74,154
Gulf Coast Workforce Development Board, Inc.	11-GCCC-WFC-UC	SCC	17.225	170,756
Gulf Coast Workforce Development Board, Inc.	10-GCCC-WFC-ARRA-WIA/ 10-GCCC- WFC-WIA/ 11-GCCC-WFC-WIA	SCC	17.258	88,616
Gulf Coast Workforce Development Board, Inc.	11-GCCC-WFC-ARRA-WIA/ 11-GCCC- WFC-WIA/ 2011	SCC	17.259	166,042
Gulf Coast Workforce Development Board, Inc.	11-GCCC-WFC-WIA	SCC	17.260	108,433
Gulf Coast Workforce Development Board, Inc.	11-GCCC-WFC-WIA	SCC	17.UNK	7,484
Heartland Workforce	C001000/ C001001/ C001003	SCC	17.258	146,015
Heartland Workforce	C001006/ C001008	SCC	17.259	462,386
Hillsborough County	09-1319A	SU	17.UNK	902
KMK Consulting Company LLC	WR154000660	SU	17.261	26,518
San Diego Workforce Partnership	26518	SU	17.261	73,744
Southwest Florida Regional Planning Council	20289	SU	17.258	3,551

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
Southwest Florida Regional Planning Council	20290	SU	17.260	2,479
Southwest Florida Workforce Development	WIDS59	SCC	17.260	706,015
Workforce Central Florida	Agreement 03212010	SU	17.258	33,800
Workforce Central Florida	40413/ 40544	SU	17.UNK	325,019
Workforce Florida, Inc	17.258	SCC	17.258	267,146
Workforce Florida, Inc	B0168/B0220/ B0174	SCC	17.UNK	745,895
Workforce Florida, Inc.	#227602/ #227603/ #227710/ #227711/ 186000524026671/ 3657/ Supply / Demand Analysis Services	SCC	17.258	354,796
Workforce Florida, Inc.	#227602/ #227603/ #227710/ #227711/ 186000524026671/ 3657/ Supply / Demand Analysis Services	SU	17.258	224,086
Workforce Florida, Inc.	FCWD2010-06/ FCWD2011-06	SCC	17.259	155,584
Workforce Florida, Inc.	FIOG001	SU	17.261	128,853
Workforce Florida, Inc.	00082901/ 00082946/ CFS07012009	SCC	17.UNK	198,480
Workforce Florida, Inc.	00082901/ 00082946/ CFS07012009	SU	17.UNK	23,957
Workforce Solutions, Inc.	#09-001-FHI-IRSC/ #09-002-IRSC-CST	SCC	17.258	166,117
Total - U. S. Department of Labor				\$5,520,507
U. S. Department of State				
Council for International Exchange of Scholars	236000524028127/ 236000524028387/ 236000524029460/ 236000524029905	SU	19.401	85,979
Educational Development Center	05132	SU	19.UNK	233,075
Georgetown University	USF-RX2050-908-09-E	SU	19.415	542
Georgetown University	HCC-RX2050-899-09-E/ HCC-RX2050- 933-10-C	SCC	19.UNK	18,435
Institute of International Education, Inc.	S-ECAAE-10-CA-036(CS)	SCC	19.400	91,589
Kirkwood Commuinity College	S-ECAAS-08-CA-207(SM)/ S-ECAAS- 09-CA-055 (TG)/ S-ECAAS-09-CA- 055(TG)/ S-ECAAS-10-CA-077(SM)	SCC	19.009	187,658
Kirkwood Community College	S-ECAAS-07-CA-039(CS)/ S-ECAAS- 09-CA-055(TG)/ S-ECAAS-10-CA- 077(SM)	SCC	19.009	292,883
National Academy of Sciences	PGAP210877/ PGA-P210885	SU	19.UNK	44,786
Northern Virginia Community College	S-ECAAS-10-CA-069(TG)	SCC	19.009	183,458
Physical Sciences, Inc.	SC 53783-6271-46	SU	19.UNK	10,588
United States Civilian Research and Development Foundation	CO-22020-10	SU	19.UNK	89,097
Total - U. S. Department of State				\$1,238,090
U. S. Department of Transportation				
Battelle Memorial Institute	Subcontract 216691	SU	20.514	72,995
Citizens Independent Transportation Trust	Work Order 1	SU	20.UNK	53,546
CUBRC, Inc.	7743-01	SU	20.UNK	525,651
Florida Metro Planning & Organization Advisory Council	BDI54/ BDQ66	SU	20.514	96,033
MCR Federal, LLC	1065.0.001.05	SU	20.108	8,767
Metro Plan Organization of Orlando	FTA FL-80-X020	SU	20.205	18,568
Metropolitan Orlando	00091467	SU	20.205	39,553
Miami-Dade Transit Authority	WO 2005-3	SU	20.205	100
Montana State University	G170-10-W2651	SU	20.514	72,997
Montana State University	G186-11-W3432	SU	20.520	97,741
National Academy of Sciences	HR 15-43	SU	20.205	10,087
National Academy of Sciences	PO No. P210728	SU	20.600	9,797
National Academy of Sciences	Contract J-07(SA-26)/ Contract J- 07(SF-16)	SU	20.UNK	55,458
National Academy of Sciences - National Research Council	HR 3-85	SU	20.UNK	25,384
North Carolina Department of Transportation	MA200903	SU	20.UNK	25,261
Oregon State University	J1283A-E	SU	20.205	143
Southeastern Transportation Center	R01-1313-143	SU	20.514	29,248
Tindale-Oliver & Associates, Inc.	412076-02-10 TWO 2	SU	20.205	19,752
Tindale-Oliver & Associates, Inc.	26521	SU	20.516	5,951
Tindale-Oliver & Associates, Inc.	26521	SU	20.521	5,951
Transportation Research Board	NCHRP-128	SU	20.205	15,982
Transportation Research Board	TRANSIT-52	SU	20.514	5,703

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
University of California, Davis	08-000821-04	SU	20.205	21,432
University of Tennessee	Task Order No. E1	SU	20.514	23,941
University of Tennessee Center for Transportation Research	07-UF-E1/ 07-UF-RG1	SU	20.701	45,000
Total - U. S. Department of Transportation				\$1,285,041
U. S. Office of Personnel Management				
James A. Haley Veterans Research and Education	673C00224/ V673P-5559/ V673P-5683/ VA248-P-1182/ VA248-P-1183/ VA248-P-1418/ VA248-P-1502	SU	27.001	138,213
James A. Haley Veterans Research and Education	0900001070	SU	27.002	1
Total - U. S. Office of Personnel Management				\$138,214
Library of Congress				
Carnegie Mellon University	1120824-217072	SU	42.UNK	15,504
Total - Library of Congress				\$15,504
National Aeronautics and Space Administration				
Advanced Material Technology, Inc.	0100000985	SU	43.002	898
Advanced Material Technology, Inc.	Signed Agreement/ U380903122011	SU	43.UNK	34,123
ASRC Aerospace Corporation	KS50395/ KS81301/ UCFFY04/ UCF-FY-04/LINE 48	SU	43.UNK	175,226
ATK Launch Systems, Inc.	ATK-62836	SU	43.UNK	236,506
California Institute of Technology	1229336/ 1392415	SU	43.UNK	16,910
Combustion Research & Flow Technology	NNX10CB72C/C450	SU	43.UNK	53,619
Florida Space Grant Consortium	UCF01-0000206014/ UCF01-0000208032	SU	43.001	12,996
Florida Space Grant Consortium	UCF01-0000211805	SU	43.002	2,000
Florida Space Research Institute	21303441949	SU	43.002	1,185
Georgia Institute of Technology	G-35-C56-G2	SU	43.UNK	55,073
Georgia Tech Research Institute	DD5521S1	SU	43.001	88,704
Harbor Branch Oceanographic Institute	URH76	SU	43.UNK	303
Harvard University	G0112015X	SU	43.UNK	22,682
Hersh Acoustical Engineering	081003524027710	SU	43.UNK	99,056
Intelligent Automation, Inc.	NNX09CF65P	SU	43.001	1
Jet Propulsion Lab	1240032	SU	43.UNK	947
Jet Propulsion Laboratory	1284244/ 1284245/ 1314284/ 1327221/ 1419699	SU	43.UNK	204,277
Miami University of Ohio	KISS-NASA-UF-G01650	SU	43.002	58,832
Mnemonics, Inc.	4470	SU	43.002	59,177
Mnemonics, Inc.	PO 4881S SBIR	SU	43.UNK	8,868
NEI Corporation	217000524024685	SU	43.UNK	36,507
North Carolina State University	2009-0747-03	SU	43.UNK	15,833
Optigrate	NNX09CF65P	SU	43.001	20,953
Polk County Public Schools	NNX09AH86A	SU	43.001	20,781
Polk County Public Schools	CSL001	SU	43.UNK	111,833
Roffers Ocean Fishing Forecasting Service	NNX08AL06G	SU	43.UNK	50,497
SAIC	P010057694	SU	43.UNK	32,683
Science Applications International	P010012005 / CORE/ P010015776	SU	43.UNK	187,173
Simiosys	40483	SU	43.001	10,875
Sol-gel Solutions	NNX10CB50C/ Sol-Gel/UF 2009-2	SU	43.UNK	47,203
Space Telescope Science Institute	HST-GO-10568.04-A/ HST-GO-10775.01-A/ HST-GO-10861.10-A/ HST-GO-11198.01-A	SU	43.UNK	37,818
Spectral Energies, LLC	SB11080011	SU	43.UNK	27,098
University of California	2009-2295	SU	43.UNK	2,519
University of Colorado	0000069040/ 1545299/ 1547418/ 1547501/ UCB 1543896	SU	43.002	310,039
University Of Maryland	Z634004	SU	43.UNK	170,973
Woods Hole Oceanographic Institute	UFL2008	SU	43.UNK	20,403
Total - National Aeronautics and Space Administration				\$2,234,571
National Foundation on the Arts and the Humanities				
American Library Association	48-152-5110-0840	SU	45.312	5,304

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
Columbia University	00074257	SU	45.163	2,660
Drexel University	219035	SU	45.313	37,186
Florida Humanities Council	GR_0810_3647_2212	SU	45.129	8,876
Folger Shakespeare Library	077000524029643	SU	45.161	43,799
National Endowment for the Humanities	PA-24068-02	SU	45.149	1,563
National Endowment for the Humanities	MR-50076-10	SCC	45.164	1,000
Orange County Library System	CL-00-10-0006-10	SU	45.312	15,686
Pasco County Government	139000524027737	SU	45.310	20,144
Princeton University	00001827	SU	45.163	18,383
Southern Arts Federation	3555	SCC	45.025	881
Southwest Florida Library Network	09LSTAF-12/ 10-LSTA-F-06	SU	45.310	142,733
University of Alabama, Tuscaloosa	UA10-001	SU	45.313	11,905
University of Washington, Seattle	669474	SU	45.312	9,051
Total - National Foundation on the Arts and the Humanities				\$319,171
National Science Foundation				
Alabama A&M University	HRD-0420541	SU	47.076	3,069
Alabama State University	HRD-0734232/ P102039	SU	47.076	21,045
American Educational Research Association	2011-U-0465	SU	47.076	3,072
Arkansas State University	Subcontract 02192010	SU	47.076	8,581
Association of Universities for Research in Astronomy	AURA C10337A/ C10600N	SU	47.UNK	71,662
BBN Technologies	1766-REU	SU	47.070	3,347
BBN Technologies	1766/ GENI 1716	SU	47.082	167,296
BD Displays	NSF	SU	47.UNK	83,722
Boston Applied Technologies	BATI-STTR-0801	SU	47.041	3,235
Brigham Young University	90289	SU	47.049	31,159
Brown University	P266095	SU	47.070	18,357
California Institute of Technology	44E-1089877/ 75ADV-1085550	SU	47.049	1,780,022
California Institute of Technology	42B-1072469	SU	47.070	95
California State University	F012210	SU	47.074	1,080
Carnegie Mellon University	1120824-210089/ 1120824-246409	SU	47.041	162,854
Ceralink, Inc.	Prime NSF-0945692	SU	47.041	4,621
Clarkson University	378-40612-3	SU	47.076	113,818
Clear Carbon Innovations	CCI-2010-001	SU	47.041	25,539
Clemson University	1.2777558206e+017	SU	47.049	34,431
Colorado School of Mines	4-42854/16150	SU	47.041	5,296
Colorado State University	G-3576-1	SU	47.070	44,077
Consortium for Ocean Leadership	P.O. No. T318A19	SU	47.050	13,998
Consortium for Ocean Leadership	SA9-05/ T317A28	SU	47.UNK	62,872
Donald Danforth Plant Science Center	DDPSC-20713-B/ DDPSC-20920-A	SU	47.074	63,469
Elion Systems, Inc.	S4186507012007	SU	47.041	138
Enpoint, LLC	00081930	SU	47.041	9,877
ETR Associates, Inc.	GP29251	SU	47.076	33,113
Georgia Institute of Technology	R7634-G2	SU	47.041	786
Harvard University	123611	SU	47.049	90,033
Harvard University	DEB07-32903	SU	47.074	14,910
Illinois State University	04D35401	SU	47.074	30,450
Incorporated Research Institutions For Seismology	80-13	SU	47.050	8,518
Indiana University	IUB-4812439-UF	SU	47.080	87,356
Innovative Scheduling	Prime Awd # IIP-0450504	SU	47.041	19,188
Institute for Global Environmental Strategies	10I016	SU	47.050	20,174
Iowa State University	420-60-83	SU	47.041	3
Iowa State University	420-21-84C	SU	47.076	3,433
Johns Hopkins University	2000091017/ 2000624977	SU	47.049	4,451
Johns Hopkins University	00066838	SU	47.074	6,305
Joint Oceanographic Institutions	T310A19	SU	47.050	22,687
Marine Biological Laboratory	0929167	SCC	47.076	10,506
Mathematical Association of America	DMS-0845277, H98230-11-1-0215	SU	47.049	17,607
Mesolight	UF-MESOLIGHT-100906	SU	47.041	40,270
Miami Science Museum	DRL-0929731	SCC	47.076	68,079
Miami University	USF-NSFBretz-02	SU	47.076	33,970
Michigan Technological University	070215Z1	SU	47.041	73,862

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
Modelithics, Inc.	00087470	SU	47.041	38,104
Nanoptics, Inc.	Nanoptics2009/ Nanoptics2010	SU	47.082	21,456
National Institute of Aerospace	C082638UCF	SU	47.041	3,389
New York Botanical Garden	NYBG-001	SU	47.074	123,613
New York University	19103M00381/ F6109-02	SU	47.049	5,668
North Carolina State University	2008-1015-02	SU	47.041	594,291
Nova SouthEastern University	331539	SU	47.074	30,866
Novabone Products	IIP-0945068	SU	47.041	28,415
Ocean Leadership	BA-33	SU	47.050	34,515
Ocean Research and Conservation Association	SRA CONT #10-236	SU	47.050	5,724
Ohio State University	60029018	SU	47.074	95,399
Ohio State University Research	GRT00020819	SU	47.049	38,977
Ohio State University Research Foundation	60018071	SU	47.074	15,301
Oklahoma State University	AA-5-31750-01	SU	47.082	3,309
Old Dominion University Research Foundation	IIS-1064912	SU	47.070	21,767
PaneraTech, Inc.	IIP-1113770	SU	47.041	5,752
Pennsylvania State University	4189-UF-NSF-2742	SU	47.UNK	241,796
PH Matter, LLC	U380901012011	SU	47.041	37,721
Princeton University	00001782	SU	47.070	25,997
Purdue University	410125418	SU	47.076	66,171
Rice University	R3C641	SU	47.070	148,882
Rice University	R39864/ R3C75F	SU	47.079	107,636
San Diego University	53702A P1529 7804 211	SU	47.078	29,706
Seattle University	DUE-0717392	SU	47.076	6,913
Sinmat, Inc.	UF-Sinmat10-00089201	SU	47.UNK	764
Sol-gel Solutions	00068984/ 0740718/ IIP-0839457	SU	47.041	75,605
Spelman College	DMS-0733887	SU	47.049	68,882
SRI International	53-000366/ 59-001582	SU	47.082	57,702
Stanford University	26808910-50168-A	SU	47.041	27,177
State University of New York Stony Brook	1058582-2-41159	SU	47.074	26,942
SVT Associates, Inc.	7022009	SU	47.070	5,982
Texas A&M University	S110025	SU	47.082	12,482
The Scripps Research Institute	P.O. 5-75466	SU	47.070	197
U.S. Civilian Research and Development Foundation	RUC1-2941-MO-09/ UKB22923KV07	SU	47.079	9,015
University Corporation for Atmospheric Research	Z10-75547	SU	47.082	127,490
University of Alabama	UA11-033	SU	47.041	2,548
University of Alabama Birmingham	329958-002	SU	47.041	42,780
University of Arizona	DBI-0923880/ Y553516	SU	47.074	77,978
University of Arizona	Y503196	SU	47.076	33,062
University of Arkansas	SA0810246	SU	47.041	40,015
University of California	2007-1900,DBET-0709085/ S-000460	SU	47.041	71,512
University of California	10-MESA-324218-79-10/ 10-MESA-324218-79116	SU	47.076	5,000
University of California, Berkeley	00007457/ 00007461	SU	47.049	29,091
University of California, Davis	II-RR 014195-UFL	SU	47.074	34,289
University of California, Los Angeles	1000 G GB151/ 1000 G HE152	SU	47.049	1,164,351
University of California, Merced	DMR-0745786-FSU	SU	47.049	7,494
University of California, Riverside	S-000207	SU	47.074	38,721
University of Chicago	48026.B	SU	47.079	46,084
University of Connecticut	6459 / FRS-524943	SU	47.070	38,697
University of Connecticut	5497	SU	47.074	631
University of Delaware	SUBAWARD 17899	SU	47.041	41,266
University of Georgia	RR100-500/3501288	SU	47.050	5,330
University of Hawaii	Z812082-	SU	47.049	164,388
University of Hawaii Research Corporation	Z944572	SU	47.074	110,462
University of Iowa	1000759565	SU	47.049	18,859
University of Miami	66678T	SU	47.049	2,085
University of Miami	09-18-2009/ 66558T	SU	47.050	17,421
University of Miami	66735H	SU	47.076	20,893
University of Minnesota	X4039076101	SU	47.076	14,728
University of Missouri	C00029481-1	SU	47.074	1,742
University of Nebraska	25-0550-0001-003/ 25-0550-0001-150	SU	47.078	20,708
University of Nevada	15BB146376/ P.O. # 19BP168852	SU	47.041	64,650

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
University of North Carolina	#2975-07-0580-USFL	SU	47.070	32,636
University of North Carolina, Chapel Hill	5-54751	SU	47.050	7,937
University of North Carolina, Charlotte	20070580-18-FSU	SU	47.070	19,456
University of North Dakota	1086/UND0014745	SU	47.074	29,477
University of Notre Dame	227000524027607	SU	47.049	996
University of Notre Dame	00080256/ 201183/FSUn	SU	47.UNK	33,669
University of Pittsburgh	0016927 (011208-1)	SU	47.070	79,998
University of South Carolina	10-1726	SU	47.082	11,037
University of Southern California	140843	SU	47.041	46,647
University of Southern California	Subaward 149120	SU	47.074	88,297
University of Southern Maine	DRL-0917496	SU	47.076	4,000
University of Southern Mississippi	GR02399-D10	SU	47.050	42,971
University of Texas, Austin	UFA08-397	SU	47.080	63,541
University of Texas, El Paso	26-1006-9254/ 26-1007-49-62	SU	47.070	55,048
University of Virginia	ZA10029-135112	SU	47.082	26,475
University of Washington	700625	SU	47.049	8,372
University of Washington	138109	SU	47.070	4,281
University of Washington	681799Z/ No. 714037Z	SU	47.082	37,468
University of Wisconsin	647F253	SU	47.049	30,585
University of Wisconsin Madison	255K883	SU	47.074	184,588
VCOM3D	Agreement-OSRA #9819	SU	47.041	32,081
Washington State University	108344-G002300	SU	47.041	10,633
Washington University, St. Louis	29821P	SU	47.076	9,432
Wayne State University	WSU07078	SU	47.079	78,250
Western Environmental Technology	F2010-004	SU	47.050	32,069
Western Michigan University	257013950	SU	47.082	16,514
WiOptix, Inc.	WiOptix2009	SU	47.082	1,087
Woods Hole Oceanographic Institution	Agreement #: A100547	SU	47.050	14,538
Total - National Science Foundation				\$8,582,907
U. S. Small Business Administration				
MacDill Air Force Base - Service Disabled Veterans Organization	SEE1424-1050	SU	59.037	332,049
Total - U. S. Small Business Administration				\$332,049
U. S. Department of Veterans Affairs				
James A. Haley Veterans' Hospital	*****	SU	64.UNK	7,864
Spectral Energies, LLC	SB1006001	SU	64.UNK	23,815
Total - U. S. Department of Veterans Affairs				\$31,679
U. S. Environmental Protection Agency				
ARCADIS U.S., Inc.	RN10-0021	SU	66.UNK	29,524
Archbold Expeditions	RD-83456701-0	SU	66.509	74,872
Eastern Research Group, Inc.	0264.01.005-03	SU	66.UNK	17,586
Everglades Foundation	H5000065040, J5296-10-0001	SU	66.UNK	11,916
Health Effects Institute	4786-RFPA09-5/10-2	SU	66.UNK	27,253
Ochlockonee River Soil and Water Conservation	4000002017	SU	66.458	2,000
Osceola County	US EPA X7-96433105-1	SU	66.436	368,657
Pegasus Technical Services, Inc.	PEGSUB00010/ PURCHASE ORDER 0004	SU	66.UNK	30,036
RTI International	18-321-0209847	SU	66.UNK	7,140
Sarasota Bay Esuary Program	CONTRACT SRH34	SU	66.456	8,351
Sol-gel Solutions	Sol-Gel / UF 2009-01	SU	66.UNK	10,141
St. Johns River Water Management District	S004806	SU	66.456	20,593
Tampa Bay Estuary Program	PO 6530/ PO 6586	SU	66.456	82,902
Tampa Bay Estuary Program	S3725912102007	SU	66.510	582
Tampa Bay Estuary Program	IB001	SU	66.UNK	23,000
University of California	KK2125	SU	66.UNK	378
University of Cincinnati	005162/1005662	SU	66.509	26,574
University of Maryland	Z919104	SU	66.509	361
Total - U. S. Environmental Protection Agency				\$741,866
U. S. Department of Energy				

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
Accelerated Data Works	DE-SC0004609	SU	81.049	19,763
Argonne National Laboratory	0F-33542	SU	81.UNK	69,820
Battelle	00101767	SU	81.UNK	220,005
Battelle Energy Alliance, LLC	00091538/ 00103884	SU	81.049	251,163
Battelle Energy Alliance, LLC	00094725/ 00096394/ 00096663/ 00110275/ 95398	SU	81.UNK	248,991
Battelle Memorial Institute	00091662	SU	81.049	212,058
Battelle Memorial Institute	069000524030099	SU	81.UNK	1,204
Carnegie Institute of Washington	4-10114-04	SU	81.049	92,164
Carnegie Institute of Washington	4-3253-16	SU	81.121	33,103
City of Jacksonville	8992-11	SCC	81.128	18,303
City of Satellite Beach	ARS032	SU	81.041	6,452
Consortium for Plant Biotechnology Research, Inc.	G012026-275/ G012026-280/ G012026-315/ G01206-277	SU	81.087	248,399
Dehlon Associates	PO 00104	SU	81.087	36,169
Duke University	07-SC-NICCR-1059	SU	81.049	131,654
EARTH University Foundation	00082759/ 00082760	SU	81.087	97,481
EcoAsset Solutions	089-0419-P (LN)	SU	81.UNK	29,741
Enerfuel, Inc	DE-FC36-04G014225	SU	81.087	37,630
Fermi National Accelerator Lab	554581	SU	81.049	2,974
Fermi National Accelerator Lab	570362/ 590820	SU	81.UNK	81,312
Fermilab	563193/ 574983/ 595691/ 599661	SU	81.UNK	46,625
Florida Power and Light	DE-FOA-00000152/ DE-FOA- 00000152 (G2P)	SU	81.122	54,699
Hendry County	2010-001	SU	81.087	3,073
Hunter College of CUNY	47803-00-06 A	SU	81.049	27,561
Idaho National Engineering and Environmental Laboratory	62267/ 81977	SU	81.UNK	180,900
Ionova Technologies, Inc.	216000524028438	SU	81.UNK	76,289
Iowa State University	SC-08-315	SU	81.049	202
Jefferson Lab	Academic Year 2010-2011/ Subcontract #JSA 11-C0616 /R298422	SU	81.UNK	21,717
Lawrence Livermore National Laboratory	137000524030071	SU	81.UNK	17,798
Leonardo Technologies, Inc.	S038CCCPM4002	SU	81.UNK	29,189
Lockheed Martin	PO#4100059668	SU	81.087	128,004
Los Alamos National Laboratory	63471-001-08/ 87974-001-10	SU	81.UNK	112,328
Louisiana State University	41854	SU	81.049	167,717
Mainstream Engineering Corporation	DE-SC00004364	SU	81.UNK	29,654
Midwest ISO	PO 8873	SU	81.122	19,156
Mississippi Development Authority	GT10-0310-0001	SU	81.117	71,957
National Renewable Energy Lab	XXL54420508	SU	81.087	2,538
National Renewable Energy Labs	ADC-1-40023-02	SU	81.UNK	21,361
New Mexico State University	Q01208	SU	81.117	115,317
Northern Arizona University	MPC35TY-A3	SU	81.049	61,648
Nova Photonics, Inc.	Agreement 09242009	SU	81.UNK	62,823
Oak Ridge Associated University	080003524027646/ 210000524021548	SU	81.UNK	36,890
Oklahoma State University	AA-5-32130-02	SU	81.049	99,689
Orange County Florida	FS000000012	SU	81.UNK	26,070
Planar Energy Devices	DE-AR0000064	SU	81.135	27,202
Planar Systems, Inc.	UF-PLANAR-2010-7-1	SU	81.135	11,085
Princeton University	00001730	SU	81.049	64,143
Purdue University	4105-31132	SU	81.049	32,445
Quintell of Ohio, LLC	2009-QUINTELL-001	SU	81.UNK	74,229
Sandia National Laboratories	642422/ 971202	SU	81.049	51,178
Sandia National Laboratories	1013515/ 1047255/ 1098396/ 1105045/ 765393/ PO 1023314/ 881506/ 943784/ 978219/ 987463,0/ PO 1006226	SU	81.UNK	282,690
Siemens Energy, Inc.	3580022870/ 3580022883/ 3580026262	SU	81.089	60,088
Siemens Energy, Inc.	3580025064	SU	81.UNK	88,729
Siemens US	3580024181	SU	81.134	12,442
Sinmat, Inc.	UF-SINMAT 061910	SU	81.049	29,879
Sky Train Corporation	DE-FG02-08ER86370	SU	81.UNK	3,069
Solar Rating and Certification Corporation	DE-FG36-04G014281	SU	81.UNK	430,464
Solar Reactor Technologies, Inc.	SOLAR REACTOR TECH 01	SU	81.UNK	1,373

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
Supercon, Inc.	101036	SU	81.UNK	52,852
SuperPower, Inc.	511420	SU	81.UNK	245
SVT Associates, Inc.	PO 741-30584	SU	81.049	16,578
Syracuse University	2414402556S01	SU	81.086	29,270
Texas A&M University	09-024	SU	81.089	61,060
Ultrasonic Technologies	DE-EE0004549	SU	81.087	6,420
University of Arizona	Y561451	SU	81.049	52,354
University of California, Berkeley	SA5862-11880	SU	81.049	71,526
University of California, Livermore Lab	B573263	SU	81.UNK	4,172
University of Connecticut	PSA #6886 FRS#525446	SU	81.134	6,510
University of Maryland	Z707303	SU	81.049	99,663
University of Michigan	3001160599	SU	81.057	47,094
University of Michigan, Ann Arbor	3001381461	SU	81.112	37,284
University of Minnesota	A0001107101	SU	81.049	1,520
University of Minnesota	A000211564	SU	81.122	6,065
University of Mississippi	07-11-036	SU	81.089	123,206
University of North Carolina	5-35936	SU	81.049	111,842
University of Oklahoma	2011-12	SU	81.049	74,174
University of Pittsburgh	0001229 Prj 404024-2	SU	81.049	21,978
University of Wisconsin Madison	288K192	SU	81.087	5,571
University of Wisconsin Madison	265K786	SU	81.UNK	11,729
UT-Battelle, LLC	4000006057/ 40000100172/ 4000058800/ 4000060996/ 4000069877/ 4000073383/ 4000082853/ 4000088447/ 4000089561/ 4000096284/ 4000099937/ 4000101347	SU	81.UNK	706,960
Virginia Tech	429289-19300	SU	81.135	123,366
Total - U. S. Department of Energy				\$6,092,046
U. S. Department of Education				
Abt Associates Inc.	Prime HHSP23320095624WC / Task No. HHSP23337001T	SU	84.UNK	26,652
All Childrens Hospital	COQKD	SU	84.393	12,691
American Institutes for Research	00514-02794	SU	84.305	26,300
Appalachian State University	10-0221 (FAMU01)	SU	84.116	9,060
Bay County Public Schools	302000540018816	SU	84.UNK	5,365
Charlotte County District School Board	080-2989A-OC001	SCC	84.282	114,886
Charlotte County District School Board	080-RL111-1C301	SCC	84.395	14,271
Chicago Arts Partnerships	SUBCONTRACT NO 11-195	SU	84.287	12,494
Chicago Arts Partnerships	SUBCONTRACT 11-194/ SUBCONTRACT#10-344	SU	84.351	27,488
Clemson University	P116J080038	SU	84.116	6,000
Columbia County School District	00083288	SU	84.215	16,604
Corporation for Public Broadcasting	11749	SU	84.295	1,686
Council for Aid to Education	098000524025380	SU	84.116	150
DeSoto County School Board	110000972	FDOH	84.027	40,000
Duval County Public Schools	P334A060164/ P334A080178A	SU	84.334	131,363
Duval County Public Schools	4509015547	SU	84.351	106,864
Duval County School Board	471-09	SCC	84.048	23,715
Educational Testing Service	S283B050087	SU	84.283	354,225
Educational Testing Service	FCRR-IES-305F	SU	84.305	449,744
Embry-Riddle Aeronautical University	2299-01 PO 134257/16	SU	84.116	12,906
Family Network on Disabilities of Florida	U310A060113/ U310A060113-11	SU	84.310	82,756
Florida Alliance for Assistive Services and Technology, Inc.	10-ARDC/ 11ARDC	SU	84.224	30,477
Gasden County School District	U380901012007	SU	84.366	7
Georgia State University	GLC62-01	SU	84.324	43
Georgia State University	SP000I3670-02	SU	84.UNK	495,048
Gulf Coast Academy of Science	2702986A9C001	SU	84.UNK	90
Heartland Educational Consortium	Q184A080165	SU	84.184	12,393
Hillsborough County Public Schools	11-MSAP01/ 11-MSAP02	SU	84.165	36,357
Hillsborough County Public Schools	#11-VPSC04	SU	84.361	131,780
Hillsborough County Public Schools	#11-TIF04/ II-POWER II-01	SU	84.374	189,184

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
Hillsborough County School District	290-1911A-1CG01	SCC	84.002	308,075
Hillsborough County School District	U350A040011	SCC	84.350	5,937
JBL Associates, Inc.	08-SHOW-0015	SCC	84.UNK	9,256
Lee County District School Board	360-2989A-OC107	SCC	84.282	247,836
Lee County District School Board	360-2241A1CY01	SCC	84.367	2,351
Leon County School Board	LCS-9830-1009	SU	84.287	36,687
Leon County School Board	29799/ LCS-9830-1009	SU	84.UNK	18,271
Manatee County School Board	PO# 238865-OH	SU	84.027	62,904
Marion County Public Schools	420-2258A-8CH01	SU	84.367	31,223
Miami University	USF-USDOE07-01	SU	84.365	19,913
Miami University of Ohio	UCF-USDOE07-01	SU	84.365	52,294
Miami-Dade County Public Schools	Contract#019-2009-2010 PO#R02474173	SU	84.215	93,341
Middle Tennessee State University	C11-0386	SU	84.366	36,024
National Cued Speech Association	U215K080147	SU	84.215	45,407
National Writing Project	01-928A Amendment 12/ 01-FL06	SU	84.UNK	51,051
National Writing Project Corporation	99-FL05	SU	84.UNK	62,447
North Dakota Department of Human Services	610-07919	SU	84.181	80,716
Northwestern University	00081925/ 00081926/ SP0008099/PROJ000226	SU	84.305	191,989
Orange County Public Schools	480-2241A-1CT01	SCC	84.367	22,193
Oregon Health Sciences University	GCDRC0180	SU	84.133	3,533
Panhandle Area Educational Consortium	670262000656/ PO#76680	SU	84.027	5,202
Polk County School Board	84.394	SCC	84.394	144,961
Polk County School Board	530-54110-1C001	SCC	84.410	92,925
Polk County Workforce Development Board	PY-09-FBTW-20	SCC	84.397	28,016
Putnam County School Board	748-11-001/ 758-10-001/ 758-11-001	SU	84.184	203,711
Research Triangle Institute International	Subcontract # 33-312-0209234	SU	84.334	111,234
RMC Research Corporation	186000524026700/ 186000524029099	SU	84.283	326,215
School Board of Broward County	060-2251A-1C001	SCC	84.367	19,166
School Board of Miami-Dade County	R02435459	SCC	84.350	67,965
School Board of Miami-Dade County	U396A100041	SU	84.396	168,896
Shepherd Center	SHEPHERD CENTER	SU	84.133	40,675
Siskin Childrens Institute	SCIRC 2018	SU	84.324	78,581
Southern Maine Community College	P116N0700XX/ P116N100012	SCC	84.116	17,837
Southwest Educational Development	H133A080007	SU	84.133	78,334
Southwest Florida Workforce Development Board	26509/ 26510	SU	84.287	3,236
SRI International	N68335-07-C-090	SCC	84.295	174,850
St. Thomas University	P031C080179	SCC	84.031	55,166
Texas A&M Research Foundation	S060053	SU	84.324	104,758
Texas Tech University	21D053-01	SU	84.116	2,895
The School Board of Hillsborough County	#10-MSAP03	SU	84.165	26,393
The School Board of Hillsborough County	#10-SLC03-A/ #10-SLC03-B/ #11- SLC04-A/ #11-SLC04-B	SU	84.215	133,710
The School Board of Hillsborough County	#10-VPSC03/ #10-VPSCM03-B/ #11- VPSCM04-B	SU	84.361	75,699
The School Board of Hillsborough County	#10-TIF03	SU	84.374	1,257
The School District of Osceola County	Q184L070130	SU	84.184	1,668
The School District of Palm Beach County	S215L080754	SCC	84.215	22,687
Union County School Board	PO# 800319	SU	84.366	38
University of Arizona	PO Y413737	SU	84.116	13
University of Arkansas	SA0907007	SU	84.116	17,284
University of California, San Diego	10277539-003/ 10277539-006	SU	84.305	98,537
University of Cincinnati	005707	SU	84.116	4,709
University of Houston	R-11-0017	SU	84.116	2,751
University of Massachusetts	6116343/RFS900253/ 6127881/RFS2011136	SU	84.133	14,858
University of New Hampshire	PZ11074	SU	84.133	6,365
University of Oregon	223561B	SU	84.326	82,962
University of Pittsburgh	0023856	SU	84.305	59,521
University of Texas at Austin	UTA10-000724	SU	84.305	103,108
University of Texas, El Paso	26-1507-5261	SU	84.116	20,486
University of Texas, Houston	008295A	SU	84.324	6,505

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
Vanderbilt University	21714-S1	SU	84.116	11,677
Vanderbilt University	21372-S2	SU	84.305	474,090
Vanderbilt University	19231/ 19231-S1	SU	84.324	253,598
Vanderbilt University	19758-S1	SU	84.326	60,267
Virginia Commonwealth University	PT102455-SC102706	SU	84.324	33,611
Virginia Tech	CR-19300-320803	SU	84.116	2,966
Total - U. S. Department of Education				\$6,991,430
U. S. Department of Health and Human Services				
Above Fitness Products	ABOVE FITNESS PRODUC	SU	93.846	1,315
ACS Government Healthcare Solutions	156000524020125	SU	93.778	152
AFrame Digital, Inc.	AFD1016	SU	93.866	6,527
Agency for Community Treatment Services	H79TI021454subaward	SU	93.243	55,008
Albert Einstein College of Medicine	9-526-5232	SU	93.701	66,633
American College of Radiology	00017045/ 00017092/ 00017094/ 00049484/ 00059751/ 0424/ 0436/ 0513/ 0525/ 0617/ 0627/ 0834/ 0972/ RT9G H-0024/ RTOG 0114/ RTOG 98- 03/ RTOG R-0012	SU	93.UNK	44,666
American Institutes for Research	280-2003-00042/ PO108202	SU	93.104	3,132
American Institutes for Research	00664-2731/ 505.02731	SU	93.275	79,954
American Institutes for Research	00302-02279.001	SU	93.279	74,557
American Institutes for Research	PO#11WLP10021	SU	93.310	35,193
American Institutes for Research	90CO1044/01	SU	93.652	174,723
American Lung Association	R01HL/ SARCA/ U01HL	SU	93.837	16,854
American Psychological Association	333375,2T36GM08640-02A1	SU	93.859	2,953
American Society for Cell Biology	LINKAGE FELLOW: ESI0BU	SU	93.859	6,451
American Type Culture Collection	09-MR4-SA-00002	SU	93.855	17,600
Area Agency on Aging for Southwest Florida	#OAA 333.10	SU	93.052	22,785
Arizona State University	07-727	SU	93.242	5,164
Association of American Medical Colleges	RMPHEC-GME 08-009	SU	93.283	2,218
Association of Public Health Laboratories	U60/CD303019	FDOH	93.283	3,600
Association of Schools of Public Health	A1014-21/22/ S3583-24/25	SU	93.283	1,570
Association of Schools of Public Health	H181-05/05	SU	93.UNK	3,438
Association of State and Territorial Health Officials	1U38HM000454-01/ 1U38HM000454- 3W1	FDOH	93.283	19,594
Battelle	215029	SU	93.UNK	11,195
Bay, Franklin, Gulf Healthy Start Coalition	C2125	FDOH	93.778	66,322
Bay, Franklin, Gulf Healthy Start Coalition	BCHDAO1	FDOH	93.994	562,098
Baylor University Medical Center	5D31HP70112-01	SU	93.969	17
BetaStem Therapeutics, Inc.	R43 EY020030/ RC1 EY020341	SU	93.701	274,621
BetaStem Therapeutics, Inc.	1R43HL093955	SU	93.837	72,641
Boston Medical Center	0216503	SU	93.855	9,315
Boston University	3823-5	SU	93.701	46,394
Boston University	3692-5/4329-5	SU	93.846	105,918
Boston University	RA 208245NGQ	SU	93.853	3,317
Brandeis University	4-01155	SU	93.859	73,654
Brandeis University	4-01862	SU	93.UNK	4,180
Broward County Board of County Commissioners	08MAIHCS8346RW/08HCS8346RW	FDOH	93.914	2,703,094
Broward County Board of County Commissioners	04-HIP-8506-1	SU	93.UNK	1,922
Brown University	00000278/ GC208217NGC	SU	93.701	65,941
Brown University	RA251127BAJ	SU	93.837	23,209
Brown University	00000205	SU	93.866	54,250
Butler Hospital	9071-8343	SU	93.242	43,447
California Pacific Medical Center	2803262-S111	SU	93.701	47,570
Capital Area Healthy Start Coalition	HSMCD	FDOH	93.778	9,895
Capital Area Healthy Start Coalition	HSCNT	FDOH	93.994	10,496
Case Western Reserve University	267038480301	SU	93.389	177,958
Case Western Reserve University	RES504357	SU	93.837	65,154
Case Western Reserve University	N01-DK-6-2203	SU	93.859	111,013
Cedars Sinai Medical Center	00084001/ PO# 0000700790	SU	93.837	207,843
Central Florida Behavioral Health Network	CFBHN-10-04	FDOH	93.959	26,972
Central Healthy Start Coalition, Inc.	HSCNT/ M109-11/ M110-11	FDOH	93.778	163,075

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
Central Healthy Start Coalition, Inc.	HSCNT/ M108-11/ M110-11	FDOH	93.994	66,879
Chameleon Adaptiveware	00068774	SU	93.361	5,856
Charles Drew University of Medicine	10-11-KN-G020000-FAM/ 10-11KN-GR021000FAM	SU	93.701	20,281
Childrens Hospital Boston	0000356079/ 00076731	SU	93.855	64,316
Childrens Home Society of Florida	1U79SM058234	SU	93.243	89,970
Childrens Hospital Philadelphia	950708RSUB	SU	93.701	12,500
Childrens Oncology Group	19730	SU	93.UNK	16,370
Childrens Services Council of Broward County	08-4103	SU	93.243	80
Childrens Services Council of Palm Beach	H49MC04394	FDOH	93.926	582,476
Childrens Services Council of Pinellas County	6tp1amh000015-01-01	FDOH	93.297	39,826
Chipola Healthy Start Coalition	HSCNT	FDOH	93.994	54,794
Chipola Regional Workforce Development Board	2010.18	SCC	93.714	24,815
City of Jacksonville	00087676/ H89HA00039/ RCBH1F6GA RCB009-11	FDOH	93.914	1,737,384
City of Jacksonville	00087676/ H89HA00039/ RCBH1F6GA RCB009-11	SU	93.914	1,096,854
Coalition for the Homeless of Nassau County	90EJ0086	SU	93.009	2,439
Coastal Behavioral Healthcare, Inc.	SAMHSA1H79SM058668/ SubH79SM059621	SU	93.243	63,155
Columbia University	RFD 003728	SU	93.103	55,577
Columbia University	00073674	SU	93.853	106,305
Columbia University	5-36321	SU	93.856	187,496
Community Based Care of Central FL, Inc	SubU79SM059935	SU	93.243	65,201
Community Partnership for Children	D12-09-USF-TRN/ D12-10-USF-TRN	SU	93.150	355,102
Community Partnership for Children	D12-08-USF-TRN	SU	93.658	61
Convergent Engineering	00075191/ 44HD56606	SU	93.865	80,306
Cornell University	S60334-12172010/ Site # 160	SU	93.853	64,295
Cornell University	50945-8620/ 51628-9271	SU	93.855	78,762
Cornell University	46190-8801	SU	93.865	239
Council of State and Territorial Epidemiologists	1U38HM000414/ 5U38HM000414	FDOH	93.283	236,179
Dana Farber Cancer Institute	1151601	SU	93.395	7,617
Dartmouth College	843	SU	93.701	3,490
Dartmouth College	734	SU	93.856	172,335
DISC Village, Inc.	156000524026957/ 156000524028645	SU	93.959	18,759
Duke University	NSABP-B-35 SITE 527	SU	93.395	4,000
Duke University	164668	SU	93.701	139,477
Duke University	DUKE UNIV	SU	93.853	267,501
Duke University	SITE 106 FLUCONAZOLE/ SITE 132	SU	93.865	21,382
Duke University	10-NIH-1020/ 11-NIH-1036	SU	93.866	51,761
Duke University Medical Center	05-SC-NIH-1054	SU	93.273	1,242
Duke University Medical Center	06-SC-NIH-1015	SU	93.866	2
Duval County School Readiness Coalition	SR-161	FDOH	93.575	159,432
Early Learning Coalition of Dade/Monroe	SR 198	SU	93.558	92,543
Early Learning Coalition of Dade/Monroe	SR 198	SU	93.575	90,287
Early Learning Coalition of Dade/Monroe	SR 198	SU	93.596	79,244
Early Learning Coalition of Dade/Monroe	SR 198	SU	93.667	236
East Carolina University	2009-0253-UFL/ 2010-0253-UFL	SU	93.279	51,489
Eastern Cooperative Oncology Group	CALGB10603	SU	93.399	675
Eastern Cooperative Oncology Group	00034092/ 00064745/ 00070522/ CALGB100104/ E1305/ E2902/ PACT1/ PSAUFLRM00	SU	93.UNK	12,455
Eastern Virginia Medical School	00020740	SU	93.865	24,066
Eckerd Youth Alternatives, Inc.	ECA-USF-TR-FY10	SU	93.150	230
Eckerd Youth Alternatives, Inc.	60910310	SU	93.558	378,889
Emmes Corporation	00052636	SU	93.UNK	24,536
Emory University	5-41990-G1	SU	93.394	31,899
Emory University	S420849	SU	93.395	34,041
Emory University	00009417	SU	93.853	1,779
Florida Developmental Disabilities Council	521IP03/ 598IP05/ 600HC05B/ 620CM06B/ 635IP06B/ 666CL07C/ 680EM07B/ 686CL07/ 728CL09/ 751CL09/ 760HC09B/ 761EM09D/ 765IP09/ 773EM09/ 782EM10D/ 796HC10C	SU	93.630	200,753

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
Florida Healthy Kids Corporation	DSR0006/ DSR0007	SU	93.767	151,694
Florida of Prevention Fund of Florida	HF-10-11-42	FDOH	93.558	91,903
Florida of Prevention Fund of Florida	HF-10-11-42	FDOH	93.590	10,192
Forsyth Institute	21127UFL-2335	SU	93.UNK	117,697
Fred Hutchinson Cancer Research Center	PO # 0000697951	SU	93.UNK	106,551
George Washington University	10-D11/ S-TRN0809-GN58	SU	93.847	43,247
Georgetown University	RX 4285-890	SU	93.600	13,197
Georgetown University	RX4215-035-UF	SU	93.701	89,295
Georgetown University	RX 4222-095-USF	SU	93.866	170,913
Georgia Institute of Technology	R8604-G1	SU	93.847	11,069
Guided Therapeutics, Inc.	1R43MH085474-01	SU	93.242	1,220
H. Lee Moffitt Cancer Center	10-14922-99-04-G6/ 10-15880-99-01-G1/ 10-15893-99-01-G4	SU	93.393	97,496
H. Lee Moffitt Cancer Center	10-13847-99-02-G2/ 10-16069-01-01-C1	SU	93.394	148,425
H. Lee Moffitt Cancer Center	1015346-99-01-G1/ 10-15847-99-01-G1/ 5 P01 CA118210-03	SU	93.395	76,102
H. Lee Moffitt Cancer Center	10-14352-04-05-C1/ 10-15923-99-01-S1	SU	93.396	12,830
H. Lee Moffitt Cancer Center	10-15048-03-07-C1	SU	93.397	8,921
H. Lee Moffitt Cancer Center	14-14057-05-09-G1/ 14-15004-99-01-G1/ 14-15881-01-01-G2	SU	93.701	36,979
H. Lee Moffitt Cancer Center	11-15474-99-01-G3	SU	93.855	2,017
Harbor Branch Oceanographic, Inc.	2R01CA093455-06	SU	93.393	13,184
Harvard University	R21MH087777-01A1	SU	93.242	58,936
Harvard University	114074.0624/ HARVARD UNIV	SU	93.865	511,472
Health Planning Council of Northeast Florida	C10-03, C10-04, C10-05	FDOH	93.917	164,757
Health Planning Council of South West Florida, Inc.	CODX8-2/ CODX8-3/ CODX8-3S/ CODX8-7/ CODX8B/ CODX8D/ CODXBH	FDOH	93.917	436,588
Health Research	55-7754-01	SU	93.397	15,072
Health Research, Inc.	3555-01	SU	93.286	21,735
Healthy Start Coalition	HSCNT/ SRCHD 1011/ SRCHD 1011S	FDOH	93.778	123,113
Healthy Start Coalition	HSCNT/ SRCHD 1011	FDOH	93.994	53,266
Healthy Start Coalition of Escambia County	EB913/ EB914	FDOH	93.778	452,484
Healthy Start Coalition of Escambia County	EB912	FDOH	93.994	107,668
Healthy Start Coalition of Flagler & Volusia	HS-DS-10/11-01, HS-DS-10/11-02	FDOH	93.994	43,753
Healthy Start Coalition of Hardee, Highlands, & Polk Counties, Inc.	1011 HA	FDOH	93.778	86,785
Healthy Start Coalition of Hardee, Highlands, & Polk Counties, Inc.	1011 HA/ 1011 HAGPNC	FDOH	93.994	15,408
Healthy Start Coalition of Hillsborough County, Inc.	COSJ6-09 R0003/ HF-07-08-8 R3	FDOH	93.994	14,331
Healthy Start Coalition of Jefferson/Madison/Taylor	COSDA/ COSDB/ HSCNT	FDOH	93.778	78,589
Healthy Start Coalition of Jefferson/Madison/Taylor	B04MC1704-01-01/ COSCZ	FDOH	93.994	44,702
Healthy Start Coalition of Miami-Dade, Inc.	HSDMO1011	FDOH	93.778	6,527
Healthy Start Coalition of Miami-Dade, Inc.	HSDMO1011	FDOH	93.994	61,718
Healthy Start Coalition of North Central Florida, Inc.	HSCNT	FDOH	93.778	13,320
Healthy Start Coalition of North Central Florida, Inc.	HSCNT	FDOH	93.994	46,475
Healthy Start Coalition of Pasco, Inc.	COSBD/ COSBF Base Services	FDOH	93.778	178,560
Healthy Start Coalition of Pasco, Inc.	COSBF Base Services	FDOH	93.994	50,123
Healthy Start Coalition of Sarasota County, Inc.	SCHD-CC-10-11	FDOH	93.778	81,497
Healthy Start Coalition of Sarasota County, Inc.	SCHD-CC-10-11	FDOH	93.994	63,420
Healthy Start Coalition of Southwest Florida, Inc.	HSCNT	FDOH	93.778	221,233
Healthy Start Coalition of Southwest Florida, Inc.	HSCNT	FDOH	93.994	53,249
Healthy Start Coalition of the Florida Keys	MCHD 2010-2011	FDOH	93.778	68,489
Healthy Start Coalition of the Florida Keys	MCHD 2010-2011	FDOH	93.994	28,061
Healthy Start Community Coalition of Okaloosa and Walton Counties	W1-1O11	FDOH	93.994	32,380
Healthy Start of North Central Florida	HEALTHY START OF N C	SU	93.994	340,257
Hemophilia of Georgia	MCHB #2H30MC00011-19	SU	93.110	37,971
Hemophilia of Georgia	#5 H30 MC 00011-11	SU	93.UNK	450
Hillsborough County	75-1537-0-1-506	SU	93.003	6,641
Hillsborough County	HB264	FDOH	93.283	1,782
Hillsborough County Administrative	75-1362-0-1-550/ MADCTYear2	SU	93.243	79,210

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
Hillsborough County Board of County Commissioners	H.C.08-0317/ HC 07-0260	SU	93.153	256,798
Hillsborough County Board of County Commissioners	06-1386	SU	93.243	6,406
Hillsborough County Board of County Commissioners	H.C. 07-0262/ H.C. 09-0164/ H.C.07-0262/ H89HA000024	FDOH	93.914	674,556
Hillsborough County Commissioners	H.C. 07-0288	FDOH	93.924	3,022,708
Hillsborough County Health & Social Services Department	HS2908	FDOH	93.917	8,800
Hillsborough Kids, Inc.	S6000208302007	SU	93.658	7,981
Hispanic Serving Health Professions School	325128-USF/GHCPH-02/ CDC-325128-USF-03	SU	93.283	9,506
Human Resources Research Organization	07-09	SU	93.104	407
Indiana University	00069035/ 00069049	SU	93.389	1,566
Indiana University	11012	SU	93.866	30,933
Indiana University	541375	SU	93.867	21,497
Informed Families	156000524026809/ 156000524026982	SU	93.959	20,126
Institute for Clinical Research, Inc.	M22-TA-032-0907-3/ M33-UF-037-0910-4	SU	93.855	3,683
Intelligent Hearing Systems	5R44DC008022-03	SU	93.173	9,209
Ixion Biotechnology, Inc.	00000169	SU	93.847	14
Jaeb Center for Health Research	00059565/ 00065088/ 00085927/ 00086483	SU	93.867	86,348
Jewish Family and Childrens Services	90FE0068	SU	93.086	27,390
Johns Hopkins University	JHU PO # 2000061399	SU	93.226	88,296
Johns Hopkins University	2001159980	SU	93.394	29,846
Johns Hopkins University	2000056563	SU	93.395	8,766
Johns Hopkins University	2000796703	SU	93.397	111,433
Johns Hopkins University	2001148325	SU	93.701	21,818
Johns Hopkins University	00078726/ 00078727/ 2000772616	SU	93.838	381,559
Johns Hopkins University	2000767377	SU	93.853	56,880
Johns Hopkins University	00084457	SU	93.855	59,106
Johns Hopkins University	U01EY014660-02/ U10EY008057	SU	93.867	133,622
Johns Hopkins University	00079920/ 2000483324/ 2000521317/ 8403-23589-1	SU	93.UNK	273,386
Justice Resource Institute	Ck No 147976	SU	93.243	2
Kids Central, Inc.	C0910P-D028/ CO8P-D028	SU	93.556	191,526
KUMC Research Institute, Inc.	QK845381	SU	93.236	28,428
Lakeview Center	U79SP012362	SU	93.643	82,577
Lam Foundation	00069323/ 00069354	SU	93.389	18,364
Lawton Chiles Foundation	U3809-10012007	SU	93.UNK	5,446
Lifeline Technologies	ZNX1.003-C	SU	93.UNK	3,432
Lovelace Biomedical & Environmental Research Institute, Inc.	JK0700172	SU	93.853	201,345
MACRO International	35168-6S-757	SU	93.104	35,190
MACRO International	33430-8S-1239/ 633430-11S-1605/ 633430-8S-1239	SU	93.243	238,469
Magna Systems, Inc.	SAMHSACONT07-02	SU	93.UNK	21,769
Managed Access To Child Health Inc	00093549	SU	93.243	115,669
Managed Access To Child Health Inc	JAX 10 680	SU	93.767	37,404
Massachusetts General Hospital	00061258	SU	93.103	3,728
Massachusetts General Hospital	U01AT000613	SU	93.213	11,249
Massachusetts General Hospital	U380908012010	SU	93.242	17,867
Massachusetts General Hospital	216288	SU	93.395	56,436
Massachusetts General Hospital	00060586/ 2004A004864/219314/ U01NS052592	SU	93.853	44,610
Massachusetts General Hospital	00083842/ 00083845/ 00091319/ 204803	SU	93.859	519,572
Massachusetts Institute of Technology	2-R01-EY016674-04A1	SU	93.701	90,274
Mayo Clinic	SWISS	SU	93.853	200
Mayo Clinic	00093331	SU	93.866	14,787
Mayo Clinic and Foundation	5R01NS052741-03/ R01NS052741-04	SU	93.853	64,726
MDRC	233-03-0034	SU	93.UNK	360,312
Medical College of Georgia	23150-1/ 23150-2	SU	93.307	137,239
Medical College of Georgia	00084259/ 00090124/ 22234-1/ 24240-1	SU	93.847	299,116
Medical University of Ohio (University Of Toledo)	NS 2005-067	SU	93.837	1,066

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
Medical University of South Carolina	MUSC08-074	SU	93.853	79,324
Mental Health Care, Inc.	H79 T116630-01	SU	93.243	4,023
Metabolic Solutions	PBT-01	SU	93.847	1,252
Miami Dade County	10SB-8B-11-23-01-117	SCC	93.710	498,516
Miami Dade County	1269620669	SCC	93.UNK	240,442
Michigan State University	61-0674FSU/ 61-0834FSU	SU	93.242	22,949
Michigan State University	61-0036UF	SU	93.853	35,663
Minority Health Professions Foundation	U50/ATU473408-05	SU	93.283	1,678
Molecules for Health	001-2009	SU	93.837	1,062
Montana State University	G222-11-W3514 / G196-10-W2630	SU	93.242	95,581
Montana State University	G120-10-W2707	SU	93.855	169,176
Montefiore Medical Center	00076091/ 5R01 ES007912-10	SU	93.113	145,254
Morehouse School of Medicine	SA2-020447FAMU/ TI-020447	SU	93.243	7,097
National Association of County and City Health Officials	IMRCSG101005-01	FDOH	93.008	10,000
National Association of State Mental Health Program Directors	5830-1152	SU	93.243	755
National Childhood Cancer Foundation	17436/ 19076/ 19672/ 19748/ 19875	SU	93.395	1,722,207
National Childhood Cancer Foundation	20251/ 20262	SU	93.399	75,252
National Childhood Cancer Foundation	19309/ 20244	SU	93.701	37,147
National Childhood Cancer Foundation	17644/ 19203	SU	93.UNK	64,794
National Development and Research Institutes, Inc.	605/ 617A/ 617B	SU	93.279	100,560
National Development and Research Institutes, Inc.	620A	SU	93.865	957
National Institutes of Health	200-2009-M-31577	SU	93.UNK	6,369
National Marrow Donor Program	#0102/ #0401/ 0403/ 0502	SU	93.839	17,787
National Marrow Donor Program	0603	SU	93.UNK	6,627
Nationwide Childrens Hospital	639909	SU	93.279	10,485
Natura Therapeutics, Inc.	Prime # 1R43AT00487	SU	93.213	5,915
Natura Therapeutics, Inc.	Prime # 1R43AG033417	SU	93.866	11,290
Nehemiah Educational & Economic Development, Inc.	FAD22	SU	93.940	48,552
Neuroanalytics	00068927	SU	93.UNK	26,605
New York Blood Center	NIH000069	SU	93.855	55,381
North Broward Hospital District	H76HA00210-10-12-01	FDOH	93.918	164,537
North Carolina State University	2008-0831-02	SU	93.395	25,914
North Carolina State University	2008-0213-01	SU	93.866	49,706
Northeast Florida Healthy Start Coalition, Inc.	HSCNT	FDOH	93.778	171,214
Northeast Florida Healthy Start Coalition, Inc.	H49MC00051-09-00	SU	93.926	91,339
Northeast Florida Healthy Start Coalition, Inc.	H49MC00051	FDOH	93.994	350,920
Northern Speech Services & National Rehabilitation	182000524025276	SU	93.866	3,656
Northwestern University	SP0009414/PROJ000270	SU	93.865	70,395
Nova Southeastern University	2 D39 HP00029-11	SU	93.189	132
Ohio State University	GRT00021130	SU	93.838	7,590
Ohio State University	60027703	SU	93.859	30,231
Ohio State University Research Foundation	60015098	SU	93.837	1,658
Okeechobee County Family Health/Healthy Start Coalition, Inc.	COSCI	FDOH	93.778	73,179
Okeechobee County Family Health/Healthy Start Coalition, Inc.	COSCI	FDOH	93.994	14,808
Old Dominion University	09-186-391071	SU	93.286	5,149
Orange County Government	HA9HA00030	FDOH	93.914	1,234,242
Oregon Health Sciences University	12341A/ ABIMO0132_9000612/ ABIMO0134_9000717/ GBIMO0127A(B)	SU	93.859	107,161
Oregon Research Institute	RC2 DA028946	SU	93.701	188,266
Osceola County	1H79TI023410-01	SU	93.243	13,104
OtoMedicine, Inc.	00080279/ 00085438	SU	93.173	21,805
Ounce of Prevention Fund of Florida	00020741/ HF -10-11-40/ HF-04-05-7/ HF-09-10-7/ HF-10-11-07	FDOH	93.558	50,958
Ounce of Prevention Fund of Florida	00020741/ HF -10-11-40/ HF-04-05-7/ HF-09-10-7/ HF-10-11-07	SU	93.558	668,780
Ounce of Prevention Fund of Florida	HF -10-11-40	FDOH	93.590	8,295
Pacific Institute for Research	Project 0352.01.01	SU	93.273	1,000
Palm Beach Board of County Commissioners	H89HA00034	FDOH	93.914	2,028,950
Panhandle Area Educational Consortium	10-082	SU	93.136	40,943
Pennsylvania State University	4328-FIU-DHHS-2529	SU	93.273	3,045

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
Pennsylvania State University	5 R01 CA071976-13	SU	93.395	7,628
Pennsylvania State University	3057-USF-DHHS-1542	SU	93.865	74
Pinellas County Florida	75-1362-0-1-550-1/ RFA-TI-08-007-SAMHSA	SU	93.243	37,030
Pitt Community College (Winterville, NC)	90CC0078/01/ 90CC0078/02	SCC	93.721	540,519
Public Health Foundation	CA2008-09	SU	93.UNK	10
Public Health Trust Miami-Dade	Subaward No. PHTFIU-AHRQ9506-01	SU	93.226	12,265
Quantumbio	QUANTUMBIO 01	SU	93.859	222,007
REACH UP, Inc.	50400-100-2C-C3	SU	93.926	54,950
Research Foundation for Mental Hygiene, Inc.	24871/ 24973/ 89830	SU	93.242	98,652
Research Foundation of the State University of New York	Subaward PO R676993	SU	93.865	21,232
RFE Pharma	RFE PHARMA	SU	93.867	68
RTI International	2-312-0212294	SU	93.061	23,841
Rush University Medical Center	1R01 NS055143-02	SU	93.853	18,585
Rutgers University	4117	SU	93.242	34,269
Sam Houston State University	321-20-C28A	SU	93.279	63,293
Saneron CCEL Therapeutics	R41 AG031586-01/ S1023409152010	SU	93.866	101,651
Sanford-Burnham Medical Research Institute	00085244/ 5 R01 A1066244-04	SU	93.855	85,162
Sarasota County Board of County Commissioners	2011-071	FDOH	93.104	393,062
Sarasota County Government	2010-155/ 2011-028	SU	93.104	329,667
Sarasota Family YMCA, Inc.	CUSFTS7	SU	93.658	7
Science Applications International Corporation	PO10035958	SU	93.855	257,340
Shands Jacksonville Medical Center	00092700	SU	93.914	46,090
Social & Scientific Systems	BRS-IMPCT-Q-09-00224/ Q-09-00274-T001/ Q-09-00274-T002	SU	93.701	33,554
South Broward Hospital District b/b/a Memorial Healthcare System	6 H46MC04456-05-02	FDOH	93.110	45,764
South Florida Workforce Investment Board	WS-TS-PY'09-02-00,WS-TS-PY'10-02-00	SCC	93.558	426,819
Southern Research Institute	S08-002	SU	93.395	23,737
St. Jude Childrens Research Hospital	111632010-7348230/ 111710010-7404244	SU	93.701	28,148
St. Jude Childrens Research Hospital	111344040	SU	93.855	184,013
St. Jude Childrens Research Hospital	111594010-7388639	SU	93.859	85,171
St. Olaf College	5 R01 NS040883	SU	93.853	1,676
Stanford School of Medicine	24889660-21272-K	SU	93.701	4,100
Stanford University	21002350-30611A	SU	93.394	11,341
Stanford University	23850200-41773-A	SU	93.UNK	83,215
State University of New York Buffalo	R698984	SU	93.701	11,540
State University of New York Research Foundation	51507-1081957	SU	93.867	30,493
State University of New York Research Foundation	31569/33943/37368	SU	93.UNK	500
Stereology Resource Center, Inc.	2R44MH076541-04	SU	93.242	108,689
Stoelting Co.	00082941/ 00082942	SU	93.279	310,984
Supercon, Inc.	100325	SU	93.395	1,096
Suwannee River AHEC	00093701	SU	93.UNK	12,500
SWOG	00016040	SU	93.395	53,648
SWOG	00034100	SU	93.399	18,213
Syracuse University	23397-02170-S01	SU	93.865	22,286
Temple University	36-0915-197	SU	93.173	7,291
Temple University	36-1835151/CC0162889	SU	93.279	44,832
Temple University	P0022128/ Subaward No. 239022	SU	93.865	125,691
Texas A&M University	S090018	SU	93.242	80,975
Texas Health and Human Services Commission	529-07-0093-00001	SU	93.256	4,147,121
The American Society for Cell Biology	2009 ASCB MAC Visiting Professor	SU	93.859	5,027
The Dawn Center	COH60	SU	93.136	979
The Family Cafe	FC1998	SU	93.243	6,112
The Federation of Families	1H79SM057980	SU	93.243	282
The Research Institute	803809	SU	93.701	56,181
The Riddle Institute	RIDDLE 01	SU	93.242	512
The Scripps Research Institute	5-23595	SU	93.UNK	33,738
The University of Iowa	1000877858	SU	93.837	24,814
The Wistar Institute	23686-03-307	SU	93.839	334,909
TKC Global	CDC-UF-TASK 134 1109	SU	93.UNK	88,558

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
TransGenex Nanobiotech, Inc.	R41CA139785	SU	93.395	21,591
TransGenex Nanobiotech, Inc.	R43AI080431	SU	93.855	13,815
Transonic Systems	00091595	SU	93.UNK	52,555
Universidad del Norte	AI075523	SU	93.855	7,481
University of Alabama	00086867/ 00093255	SU	93.121	651,383
University of Alabama	000240501-116	SU	93.701	116
University of Alabama	139452/T501140021	SU	93.865	2,630
University of Alabama	00009330/ 3P30DK056336-0851	SU	93.UNK	7,594
University of Alabama Birmingham	001	SU	93.121	21,247
University of Alabama Birmingham	00077479	SU	93.226	2,737
University of Alabama Birmingham	000342391-005	SU	93.865	83,386
University of Alabama Birmingham	00055290	SU	93.UNK	81
University of Alabama, Birmingham	CASG 112	SU	93.220	9,771
University of Alabama, Birmingham	000330747-001	SU	93.242	9,084
University of Alabama, Birmingham	T0506010028	SU	93.853	68,921
University of Alabama, Birmingham	00024953-007/ 000342391-017/ 000388010-021/ 074 ATN81 & 083/ T0609060039	SU	93.865	175,559
University of California	1R01 DE019444-01A-UF	SU	93.121	132,336
University of California, Irvine	2009-2121	SU	93.853	4,074
University of California, Los Angeles	2000 G KN666	SU	93.110	424,511
University of California, Los Angeles	1581 G JB151	SU	93.389	24,454
University of California, Los Angeles	0980 G GH894/ 0980G ND251	SU	93.853	305,151
University of California, San Diego	ADC-039/ PO# 10311437-SUB	SU	93.866	470,834
University of California, San Francisco	5691SC	SU	93.701	40,658
University of California, San Francisco	6431SC	SU	93.838	8,333
University of California, San Francisco	6231SC	SU	93.855	30,285
University of California, San Francisco	00076177	SU	93.UNK	120
University of California, Santa Cruz	SUBAWARD# S0179367	SU	93.395	54,913
University of Chicago	42932-F	SU	93.701	46,098
University of Cincinnati	005235	SU	93.103	12,500
University of Cincinnati	20791 SAP1004877	SU	93.399	130
University of Cincinnati	006467	SU	93.701	18,534
University of Cincinnati	004974/1005378/ 005695	SU	93.853	53,673
University of Colorado	00076087/ 00089341/ 00089654/ 00090623/ FY06.083.007	SU	93.242	282,562
University of Colorado	FY09.505.001	SU	93.837	63,405
University of Colorado	5 R01 AI039213-09/ FY11.062.021	SU	93.855	52,558
University of Georgia	RC294-301/3842888	SU	93.103	63,991
University of Georgia	RU166-761/4692428	SU	93.701	180,894
University of Georgia	RR166-732/4689078/ RR166- 732/4693638/ RR166-732/4693648/ RR166-732/4693668	SU	93.859	353,016
University of Georgia, Athens	RR274-333/3840488	SU	93.242	11,375
University of Hawaii	Z987929	SU	93.853	10,190
University of Idaho	AMK007_SB_001	SU	93.701	67,783
University of Illinois	2007-03805-02	SU	93.242	6,409
University of Illinois, Chicago	2008-03931	SU	93.866	231,374
University of Iowa	W000131394	SU	93.837	12,406
University of Kansas Medical Center	PrimeK08DE016031	SU	93.121	3,718
University of Kentucky	3048106680-10-262	SU	93.262	5,490
University of Kentucky	90-CA-1730	FDCFS	93.670	50,408
University of Kentucky Research Foundation	3048107663-11-211	SU	93.262	3,998
University of Louisville	OGMB080073C	SU	93.113	12,831
University of Louisville	05-0444	SU	93.853	64,287
University of Louisville Research Foundation	00068032	SU	93.121	12,645
University of Louisville Research Foundation	09-0472Z06/ 10-0673Z06/ 11-0518Z06	SU	93.UNK	42,718
University of Maryland	SR00000926	SU	93.113	1,720
University of Maryland	SR00000260	SU	93.286	32,559
University of Maryland	00079635/ 00091396	SU	93.846	66,842
University of Maryland	Z195301	SU	93.865	41,165
University of Maryland	N01-LM-6-3502/ NO-1-LM-6-3502/ PO# SR00001489	SU	93.UNK	8,018
University of Maryland, Baltimore	SR00001012	SU	93.173	66,756

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
University of Massachusetts	0001291574	SU	93.396	251,095
University of Medicine and Dentistry of New Jersey	GAFA064333PO#0461090	SU	93.395	15,538
University of Memphis	1-R21-DE016131-01A1	SU	93.121	2
University of Miami	M150839	SU	93.121	28,859
University of Miami	7R01MH0440859-21/ M161575	SU	93.242	19,091
University of Miami	3R25GM050083-08S1/ 5RC2DA028973-02	FDOH	93.701	319,854
University of Miami	3R25GM050083-08S1/ 5RC2DA028973-02	SCC	93.701	75,994
University of Miami	00091947/ 00091948/ M112513	SU	93.853	70,750
University of Miami	5 R25GM050083-09	SCC	93.859	9,592
University of Miami	HHSN275200800002C	SU	93.865	135,649
University of Miami	089009524028400/ 66604H	SU	93.866	324,264
University of Miami	00089203/ 00089209/ 00093721/ 00093723/ 66479M/ 66497R/ M155624	SU	93.867	349,527
University of Miami	1UB4HP1906601-00:PO#M162130/ Sub Agreement Number - M162339	SU	93.969	15,312
University of Michigan	3000924587/ 3001488333	SU	93.173	211,401
University of Michigan	3001094848	SU	93.286	89,185
University of Michigan	2u10ca32102-31/ 3001809147	SU	93.395	60,964
University of Michigan	3001341444	SU	93.701	62,610
University of Michigan	Subcontract #3001533596	SU	93.866	67,380
University of Minnesota	PO01167101	SU	93.233	10,471
University of Minnesota	P663633106/ P663633108	SU	93.393	8,268
University of Minnesota	P66366001	SU	93.399	31,183
University of Minnesota	P001355101	SU	93.701	37,310
University of Minnesota	N001204701/ N630610901	SU	93.837	157,214
University of Minnesota	N627626901	SU	93.853	99,106
University of Minnesota	0000889207	SU	93.UNK	38,090
University of Missouri	C00023743-1	SU	93.393	66,122
University of Missouri	C00015664-1	SU	93.867	4,841
University of Nebraska	34-5301-2054-301/ 34-5301-2054-302	SU	93.855	83,154
University of Nebraska	1R34AG028684-01A1	SU	93.866	2,000
University of New Mexico	3R82F	SU	93.701	66,449
University of North Carolina	5-51217/ 5-51221	SU	93.121	431,965
University of North Carolina	5-30141	SU	93.837	76,555
University of North Carolina	5-30415/ 5-30467	SU	93.846	277,611
University of North Carolina	5-31176/ 5-50683/ SERCEB 5-51554	SU	93.855	130,865
University of North Carolina	00054093	SU	93.UNK	10,180
University of North Texas	71078-2007-001	SU	93.866	171,301
University of North Texas Health Science Center	RN9994-2010-001	SU	93.701	35,569
University of North Texas Health Science Center	G71101-2009-001/ HS763-062565 G71084/ UNT 71087-2005-001	SU	93.866	115,398
University of Oklahoma	1R01EY018724-01A1	SU	93.701	16,733
University of Oklahoma	RS20070334-01	SU	93.867	12,901
University of Oregon	244401A	SU	93.UNK	225
University of Pennsylvania	536548/ 552058/ 552243/ 555487	SU	93.846	244,111
University of Pennsylvania	552934	SU	93.865	54,241
University of Pennsylvania	552260 / PO 2304014/ 555005	SU	93.866	363,752
University of Pennsylvania	549098 PO#2483430/ 551667 PO#2366296/ 552692/ 555079 PO#2530878	SU	93.867	785,203
University of Pittsburgh	0008389/ 0010160	SU	93.242	163,541
University of Pittsburgh	Subaward No. 0005431	SU	93.273	235,884
University of Pittsburgh	0003967	SU	93.283	1,684
University of Pittsburgh	100422	SU	93.395	119
University of Pittsburgh	0000552/ 9004641	SU	93.701	28,656
University of Pittsburgh	0003074(118743-1)/ 0003074-117106- 1/ 0006495 115237-1	SU	93.837	92,942
University of Pittsburgh	1010/ 10712/ 6U19A1082623-02	SU	93.855	337,318
University of Pittsburgh	9000613	SU	93.859	74,108
University of Pittsburgh	0001032/ 0001190	SU	93.UNK	16,734
University of Puerto Rico	1UB6HP20189-01-00	SU	93.249	113,916
University of Rochester	P.O. 414336-G	SU	93.242	129

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
University of Rochester	100026-D/ 100045-D	SU	93.701	217,114
University of Rochester	412852-G/ 414356-G/ 414986/ 415308-G/ PO # 415258-G	SU	93.853	321,092
University of Rochester	5-89845	SU	93.855	13,768
University of South Carolina	10-1767	SU	93.UNK	35,309
University of Texas	25275/98315283/ 32108 - 98015283	SU	93.121	115,895
University of Texas	5 R21 CA91518-02	SU	93.395	165
University of Texas	34676/98010420	SU	93.396	113,462
University of Texas	27127/98013894/ 32585/98013894	SU	93.701	12,402
University of Texas Health Science Center at Houston	0005718 K/ 0005718 L/ 0005718F/ 5718U	SU	93.837	475,945
University of Texas Health Science Center at San Antonio	131229/131228	SU	93.837	18,309
University of Texas Medical Branch	10-022	SU	93.865	513,031
University of Texas, Austin	UTA09-000913	SU	93.859	3,994
University of Texas, Houston	0005130 (Core A)/ 0007774A	SU	93.865	120,505
University of Utah	2309114-25 PO#14435	SU	93.865	144,051
University of Vermont	20343-FSU	SU	93.242	245,000
University of Vermont	23838	SU	93.846	10,702
University of Virginia	GC11599-134361+	SU	93.395	2,086
University of Virginia	GC11893.133562/ GC12015-136216	SU	93.859	222,905
University of Washington	666613	SU	93.121	6,753
University of Washington	664596/ 707248/ 710452	SU	93.600	168,261
University of Washington	704602Z	SU	93.715	24,813
University of Washington	684800/ 713430	SU	93.865	46,979
University of Washington	697007	SU	93.866	47,015
University of Wisconsin	245K313	SU	93.395	34,599
Vanderbilt University	19247-S4	SU	93.600	101,259
Vanderbilt University	VUMC37074	SU	93.867	82,149
Virginia Commonwealth University	PD30531-SC101139	SU	93.701	37,684
Virginia Tech	431567-19300	SU	93.855	123,594
Virtual Phantoms	1R42EB010404-01	SU	93.286	35,664
Wake Forest University	WUHS10900	SU	93.866	5,894
Wake Forest University	U01AG29824/ WUHS 30209	SU	93.UNK	60,881
Washington University in St. Louis	WU-10-133	SU	93.701	42,630
Wayne State University	WSU11053	SU	93.853	77,769
West Central Florida Area Agency on Aging	OAA-2010-USF/ OAA-2011-USF	SU	93.052	64,066
West Virginia University	Project No. 09-097G	SU	93.UNK	99,186
Westat, Inc.	00020207/ 00059111/ 00059116	SU	93.145	65,632
Westat, Inc.	7887-S001/ 8530-S041	SU	93.279	92,195
Westat, Inc.	8771-S01	SU	93.701	113,346
Westat, Inc.	8182-S01/ 8530-S041	SU	93.865	480,501
Westat, Inc.	8062-S018/ 8530-5038	SU	93.UNK	951,967
Westcare Foundation	SubH79T1021356	SU	93.243	25,768
Workforce Solutions, Inc.	11-002-TANF-SY-IRSC	SCC	93.558	35,867
Wright State University	5 R01 HL056683-12	SU	93.838	92,196
Xhale, Inc.	00093408/ XHALE	SU	93.242	317,658
Xhale, Inc.	XHALE	SU	93.273	195,328
Yale University	A06797 (M09A10344)/ A07540/M09A10344	SU	93.279	71,303
Yale University	A07223 (M09A10110)/ A07593 (M10A10558)/ A07593 (M10A10559)	SU	93.853	274,198
Yale University	A06466 (M07A00649)	SU	93.855	3,679
Total - U. S. Department of Health and Human Services				\$60,422,379
U. S. Corporation for National and Community Service				
American Association of Community Colleges	AACC-SL-2010-12	SCC	94.005	1,854
Americops	AGR-2011-052	FDOH	94.006	187,391
Duke University	10LHNC001	SU	94.005	7,472
Florida Commission on Community Service	06AFHFL0010065/ 08AC088050/ 09AC102506/ 2009/10 STANDARD CONTRACT/ 2010-2011	FDEP	94.006	621,426
Florida Commission on Community Service	06AFHFL0010065/ 08AC088050/ 09AC102506/ 2009/10 STANDARD CONTRACT/ 2010-2011	SU	94.006	158,200

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
HIPPY USA	95-2728-0-0-000-1/ 95-2728-0-0-000-2	SU	94.006	21,275
Jumpstart	300200/ CFDA94.006JS-Site#30	SU	94.006	97,186
Leon County School Board	LCS-9830-1009	SU	94.004	6,754
North Carolina Campus Compact	MLK Day	SCC	94.007	2,475
University of Maryland	08NDHMD0020010	FDOEA	94.006	130,393
Volunteer Florida Foundation	#09AC1084248/ 09AC094817/ 09AC104529	FDEP	94.006	57,430
Volunteer Florida Foundation	#09AC1084248/ 09AC094817/ 09AC104529	SCC	94.006	28,833
Volunteer Florida Foundation	#09AC1084248/ 09AC094817/ 09AC104529	SU	94.006	26,445
Western Washington University	54570-D	SU	94.006	6,211
Total - U. S. Corporation for National and Community Service				\$1,353,345
U. S. Social Security Administration				
St. Johns County	I3PNFP501	FDLE	96.UNK	175,061
Total - U. S. Social Security Administration				\$175,061
U. S. Department of Homeland Security				
American Association of Community Colleges	HSTS07-08-H-0012	SCC	97.075	7,797
Iowa State University	428-40-02	SU	97.077	14,813
Kansas State University	S11046	SU	97.061	2,710
Miami Dade County	R-1019-07	SCC	97.067	80,000
Miami-Dade County Fire Rescue Department	Sub Grant Contract #10DS-48-11-23- 02-195	SU	97.067	79,342
Michigan State University	61-5671A	SU	97.108	35,719
Mount Sinai Medical Center	00056106	SU	97.UNK	936
National Partnership for Environmental Technology Education (PETE)	10385 FEMA	SCC	97.UNK	35,735
Northwest Florida Water Management District	08-073	SU	97.UNK	27,319
Oak Ridge Institute for Science and Education	DEAC0506OR23100	SU	97.UNK	21,394
Purdue University	4112-35822	SU	97.061	42,755
Telecommunications for the Deaf and Hard of Hearing, Inc.	2007GTT7K006	SCC	97.007	38,593
Texas AgriLife Extension Service	425005	SU	97.061	805
University of Guelph	0000002048	SU	97.061	23,320
University of Maryland	Z930104/PRIME:2008ST061ST0004	SU	97.061	17,314
University of Maryland	2008-TH-T8-K006	SU	97.UNK	27,696
University of Rhode Island	083010/0002251	SU	97.061	3,004
University of Texas at El Paso	26-3001-67-61	SU	97.UNK	103,441
Total - U. S. Department of Homeland Security				\$562,693
U. S. Agency for International Development				
American Council on Education/Higher Education for Development	AEG-A-00-05-00007-00	SCC	98.012	28,820
Georgetown University	USFRX205085208N6	SU	98.002	3,206
Georgetown University	HCC-RX2050-852-08-C	SCC	98.UNK	25,473
Global Environment and Technology Founda Higher Education for Development	N/A	SU	98.UNK	140,870
	521-A-00-07-00006-00/ 523-A-00-06- 00009-00 under AEG-A-00-05-00007- 00	SU	98.012	133,921
Higher Education For Development	00078383	SU	98.UNK	33,609
Inter-American Institute for Global Chan	0511CRN II-2061	SU	98.UNK	151,342
Michigan State University	61-3886 A	SU	98.001	226,311
Ohio State University	60023182	SU	98.001	13,885
Partners of America	4000002050	SU	98.010	8,098
The Nature Conservancy	CMP-PIPSAG-03	SU	98.012	47
University of Georgia	RC710-025/3842088/ RC710- 025/3842098/ RC710-025/3842108	SU	98.012	146,148
Weidemann Associates	1071-20-401	SU	98.009	417,535
Yale University	A08082 (M10A10558)	SU	98.UNK	107,805
Total - U. S. Agency for International Development				\$1,437,070
Other Federal Grants				

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
Corporation for Public Broadcasting	055000524027940/ 056000524027944	SU	99.UNK	38,454
Georgetown University	FSCJ-RX2050-705-09-B	SCC	99.UNK	336,677
Higher Education For Development	00081203/ 00081283/ 00081284	SU	99.UNK	56,957
ICARDA	1134	SU	99.UNK	36,190
International Crops Research Institute for The Semi-Arid Tropics	123456789	SU	99.UNK	84
Total - Other Federal Grants				\$468,362
Total Pass-Through Awards				\$122,896,251

NOTE 6 - 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".

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
Office of National Drug Control Policy			
G10CF0002A	Florida Department of Law Enforcement	07.UNK	21,995
G10MI0006A	Florida Department of Law Enforcement	07.UNK	10,454
G11CF0002A	Florida Department of Law Enforcement	07.UNK	10,294
G11MI0006A	Florida Department of Law Enforcement	07.UNK	3,522
MOU	Florida Department of Law Enforcement	07.UNK	4,963
Total - Office of National Drug Control Policy			<u>\$51,228</u>
U. S. Department of Agriculture			
00058256	University of Florida	10.UNK	161,408
00058508	University of Florida	10.UNK	19,502
00058509	University of Florida	10.UNK	50,605
016848	Florida A & M University	10.UNK	12,558
02-IE-00831-0163	University of Florida	10.UNK	248,943
08-002552-02	University of Florida	10.UNK	1,041
08006	University of Florida	10.UNK	3,200
08-493-FIU	Florida International University	10.UNK	20,691
09-8100-1345-CA	University of Florida	10.UNK	33,781
09-PA-11080500-001	Florida State University	10.UNK	9,417
10-1001-0457-CA	Florida A & M University	10.UNK	421,798
10-8100-1505-CA	University of Florida	10.UNK	48,014
10-9100-1296-GR	University of Florida	10.UNK	9,999
10-PA-11080500-031	Florida State University	10.UNK	55,588
15560	Florida A & M University	10.UNK	65,251
167000524028288	Florida State University	10.UNK	7,049
16849	Florida A & M University	10.UNK	9,817
2006-35101-17204	University of Central Florida	10.UNK	4,619
2006-35101-18822	University of South Florida	10.UNK	134,061
2006-35204-17407	Florida State University	10.UNK	2,455
2006-35215-16714	Florida State University	10.UNK	123,118
2006-35503-17229	Florida State University	10.UNK	3
2007-35102-18111	Florida A & M University	10.UNK	32,288
2008-35112-18796	Florida A & M University	10.UNK	15,850
2008-35319-04593	University of Florida	10.UNK	261,514
20083532004574	University of Central Florida	10.UNK	64,848
2008-35320-04574	University of North Florida	10.UNK	49,450
200912877-01	University of Florida	10.UNK	20,648
2009-35102-05043	University of South Florida	10.UNK	56,718
2009-35200-05000	Florida State University	10.UNK	10,055
2009-35503-05185	Florida State University	10.UNK	79,795
2010-02	University of Florida	10.UNK	40,347
2011-15	University of Florida	10.UNK	3,067
2859	University of Florida	10.UNK	10,045
401009134	Florida A & M University	10.UNK	20,785
5520015	Florida A & M University	10.UNK	22,015
58-3148-5-147	University of Florida	10.UNK	981
58-6615-9-203	University of Florida	10.UNK	3,171
58-6618-5-247S	University of Florida	10.UNK	45,580
58-6618-6-207	University of Florida	10.UNK	17,782
68-3A75-4-73	University of Florida	10.UNK	44,117
68-3A75-9-174	Florida A & M University	10.UNK	21,090
68-4209-6-FL01	University of Florida	10.UNK	20,600
7242090704P	University of Florida	10.UNK	3,281
AG-4283-D-09-0101	Florida State University	10.UNK	136
CR-2007-38820-18574	Florida A & M University	10.UNK	4,247
J5297070141	University of Florida	10.UNK	2,124
J9836090072	University of Florida	10.UNK	9,650
NRCS 68-4209-9-101	Florida A & M University	10.UNK	35,000
P100913340	Florida A & M University	10.UNK	14,214
RBS-09-26	Florida A & M University	10.UNK	71,099
UA AES 2001-118	University of South Florida	10.UNK	407

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
Total - U. S. Department of Agriculture			\$2,423,822
U. S. Department of Commerce			
069000524028622	Florida State University	11.UNK	24,632
069000524029355	Florida State University	11.UNK	159
069000524029775	Florida State University	11.UNK	44,184
09/10-074	University of Florida	11.UNK	440,488
09-00075339	University of Florida	11.UNK	33,369
1001303	University of Central Florida	11.UNK	101,500
11.UNK	University of North Florida	11.UNK	31,312
2010-DOC208-0001	University of South Florida	11.UNK	25,909
DG133E10SE2473	Florida State University	11.UNK	57
DG133F09SE4676	University of Florida	11.UNK	15,396
DOC/NA17RJ1226/P6970	University of Florida	11.UNK	2,435
GF133F09SE3285	Florida State University	11.UNK	4,091
P010031078	Florida State University	11.UNK	523
SA #10-32	University of South Florida	11.UNK	15,002
U380908302010	University of South Florida	11.UNK	30,929
UNC-CH 5-43705	University of South Florida	11.UNK	42,142
W91WAW-09-D-0022	Florida International University	11.UNK	879,627
WC133-10-CN-0100	Florida International University	11.UNK	219,380
WC133F-07-SE-2280	University of Florida	11.UNK	35,322
WC133F-09-CQ-00006	Florida International University	11.UNK	35,241
WC133F-10-SE-0772	Florida State University	11.UNK	27,000
WC133F10SE3085	University of Florida	11.UNK	29,285
Total - U. S. Department of Commerce			\$2,037,983
U. S. Department of Defense			
00006711	University of Florida	12.UNK	1,847
00048006	University of Florida	12.UNK	229,929
00082109	University of Florida	12.UNK	43,481
016613	University of South Florida	12.UNK	36,537
038400-360378-01	Florida State University	12.UNK	11,392
038400-360423-01	Florida State University	12.UNK	7,008
0633	University of Florida	12.UNK	22,017
081003524029166	Florida State University	12.UNK	14,931
08-C-0327/C350	University of Florida	12.UNK	42,149
100005MC	University of Central Florida	12.UNK	889,593
10-00077398	University of Florida	12.UNK	11,169
10-00087329	University of Florida	12.UNK	25,781
10-04	Florida State University	12.UNK	4,717
100643502	University of Central Florida	12.UNK	55,350
1010444	University of Central Florida	12.UNK	18,157
10-1-228	Florida State University	12.UNK	84,139
10185282009	University of Central Florida	12.UNK	145,379
10241_10_UN	University of Florida	12.UNK	100,042
10-558-FIU	Florida International University	12.UNK	18,307
10DN00055	University of Central Florida	12.UNK	111,898
10-M-0188/C435	Florida State University	12.UNK	196
11-0003231	Florida State University	12.UNK	25,761
11004001	University of Central Florida	12.UNK	750,551
11-129	University of South Florida	12.UNK	653,684
1115001	University of Central Florida	12.UNK	83,725
1209-1097-00-C/W911-SR09C0005	University of North Florida	12.UNK	106,912
123456789	University of Florida	12.UNK	49,852
1376781	University of Central Florida	12.UNK	46,102
1415315	University of Central Florida	12.UNK	32,082
211-5434 TO #211-009	Florida State University	12.UNK	25,984
217000524028568	Florida State University	12.UNK	93,400
22556-5001	University of South Florida	12.UNK	9,997
24914416HC4W00000005	University of Florida	12.UNK	5,533
260920	University of North Florida	12.UNK	6,361

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
2736917	Florida State University	12.UNK	124,009
280557A	University of Central Florida	12.UNK	41,849
3001539864	Florida State University	12.UNK	23,546
332701	University of Central Florida	12.UNK	7
4000101008	University of South Florida	12.UNK	21,367
4400161621	University of West Florida	12.UNK	23,620
4400161623	Florida State University	12.UNK	103,092
4400247895	Florida International University	12.UNK	645
4440245134	University of Central Florida	12.UNK	57,086
4501382	University of Central Florida	12.UNK	34,530
642422	University of Florida	12.UNK	862
689-2	University of Central Florida	12.UNK	52,618
703437	University of Florida	12.UNK	48,955
7102	University of Central Florida	12.UNK	104,855
7500074768	University of Central Florida	12.UNK	59,319
808658	Florida International University	12.UNK	2,788
8100001649	University of Central Florida	12.UNK	80,997
8200122653	Florida International University	12.UNK	9,550
88MVR1UCF	University of Central Florida	12.UNK	229,188
901361	University of Central Florida	12.UNK	74,856
910435	University of Central Florida	12.UNK	70,374
921665	University of Florida	12.UNK	8,734
9222210D00180012	University of Central Florida	12.UNK	20,994
9500009293	University of Central Florida	12.UNK	371,947
A33FDB	University of South Florida	12.UNK	5,799
AC 70096 O	Florida State University	12.UNK	25,018
ACZ88512201 TrialNet	University of South Florida	12.UNK	226,859
ADC-1-40023-15	University of South Florida	12.UNK	13,383
Agreement	Florida International University	12.UNK	862
AV09022	University of Central Florida	12.UNK	143,648
B3531	University of Central Florida	12.UNK	5,925
C00025734-1	University of Florida	12.UNK	29,762
C0901p-1001	Florida State University	12.UNK	196,628
CA-SC-09001	University of Central Florida	12.UNK	30,605
CASC10003	University of Central Florida	12.UNK	45,939
CASC10004	University of Central Florida	12.UNK	53,802
D6133S1	University of Central Florida	12.UNK	20,328
DAAD1901C0065	University of Central Florida	12.UNK	108,912
DC-081201-001	University of Central Florida	12.UNK	158
DC-081201-002	University of Central Florida	12.UNK	455
F08635-03-D-0130	University of Florida	12.UNK	14,929
FA0651-09C-0184	University of Central Florida	12.UNK	23,447
FA252106P0012	University of Central Florida	12.UNK	141
FA252108P0136	University of Central Florida	12.UNK	259
FA2521-09-P-0092	University of Central Florida	12.UNK	25,105
FA2521-10-C-8004	Florida State University	12.UNK	56,482
FA2521-10-P0001	University of Central Florida	12.UNK	5,615
FA252110P0095	University of Central Florida	12.UNK	8,998
FA2521-10-P-0149	Florida State University	12.UNK	26,196
FA2521-10-P-0153	Florida State University	12.UNK	35,611
FA2823-10-P-0078	Florida State University	12.UNK	118,105
FA4819-05-D-0011	University of Florida	12.UNK	68,978
FA8629-10-M-2340	Florida State University	12.UNK	27,080
FA8650-06-C-5913	University of Florida	12.UNK	21,537
FA8650-08-C-6926	Florida A & M University	12.UNK	23,055
FA8650-09-C-5427	Florida A & M University	12.UNK	21,221
FA9451-10-C-0253	University of Central Florida	12.UNK	5,000
FA945110D0234	University of Central Florida	12.UNK	394,356
FA9550-10-C-0069	University of Central Florida	12.UNK	46,691
FCAAP	University of Central Florida	12.UNK	131,996
GTS-S-10-1-391	Florida State University	12.UNK	48,270
H92222-09-C-0013	Florida International University	12.UNK	59,541

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
HHM402-09-C-0035	Florida International University	12.UNK	395,010
HHSP233201000649P	University of South Florida	12.UNK	81
HPTI-PETTT-UFL-II	University of Florida	12.UNK	10,000
HQ0006-05-C-0023	University of Central Florida	12.UNK	24
HU0001-08-1-TS14	Florida State University	12.UNK	169
IPA	University of Central Florida	12.UNK	385,045
J 589010A514	University of South Florida	12.UNK	19,777
J3086100088	University of South Florida	12.UNK	43,489
J5890100515	University of South Florida	12.UNK	38,116
JXT-11-S-1000	Florida State University	12.UNK	21,925
K000135-S09	University of Central Florida	12.UNK	226,933
K000193S07	University of Central Florida	12.UNK	65,098
Letter of Agreement	Florida International University	12.UNK	21,084
M67854-10-C-8036	University of Central Florida	12.UNK	1,581,494
N0001408C0186	University of Central Florida	12.UNK	1,382,109
N00014-09-C-0144	Florida State University	12.UNK	343,848
N00104-09-C-K957	Florida State University	12.UNK	115,593
N10PC20231	University of Central Florida	12.UNK	125,353
N6133906D0011	University of Central Florida	12.UNK	12,844
N61339-06-D-011-0005	University of Central Florida	12.UNK	1
N65540-10-P-5163	Florida International University	12.UNK	49,976
N6660409M1768	University of Central Florida	12.UNK	378
N6660410P1121	University of Central Florida	12.UNK	15,000
N68335-09-C-0342	University of Central Florida	12.UNK	10,707
N68335-10-C-0567	University of Central Florida	12.UNK	4,651
N6836-09-C-0013	University of Central Florida	12.UNK	235,431
N68936-10-C-0127	University of Central Florida	12.UNK	143,073
NAS Contract # SHRP C-10(A)	Florida International University	12.UNK	7,317
NNK06ED67A	University of Central Florida	12.UNK	524,015
NRO000-08-C-0502	University of Florida	12.UNK	10,845
NSEP-U631043-AC-AFR	University of Florida	12.UNK	8,659
OMH-MPCMP101039-USF	University of South Florida	12.UNK	494
P.O. # 988269	University of Florida	12.UNK	57,788
P4002060	University of Central Florida	12.UNK	55,258
PO 09RMS00022	Florida International University	12.UNK	131,998
PO 1077876	University of South Florida	12.UNK	15,038
PO 441663	University of South Florida	12.UNK	15,743
PO P3110976	University of South Florida	12.UNK	7,981
PO# 100643501	University of Central Florida	12.UNK	62,299
PRA-SC-10-014	University of Florida	12.UNK	35,854
QLI20100930	University of Central Florida	12.UNK	49,992
R-11-0001	University of South Florida	12.UNK	1,548
RS110112	University of Central Florida	12.UNK	26,061
S00042903	University of Central Florida	12.UNK	10
S03-36 DTRA0017	University of Florida	12.UNK	576,712
S10134C	University of Central Florida	12.UNK	17,770
S12007FS38	Florida State University	12.UNK	2,560
S2943205012010	University of South Florida	12.UNK	17,926
S2LG9SC397	University of Central Florida	12.UNK	93,148
S3624-07012010	University of South Florida	12.UNK	15,180
S500110	University of Central Florida	12.UNK	19,032
S-DR860-10-GR-041	University of South Florida	12.UNK	6,318
STM1196782	University of Central Florida	12.UNK	881
SUB1100628DP	Florida State University	12.UNK	32,781
SUB1113617MDT	University of Central Florida	12.UNK	78,895
Subcontract#: 100700204	Florida International University	12.UNK	264,862
TACLAN-USF-07-16	University of South Florida	12.UNK	197,400
TSA2010aFSU/Energia	Florida State University	12.UNK	6,903
TSA2011FSU/Energia	Florida State University	12.UNK	76,128
U3809-05012011	University of South Florida	12.UNK	12,900
U380909012010	University of South Florida	12.UNK	297,154
UCFOMMS08001	University of Central Florida	12.UNK	36,171

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
UCF-USACE 001	University of Central Florida	12.UNK	78,347
UF11086	University of South Florida	12.UNK	31,927
UF-2009-01	University of Florida	12.UNK	34,365
USAF-3446-36-SC-0001 PO # 08ESM274168	Florida International University	12.UNK	498
USF01EW01	University of South Florida	12.UNK	14,334
VA-248-P-1620	University of South Florida	12.UNK	70,077
VA673-D05079	University of South Florida	12.UNK	1,743
W5J9CQ-10-C-0029	University of Central Florida	12.UNK	122,173
W5J9CQ11C0012	University of Central Florida	12.UNK	2,733
W81XWH-10-1-0601	University of South Florida	12.UNK	93,975
W909MY-08-C-0059	Florida A & M University	12.UNK	924,879
W909MY-09-C-0052	University of North Florida	12.UNK	53,300
W909MY-11-C-0005	University of North Florida	12.UNK	419,995
W9113M-11-C-0006	University of Central Florida	12.UNK	63,304
W911NF-04-2-0016	Florida State University	12.UNK	1,266,528
W911NF-04-C-1236	University of Florida	12.UNK	240
W911NF-07-2-0073	University of Central Florida	12.UNK	42,393
W911NF-07-D-0001/DO0944	University of North Florida	12.UNK	5,805
W911NF-08-2-0035	University of Florida	12.UNK	147,523
W911NF1020016	University of Central Florida	12.UNK	133
W911NF1120020	University of Central Florida	12.UNK	29,403
W911-QX-08-D-0002	University of Florida	12.UNK	146,128
W911QX-10-P-0141	University of Central Florida	12.UNK	388
W911QX-11-C-0030	University of Central Florida	12.UNK	745
W911SR-06-2-0001	University of South Florida	12.UNK	400,899
W911SR-07-C-0084	University of South Florida	12.UNK	1,499,664
W911SR-09-C-0005	University of South Florida	12.UNK	1,101,528
W911SR-09-C-0038	University of North Florida	12.UNK	625,474
W911SR-10-C-0020	University of South Florida	12.UNK	46,493
W912EP-06-D-0012	University of Central Florida	12.UNK	18,932
W912EP-09-C-0024	Florida International University	12.UNK	2,627
W912HQ-09-C-0010	Florida State University	12.UNK	331,911
W912HQ-10-D-0002/TO005	University of North Florida	12.UNK	7,588
W912HZ-05-C-0059	University of Florida	12.UNK	34,892
W912HZ-05-C-0060	University of Florida	12.UNK	24,353
W912HZ-09-2-0018	Florida International University	12.UNK	123,531
W912HZ-09-2-0019	Florida International University	12.UNK	159,986
W912HZ-10-2-0025	Florida International University	12.UNK	134,173
W912HZ-10-2-0030	Florida International University	12.UNK	89,389
W912HZ-10-2-0033	Florida International University	12.UNK	51,804
W912HZ-10-2-0046	Florida International University	12.UNK	119,919
W91CRB0800015	University of Central Florida	12.UNK	18,108
W91CRB08D0015	University of Central Florida	12.UNK	6,986,735
W91CRB08D00150066	University of Central Florida	12.UNK	48,275
W91CRB08D00150068	University of Central Florida	12.UNK	57,635
W91CRB-09-C-0504	University of Central Florida	12.UNK	59,655
W91CRB10C0046	University of Central Florida	12.UNK	159,601
W91CRB11C0034	University of Central Florida	12.UNK	141,123
W91QF0-09-C-0007	Florida International University	12.UNK	28,050
W91WAW08C0056	University of Central Florida	12.UNK	123
W91WAW09C0088	University of Central Florida	12.UNK	137,173
W91WAW-09-C-0107	University of Central Florida	12.UNK	106,801
W91WAW-09-C-0160	Florida International University	12.UNK	1,359,166
W91WAW09P0249	University of Central Florida	12.UNK	1
XGB-0-40646-01	University of South Florida	12.UNK	8,433
Total - U. S. Department of Defense			\$32,846,255
U. S. Department of Housing and Urban Development			
00091002	University of Florida	14.UNK	43,022
FLO121B4H100800	University of North Florida	14.UNK	20,475
S-09-DY-12-0001	Florida Department of Children and Family Services	14.UNK	11,734,356
Total - U. S. Department of Housing and Urban Development			\$11,797,853

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
U. S. Department of the Interior			
06092	University of Florida	15.UNK	11,708
091004524027378	Florida State University	15.UNK	60,652
123456789	University of Florida	15.UNK	19,685
1992-0036-000	University of Florida	15.UNK	49
206000028	University of Central Florida	15.UNK	7,197
401814J035	Florida Fish and Wildlife Conservation Commission	15.UNK	143,272
401815G045	University of West Florida	15.UNK	3,884
401815G068	University of Central Florida	15.UNK	5,707
401815G103	Florida Department of Environmental Protection	15.UNK	9,350
401816J093	Florida International University	15.UNK	1,445
401817J163	Florida Department of Environmental Protection	15.UNK	48,488
401819G553	University of Central Florida	15.UNK	6,321
40181AG130	University of Central Florida	15.UNK	12,990
40181AG131	University of Central Florida	15.UNK	7,243
AGR# 40181AG098	Florida Atlantic University	15.UNK	27,420
CESU H5000070400	University of Central Florida	15.UNK	27,289
F11PX00349	Florida State University	15.UNK	15,669
F11PX00680	Florida State University	15.UNK	107,968
G09PA00002	University of Florida	15.UNK	15,313
G10PD01176	University of Florida	15.UNK	16,132
H5000045040	Florida A & M University	15.UNK	1,156
H5000060104 / J2117094426	Florida International University	15.UNK	22,201
H5000060104 / J5297070024	Florida International University	15.UNK	270,871
H5000060104 / J5298100008	Florida International University	15.UNK	38,110
H5000060104 / J5298100033	Florida International University	15.UNK	119,532
H5000060104 / J5298100045	Florida International University	15.UNK	5,451
H5000060104/J5281080393	Florida International University	15.UNK	13,300
H5000060104/J5281099003	Florida International University	15.UNK	256,154
H5000060104/J5284060023	Florida International University	15.UNK	206,904
H5000060104/J5284063063	Florida International University	15.UNK	747,215
H5000060104/J5284070027	Florida International University	15.UNK	4,243
H5000060104/J5297080222	Florida International University	15.UNK	59,671
H5000060104/P11AT50432	Florida International University	15.UNK	11,782
H5000-06-0104/Task J5298-10-0005	Florida International University	15.UNK	9,207
H5000060106	University of Florida	15.UNK	143,407
H5000065040 / J5298100011	Florida International University	15.UNK	126,282
H5000070400	University of Central Florida	15.UNK	10,816
H5281050136	University of Florida	15.UNK	1,503
H5284053069	Florida State University	15.UNK	3,878
J2117072808/H5000060104	Florida International University	15.UNK	52,622
J2117072885/H5000060104	Florida International University	15.UNK	70,045
J5284070060/H5000060104	Florida International University	15.UNK	14,716
J528407A029/H5000060104	Florida International University	15.UNK	97,117
J5284080001/H5000060104	Florida International University	15.UNK	23,469
J5284090001/H5000060104	Florida International University	15.UNK	149,568
J5297070186/H5000060104	Florida International University	15.UNK	318,459
J5297080085	Florida International University	15.UNK	55,762
J5297100006	Florida International University	15.UNK	135,600
J5890040138	University of Florida	15.UNK	94
Order #G09PX02679 / Req# 0945550056	Florida International University	15.UNK	47,027
Order G09PX01879	Florida International University	15.UNK	42,020
Total - U. S. Department of the Interior			\$3,605,964
U. S. Department of Justice			
00052638	University of Florida	16.UNK	11,684
2007-RE-CX-0024	Florida Department of Corrections	16.UNK	60,492
2010DNBXX139	University of Central Florida	16.UNK	45,190
5091106302	University of Central Florida	16.UNK	26,028
FC/FLM/0842	Florida Department of Law Enforcement	16.UNK	10,710
FC/FLM-0797	Florida Department of Law Enforcement	16.UNK	6,734

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
FC/FLN/0242	Florida Department of Law Enforcement	16.UNK	6,975
FC/FLN/0270	Florida Department of Law Enforcement	16.UNK	794
FC/FLN/0272	Florida Department of Law Enforcement	16.UNK	8,228
FC/FLN-0269	Florida Department of Law Enforcement	16.UNK	2,420
FC/FLN-0275	Florida Department of Law Enforcement	16.UNK	7,763
FC/FLS/1576	Florida Department of Law Enforcement	16.UNK	1,181
FC/FLS/1622	Florida Department of Law Enforcement	16.UNK	5,601
FC/FLS/1675	Florida Department of Law Enforcement	16.UNK	17,164
FC/FLS/1720	Florida Department of Law Enforcement	16.UNK	5,719
FC/FLS/1751	Florida Department of Law Enforcement	16.UNK	1,433
MOU	Florida Department of Law Enforcement	16.UNK	106,597
X1319	University of Florida	16.UNK	14,956
Total - U. S. Department of Justice			\$339,669
U. S. Department of Labor			
00082901	University of Florida	17.UNK	22,567
00082946	University of Florida	17.UNK	1,390
09-1319A	University of South Florida	17.UNK	902
11-GCCC-WFC-WIA	Gulf Coast Community College	17.UNK	7,484
186000524027597	Florida State University	17.UNK	6,127
186000524027878	Florida State University	17.UNK	1,924
220340	Tallahassee Community College	17.UNK	5,840
220708	Chipola College	17.UNK	35,611
40413	University of Central Florida	17.UNK	318,069
40544	University of Central Florida	17.UNK	6,950
673-D07076	University of South Florida	17.UNK	8,422
B0168/B0220	Florida Gateway College	17.UNK	245,895
B0174	Florida Gateway College	17.UNK	500,000
BW-09-045-006	Brevard Community College	17.UNK	60,610
CB159330760A12	St. Petersburg College	17.UNK	4,534
CB-15934-07-60-A-12	Florida State College at Jacksonville	17.UNK	107,810
CB-17316-08-60-A-12	Pensacola State College	17.UNK	951,675
CB-17317-08-60-A-12	Florida State College at Jacksonville	17.UNK	427,362
CB173180860A12/CB17318ZOO	Florida Gateway College	17.UNK	681,218
CB-18196-09-60-A-12	Gulf Coast Community College	17.UNK	360,986
CB182130960A12	Valencia Community College	17.UNK	22,940
CB-18213-09-60-A-12	Seminole State College of Florida	17.UNK	325,059
CB205821060A12	Tallahassee Community College	17.UNK	186
CB-20582-10-60-A-12	State College of Florida, Manatee-Sarasota	17.UNK	2,097
CB-20582-10-60-A-12	Polk State College	17.UNK	169,455
CB-20601-10-60-A-12	Florida State College at Jacksonville	17.UNK	177,199
CB-20642-10-60-A-12	St. Johns River Community College	17.UNK	410,181
CFS07012009	Santa Fe College	17.UNK	198,480
HG-18161-09-60-A-12	Hillsborough Community College	17.UNK	176,640
HG-18170-09-60-A-12	Gulf Coast Community College	17.UNK	120,169
UF06115	Florida State College at Jacksonville	17.UNK	48,198
Total - U. S. Department of Labor			\$5,405,980
U. S. Department of State			
05132	Florida State University	19.UNK	233,075
2010P043406000	University of Central Florida	19.UNK	19,064
CO-22020-10	University of Florida	19.UNK	89,097
HCC-RX2050-899-09-E	Hillsborough Community College	19.UNK	8,442
HCC-RX2050-933-10-C	Hillsborough Community College	19.UNK	9,993
PGAP210877	University of Central Florida	19.UNK	13,782
PGA-P210885	University of Florida	19.UNK	31,004
S-57150-10-GR046	University of Florida	19.UNK	120,637
SC 53783-6271-46	University of South Florida	19.UNK	10,588
S-DR860-10-GR-009	University of South Florida	19.UNK	5,312
SINLEC10GR0047	Florida International University	19.UNK	248,417
S-LMAQM-10-GR-040	Florida International University	19.UNK	133,351
SLMAQM10GR627	University of Central Florida	19.UNK	95,559

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
Total - U. S. Department of State			\$1,018,321
U. S. Department of Transportation			
00026732	University of Florida	20.UNK	13,978
7743-01	University of South Florida	20.UNK	525,651
BDK78	University of Central Florida	20.UNK	73,313
BDK80 TWO #943-04	Florida International University	20.UNK	103,657
BDK80 TWO #943-05	Florida International University	20.UNK	7,255
BDK83 TWO#943-12	Florida State University	20.UNK	24,186
BDK85 TWO 977-22	University of South Florida	20.UNK	23,935
Contract J-07(SA-26)	University of South Florida	20.UNK	29,952
Contract J-07(SF-16)	University of South Florida	20.UNK	25,506
DDEGRD-09-X-00466	University of Central Florida	20.UNK	1,284
DTFAWA10A80022	University of Central Florida	20.UNK	57,323
DTFH61-01-X-00018	University of Florida	20.UNK	2,887
DTFH61-10-C-00012	Florida State University	20.UNK	97,916
DTFH6111C00017	University of Central Florida	20.UNK	12,132
DTFR53-09-H-00017	Florida Department of Transportation	20.UNK	2,766,040
FL DOT ANH 64	University of Florida	20.UNK	1,634
HR 3-85	University of Florida	20.UNK	25,384
MA200903	University of Central Florida	20.UNK	25,261
PO A40ADD	University of South Florida	20.UNK	3,271
TWO 933-03	University of South Florida	20.UNK	22,727
TWO 943-23	University of South Florida	20.UNK	156,492
TWO 943-24	University of South Florida	20.UNK	30,631
TWO 948-33	University of South Florida	20.UNK	3,628
WO429-FY11-01	University of South Florida	20.UNK	2,602
Work Auth. 7-6	University of South Florida	20.UNK	1,137
Work Order 1	University of South Florida	20.UNK	53,546
Total - U. S. Department of Transportation			\$4,091,328
U. S. Department of the Treasury			
COBRA	University of Central Florida	21.UNK	126,368
Total - U. S. Department of the Treasury			\$126,368
U. S. General Services Administration			
Title 1, Section 101 and Section 102	Florida Department of State	39.UNK	172,331
Total - U. S. General Services Administration			\$172,331
Library of Congress			
00081440	University of Florida	42.UNK	23,963
1120824-217072	University of Central Florida	42.UNK	15,504
42.UNK	University of North Florida	42.UNK	33,597
COOP AGREEMENT	University of Central Florida	42.UNK	83,209
Total - Library of Congress			\$156,273
National Aeronautics and Space Administration			
00054173	University of Florida	43.UNK	107,050
00059988	University of Florida	43.UNK	104,907
00062502	University of Florida	43.UNK	43,480
00062541	University of Florida	43.UNK	12,178
00062542	University of Florida	43.UNK	23,164
00063142	University of Florida	43.UNK	28,145
00065892	University of Florida	43.UNK	29,061
00066252	University of Florida	43.UNK	5,247
00066472	University of Florida	43.UNK	16,199
00066885	University of Florida	43.UNK	34,013
00066886	University of Florida	43.UNK	16,918
00067528	University of Florida	43.UNK	27,448
00067539	University of Florida	43.UNK	145,466
00067540	University of Florida	43.UNK	43,978
00068878	University of Florida	43.UNK	24,001

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
00069095	University of Florida	43.UNK	104,012
00070379	University of Florida	43.UNK	88,412
00072433	University of Florida	43.UNK	97,776
00072434	University of Florida	43.UNK	611
00072948	University of Florida	43.UNK	46,823
00073097	University of Florida	43.UNK	23,933
00073535	University of Florida	43.UNK	226,070
00076463	University of Florida	43.UNK	103,075
00076575	University of Florida	43.UNK	80
00076912	University of Florida	43.UNK	55,527
00077530	University of Florida	43.UNK	3,412
00078084	University of Florida	43.UNK	84,417
00078827	University of Florida	43.UNK	23,557
00078987	University of Florida	43.UNK	1,164
00079522	University of Florida	43.UNK	694
00080595	University of Florida	43.UNK	5,795
00080672	University of Florida	43.UNK	28
00080673	University of Florida	43.UNK	3,904
00082383	University of Florida	43.UNK	108
00082653	University of Florida	43.UNK	33,303
00082975	University of Florida	43.UNK	70,212
00085115	University of Florida	43.UNK	8
00086850	University of Florida	43.UNK	17,637
00086853	University of Florida	43.UNK	24,125
00086861	University of Florida	43.UNK	20,109
00087464	University of Florida	43.UNK	23,591
00088108	University of Florida	43.UNK	5,043
00089504	University of Florida	43.UNK	19,765
00091087	University of Florida	43.UNK	75,167
03222010	University of South Florida	43.UNK	39,262
081003524027710	Florida State University	43.UNK	99,056
1028-1013-00-A	Florida State University	43.UNK	24,252
1229336	University of South Florida	43.UNK	367
1240032	University of Florida	43.UNK	947
1284244	University of Central Florida	43.UNK	44,493
1284245	Florida State University	43.UNK	37,180
1314284	University of Central Florida	43.UNK	1,397
1327221	University of Central Florida	43.UNK	58
1392415	University of South Florida	43.UNK	16,543
1419699	Florida State University	43.UNK	121,149
2009-0747-03	University of South Florida	43.UNK	15,833
2009-2295	University of South Florida	43.UNK	2,519
2011-ESMD-SFFP-01	Florida International University	43.UNK	11,030
217000524024685	Florida State University	43.UNK	36,507
ATK-62836	Florida State University	43.UNK	236,506
CSL001	University of South Florida	43.UNK	111,833
DAAD1702C0097	University of Central Florida	43.UNK	1,045
ER99012	University of South Florida	43.UNK	6,615
G0112015X	University of Central Florida	43.UNK	22,682
G-35-C56-G2	Florida State University	43.UNK	55,073
HST-GO-10568.04-A	University of Florida	43.UNK	7,313
HST-GO-10775.01-A	University of Florida	43.UNK	9,581
HST-GO-10861.10-A	University of Florida	43.UNK	9,340
HST-GO-11198.01-A	University of Florida	43.UNK	11,584
HST-GO-11722.04-A	Florida State University	43.UNK	14,864
IPA	University of Central Florida	43.UNK	13
KS50395	University of Central Florida	43.UNK	83,497
KS81301	University of Central Florida	43.UNK	50,000
NAG3-2614	University of South Florida	43.UNK	4,580
NAG5-10532	University of South Florida	43.UNK	11,292
NNG05GK00H	University of North Florida	43.UNK	5,182
NNG06GI94G	University of Central Florida	43.UNK	74,256

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
NNM11AA66P	University of Central Florida	43.UNK	4,453
NNX07AB82A	Florida State University	43.UNK	21,635
NNX07AB91A	Florida State University	43.UNK	26,604
NNX07AD39G	Florida State University	43.UNK	30,466
NNX07AD63G	Florida State University	43.UNK	108,126
NNX07AF81G	Florida State University	43.UNK	54,005
NNX07AK43H	Florida State University	43.UNK	1,359
NNX07AQ79G	Florida State University	43.UNK	131,458
NNX08AC76A	Florida State University	43.UNK	44,258
NNX08AH72G	Florida State University	43.UNK	116,228
NNX08AJ98A	University of Central Florida	43.UNK	170,873
NNX08AK18H	University of Central Florida	43.UNK	11,137
NNX08AL06G	University of South Florida	43.UNK	50,497
NNX08AZ24H	University of Central Florida	43.UNK	39,424
NNX08BA43A	Florida International University	43.UNK	865,498
NNX09AB85G	University of Central Florida	43.UNK	69,707
NNX09AC37G	Florida State University	43.UNK	128,222
NNX09AC43G	Florida State University	43.UNK	106,729
NNX09AC62G	Florida State University	43.UNK	91,459
NNX09AD91G	University of Central Florida	43.UNK	95,740
NNX09AG87G	Florida State University	43.UNK	5,261
NNX09AJ15H	Florida State University	43.UNK	25,918
NNX09AJ49G	Florida State University	43.UNK	147,741
NNX09AL41H	Florida State University	43.UNK	26,076
NNX09AN84H	Florida State University	43.UNK	32,532
NNX09AR60G	Florida A & M University	43.UNK	182,070
NNX09AT44G	University of Central Florida	43.UNK	118,562
NNX09AT48G	University of South Florida	43.UNK	164,955
NNX09AT50G	University of South Florida	43.UNK	132,764
NNX09AU67G	University of Central Florida	43.UNK	91,671
NNX09AV24G	University of South Florida	43.UNK	51,566
NNX09AV56G	University of South Florida	43.UNK	50,528
NNX09AV80G	Florida State University	43.UNK	27,092
NNX10AB18G	University of South Florida	43.UNK	69,607
NNX10AC26A	University of Central Florida	43.UNK	3,734
NNX10AE28G	Florida International University	43.UNK	57,116
NNX10AE77G	University of Central Florida	43.UNK	88,160
NNX10AF20G	University of Central Florida	43.UNK	82,708
NNX10AG34G	Florida International University	43.UNK	43,350
NNX10AG55G	Florida International University	43.UNK	9,342
NNX10AG76G	Florida State University	43.UNK	74,749
NNX10AG80G	University of Central Florida	43.UNK	76,815
NNX10AG86G	Florida State University	43.UNK	94,576
NNX10AI37G	Florida State University	43.UNK	111,371
NNX10AL23G	Florida State University	43.UNK	42,369
NNX10AM01H	University of Central Florida	43.UNK	367,751
NNX10AM30G	Florida State University	43.UNK	50,409
NNX10AO01G	University of South Florida	43.UNK	47,709
NNX10AO88G	University of Central Florida	43.UNK	107,759
NNX10AP23G	University of Central Florida	43.UNK	29,177
NNX10AQ13A	Florida International University	43.UNK	306,989
NNX10AT30G	University of South Florida	43.UNK	49,958
NNX10AU78G	University of South Florida	43.UNK	38,826
NNX10CB50C	University of Florida	43.UNK	37,182
NNX10CB72C/C450	University of Florida	43.UNK	53,619
P010012005 / CORE	Florida International University	43.UNK	92,626
P010015776	Florida International University	43.UNK	94,547
P010057694	Florida International University	43.UNK	32,683
PO 4881S SBIR	University of Central Florida	43.UNK	8,868
SB11080011	University of Central Florida	43.UNK	27,098
Signed Agreement	University of South Florida	43.UNK	24,588
Sol-Gel/UF 2009-2	University of Florida	43.UNK	10,021

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
U380903122011	University of South Florida	43.UNK	9,535
UCF01-0000206661	Florida State University	43.UNK	10,191
UCF01-0000206694	Florida State University	43.UNK	20,000
UCF01-0000211803	University of South Florida	43.UNK	1,918
UCFFY04	University of Central Florida	43.UNK	25,120
UCF-FY-04/LINE 48	University of Central Florida	43.UNK	16,995
UFIFAS00072133	University of Central Florida	43.UNK	11,554
UFIFAS00072134	University of Central Florida	43.UNK	14,076
UFL2008	University of Florida	43.UNK	20,403
URH76	University of South Florida	43.UNK	303
Z634004	University of Florida	43.UNK	170,973
Total - National Aeronautics and Space Administration			\$8,644,851
National Science Foundation			
00080256	University of Florida	47.UNK	15,690
1045354	Florida State University	47.UNK	47,664
12497	University of Florida	47.UNK	4,859
201183/FSUn	Florida State University	47.UNK	17,979
4189-UF-NSF-2742	University of Florida	47.UNK	241,796
571275900-03	University of Florida	47.UNK	22,738
7603F21179	University of Florida	47.UNK	14,317
AURA C10337A	University of Florida	47.UNK	57,312
BCS-0922429	University of Florida	47.UNK	27,835
C10600N	University of Florida	47.UNK	14,350
CBET-0853347	University of Florida	47.UNK	177,755
CCF-0937964	Florida International University	47.UNK	25,761
CNS-1128292	Florida State University	47.UNK	78,973
DMR-1007937	University of Florida	47.UNK	74,590
DUE 1003807	Florida Keys Community College	47.UNK	17,560
NSF	University of Central Florida	47.UNK	83,722
OCI1025767	University of Central Florida	47.UNK	24,407
SA9-05	University of Florida	47.UNK	40,588
T317A28	University of Florida	47.UNK	22,284
UF-Sinmat10-00089201	University of Florida	47.UNK	764
Total - National Science Foundation			\$1,010,944
U. S. Small Business Administration			
SBAHQ-08-I-0020	University of West Florida	59.UNK	93,017
SBAHQ-09-I-0003	Florida Atlantic University	59.UNK	30,000
SBAHQ-09-I-0139	University of West Florida	59.UNK	43,084
SBAHQ-09-I-0141	College of Central Florida	59.UNK	41,757
SBAHQ-10-I-0256	Florida Department of Citrus	59.unk	100,000
Total - U. S. Small Business Administration			\$307,858
U. S. Department of Veterans Affairs			
00016784	University of Florida	64.UNK	221,051
00058848	University of Florida	64.UNK	2,000
00061955	University of Florida	64.UNK	2,373
00062624	University of Florida	64.UNK	116,816
00063515	University of Florida	64.UNK	3,759
00082142	University of Florida	64.UNK	8,686
00084042	University of Florida	64.UNK	3,824
00084550	University of Florida	64.UNK	3,054
00084623	University of Florida	64.UNK	1,816
00087764	University of Florida	64.UNK	8,991
00087855	University of Florida	64.UNK	58,400
00087912	University of Florida	64.UNK	23,159
00087976	University of Florida	64.UNK	36,430
00088349	University of Florida	64.UNK	24,935
00088359	University of Florida	64.UNK	42,763
00089239	University of Florida	64.UNK	42,481
00089574	University of Florida	64.UNK	41,650

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
00090139	University of Florida	64.UNK	3,362
00090447	University of Florida	64.UNK	4,700
00091383	University of Florida	64.UNK	13,053
Contract #: VA248-P-1614/PO#:673-D05083	Florida International University	64.UNK	7,864
SB1006001	University of Central Florida	64.UNK	23,815
VA248-P-1132	University of South Florida	64.UNK	204,580
VA248-P-1326	University of South Florida	64.UNK	281,527
VA248-P-1567	University of South Florida	64.UNK	37,626
VA248-P-1661	University of South Florida	64.UNK	87,273
VA248-P-1730	University of South Florida	64.UNK	3,199
VA33 TREAS 310	Miami Dade College	64.UNK	3,215,932
VAMC SR ICG	University of Central Florida	64.UNK	370,527
Total - U. S. Department of Veterans Affairs			<u>\$4,895,646</u>
U. S. Environmental Protection Agency			
0264.01.005-03	University of Florida	66.UNK	17,586
18-321-0209847	University of Florida	66.UNK	7,140
4786-RFPA09-5/10-2	University of Florida	66.UNK	27,253
A06D2D	University of Florida	66.UNK	8,035
A2584D	University of Florida	66.UNK	17,204
FP-91688001-0	University of Florida	66.UNK	4,687
H5000065040, J5296-10-0001	Florida International University	66.UNK	11,916
IB001	University of South Florida	66.UNK	23,000
KK2125	University of South Florida	66.UNK	378
PEGSUB000010	University of Central Florida	66.UNK	808
PURCHASE ORDER 0004	University of Central Florida	66.UNK	29,228
RN10-0021	University of Central Florida	66.UNK	29,524
Sol-Gel / UF 2009-01	University of Florida	66.UNK	10,141
Total - U. S. Environmental Protection Agency			<u>\$186,900</u>
U. S. Nuclear Regulatory Commission			
NRCHQ11C040009	University of Central Florida	77.UNK	44,003
Total - U. S. Nuclear Regulatory Commission			<u>\$44,003</u>
U. S. Department of Energy			
00094725	Florida State University	81.UNK	23,642
00096394	Florida State University	81.UNK	53,407
00096663	Florida State University	81.UNK	64,537
00101767	University of Florida	81.UNK	220,005
00110275	Florida State University	81.UNK	34,555
011-2621A-1C001	University of Florida	81.UNK	90,141
03/08/2010	University of South Florida	81.UNK	19,110
069000524030099	Florida State University	81.UNK	1,204
080003524027646	Florida State University	81.UNK	36,847
089-0419-P (LN)	University of Florida	81.UNK	29,741
0F-33542	Florida State University	81.UNK	69,820
1000925	University of Central Florida	81.UNK	137,070
100173	University of Central Florida	81.UNK	188,726
100925	University of Central Florida	81.UNK	55,093
101036	Florida State University	81.UNK	52,852
1013515	University of Florida	81.UNK	30,971
1037345	University of Central Florida	81.UNK	27,182
1047255	University of Florida	81.UNK	83,532
1059852	University of Central Florida	81.UNK	98,083
108426	University of Central Florida	81.UNK	33,846
1098396	University of Florida	81.UNK	10,941
1105045	Florida State University	81.UNK	5,214
11BC66120022005	University of Central Florida	81.UNK	260,927
137000524030071	Florida State University	81.UNK	17,798
1A37102	University of Central Florida	81.UNK	3,750
2009-QUINTELL-001	University of Florida	81.UNK	74,229
210000524021548	Florida State University	81.UNK	43

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
216000524028438	Florida State University	81.UNK	76,289
265K786	University of Florida	81.UNK	11,729
3580025064	University of Central Florida	81.UNK	88,729
4000006057	Florida State University	81.UNK	793
40000100172	Florida State University	81.UNK	7,824
4000058800	Florida State University	81.UNK	17,204
4000060996	Florida State University	81.UNK	180,214
4000069877	Florida State University	81.UNK	195,711
4000073383	University of Central Florida	81.UNK	27,075
4000082853	University of Florida	81.UNK	26,203
4000088447	Florida State University	81.UNK	38,968
4000089561	Florida State University	81.UNK	56,280
4000096284	Florida State University	81.UNK	36,751
4000099937	Florida State University	81.UNK	17,310
4000101347	Florida State University	81.UNK	102,627
511420	Florida State University	81.UNK	245
563193	University of Florida	81.UNK	12,964
570362	Florida State University	81.UNK	10,692
574983	University of Florida	81.UNK	21,453
590820	Florida State University	81.UNK	70,620
595267	Florida State University	81.UNK	566,442
595691	University of Florida	81.UNK	3,320
599661	University of Florida	81.UNK	8,888
62267	University of Central Florida	81.UNK	136,432
63471-001-08	Florida State University	81.UNK	23,182
765393/ PO 1023314	University of Florida	81.UNK	9,007
81977	University of Central Florida	81.UNK	44,468
829202	University of Central Florida	81.UNK	280,128
87974-001-10	Florida State University	81.UNK	89,146
881506	University of Florida	81.UNK	12,217
943784	University of Florida	81.UNK	22,676
95398	University of Central Florida	81.UNK	72,850
978219	Florida State University	81.UNK	8,160
987463,0	University of Florida	81.UNK	93,820
995506	University of Central Florida	81.UNK	433,660
995997	University of Central Florida	81.UNK	29,957
Academic Year 2010-2011	Florida International University	81.UNK	10,700
ADC-1-40023-02	Florida International University	81.UNK	21,361
AEU04006201	University of Central Florida	81.UNK	12,384
Agreement 09242009	University of Central Florida	81.UNK	62,823
AXL14037801	University of Central Florida	81.UNK	160,098
B573263	University of Florida	81.UNK	4,172
B593476	University of Florida	81.UNK	18,304
DE-FG02-02ER45984	University of Florida	81.UNK	213,194
DE-FG02-05ER15650	University of Florida	81.UNK	272,016
DE-FG02-05ER46236	University of Florida	81.UNK	102,273
DE-FG02-05ER46247	University of Florida	81.UNK	123,292
DE-FG02-08ER86370	University of Central Florida	81.UNK	3,069
DE-FG02-86ER45268	University of Florida	81.UNK	165
DE-FG07-ID14775	University of Florida	81.UNK	15,923
DE-FG36-04G014281	University of Central Florida	81.UNK	430,464
DE-SC00004364	University of Central Florida	81.UNK	29,654
Encumbrance Number 1902-1100096864/ Prime 00101767	Florida International University	81.UNK	51,034
FS000000012	University of South Florida	81.UNK	26,070
KNDJ04033901	University of Central Florida	81.UNK	661,838
LXL-1-11888-01	University of Central Florida	81.UNK	298
PO 1006226	University of Florida	81.UNK	6,152
S038CCCPM4002	University of Central Florida	81.UNK	29,189
SOLAR REACTOR TECH 01	University of Florida	81.UNK	1,373
Subcontract #JSA 11-C0616 /R298422	Florida International University	81.UNK	11,017
Total - U. S. Department of Energy			<u>\$6,824,163</u>

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
U. S. Department of Education			
015-1221A-1CD01	Florida State University	84.UNK	63,041
01-928A Amendment 12	University of Florida	84.UNK	128,255
01-FL06	Florida Gulf Coast University	84.UNK	10,698
08-SHOW-0015	Florida Gulf Coast University	84.UNK	40,353
09KSSFL001	Miami Dade College	84.UNK	9,256
238015712	Florida Department of Education	84.UNK	3,629
2702986A9C001	Florida State University	84.UNK	1,685,000
291-1220S-0CY01	University of Central Florida	84.UNK	90
291-22591-9HEA2	University of South Florida	84.UNK	793,779
29799	University of South Florida	84.UNK	336
302000540018816	Florida State University	84.UNK	3
371-1220S-0CY01	Florida State University	84.UNK	5,365
376-5920S-0CZA3	Florida State University	84.UNK	587,204
4815921S1CZ70	Florida A & M University	84.UNK	10,151
481907701SS01	University of Central Florida	84.UNK	2,447
501-2986A-9C201	University of Central Florida	84.UNK	36,909
686-1270S-0CY01	Florida Atlantic University	84.UNK	74,030
687-1210S-0CY01	Florida State University	84.UNK	2,361
99-FL05	Florida Atlantic University	84.UNK	3,012
ED99C990031	University of South Florida	84.UNK	62,447
LCS-9830-1009	Florida Department of Education	84.UNK	269,682
Prime HHSP23320095624WC / Task No.	Florida State University	84.UNK	18,268
HHSP23337001T	Florida International University	84.UNK	26,652
SP00013670-02	University of Florida	84.UNK	495,048
T195B990015-01	University of South Florida	84.UNK	8,029
T195E010023-05	University of South Florida	84.UNK	2
T195N070016	University of Florida	84.UNK	188,988
T195N070102	Miami Dade College	84.UNK	238,863
T195N070177	Florida Atlantic University	84.UNK	292,733
Total - U. S. Department of Education			\$5,056,631
U. S. Department of Health and Human Services			
#5 H30 MC 00011-11	University of South Florida	93.UNK	450
0000889207	University of Florida	93.UNK	38,090
00009330	University of Florida	93.UNK	2,603
0001032	University of Florida	93.UNK	16,505
0001190	University of Florida	93.UNK	229
00017045	University of Florida	93.UNK	56
00017092	University of Florida	93.UNK	435
00017094	University of Florida	93.UNK	280
00034092	University of Florida	93.UNK	2,937
00049484	University of Florida	93.UNK	64
00052636	University of Florida	93.UNK	24,536
00054093	University of Florida	93.UNK	10,180
00055290	University of Florida	93.UNK	81
00059751	University of Florida	93.UNK	8,149
00063386	University of Florida	93.UNK	2
00064745	University of Florida	93.UNK	88
00068927	University of Florida	93.UNK	26,605
00070522	University of Florida	93.UNK	7,080
00076177	University of Florida	93.UNK	120
00079920	University of Florida	93.UNK	241,583
00081972	University of Florida	93.UNK	261,894
00089148	University of Florida	93.UNK	6,300
00091595	University of Florida	93.UNK	52,555
00093701	University of Florida	93.UNK	12,500
0424	University of Florida	93.UNK	3,803
0436	University of Florida	93.UNK	6,798
04-HIP-8506-1	University of South Florida	93.UNK	1,922
0513	University of Florida	93.UNK	7,276

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
0525	University of Florida	93.UNK	3,938
0603	University of Florida	93.UNK	6,627
0617	University of Florida	93.UNK	1,365
0627	University of Florida	93.UNK	7,117
0834	University of Florida	93.UNK	3,931
09-0472Z06	University of Florida	93.UNK	89
0972	University of Florida	93.UNK	692
10-0673Z06	University of Florida	93.UNK	17,641
10-1767	University of Florida	93.UNK	35,309
11-0518Z06	University of Florida	93.UNK	24,988
1269620669	Miami Dade College	93.UNK	240,442
17644	University of Florida	93.UNK	2,235
19203	University of Florida	93.UNK	62,559
19730	University of Florida	93.UNK	16,370
1BN06	University of Central Florida	93.UNK	89,626
1F31AA019927-01A1	Florida International University	93.UNK	21,093
1R15EY017995-01A1	Florida Atlantic University	93.UNK	27,462
1R15HL093710-01A1	Florida A & M University	93.UNK	97,091
1R15NS066339-01	Florida Atlantic University	93.UNK	87,731
2000483324	University of Florida	93.UNK	234
2000521317	University of Florida	93.UNK	272
200-2006-M-18187	University of Florida	93.UNK	643
200-2008-M-27013	University of Florida	93.UNK	5,875
200-2008-M-27915	University of Florida	93.UNK	61,258
200-2009-M-31577	Florida International University	93.UNK	6,369
21127UFL-2335	University of Florida	93.UNK	117,697
215029	University of Florida	93.UNK	11,195
233-03-0034	University of Central Florida	93.UNK	360,312
23850200-41773-A	University of Florida	93.UNK	83,215
244401A	Florida International University	93.UNK	225
31569/33943/37368	University of Florida	93.UNK	500
3P30DK056336-0851	University of Central Florida	93.UNK	4,991
4-01862	Florida State University	93.UNK	4,180
5-23595	University of Florida	93.UNK	33,738
5F32AA016449-04	University of South Florida	93.UNK	18,564
7603F32226	University of Florida	93.UNK	315,392
7P41GM07957-04	Florida Atlantic University	93.UNK	5,976
7P41GM079597-04	Florida Atlantic University	93.UNK	79,531
8062-S018	University of Florida	93.UNK	4,241
8403-23589-1	University of Florida	93.UNK	31,297
8530-5038	University of Florida	93.UNK	947,726
A3F6C4	Florida State University	93.UNK	9,469
A3F6EC	Florida State University	93.UNK	21,109
CA2008-09	Florida A & M University	93.UNK	10
CALGB100104	University of Florida	93.UNK	150
CDC-UF-TASK 134 1109	University of Florida	93.UNK	88,558
E1305	University of Florida	93.UNK	297
E2902	University of Florida	93.UNK	63
F31DA027300	Florida State University	93.UNK	32,465
H181-05/05	University of South Florida	93.UNK	3,438
HHSN261201000692P	University of Florida	93.UNK	41,217
HHSN263200800022C	University of South Florida	93.UNK	356,815
HHSN267200700014C	University of South Florida	93.UNK	13,959,957
HHSN267200800019C	University of South Florida	93.UNK	21,610,224
K23 DK081203	University of Florida	93.UNK	172,264
MED098	University of Florida	93.UNK	276,346
MED131	University of Florida	93.UNK	46,654
N01-LM-6-3502	University of Florida	93.UNK	1,000
N01-WH-4-2129	University of Florida	93.UNK	96,101
NNX09AV37G	Florida A & M University	93.UNK	446,468
NO-1-LM-6-3502	University of South Florida	93.UNK	5,018
PACT1	University of Florida	93.UNK	15

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
PO # 0000697951	University of Central Florida	93.UNK	106,551
PO# SR00001489	University of Florida	93.UNK	2,000
Project No. 09-097G	Florida International University	93.UNK	99,186
PSAUFLRM00	University of Florida	93.UNK	1,825
R01 DK031127	University of Florida	93.UNK	3,879
R01 DK045788	University of Florida	93.UNK	337,379
R01 DK049750	University of Florida	93.UNK	9,337
R01 DK052064	University of Florida	93.UNK	198,632
R01 DK052121	University of Florida	93.UNK	5
R01 DK052356	University of Florida	93.UNK	114
R01 DK056245	University of Florida	93.UNK	193,202
R01 DK056843	University of Florida	93.UNK	198,318
R01 DK058614	University of Florida	93.UNK	6,831
R01 DK064712	University of Florida	93.UNK	84,196
R01 DK066211	University of Florida	93.UNK	39,936
R01 DK070647	University of Florida	93.UNK	176,713
R01 DK072398	University of Florida	93.UNK	3,609
R01 HD054554	University of Florida	93.UNK	8,939
R01 HD058664	University of Florida	93.UNK	405,216
R01 HL076803	University of Florida	93.UNK	114,871
R01 NS040389	University of Florida	93.UNK	120,762
R03 HD058779	University of Florida	93.UNK	67,685
R37 DK049108	University of Florida	93.UNK	582,139
RT9G H-0024	University of Florida	93.UNK	48
RTOG 0114	University of Florida	93.UNK	308
RTOG 98-03	University of Florida	93.UNK	27
RTOG R-0012	University of Florida	93.UNK	379
SAMHSACONT07-02	University of South Florida	93.UNK	21,769
T32 DK007518	University of Florida	93.UNK	205,607
T32 DK060443	University of Florida	93.UNK	161,309
T32 DK074367	University of Florida	93.UNK	143,408
T32 DK076541	University of Florida	93.UNK	71,444
T42/CCT412874-08-1	University of South Florida	93.UNK	4,951
TTI-FL2008	Florida Department of Children and Family Services	93.UNK	60,450
U01 DK082189	University of Florida	93.UNK	188,665
U01AG29824	University of Florida	93.UNK	24,859
U3809-10012007	University of South Florida	93.UNK	5,446
WFUHS 30209	University of South Florida	93.UNK	36,022
ZNX1.003-C	University of Florida	93.UNK	3,432
Total - U. S. Department of Health and Human Services			<u>\$44,429,945</u>
U. S. Corporation for National and Community Service			
99000752	Florida International University	94.UNK	8,083
PC-10-8-050/001	Florida International University	94.UNK	11,478
Total - U. S. Corporation for National and Community Service			<u>\$19,561</u>
U. S. Social Security Administration			
I3PNFP501	Florida Department of Law Enforcement	96.UNK	175,061
Total - U. S. Social Security Administration			<u>\$175,061</u>
U. S. Department of Homeland Security			
00056106	University of Florida	97.UNK	936
08-073	University of Central Florida	97.UNK	27,319
10385 FEMA	Miami Dade College	97.UNK	35,735
2005-GT-T5-K011	Florida State University	97.UNK	142,823
2008-TH-T8-K006	University of North Florida	97.UNK	27,696
2010*1045307*000	Florida International University	97.UNK	85,995
26-3001-67-61	Florida International University	97.UNK	103,441
A0B97B	Florida State University	97.UNK	49
DEAC0506OR23100	Florida A & M University	97.UNK	21,394
EMA-2007-PC-0002	Gulf Coast Community College	97.UNK	32,184
HSHQDC-10-C-0008	Florida International University	97.UNK	117,925

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
MOU	Florida Department of Law Enforcement	97.UNK	19,801
n/a	Florida International University	97.UNK	4,129
R03LM009646	University of Florida	97.UNK	27,142
Total - U. S. Department of Homeland Security			<u>\$646,569</u>
U. S. Agency for International Development			
00078383	University of Florida	98.UNK	33,609
0511CRN II-2061	Florida International University	98.UNK	151,342
621-0-00-10-00043-00 / 621-MAARD-3-09-091	Florida International University	98.UNK	30,835
621-MAARD-3-09-092	Florida International University	98.UNK	29,005
A08082 (M10A10558)	University of Florida	98.UNK	107,805
HCC-RX2050-852-08-C	Hillsborough Community College	98.UNK	25,473
N/A	Florida International University	98.UNK	140,870
R01 DK074867	University of Florida	98.UNK	279,505
Total - U. S. Agency for International Development			<u>\$798,444</u>
Other Federal Grants			
00081203	University of Florida	99.UNK	40,096
00081283	University of Florida	99.UNK	8,208
00081284	University of Florida	99.UNK	8,653
055000524027940	Florida State University	99.UNK	12,620
056000524027944	Florida State University	99.UNK	25,834
075000520027086	Florida State University	99.UNK	27,699
1134	University of Florida	99.UNK	36,190
123456789	University of Florida	99.UNK	84
259000520029031	Florida State University	99.UNK	25,104
FSCJ-RX2050-705-09-B	Florida State College at Jacksonville	99.UNK	336,677
Total - Other Federal Grants			<u>\$521,165</u>
Total Other Federal Awards			<u>\$137,635,116</u>

NOTE 7 - 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.

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
U. S. Department of Agriculture			
00061894	University of Florida	10.001	63
00071086	University of Florida	10.001	18,784
00080493	University of Florida	10.001	2,068
08-1001-0457-CA	Florida A & M University	10.001	14,120
08-41510-08905	Florida A & M University	10.001	778
2011-46000-08905	Florida A & M University	10.001	3,645
38820-18564-07	Florida A & M University	10.001	98,946
58-0208-0-068	University of Florida	10.001	184,728
58-0208-0-102	University of Florida	10.001	30,136
58-0208-8-101	University of Florida	10.001	21,095
58-1230-8-447	University of Florida	10.001	62,120
58-1275-0-366	University of Florida	10.001	5,493
58-1275-0-381	University of Florida	10.001	14,385
58-1275-9-335	University of Florida	10.001	27,192
58-1275-9-342	University of Florida	10.001	14,201
58-1910-0-054	University of Florida	10.001	12,673
58-3147-7-095	Florida A & M University	10.001	17,340
58-3148-7-095	Florida A & M University	10.001	2,179
58-3607-8-725	University of Florida	10.001	27,164
5836117610	University of Central Florida	10.001	211,232
58-3611-7-610	University of Central Florida	10.001	144,373
58-3611-7-630	University of Florida	10.001	78,622
58-5302-0-295	University of Florida	10.001	7,569
58-5354-8-167	University of Florida	10.001	62,581
58-5442-8-232	University of Florida	10.001	12,900
58-6225-6-017	Florida Atlantic University	10.001	66,049
58-6225-8-027	Florida Atlantic University	10.001	460,524
58-6435-8-276	University of Florida	10.001	99,844
58-6601-1-001	Florida A & M University	10.001	32,407
58-6615-6-213	Florida A & M University	10.001	69,007
58-6615-7-130	University of Florida	10.001	50,145
58-6615-8-101	University of Florida	10.001	42,314
58-6615-9-201	University of Florida	10.001	87,924
58-6618-0-108	University of Florida	10.001	44,488
58-6618-0-128	University of Florida	10.001	45,343
58-6618-0-132	University of Florida	10.001	8,315
58-6618-1-007	University of Florida	10.001	70,440
58-6618-5-246	University of Florida	10.001	1,579
58-6618-5-248	University of Florida	10.001	31,186
58-6618-7-211	University of Florida	10.001	76,021
58-6618-7-212	University of Florida	10.001	10,105
58-6618-7-217	University of Florida	10.001	2,315
58-6618-8-118	University of Florida	10.001	141,754
58-6659-0-102	University of Florida	10.001	6,746
59-1275-0-389	University of Florida	10.001	9,648
59-6618-9-205	University of Florida	10.001	84,469
61-4684G	University of Florida	10.001	16,247
0881000755CA	Florida A & M University	10.025	13,950
09-8100-0755-CA	Florida A & M University	10.025	56,014
09-8100-1246-CA	University of Florida	10.025	26,514
09-8100-1258-CA	University of Florida	10.025	69
09-8100-1383-CA	University of Florida	10.025	3,149
09-8312-0511-CA	University of Florida	10.025	2,240
09-8312-0541-CA	University of Florida	10.025	8,218
09-9612-0130CA	University of Florida	10.025	9,566
09-9612-0637CA	Florida A & M University	10.025	20,925
10-1001-07985-CA	Florida A & M University	10.025	19,521
10-8100-0755-CA	Florida A & M University	10.025	138,069
10-8100-1246-CA	University of Florida	10.025	31,326
10-8100-1258-CA	University of Florida	10.025	27,000
10-8100-1383-CA	University of Florida	10.025	45,973
10-8100-1497-CA	University of Florida	10.025	112,588
10-8100-1503-CA	Florida A & M University	10.025	56,215
10-8100-1539-CA	Florida A & M University	10.025	44,920
10-8100-1552-CA	University of Florida	10.025	80,977
10-8212-0261-CA	University of Florida	10.025	139,625
10-8212-0691-CA	University of Florida	10.025	25,462

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
10-9612-0637CA	Florida A & M University	10.025	28,942
11-1001-0457-CA	Florida A & M University	10.025	36,730
11-8212-0691-CA	University of Florida	10.025	11,679
12-25-G-1108	University of Florida	10.156	24,050
00080111	University of Florida	10.170	208
00081385	University of Florida	10.170	25,586
00086171	University of Florida	10.170	56,313
0116852	University of Florida	10.170	23,544
015596	University of Florida	10.170	188,747
015638	University of Florida	10.170	335,448
016795	University of Florida	10.170	27,817
016801	University of Florida	10.170	24,608
016856	University of Florida	10.170	32,305
016857	University of Florida	10.170	10,063
016858	University of Florida	10.170	37,204
016866	University of Florida	10.170	18,366
016867	University of Florida	10.170	212
016868	University of Florida	10.170	321
016869	University of Florida	10.170	21,804
016870	University of Florida	10.170	12,754
2009 12876-01	University of Florida	10.170	3,642
FBGA 010410	University of Florida	10.170	71,613
S-000400	University of Florida	10.170	63,747
00075337	University of Florida	10.200	55,567
00076119	University of Florida	10.200	3,728
00077566	University of Florida	10.200	15,909
00077771	University of Florida	10.200	2,025
00078045	Florida Atlantic University	10.200	2,194
00083722	University of Florida	10.200	131,805
00083892	University of Florida	10.200	13,295
00083896	University of Florida	10.200	1,282
00083897	University of Florida	10.200	16,377
00087343	University of Florida	10.200	249
00087345	University of Florida	10.200	1,901
00087350	University of Florida	10.200	1,247
00087548	University of Florida	10.200	829
00087550	University of Florida	10.200	5,000
00087551	University of Florida	10.200	6,000
00087552	University of Florida	10.200	14,696
00092800	University of Florida	10.200	3,513
06-16977/07-18470	University of Florida	10.200	1,480
09-AGR-361467-UF	University of Florida	10.200	3,495
1000019154	Florida A & M University	10.200	15,343
10-AGR-361482-UF	University of Florida	10.200	137,379
10-JV-11330136-144	Florida International University	10.200	6,365
11-AGR-373007-UF	University of Florida	10.200	61,107
2001-34135-21100	University of Florida	10.200	14,307
2005-38500-15815	University of Florida	10.200	117
2006-34135-17507	University of Florida	10.200	16,782
2008-034425-19268	University of Florida	10.200	22,195
2008-34135-19505	University of Florida	10.200	937,976
2008-34383-19255	University of Florida	10.200	2,895
2008-34446-19462	University of Florida	10.200	189,172
2008-34483-19232	University of Florida	10.200	72,310
2008-34561-19272	University of Florida	10.200	125,707
2008-38500-19251	University of Florida	10.200	50,857
2008-38890-19013	Florida State University	10.200	376,460
2008-FL001BDP-GCREC	University of Florida	10.200	18,137
2009-34103-19907	University of Florida	10.200	27,744
2009-34135-19940	University of Florida	10.200	34,208
2009-34135-20026	University of Florida	10.200	45,758
2009-34135-20048	University of Florida	10.200	52,426
2009-34135-20049	University of Florida	10.200	31,073
2009-34135-20053	University of Florida	10.200	48,436
2009-34135-20059	University of Florida	10.200	48,430
2009-34135-20068	University of Florida	10.200	40,954
2009-34135-20079	University of Florida	10.200	62,411
2009-34135-20080	University of Florida	10.200	100,349
2009-34135-20103	University of Florida	10.200	73,486

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
2009-34135-20109	University of Florida	10.200	50,996
2009-34135-20153	University of Florida	10.200	3,812
2009-34135-20184	University of Florida	10.200	7,175
2009-34135-20187	University of Florida	10.200	119,982
2009-34135-20188	University of Florida	10.200	32,475
2009-34135-20192	University of Florida	10.200	76,042
2009-34135-20236	University of Florida	10.200	38,075
2009-34135-20261	University of Florida	10.200	41,106
2009-34143-19948	University of Florida	10.200	19,416
2009-34383-19836	University of Florida	10.200	389,178
2009-34446-20228	University of Florida	10.200	688,748
2009-34561-20134	University of Florida	10.200	154,813
2009-37610-05654	University of Florida	10.200	26,400
2009-38890-19911	Florida State University	10.200	929,660
2009-39200-19972	University of Central Florida	10.200	18,359
2009-39558-20293	University of Florida	10.200	1,440
2009-FL001SORGHUM	University of Florida	10.200	27,848
2010-34135-20184	University of Florida	10.200	19,823
2010-34135-21018	University of Florida	10.200	4,347
2010-34135-21019	University of Florida	10.200	50,247
2010-34135-21030	University of Florida	10.200	35,385
2010-34135-21053	University of Florida	10.200	18,064
2010-34135-21054	University of Florida	10.200	39,427
2010-34135-21093	University of Florida	10.200	94,396
2010-34135-21095	University of Florida	10.200	42,365
2010-34135-21096	University of Florida	10.200	18,582
2010-34135-21098	University of Florida	10.200	45,044
2010-34135-21099	University of Florida	10.200	13,905
2010-34135-21104	University of Florida	10.200	39,484
2010-34135-21150	University of Florida	10.200	17,816
2010-34135-21172	University of Florida	10.200	12,463
2010-34135-21251	University of Florida	10.200	42,552
2010-34143-21850	University of Florida	10.200	40,773
2010-34381-21382	University of Florida	10.200	10,699
2010-34381-21552	University of Florida	10.200	61,641
2010-34383-20770	University of Florida	10.200	1,448,634
2010-34425-21761	University of Florida	10.200	137,779
2010-34446-21694	University of Florida	10.200	85,911
2010-34561-21333	University of Florida	10.200	93,577
2010-37610-21865	University of Florida	10.200	46,811
2010-37610-21888	University of Florida	10.200	49,313
2010-38890-20734	Florida State University	10.200	181,064
2010-FL001ARS	University of Florida	10.200	23,232
33100-08905-07	Florida A & M University	10.200	4,098
33100-08905-08	Florida A & M University	10.200	350
33100-08905-09	Florida A & M University	10.200	956,977
416-40-22F	University of Florida	10.200	5,972
5866185249	Florida A & M University	10.200	197,255
61191-9304	University of Florida	10.200	3,204
DE-NE0000138	University of Florida	10.200	353
G-1474-4	University of Florida	10.200	3,524
P#0087665 /SUB# UF10158	Florida Atlantic University	10.200	17,024
PJ77426	University of Florida	10.200	496
PO # 1374441	University of Florida	10.200	14,993
PO # 1400748	University of Florida	10.200	141,766
PO-2009-01/20237	University of Florida	10.200	4,840
R01040	University of Florida	10.200	734
R01222	University of Florida	10.200	428,741
R01321	University of Florida	10.200	150,260
RD309-067/9822857	University of Florida	10.200	28,987
RD309-101/4688358	University of Florida	10.200	59,599
SA7464	University of Florida	10.200	44,911
SA7505	University of Florida	10.200	206
SA7660	University of Florida	10.200	17,030
TSTAR ARCHER PJ77426	University of Florida	10.200	17,146
UF09218	Florida Atlantic University	10.200	18,542
UF-IFAS 00077789	Florida A & M University	10.200	12,287
UM-S820	University of Florida	10.200	531
2010-32100	Florida A & M University	10.202	53,348

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
McintireStennis	University of Florida	10.202	382,040
Hatch	University of Florida	10.203	1,694,458
Hatch-Multistate	University of Florida	10.203	813,953
10-8100-1562-CA	University of Florida	10.205	11,262
2011-33100-08905	Florida A & M University	10.205	1,255,109
33100-08905-08	Florida A & M University	10.205	134,378
45100-08905-09	Florida A & M University	10.205	124,010
00072211	University of Florida	10.206	3,604
00072235	University of Florida	10.206	2,108
00074143	University of Florida	10.206	23,178
00074236	University of Florida	10.206	1,779
00076813	University of Florida	10.206	34,611
2006-35100-17263	University of Florida	10.206	91,816
2006-35203-16620	University of Florida	10.206	17,129
2006-35318-17392	University of Florida	10.206	22,235
2006-35503-17550	University of Florida	10.206	5,176
2007j35318j18394	University of Florida	10.206	60,227
2007-35107-18368	University of Florida	10.206	75,054
2007-35200-18248	University of Florida	10.206	47,173
2007-35300-19739	University of Florida	10.206	80,711
2007-35302-18127	University of Florida	10.206	63,692
2007-35304-18439	University of Florida	10.206	83,393
2007-35319-18158	University of Florida	10.206	99,936
2007-35607-17777	University of Florida	10.206	29,441
2008j35318j18649	University of Florida	10.206	29,697
2008-35100-19244	University of Florida	10.206	77,648
2008-35201-18772	University of Florida	10.206	94,189
2008-35203-19106	University of Florida	10.206	71,010
2008-35206-18763	University of Florida	10.206	23,526
2008-35302-04678	University of Florida	10.206	36,128
2008-35318-04589	University of Florida	10.206	77,950
2008-35320-18689	University of Florida	10.206	117,188
2008-35503-18666	University of Florida	10.206	79,739
2009-35304-04598	University of Florida	10.206	82,577
2009-55818-05077	University of Florida	10.206	150,744
61-4244B	University of Florida	10.206	15,935
C2219	University of Florida	10.206	16,941
RC293-502/4691328	University of Florida	10.206	2,633
S-0000233	University of Florida	10.206	32,076
X374356	University of Florida	10.206	25,992
2008-38420-18753	University of Florida	10.210	72,434
00084930	University of Florida	10.212	336
2010-33610-41501	University of Florida	10.212	10,405
RD309-101/4690698	University of Florida	10.215	497
RD309-105/4695338	University of Florida	10.215	13,496
RD309-105/4695668	University of Florida	10.215	7,418
RD309-105/4786516	University of Florida	10.215	1,520
RD309-105/4786646	University of Florida	10.215	4,928
RD309-105/4786656	University of Florida	10.215	2,770
RD309-105/4786666	University of Florida	10.215	1,373
RD309-109/4784766	University of Florida	10.215	942
RD309-109/4786286	University of Florida	10.215	9,816
RD309-109/4786486	Florida A & M University	10.215	2,708
RE675-155/4694408	Florida A & M University	10.215	2,926
2005-38814-16439	Florida A & M University	10.216	227
2007-38814-18496	Florida A & M University	10.216	149,120
2010-38820-21583	Florida A & M University	10.216	17,664
2010-38821-21472	Florida A & M University	10.216	31,227
2010-38821-21473	Florida A & M University	10.216	25,139
2010-38821-21482	Florida A & M University	10.216	34,931
2010-38821-21520	Florida A & M University	10.216	1,098
2010-38821-21546	Florida A & M University	10.216	11,689
2010-38821-21559	Florida A & M University	10.216	15,851
2010-38821-21560	Florida A & M University	10.216	25,487
2010-38821-21562	Florida A & M University	10.216	293
2010-3882121563	Florida A & M University	10.216	2,495
2010-38821-21605	Florida A & M University	10.216	29,966
2010-38821-21627	Florida A & M University	10.216	116,870
240443D	University of Florida	10.216	55,528

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
C00020062-2	University of South Florida	10.217	10,122
2007-38413-17816	Florida International University	10.220	26,801
2009-38413-05236	Florida International University	10.220	17,500
2008-38422-19209	Florida International University	10.223	79,711
2010-38422-21261	Florida International University	10.223	19,632
09-8100-0755-CA	Florida A & M University	10.250	7,472
58-3000-7-0104	University of Florida	10.250	15,875
00083735	University of Florida	10.303	2,320
09-001514-02	University of Florida	10.303	10,058
113378 G002752	University of Florida	10.303	64,881
2006-51102-03566	University of Florida	10.303	94,437
2006-51102-03727	University of Florida	10.303	23,807
2007-1634-18	University of Florida	10.303	775
2007-51106-03803	University of Florida	10.303	17,387
2008-51102-19368	University of Florida	10.303	190,202
2008-51102-19448	University of Florida	10.303	41,409
2010-51100-21653	University of Florida	10.303	28,855
2010-51102-21657	University of Florida	10.303	44,016
2010-51102-21763	University of Florida	10.303	37,071
2010-51106-21866	University of Florida	10.303	32,987
2010-51110-21097	University of Florida	10.303	24,650
416-40-61B	University of Florida	10.303	10,461
55705-8825	University of Florida	10.303	45,013
61839-9391	University of Florida	10.303	8,166
G-1420-3	University of Florida	10.303	38,360
RF330-411/3843868	University of Florida	10.303	67,496
UF10215	Florida A & M University	10.303	12,040
00089211	University of Florida	10.305	32,037
00089385	University of Florida	10.305	6,190
2008-51160-04356	Florida International University	10.305	50,320
2008-51160-04428	University of Florida	10.305	2,698
2006-51300-03475	University of Florida	10.307	17,771
00082120	University of Florida	10.309	9,790
00082121	University of Florida	10.309	46,588
00082122	University of Florida	10.309	5,026
09-001838-01	University of Florida	10.309	432,529
1080196-219846	University of Florida	10.309	142,208
111359_G002632	University of Florida	10.309	18,882
2009-51181-05915	University of Florida	10.309	652,448
2009-51181-06021	University of Florida	10.309	190,864
2010-51181-21113	University of Florida	10.309	250,776
COTX1	University of Florida	10.309	13,808
G-1495-1	University of Florida	10.309	55,698
PO: S1400594	University of Florida	10.309	49,365
RC299-380/3503818	University of Florida	10.309	152,013
S110019	University of Florida	10.309	51,945
09-001929-03	University of Florida	10.310	33,451
2009-65107-05810	University of Florida	10.310	117,671
2009-65203-05732	University of Florida	10.310	68,051
2009-65503-05720	University of Florida	10.310	84,680
2009-65503-05797	Florida State University	10.310	73,870
2009-65504-05697	University of Florida	10.310	142,517
2010-65106-20621	University of Florida	10.310	13,223
2010-65108-20582	Florida State University	10.310	75,410
2010-65115-20390	Florida A & M University	10.310	117,760
2010-65201-20586	University of Florida	10.310	59,431
2010-65206-20617	University of North Florida	10.310	131,255
20106702321698	University of Central Florida	10.310	50,604
2010-85117-20555	University of Florida	10.310	188,122
2010-85117-20569	University of Florida	10.310	59,708
2010-85122-20623	University of Florida	10.310	151,411
2010-85605-20537	University of Florida	10.310	231,099
2011-67003-30210	Florida State University	10.310	425
2011-67003-30215	University of Florida	10.310	115,317
2011-67013-30032	University of Florida	10.310	2,626
2011-67013-30082	University of Florida	10.310	12,681
2011-67013-30119	University of Florida	10.310	8,669
2011-67017-30127	University of Florida	10.310	4,227
2011-67019-21119	University of Florida	10.310	92,657

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
2011-67023-30081	University of Florida	10.310	1,739
2011-68002-30185	University of Florida	10.310	35,385
293K053	University of Florida	10.310	7,508
61-4259A	University of Florida	10.310	44,712
FAR0015680-1	University of Florida	10.310	7,819
RC293-365/4692028	University of Florida	10.310	821
00075789	University of Florida	10.312	43,901
2011-10006-30358	University of Florida	10.312	11,967
68-3A75-7-603	University of Florida	10.312	192,980
NRCS 68-3A75-5-235	University of Florida	10.312	22,750
00067410	University of Florida	10.450	2,075
02081352-1-1	Florida State University	10.450	39,080
06JE083101551P	University of Florida	10.450	565
0-IE-5310-1003	University of Florida	10.450	11,842
05IE08310222	University of Florida	10.456	25,749
06-IE08310058	University of Florida	10.456	91,196
07-IE08310215	University of Florida	10.456	47,020
0-IE-5310-1009	University of Florida	10.456	7,150
07-41510-08905	Florida A & M University	10.479	619
2007-35201-18398	Florida A & M University	10.479	10,410
2008-1004-11	University of Florida	10.500	12,688
2008-45200-04421	Florida A & M University	10.500	338,016
2009-41520-05565	Florida A & M University	10.500	112,430
2010-34135-21173	University of Florida	10.500	12,974
2010-41480-21242	University of Florida	10.500	29,110
2010-41510-08905	Florida A & M University	10.500	99,114
2010-41534-21780	Florida A & M University	10.500	55,742
2011-45100-08905	Florida A & M University	10.500	1,054,058
2011-45510-08905	Florida A & M University	10.500	44,252
45100-08905-07	Florida A & M University	10.500	330
45100-08905-10	Florida A & M University	10.500	798,620
45200-01772-03	Florida A & M University	10.500	138,251
98-EF98-1-8905	Florida A & M University	10.500	178,451
RE675-153/3842658	Florida A & M University	10.500	1,125
07-CA-113301501075	University of Florida	10.652	12,102
09-CA-11330123-125	University of Florida	10.652	11,623
09-CA-11330134-105	University of Florida	10.652	107
09-CA-11330134-151	University of Florida	10.652	19,778
09-CA-11330150-039	University of Florida	10.652	18,822
09-CA-11330150-127	University of Florida	10.652	21,892
09-CA-11330150-147	University of Florida	10.652	7,761
09-CA-11330150-154	University of Florida	10.652	2,896
10-CA-11330129-125	University of Florida	10.652	13,127
10-CA-11330150-126	University of Florida	10.652	6,914
10-DG-11330140-076	Florida A & M University	10.652	55,053
11-DG-11330101-031	Florida A & M University	10.652	16,000
ERI34FL01	University of Central Florida	10.652	3,226
SRS07DG11330135136	Florida A & M University	10.652	26,690
SRS09-DG-11330101130	Florida A & M University	10.652	34,698
SRS09DG11330135116	Florida A & M University	10.652	69,272
014589	University of Florida	10.664	16,687
015636	University of Florida	10.664	14,698
015816	University of Florida	10.664	58,826
014903	University of Florida	10.675	35,377
015501	University of Florida	10.675	10,457
09-DG-11083150-017	University of Florida	10.680	27,681
10-CA-11420004-186	Florida A & M University	10.680	7,174
016180	Florida State University	10.688	38,187
10-PA-11084419-076	University of Florida	10.688	44,566
RBS-10-22	Florida A & M University	10.856	35,184
BJK409-SB-004	University of Florida	10.902	6,287
68-7482-10-532	University of Florida	10.903	7,740
58-3AEU-0-0023	University of Florida	10.950	68,883
58-3AEU-1-008	University of Florida	10.950	431
58-3148-0-142	University of Florida	10.960	178,570
58-3148-1-017	University of Florida	10.960	14,030
58-3148-0-201	University of Florida	10.961	20,101
5831488175	University of Central Florida	10.961	7,290
58-3148-9-188	University of Florida	10.961	1,460

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
58-3148-9-228	University of Florida	10.961	23,691
AGR#58-3148-0-168	Florida Atlantic University	10.961	13,769
AGR#58-3148-7-175	Florida Atlantic University	10.961	10,201
00058508	University of Florida	10.UNK	19,502
00058509	University of Florida	10.UNK	50,605
016848	Florida A & M University	10.UNK	12,558
02-IE-00831-0163	University of Florida	10.UNK	248,943
08-002552-02	University of Florida	10.UNK	1,041
08006	University of Florida	10.UNK	3,200
08-493-FIU	Florida International University	10.UNK	20,691
09-8100-1345-CA	University of Florida	10.UNK	33,781
09-PA-11080500-001	Florida State University	10.UNK	9,417
10-8100-1505-CA	University of Florida	10.UNK	48,014
10-PA-11080500-031	Florida State University	10.UNK	55,588
16849	Florida A & M University	10.UNK	9,817
2006-35101-17204	University of Central Florida	10.UNK	4,619
2006-35101-18822	University of South Florida	10.UNK	134,061
2006-35204-17407	Florida State University	10.UNK	2,455
2006-35215-16714	Florida State University	10.UNK	123,118
2006-35503-17229	Florida State University	10.UNK	3
2007-35102-18111	Florida A & M University	10.UNK	32,288
2008-35112-18796	Florida A & M University	10.UNK	15,850
2008-35319-04593	University of Florida	10.UNK	261,514
20083532004574	University of Central Florida	10.UNK	64,848
2008-35320-04574	University of North Florida	10.UNK	49,450
200912877-01	University of Florida	10.UNK	20,648
2009-35102-05043	University of South Florida	10.UNK	56,718
2009-35200-05000	Florida State University	10.UNK	10,055
2009-35503-05185	Florida State University	10.UNK	79,795
2010-02	University of Florida	10.UNK	35,697
2011-15	University of Florida	10.UNK	3,067
401009134	Florida A & M University	10.UNK	20,785
5520015	Florida A & M University	10.UNK	22,015
58-3148-5-147	University of Florida	10.UNK	981
58-6615-9-203	University of Florida	10.UNK	3,171
58-6618-5-247S	University of Florida	10.UNK	45,580
58-6618-6-207	University of Florida	10.UNK	17,782
68-3A75-4-73	University of Florida	10.UNK	44,117
68-3A75-9-174	Florida A & M University	10.UNK	21,090
68-4209-6-FL01	University of Florida	10.UNK	17,070
7242090704P	University of Florida	10.UNK	3,281
AG-4283-D-09-0101	Florida State University	10.UNK	136
J5297070141	University of Florida	10.UNK	2,124
J9836090072	University of Florida	10.UNK	9,650
P100913340	Florida A & M University	10.UNK	14,214
RBS-09-26	Florida A & M University	10.UNK	71,099
UA AES 2001-118	University of South Florida	10.UNK	407
Total - U. S. Department of Agriculture			\$32,693,760
U. S. Department of Commerce			
191001-363637-03	Florida State University	11.012	25,816
5-43730	University of Florida	11.012	80,753
SURA-2010-007	University of Florida	11.012	47,719
04-66-06267	University of Florida	11.303	146,774
00060630/NA06OAR4170014	University of West Florida	11.417	46,730
00091373	University of Florida	11.417	19,106
FSG: R/C-D-19-FIU, UF Proj: 00086845, Sub: UF10	Florida International University	11.417	23,527
MML 185-472	University of South Florida	11.417	13,533
NA060AR4170014	University of Florida	11.417	645,579
NA06OAR4170014	University of Florida	11.417	103,065
NA10OAR4170014	University of Florida	11.417	47,804
NA10OR4170079	University of Florida	11.417	380,979
R/LR-A-46-HBOI/UF 10021/868	Florida Atlantic University	11.417	13,643
R/LR-Q-26B/NA16RG-21	University of South Florida	11.417	8,410
R/LR-Q-32 (UF00075829)	University of West Florida	11.417	66,840
R/LR-Q-33	University of South Florida	11.417	61,872
RR746-024/3505648	University of Florida	11.417	684
SUBCONTRACT NO: UF 10211	Florida Atlantic University	11.417	20,782
UF08033	Florida Atlantic University	11.417	5,077

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
UF08034	Florida Atlantic University	11.417	11,104
UF08037,NA06OAR4170014	Florida International University	11.417	1,185
UF08040,NA06OAR4170014	Florida International University	11.417	5,772
UF10011	Florida State University	11.417	1,248
UF10023	Florida State University	11.417	28,292
UF10275 UF#00060630 PD-10-14	Florida Atlantic University	11.417	9,534
UF8035 / RLRM25 PO1047	Florida Atlantic University	11.417	64,808
00084660	University of Florida	11.419	1,827
02-604	University of South Florida	11.419	29,775
09-DR-BH-13-00-22002	University of Florida	11.419	16,426
10153	Florida State University	11.419	65,000
1090083062 SUBAWARD	University of Central Florida	11.419	21,246
A082FA	University of Florida	11.419	176
RM058	University of Central Florida	11.419	2,775
RM082	University of Florida	11.419	28,999
RM093	Florida Gulf Coast University	11.419	306,752
NA07NOS4200050	University of South Florida	11.420	109
NA08NOS4200263	University of Florida	11.420	37,238
NA08NOS4200264	Florida State University	11.420	11,271
NA09NOS4200035	Florida Gulf Coast University	11.420	21,173
NA09NOS4200036	University of Florida	11.420	17,677
NA10NOS4200021	Florida State University	11.420	7,789
NA10NOS4200022	University of Florida	11.420	19,372
A2529E	University of Florida	11.426	23,424
NSU's Acct #331248,Prime NA09NOS4260253	Florida International University	11.426	18,786
09-309	Florida State University	11.427	28,090
10090	University of North Florida	11.427	29,438
NA08NMF4270414	Florida State University	11.427	2,767
NA09NMF4270082	Florida Atlantic University	11.427	64,410
S100078	University of North Florida	11.427	2,316
S100079	Florida State University	11.427	4,768
2008-01-01-B	Florida Atlantic University	11.430	46,715
5-56675	University of South Florida	11.430	6,236
RR100-521/4785126	Florida State University	11.430	10,920
07-002197-USFL	University of South Florida	11.431	55,491
2009-0669-01	University of Florida	11.431	90,836
AB133F04SE0855	University of South Florida	11.431	15
DG133E05SE5183	University of South Florida	11.431	300
NA06OAR4310070	Florida State University	11.431	1,139,933
NA07OAR4310454	University of Florida	11.431	3,517
NA08OAR4310695	University of Florida	11.431	141,367
NA08OAR4310700	University of Florida	11.431	185,393
NA09OAR4310067	University of South Florida	11.431	156,832
NA09OAR4310170	Florida State University	11.431	133,666
NA10OAR4310168	Florida State University	11.431	92,871
NA10OAR4310171	University of Florida	11.431	14,087
NA10OAR4310215	University of Florida	11.431	207,693
NAO40AR4310096	University of South Florida	11.431	852
UF10291	Florida State University	11.431	15,229
191001-363558-01	Florida State University	11.432	1,054,730
3001626326	University of South Florida	11.432	116,980
66385Y	Florida International University	11.432	10,638
66741X / P161500	Florida International University	11.432	9,620
NA09AR4320073	Florida Atlantic University	11.432	173,295
NA09OAR4320073	Florida Atlantic University	11.432	1,425,628
P152910	University of Florida	11.432	244,072
S110003	University of South Florida	11.432	3,854
UAF 11-0027	University of South Florida	11.432	41,986
USM-GR04148-003	University of South Florida	11.432	47,681
NA07NMF4330120	Florida State University	11.433	61,615
NA07NMF4330123	University of Florida	11.433	105,660
NA09NMF4330147	University of Florida	11.433	106,865
NA09NMF4330151	University of Florida	11.433	82,265
NA10NMF4330106	University of Florida	11.433	60,573
NA10NMF4330113	University of South Florida	11.433	75,544
NA10NMF4330123	Florida State University	11.433	140,099
EDP-ESF-RB-2010-UFL	University of Florida	11.434	14,383
01130	University of South Florida	11.435	171
Contract #05176	University of South Florida	11.435	140,324

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
40GANF100077	University of South Florida	11.437	2,829
AB133FO6SE2766	University of South Florida	11.437	855
NAO8NF4390555	Florida Atlantic University	11.439	28,218
NA10NES4400001	Florida State University	11.440	49,669
NA10NES4400008	Florida State University	11.440	87,295
WC133F-06-CQ-0101	University of South Florida	11.440	220,328
S4044810012010	University of South Florida	11.441	73,535
91-10-120000/0	University of South Florida	11.452	13,104
NEAQ CG #2571	Florida Atlantic University	11.452	62,901
SUBCONTRACT NEAQ CG#2592	Florida Atlantic University	11.452	5,692
BULLFISH-2005-12	University of South Florida	11.454	8,208
NA07NMF4540076	University of Florida	11.454	51,825
NA10NMF4540112	University of North Florida	11.454	95,504
NA09OAR4600095	Florida Atlantic University	11.460	9,647
NA09OAR4600198	Florida State University	11.460	278,751
NA10OAR4600209	Florida State University	11.460	77,220
10-141-796431	University of Florida	11.463	14,140
25488	University of Central Florida	11.463	17,283
CSA Job#2245	Florida International University	11.463	28,938
CSA JOB#2245	Florida Atlantic University	11.463	41,206
PO# EP133F09SE4184	University of North Florida	11.463	8,104
Z10-83391	University of South Florida	11.467	7,467
Z10-83394	University of South Florida	11.467	8,929
Z11-68143	Florida State University	11.467	112,522
120000592-10	Florida State University	11.468	117
FNA09NWS4680018	Florida International University	11.468	164,830
NA04NWS4680010	Florida International University	11.468	2,892
NA07NWS4680017	Florida International University	11.468	246,737
10088	Florida State University	11.472	105,016
10115	University of Florida	11.472	112,718
6-6584N	Florida International University	11.473	62,637
CA 10-23	University of South Florida	11.473	67,244
CA 10-24	University of South Florida	11.473	250,680
eUNC#: 515180-08-02	University of South Florida	11.473	561
NA07NOS4730211	University of Florida	11.473	193,804
S0080023	University of South Florida	11.473	48,497
S551	University of South Florida	11.473	22,507
S552	University of South Florida	11.473	17,776
S666	University of South Florida	11.473	25,458
S669	University of South Florida	11.473	16,962
UF-EIES-074030-USF	University of South Florida	11.473	75,901
06221	University of South Florida	11.478	327,419
08-SC-NOAA-1085	Florida State University	11.478	526
16206031-2	Florida State University	11.478	8,009
16206031-4	University of Florida	11.478	28,587
21633	Florida State University	11.478	11,334
A0F510	University of South Florida	11.478	1,820
A2F165	University of South Florida	11.478	13,239
DO1024134	University of South Florida	11.478	2,020
MOA 2005 049	University of South Florida	11.478	112,621
NA09NOS4780186	Florida State University	11.478	20,344
NA09NOS4780228	Florida International University	11.478	137,600
NA10NOS4780146	University of Central Florida	11.478	300,843
NA16OP2548	University of South Florida	11.478	433
NA960P0084	University of South Florida	11.478	9,115
S667	University of South Florida	11.478	25,045
S668	University of South Florida	11.478	123,903
UTA09-000981	Florida State University	11.478	4,697
NA06OAR4810164	Florida A & M University	11.481	2,282,673
NA17AE1624	Florida A & M University	11.481	2,847
00000909	University of Florida	11.609	485
60NANB7D6159	University of Central Florida	11.609	19,719
70NANB10H023	Florida International University	11.609	55,628
70NANB7H6113	University of Central Florida	11.609	22,153
ACCOUNT NO. 66553N	Florida Atlantic University	11.616	12,781
069000524028622	Florida State University	11.UNK	24,632
069000524029355	Florida State University	11.UNK	159
069000524029775	Florida State University	11.UNK	44,184
09/10-074	University of Florida	11.UNK	440,488

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
09-00075339	University of Florida	11.UNK	33,369
1001303	University of Central Florida	11.UNK	101,500
2010-DOC208-0001	University of South Florida	11.UNK	25,909
DG133E10SE2473	Florida State University	11.UNK	57
DG133F09SE4676	University of Florida	11.UNK	15,396
DOC/NA17RJ1226/P6970	University of Florida	11.UNK	2,435
GF133F09SE3285	Florida State University	11.UNK	4,091
P010031078	Florida State University	11.UNK	523
UNC-CH 5-43705	University of South Florida	11.UNK	42,142
W91WAW-09-D-0022	Florida International University	11.UNK	879,627
WC133-10-CN-0100	Florida International University	11.UNK	219,380
WC133F-07-SE-2280	University of Florida	11.UNK	35,322
WC133F-09-CQ-00006	Florida International University	11.UNK	35,241
WC133F-10-SE-0772	Florida State University	11.UNK	27,000
WC133F10SE3085	University of Florida	11.UNK	29,285
Total - U. S. Department of Commerce			\$17,063,264
U. S. Department of Defense			
211345	University of Central Florida	12.002	7,807
SP4800-08-2-0807	University of Central Florida	12.002	61,495
W91CRB-10-C-0212	University of Central Florida	12.100	37,166
W912HZ-11-C-0031	University of South Florida	12.101	19,121
00006234	University of Florida	12.114	273
1209-1077-10-A	University of Florida	12.114	104,371
1209-1077-20-1	University of Florida	12.114	117,491
1209-1077-30-A/W911-SR07C0084	University of North Florida	12.114	61,929
2034-010-000	University of South Florida	12.114	3,317
6415-1012-66-A	Florida Gulf Coast University	12.114	10,218
TSR-SHIELD PHASE-II	University of Central Florida	12.114	21,381
UC031011	University of Central Florida	12.114	4,339
W909MY-10-C-0522	University of Central Florida	12.114	34,991
W912HZ-08-C-0019	University of South Florida	12.114	14,608
00083632	University of Florida	12.300	81,620
0070GMF811	University of Central Florida	12.300	253,364
042009/0002110	Florida State University	12.300	3,950
09-92 2007-140	University of South Florida	12.300	29,878
10-237	University of Central Florida	12.300	59,232
10-267	University of South Florida	12.300	175,683
103526	University of South Florida	12.300	44,156
201323	University of Central Florida	12.300	20,000
225000524028198	Florida State University	12.300	28,767
3-12110-10	University of South Florida	12.300	8
3-12110-12	University of South Florida	12.300	494
42953	University of South Florida	12.300	794
430386-19030	Florida Atlantic University	12.300	54,070
4358UCFONR0275	University of Central Florida	12.300	10,228
59-001377	University of South Florida	12.300	4,890
956101	University of Florida	12.300	10,921
A9821	University of Florida	12.300	35,483
B3U506471	University of Central Florida	12.300	5
DAAD19-01-2-0012	Florida A & M University	12.300	900
DAAD19-03-D-0003	Florida A & M University	12.300	559,521
FA87500910222	University of Central Florida	12.300	54,084
FA8750-10-2-0017	Florida Atlantic University	12.300	19,140
FA9453-10-1-0005	University of Florida	12.300	12,193
GG11294-135618	Florida Atlantic University	12.300	20,011
HQ0006-07-C-0016	Florida A & M University	12.300	2
N00014j10j1j0165	University of Florida	12.300	161,526
N00014j10j1j0579	University of Florida	12.300	231,886
N00014j11j1j0245	University of Florida	12.300	26,827
N00014-00-1-0730	University of South Florida	12.300	158
N00014-0-1-0375	University of Florida	12.300	146,276
N000140210024	University of South Florida	12.300	3,634
N00014-03-1-0612	University of South Florida	12.300	110,534
N00014-03-1-0998	University of South Florida	12.300	253
N00014-04-1-0573	University of South Florida	12.300	25,824
N00014-05-1-0360	Florida State University	12.300	9,732
N00014-05-1-0483	University of South Florida	12.300	192,164
N000140610446	University of Central Florida	12.300	568,592

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
N00014-06-1-0461	Florida Atlantic University	12.300	123,790
N00014-06-1-0991	Florida A & M University	12.300	3
N00014-07-1-0143	University of Florida	12.300	100,449
N00014-07-1-0193	University of Florida	12.300	7,930
N00014-07-1-0404	University of Florida	12.300	85,136
N00014-07-1-0405	Florida State University	12.300	3,802
N00014-07-1-0448	University of Florida	12.300	2,770
N00014-07-1-0538	Florida International University	12.300	80,223
N00014-07-1-0569	Florida State University	12.300	111,651
N00014-07-1-0800	University of South Florida	12.300	115,848
N00014-07-1-0802	University of South Florida	12.300	15,211
N00014-07-1-0824	University of Florida	12.300	42,503
N00014-07-1-0890	University of South Florida	12.300	212,206
N00014-07-1-0951	University of South Florida	12.300	72,761
N00014-07-1-0965	Florida Atlantic University	12.300	321
N00014-07-1-1034	Florida State University	12.300	123,950
N00014-07-1-1065	University of South Florida	12.300	988
N00014-08-1-0080	Florida State University	12.300	8,445,764
N00014-08-1-0177	Florida State University	12.300	88,771
N00014-08-1-0288	Florida International University	12.300	171,918
N00014-08-1-0326	Florida International University	12.300	197,964
N00014-08-1-0360	Florida State University	12.300	103,469
N00014-08-1-0494	Florida International University	12.300	76,827
N00014-08-1-0574	Florida State University	12.300	55,758
N00014-08-1-0742	Florida State University	12.300	7,038
N00014-08-1-0805	Florida State University	12.300	386,941
N00014-08-1-0861	University of Florida	12.300	49,141
N00014-08-1-0873	University of Florida	12.300	111,703
N00014-08-1-0914	University of South Florida	12.300	273,904
N000140811088 FCAAP	University of Central Florida	12.300	10,938
N00014-08-1-1122	Florida Atlantic University	12.300	49,560
N00014-08-1-1173	University of Florida	12.300	57,479
N000140811246	University of Central Florida	12.300	83,465
N00014-09-1-0159	Florida Atlantic University	12.300	152,864
N00014-09-1-0192	Florida State University	12.300	57,106
N00014-09-1-0211	University of Florida	12.300	84,164
N00014-09-1-0244	University of South Florida	12.300	122,611
N00014-09-1-0252	University of Florida	12.300	160,490
N00014-09-1-0260	Florida State University	12.300	662,982
N00014-09-1-0285	University of Florida	12.300	185,027
N00014-09-1-0317	Florida Atlantic University	12.300	116,055
N00014-09-1-0429 FCA	University of Central Florida	12.300	93,439
N00014-09-1-0441	University of Florida	12.300	244,383
N00014-09-1-0506	Florida Atlantic University	12.300	153,745
N00014-09-1-0527	Florida Atlantic University	12.300	148,904
N00014-09-1-0549	Florida Atlantic University	12.300	216,076
N00014-09-1-0587	Florida State University	12.300	192,141
N00014-09-1-0714	Florida Atlantic University	12.300	76,872
N00014-09-1-0731	University of South Florida	12.300	132,168
N00014-09-1-0732	University of South Florida	12.300	150,800
N00014-09-1-0897	University of Florida	12.300	1,878
N00014-09-1-1003	Florida State University	12.300	7,201
N00014-09-1-1008	University of South Florida	12.300	363,323
N00014-09-1-1043	University of Central Florida	12.300	62,711
N00014-09-1-1096	Florida State University	12.300	688,352
N00014-09-1-1097	Florida State University	12.300	844,539
N00014-09-1-1119	University of Florida	12.300	1,385,640
N00014-10-0679	University of Florida	12.300	122,072
N00014-10-1-0054	University of Florida	12.300	71,377
N00014-10-1-0101	University of Florida	12.300	175,653
N00014-10-1-0111	Florida State University	12.300	146,262
N000141010113	University of Central Florida	12.300	496,383
N000141010258	University of Central Florida	12.300	89,158
N00014-10-1-0272	Florida International University	12.300	111,340
N00014-10-1-0363	University of Florida	12.300	61,964
N000141010433	University of Central Florida	12.300	96,834
N00014-10-1-0454	University of Florida	12.300	117,775
N00014-10-1-0472	Florida Atlantic University	12.300	245,003
N00014-10-1-0519	University of South Florida	12.300	86,426

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
N00014-10-1-0668	University of South Florida	12.300	116,512
N00014-10-1-0749	University of Florida	12.300	72,182
N00014-10-1-0784	University of South Florida	12.300	314,576
N00014-10-1-0785	University of South Florida	12.300	55,505
N00014-10-1-0787	University of South Florida	12.300	194,116
N00014-10-1-0789	University of South Florida	12.300	87,671
N00014-10-1-0795	University of South Florida	12.300	9,932
N00014-10-1-0796	University of South Florida	12.300	54,732
N00014-10-1-0797	University of South Florida	12.300	76,127
N00014-10-1-0798	University of South Florida	12.300	131,921
N00014-10-1-0805	University of Florida	12.300	4,163
N00014-10-1-0815	Florida State University	12.300	700,829
N00014-10-1-0832	University of Florida	12.300	103,178
N000141010835	University of Central Florida	12.300	63,779
N00014-10-1-0854	University of South Florida	12.300	54,544
N00014-10-1-0909	University of Florida	12.300	51,829
N00014-10-1-0910	Florida Atlantic University	12.300	29,677
N00014-10-1-0914	Florida Atlantic University	12.300	929,275
N00014-10-1-0927	Florida Gulf Coast University	12.300	150,257
N00014-10-1-0939	Florida Atlantic University	12.300	201,352
N00014-10-1-0973	Florida State University	12.300	604,885
N00014-10-1-0984	Florida State University	12.300	695,779
N0001410M0226	University of Central Florida	12.300	43,871
N0001410M0234	University of Central Florida	12.300	97,268
N00014-11-1-0068	University of Florida	12.300	70,984
N00014-11-1-0245	University of Florida	12.300	30,696
N00014-11-1-0269	University of Florida	12.300	17,927
N00014-11-1-0274	Florida State University	12.300	42,223
N00014-11-1-0279	University of Florida	12.300	20,565
N00014-11-1-0423	Florida Atlantic University	12.300	13,344
N0001411C0124	University of Central Florida	12.300	100,053
N00014-11-M-0079	Florida Atlantic University	12.300	25,571
N-00140-06-C-0100	University of West Florida	12.300	202,630
N0014-07-1-0868	University of Florida	12.300	17,633
N00164-11-C-BT05	University of Central Florida	12.300	33,891
N00173-06-2-C902	Florida State University	12.300	153,701
N00173-08-2-C002	University of South Florida	12.300	13,327
N00173-09-2-C013	University of South Florida	12.300	83,762
N00174-10-M-0098	Florida State University	12.300	5,581
N00189-09-P-Z995	University of West Florida	12.300	69,047
N00244-07-1-0023	University of South Florida	12.300	17,573
N00244-09-1-0090	Florida Atlantic University	12.300	14,600
N61331-11-1-G001	University of Florida	12.300	58,126
N68335-08-C-0232	University of Central Florida	12.300	43,653
N69450-09-CA-0001	Florida State University	12.300	9,801
N69450-09-CA-0002	Florida State University	12.300	7,052
N69450-10-2-0101	Florida State University	12.300	64,334
NN00014-09-M-0284	University of Central Florida	12.300	9,000
P.O. # 8655	University of Florida	12.300	15,600
PG-4851-02	University of Florida	12.300	445
R01235	Florida Atlantic University	12.300	13,553
R01236	Florida International University	12.300	66,636
R01412	Florida International University	12.300	7,745
RA306-S11	University of Florida	12.300	139,499
S367574	University of Central Florida	12.300	110,024
SC-07-13A-05	University of Florida	12.300	27,286
SU AWARD 527767-02	Florida Atlantic University	12.300	25,772
UTA09-000399	Florida State University	12.300	39,104
W5J9CQ11C0019	University of Central Florida	12.300	62,020
W9113M-05-C-0193	Florida A & M University	12.300	188,385
W911NF-07-2-0070	University of South Florida	12.300	3,108
W911NF-08-2-0008	Florida A & M University	12.300	328,939
W9126G-10-2-0005	University of Florida	12.300	21,371
W91CRB-06-C-5002	Florida International University	12.300	237,022
Z891901	Florida State University	12.300	124,716
798172-873Y	University of Florida	12.351	428,113
HDTR1-09-1-0056	University of Florida	12.351	84,666
HDTRA-10-1-0009	Florida Gulf Coast University	12.351	514,846
HDTRA1-08-1-0008	University of Florida	12.351	56,122

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
HDTRA1-08-1-0015	University of Florida	12.351	161,408
HDTRA1-08-1-0030	University of South Florida	12.351	194,937
HDTRA1-08-C-0035	University of South Florida	12.351	441,974
HDTRA1-09-0004	Florida Gulf Coast University	12.351	720,402
HDTRA1-09-0061	University of Florida	12.351	143,932
HDTRA-1-10-1-0035	University of Florida	12.351	103,529
HDTRA-1-10-1-0050	University of Florida	12.351	105,373
N00178-09-C-3009	Florida Gulf Coast University	12.351	188,358
OSRP-08012-20071-1/PO#P0032863	University of West Florida	12.351	25,277
PT103939-SC101602	Florida A & M University	12.351	23,423
00089920	University of Florida	12.420	5,849
09-215060	University of Central Florida	12.420	88,910
341952-017	University of South Florida	12.420	14,414
7108	University of South Florida	12.420	21,451
DAMD17-01-2-0056	University of South Florida	12.420	1,567
DAMD17-01-2-0060	Florida State University	12.420	20,851
IPA	University of Central Florida	12.420	175,704
LEVY W81XWH-08-20194	University of Florida	12.420	15
M109449	University of Central Florida	12.420	196,202
M162298	University of Central Florida	12.420	13,271
M164207	University of Central Florida	12.420	154,952
MML-107-546	University of South Florida	12.420	2,528
S-5021-UFG1	University of Florida	12.420	84,896
S-5021-UFG2	University of Florida	12.420	4,008
UM 08-01-064	University of South Florida	12.420	155,262
W81XWH10i1j0801	University of Florida	12.420	47,168
W81XWH10i1j0805	University of Florida	12.420	33,177
W81XWH-04-1-0594	University of Florida	12.420	5,367
W81XWH-05-1-0011	University of Florida	12.420	300
W81XWH-05-1-0585	University of South Florida	12.420	197,910
W81XWH-06-1-0389	University of Florida	12.420	46
W81XWH-06-1-0564	University of Florida	12.420	1,712
W81XWH-07-1-0026	Florida A & M University	12.420	1,297
W81XWH0710236	University of Central Florida	12.420	13,949
W81XWH-07-1-0276	University of South Florida	12.420	21,311
W81XWH-07-1-0363	Florida State University	12.420	112,606
W81XWH-07-1-0417	Florida International University	12.420	239,144
W81XWH-07-1-0633	University of South Florida	12.420	531
W81XWH-07-1-0708	University of South Florida	12.420	394,863
W81XWH-08-1-0280	University of Florida	12.420	83,135
W81XWH-08-2-0190	University of South Florida	12.420	2,399
W81XWH-09-1-0004	Florida International University	12.420	33,160
W81XWH-09-1-0299	University of Florida	12.420	411,449
W81XWH-09-1-0574	University of South Florida	12.420	155,480
W81XWH-09-1-0737	Florida State University	12.420	45,552
W81XWH-09-2-0175	University of South Florida	12.420	563,910
W81XWH-10-1-0177	University of South Florida	12.420	192,268
W81-XWH-10-1-0329	University of South Florida	12.420	30,524
W81XWH-10-1-0333	University of Florida	12.420	70,426
W81XWH-10-1-0382	University of Florida	12.420	182,999
W81XWH1010542	University of Central Florida	12.420	812,388
W81XWH-10-1-0719	University of South Florida	12.420	562,334
W81XWh-10-1-0732	Florida International University	12.420	222,561
W81XWH-10-1-0868	University of Florida	12.420	96,437
W81XWH-10-1-0883	University of Florida	12.420	54,187
W81XWH-10-1-0917	University of Florida	12.420	280,923
W81XWH-10-1-0957	University of Florida	12.420	3,177
W81XWH-10-1-0959	University of Florida	12.420	1,344
W81XWH1010961	University of Central Florida	12.420	62,444
W81XWH-10-1-1022	Florida International University	12.420	70,012
W81XWH-10-2-0024	Florida State University	12.420	193,843
W81XWH-10-2-0181	Florida State University	12.420	510,971
W81XWH-11-1-0145	University of Florida	12.420	27,129
W81XWH-11-1-0211	Florida A & M University	12.420	3,797
W81XWH-11-1-0453	University of Florida	12.420	10,356
W81XWH1120038	University of Central Florida	12.420	254,083
05-655K-0000	University of South Florida	12.431	19,140
9.6975582012e+016	University of Central Florida	12.431	383,784
986016-873Y	University of Florida	12.431	83,966

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
Award letter, JETS UNITE 2010	Florida International University	12.431	25,170
C-2604	Florida State University	12.431	14,788
DAAD190210444	University of Central Florida	12.431	1,875
DAAD19-03-1-0017	University of South Florida	12.431	1,411
H148672-CO.1	Florida Atlantic University	12.431	50,000
ITCUF10-10-01	University of Florida	12.431	59,549
JETS UNITE 2009-10	Florida International University	12.431	27,976
JETS UNITE 2011	Florida International University	12.431	82
N00014-04-M-0226	University of South Florida	12.431	2,558
N00024-05-C-4112	University of South Florida	12.431	1,146
N0463A-08-M-0007	University of South Florida	12.431	30,001
RA752-G1	Florida State University	12.431	77,146
S11119	University of Central Florida	12.431	213,330
W31P4Q-08-C-0387	University of South Florida	12.431	69,355
W911NFj09-1j0435	University of Florida	12.431	219,986
W911NF0610283	University of Central Florida	12.431	1,021,611
W911NF0610446	University of Central Florida	12.431	967,330
W911NF-06-1-0446	Florida A & M University	12.431	14,872
W911NF-06-1-0459	University of Florida	12.431	83,895
W911NF-07-01-0520	University of Florida	12.431	16,660
W911-NF-07-1-0154	Florida Atlantic University	12.431	44,381
W911NF-07-1-0283	University of South Florida	12.431	10,949
W911NF-07-1-0347	University of Florida	12.431	1,290
W911NF-07-1-0450	University of Florida	12.431	41,938
W911NF-07-1-0453	University of Florida	12.431	19,543
W911NF-07-1-0545	University of Florida	12.431	112,567
W911NF-08-1-0100	Florida State University	12.431	57,306
W911NF-08-1-0120	University of Florida	12.431	113,640
W911NF0810196	University of Central Florida	12.431	66,021
W911NF-08-1-0276	University of South Florida	12.431	149,629
W911NF0810348	University of Central Florida	12.431	7,653
W911NF-08-1-0410	University of Florida	12.431	962,132
W911NF-08-1-0426	Florida International University	12.431	227,065
W911NF-08-2-0053	University of Florida	12.431	54,904
W911NF-09-1-0018	University of South Florida	12.431	116,039
W911NF-09-1-0162	University of Florida	12.431	22,300
W911NF0910188	University of Central Florida	12.431	165,964
W911NF-09-1-0255	University of Central Florida	12.431	127,519
W911NF-09-1-0290	University of Florida	12.431	77,843
W911NF-09-1-0338	Florida State University	12.431	2,111
W911NF-09-1-0486	University of Florida	12.431	136,735
W911NF-09-1-0489	University of Florida	12.431	115,574
W911NF-09-1-0500	University of Central Florida	12.431	206,058
W911NF-09-1-0511	University of Florida	12.431	157,313
W911NF-09-1-0568	Florida A & M University	12.431	116,611
W911NF-09-2-0004	New College of Florida	12.431	445,809
W911NF1010063	University of Central Florida	12.431	34,475
W911NF-10-1-0146	Florida A & M University	12.431	66,198
W911NF1010159	University of Central Florida	12.431	52,870
W911NF1010189	University of Central Florida	12.431	228,726
W911NF-10-1-0276	University of Florida	12.431	38,789
W911NF1010333	University of Central Florida	12.431	22,651
W911NF1010342	University of Central Florida	12.431	12,766
W911NF-10-1-0366	Florida International University	12.431	9,951
W911NF-10-1-0425	University of Florida	12.431	12,260
W911NF1010432	University of Central Florida	12.431	131,242
W911NF1010441	University of Central Florida	12.431	205,912
W911NF1120025	University of Central Florida	12.431	104,668
Z885903	University of Central Florida	12.431	485,859
880704083	Florida International University	12.630	8,279
FA9550-08-1-0264	University of Florida	12.630	1,068,051
HM 1582-09-1-0011	Florida International University	12.630	179,613
HM15820810021	University of Central Florida	12.630	66,393
HM1582-09-1-0016	University of Florida	12.630	132,525
HM1582-09-1-0028	Florida A & M University	12.630	531,240
HM1582-10-1-0017	University of Florida	12.630	93,658
NGA43540	University of Central Florida	12.630	35,985
OSRA# 4592	Florida International University	12.630	555
W911NF-10-2-0016	Florida A & M University	12.630	411,133

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
W912HZ-09-2-0022	Florida Atlantic University	12.630	95,697
W912HZ-10-2-0024	Florida Atlantic University	12.630	77,610
Y561920	University of Central Florida	12.630	19,359
01062-USF	University of South Florida	12.800	24,862
0239FA9550-09-1-0301	Florida State University	12.800	106,117
09-00071703	University of Florida	12.800	15,589
09-00074278	University of Florida	12.800	103,300
10-056	University of Florida	12.800	87,286
1423-1	University of South Florida	12.800	74
18131-S2	University of Florida	12.800	23,816
3000781177	University of Florida	12.800	207,128
430457-19300	University of Florida	12.800	59,310
444286P8061715	University of Central Florida	12.800	30,056
686246	University of Central Florida	12.800	49,818
C09-00186	University of Florida	12.800	82,493
FA 9550-10-1-0134	Florida International University	12.800	199,780
FA0650-10-C-2127	University of Central Florida	12.800	309,531
FA252109P0154	University of Central Florida	12.800	9
FA8650-06-1-1027	University of Florida	12.800	2,219
FA8650-08-1-5916	University of Florida	12.800	28,578
FA86500922940	University of Central Florida	12.800	101,599
FA8650-11-M-1171	University of Central Florida	12.800	13,250
FA8651-08-1-0009	University of Florida	12.800	106,092
FA8651-08-D-0108	University of Florida	12.800	782,892
FA8651-09-1-0003	University of Central Florida	12.800	53,808
FA8651-09-1-0007	University of Florida	12.800	34,369
FA8651-09-1-0022	Florida State University	12.800	5,094
FA8651-10-1-0005	University of Florida	12.800	29,365
FA8651-10-1-0007	Florida State University	12.800	98,254
FA8651-10-1-0011	Florida State University	12.800	76,174
FA8651-10-2-0005	Florida State University	12.800	39,018
FA8651-10-C-0149	University of Florida	12.800	52,266
FA8651-10-C-0215	University of Florida	12.800	9,744
FA8750-10-1-0236	University of Florida	12.800	80,679
FA945109C0344	University of Central Florida	12.800	39,880
FA9451-10-C-0006	University of Central Florida	12.800	144,205
FA9550j10j1j0261	University of Florida	12.800	17,530
FA9550j10j1j0270	University of Florida	12.800	6,381
FA9550-06-1-0474	Florida State University	12.800	3,801
FA9550-07-1-0070	University of Florida	12.800	80,373
FA9550-08-1-0027	University of Florida	12.800	219,238
FA9550-08-1-0119	Florida A & M University	12.800	176,570
FA9550-08-1-0189	University of Florida	12.800	31,450
FA9550-08-1-0190	University of Florida	12.800	151,572
FA9550-08-1-0415	Florida State University	12.800	163,042
FA9550-09-1-0072	University of Florida	12.800	39,535
FA9550-09-1-0080	University of South Florida	12.800	129,706
FA95500910122	University of Central Florida	12.800	40,371
FA9550-09-1-0122	University of Central Florida	12.800	7,596
FA9550-09-1-0132	University of Florida	12.800	98,694
FA95500910170	University of Central Florida	12.800	138,359
FA9550-09-1-0186	University of Florida	12.800	84,094
FA9550-09-1-0257	University of Florida	12.800	195,731
FA9550-09-1-0269	University of Florida	12.800	25,725
FA9550-09-1-0297	Florida International University	12.800	107,995
FA9550-09-1-0320	University of Florida	12.800	96,781
FA9550-09-1-0353	Florida A & M University	12.800	201,368
FA9550-09-1-0372	University of Florida	12.800	103,528
FA9550-09-1-0416	University of Florida	12.800	319,476
FA9550-09-1-0450	University of Central Florida	12.800	97,382
FA95500910525	University of Central Florida	12.800	122,857
FA9550-09-1-0573	University of Florida	12.800	167,219
FA9550-09-1-0615	University of Florida	12.800	61,524
FA95500910628	University of Central Florida	12.800	123,642
FA95501010030	University of Central Florida	12.800	144,001
FA9550-10-1-0040	Florida A & M University	12.800	159,639
FA95501010190	University of Central Florida	12.800	212,937
FA9550-10-1-0230	Florida State University	12.800	112,910
FA95501010267	University of Central Florida	12.800	166,012

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
FA9550-10-1-0300	Florida State University	12.800	117,779
FA9550-10-1-0309	University of Florida	12.800	186,425
FA9550-10-1-0325	University of Florida	12.800	36,232
FA9550-10-1-0331	University of Florida	12.800	118,752
FA9550-10-1-0429	University of Florida	12.800	41,916
FA9550-10-1-0479	University of Florida	12.800	23,739
FA95501110001	University of Central Florida	12.800	15,619
FA9550-11-1-0065	University of Florida	12.800	15,314
RB250G2	University of Central Florida	12.800	178,912
RF01065213	Florida State University	12.800	101,639
SA1012023	University of Central Florida	12.800	23,441
W74V8H-04-C-0064	Florida International University	12.800	15,752
W74V8H-05-C-0055	Florida International University	12.800	11,416
00003057	University of Florida	12.901	160
H98230-07-1-0131	Florida A & M University	12.901	12,150
H98230-09-1-0051	University of Florida	12.901	15,560
H982300910055	University of Central Florida	12.901	2,256
H982300910079	University of Central Florida	12.901	6,051
H98230-10-0157	University of Florida	12.901	27,138
H982301010169	University of Central Florida	12.901	44,754
H98230-10-1-0191	Florida State University	12.901	15,547
H98230-10-1-0208	Florida State University	12.901	8,456
H98230-11-1-0198	Florida Atlantic University	12.901	9,272
H98230-09-1-0389	Florida State University	12.902	2,498
H98230-10-1-0401	Florida State University	12.902	27,534
2010-2478	University of Florida	12.910	20,168
54064	University of Florida	12.910	300,174
709372 SLIN 100	University of Florida	12.910	171,664
956188	University of Central Florida	12.910	17,509
HR0011-08-1-0087	University of South Florida	12.910	48,231
HR0011-08-C-0111	University of Central Florida	12.910	412,866
HR00110910023	University of Central Florida	12.910	7,389
HR0011-09-1-0039	University of Florida	12.910	272,042
HR0011-09-1-0045	University of Central Florida	12.910	172,353
HR001109C0089	University of Central Florida	12.910	50,859
HR00111010055	University of Central Florida	12.910	208,487
HR0011-10-1-0061	University of Florida	12.910	2,027,299
IPA	University of Central Florida	12.910	182,764
IPA AGREEMENT	University of Central Florida	12.910	333,450
N10AP20027	University of Central Florida	12.910	95,022
N66001-08-C-2040	University of Central Florida	12.910	17,957
N66001-09-1-2095	University of Florida	12.910	139,290
N66001-09-1-2105	Florida State University	12.910	131,270
N66001-10-1-4018	University of Florida	12.910	53,873
N66001-11-1-4009	University of Florida	12.910	301,861
RA231G1	University of Central Florida	12.910	49,167
RES505853	University of South Florida	12.910	25,340
W31P4Qj09j1j0017	University of Florida	12.910	90,498
W31P4Q-08-1-0003	University of Florida	12.910	790,047
W911NF0420012	University of Central Florida	12.910	4,427
W911NF-05-2-0028	University of South Florida	12.910	793
W911NF-05-2-0038	University of South Florida	12.910	124
W91WAW08C0028	University of Central Florida	12.910	41,936
00006711	University of Florida	12.UNK	1,847
00048006	University of Florida	12.UNK	229,929
00082109	University of Florida	12.UNK	43,481
038400-360378-01	Florida State University	12.UNK	11,392
038400-360423-01	Florida State University	12.UNK	7,008
0633	University of Florida	12.UNK	22,017
081003524029166	Florida State University	12.UNK	14,931
08-C-0327/C350	University of Florida	12.UNK	42,149
100005MC	University of Central Florida	12.UNK	889,593
10-00077398	University of Florida	12.UNK	11,169
10-00087329	University of Florida	12.UNK	25,781
10-04	Florida State University	12.UNK	4,717
100643502	University of Central Florida	12.UNK	55,350
1010444	University of Central Florida	12.UNK	18,157
10-1-228	Florida State University	12.UNK	84,139
10185282009	University of Central Florida	12.UNK	145,379

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
10241_10_UN	University of Florida	12.UNK	100,042
10-558-FIU	Florida International University	12.UNK	18,307
10DN00055	University of Central Florida	12.UNK	111,898
10-M-0188/C435	Florida State University	12.UNK	196
11-0003231	Florida State University	12.UNK	25,761
11004001	University of Central Florida	12.UNK	750,551
1115001	University of Central Florida	12.UNK	83,725
1209-1097-00-C/W911-SR09C0005	University of North Florida	12.UNK	106,912
123456789	University of Florida	12.UNK	49,852
1376781	University of Central Florida	12.UNK	46,102
1415315	University of Central Florida	12.UNK	32,082
211-5434 TO #211-009	Florida State University	12.UNK	25,984
217000524028568	Florida State University	12.UNK	93,400
22556-5001	University of South Florida	12.UNK	9,997
24914416HC4W00000005	University of Florida	12.UNK	5,533
260920	University of North Florida	12.UNK	6,361
2736917	Florida State University	12.UNK	124,009
280557A	University of Central Florida	12.UNK	41,849
3001539864	Florida State University	12.UNK	23,546
332701	University of Central Florida	12.UNK	7
4000101008	University of South Florida	12.UNK	21,367
4400247895	Florida International University	12.UNK	645
4440245134	University of Central Florida	12.UNK	57,086
4501382	University of Central Florida	12.UNK	34,530
642422	University of Florida	12.UNK	862
689-2	University of Central Florida	12.UNK	52,618
703437	University of Florida	12.UNK	48,955
7102	University of Central Florida	12.UNK	104,855
7500074768	University of Central Florida	12.UNK	59,319
808658	Florida International University	12.UNK	2,788
8100001649	University of Central Florida	12.UNK	80,997
8200122653	Florida International University	12.UNK	9,550
88MVR1UCF	University of Central Florida	12.UNK	229,188
901361	University of Central Florida	12.UNK	74,856
910435	University of Central Florida	12.UNK	70,374
921665	University of Florida	12.UNK	8,734
9222210D00180012	University of Central Florida	12.UNK	20,994
9500009293	University of Central Florida	12.UNK	371,947
AC 70096 O	Florida State University	12.UNK	25,018
Agreement	Florida International University	12.UNK	862
AV09022	University of Central Florida	12.UNK	143,648
B3531	University of Central Florida	12.UNK	5,925
C00025734-1	University of Florida	12.UNK	29,762
C0901p-1001	Florida State University	12.UNK	196,628
CA-SC-09001	University of Central Florida	12.UNK	30,605
CASC10003	University of Central Florida	12.UNK	45,939
CASC10004	University of Central Florida	12.UNK	53,802
D6133S1	University of Central Florida	12.UNK	20,328
DAAD1901C0065	University of Central Florida	12.UNK	108,912
DC-081201-001	University of Central Florida	12.UNK	158
DC-081201-002	University of Central Florida	12.UNK	455
F08635-03-D-0130	University of Florida	12.UNK	14,929
FA0651-09C-0184	University of Central Florida	12.UNK	23,447
FA252106P0012	University of Central Florida	12.UNK	141
FA252108P0136	University of Central Florida	12.UNK	259
FA2521-09-P-0092	University of Central Florida	12.UNK	25,105
FA2521-10-C-8004	Florida State University	12.UNK	56,482
FA2521-10-P0001	University of Central Florida	12.UNK	5,615
FA252110P0095	University of Central Florida	12.UNK	8,998
FA2521-10-P-0149	Florida State University	12.UNK	26,196
FA2521-10-P-0153	Florida State University	12.UNK	35,611
FA2823-10-P-0078	Florida State University	12.UNK	118,105
FA4819-05-D-0011	University of Florida	12.UNK	68,978
FA8650-06-C-5913	University of Florida	12.UNK	21,537
FA8650-08-C-6926	Florida A & M University	12.UNK	23,055
FA8650-09-C-5427	Florida A & M University	12.UNK	21,221
FA9451-10-C-0253	University of Central Florida	12.UNK	5,000
FA945110D0234	University of Central Florida	12.UNK	394,356
FA9550-10-C-0069	University of Central Florida	12.UNK	46,691

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
FCAAP	University of Central Florida	12.UNK	131,996
GTS-S-10-1-391	Florida State University	12.UNK	48,270
H92222-09-C-0013	Florida International University	12.UNK	59,541
HHM402-09-C-0035	Florida International University	12.UNK	395,010
HPTI-PETTT-UFL-II	University of Florida	12.UNK	10,000
HQ0006-05-C-0023	University of Central Florida	12.UNK	24
HU0001-08-1-TS14	Florida State University	12.UNK	169
IPA	University of Central Florida	12.UNK	385,045
JXT-11-S-1000	Florida State University	12.UNK	21,925
K000135-S09	University of Central Florida	12.UNK	226,933
K000193S07	University of Central Florida	12.UNK	65,098
Letter of Agreement	Florida International University	12.UNK	21,084
N0001408C0186	University of Central Florida	12.UNK	1,382,109
N00014-09-C-0144	Florida State University	12.UNK	343,848
N00104-09-C-K957	Florida State University	12.UNK	115,593
N10PC20231	University of Central Florida	12.UNK	125,353
N6133906D0011	University of Central Florida	12.UNK	12,844
N61339-06-D-011-0005	University of Central Florida	12.UNK	1
N65540-10-P-5163	Florida International University	12.UNK	49,976
N6660409M1768	University of Central Florida	12.UNK	378
N6660410P1121	University of Central Florida	12.UNK	15,000
N68335-09-C-0342	University of Central Florida	12.UNK	10,707
N68335-10-C-0567	University of Central Florida	12.UNK	4,651
N6836-09-C-0013	University of Central Florida	12.UNK	235,431
N68936-10-C-0127	University of Central Florida	12.UNK	143,073
NAS Contract # SHRP C-10(A)	Florida International University	12.UNK	7,317
NNK06ED67A	University of Central Florida	12.UNK	524,015
NRO000-08-C-0502	University of Florida	12.UNK	10,845
P.O. # 988269	University of Florida	12.UNK	57,788
P4002060	University of Central Florida	12.UNK	55,258
PO 09RMS00022	Florida International University	12.UNK	131,998
PO 1077876	University of South Florida	12.UNK	15,038
PO 441663	University of South Florida	12.UNK	15,743
PO# 100643501	University of Central Florida	12.UNK	62,299
PRA-SC-10-014	University of Florida	12.UNK	35,854
QLI20100930	University of Central Florida	12.UNK	49,992
RS110112	University of Central Florida	12.UNK	26,061
S00042903	University of Central Florida	12.UNK	10
S03-36 DTRA0017	University of Florida	12.UNK	576,712
S10134C	University of Central Florida	12.UNK	17,770
S12007FS38	Florida State University	12.UNK	2,560
S2943205012010	University of South Florida	12.UNK	17,926
S2LG9SC397	University of Central Florida	12.UNK	93,148
S500110	University of Central Florida	12.UNK	19,032
STM1196782	University of Central Florida	12.UNK	881
SUB1100628DP	Florida State University	12.UNK	32,781
SUB1113617MDT	University of Central Florida	12.UNK	78,895
Subcontract#: 100700204	Florida International University	12.UNK	264,862
TACLAN-USF-07-16	University of South Florida	12.UNK	197,400
TSA2010aFSU/Energia	Florida State University	12.UNK	6,903
TSA2011FSU/Energia	Florida State University	12.UNK	76,128
U380909012010	University of South Florida	12.UNK	297,154
UCFOMMS08001	University of Central Florida	12.UNK	36,171
UCF-USACE 001	University of Central Florida	12.UNK	78,347
UF-2009-01	University of Florida	12.UNK	34,365
USAF-3446-36-SC-0001 PO # 08ESM274168	Florida International University	12.UNK	498
USF01EW01	University of South Florida	12.UNK	14,334
W5J9CQ-10-C-0029	University of Central Florida	12.UNK	122,173
W5J9CQ11C0012	University of Central Florida	12.UNK	2,733
W909MY-08-C-0059	Florida A & M University	12.UNK	924,879
W909MY-09-C-0052	University of North Florida	12.UNK	53,300
W909MY-11-C-0005	University of North Florida	12.UNK	419,995
W9113M-11-C-0006	University of Central Florida	12.UNK	63,304
W911NF-04-2-0016	Florida State University	12.UNK	1,266,528
W911NF-04-C-1236	University of Florida	12.UNK	240
W911NF-07-2-0073	University of Central Florida	12.UNK	42,393
W911NF-08-2-0035	University of Florida	12.UNK	147,523
W911NF1020016	University of Central Florida	12.UNK	133
W911NF1120020	University of Central Florida	12.UNK	29,403

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
W911-QX-08-D-0002	University of Florida	12.UNK	146,128
W911QX-10-P-0141	University of Central Florida	12.UNK	388
W911QX-11-C-0030	University of Central Florida	12.UNK	745
W911SR-06-2-0001	University of South Florida	12.UNK	400,899
W911SR-07-C-0084	University of South Florida	12.UNK	1,499,664
W911SR-09-C-0005	University of South Florida	12.UNK	1,101,528
W911SR-09-C-0038	University of North Florida	12.UNK	625,474
W911SR-10-C-0020	University of South Florida	12.UNK	46,493
W912EP-06-D-0012	University of Central Florida	12.UNK	18,932
W912EP-09-C-0024	Florida International University	12.UNK	2,627
W912HQ-09-C-0010	Florida State University	12.UNK	331,911
W912HZ-05-C-0059	University of Florida	12.UNK	34,892
W912HZ-05-C-0060	University of Florida	12.UNK	24,353
W912HZ-09-2-0018	Florida International University	12.UNK	123,531
W912HZ-09-2-0019	Florida International University	12.UNK	159,986
W912HZ-10-2-0025	Florida International University	12.UNK	134,173
W912HZ-10-2-0030	Florida International University	12.UNK	89,389
W912HZ-10-2-0033	Florida International University	12.UNK	51,804
W912HZ-10-2-0046	Florida International University	12.UNK	119,919
W91CRB0800015	University of Central Florida	12.UNK	18,108
W91CRB08D0015	University of Central Florida	12.UNK	6,986,735
W91CRB08D00150066	University of Central Florida	12.UNK	48,275
W91CRB08D00150068	University of Central Florida	12.UNK	57,635
W91CRB-09-C-0504	University of Central Florida	12.UNK	59,655
W91CRB10C0046	University of Central Florida	12.UNK	159,601
W91CRB11C0034	University of Central Florida	12.UNK	141,123
W91QF0-09-C-0007	Florida International University	12.UNK	28,050
W91WAW08C0056	University of Central Florida	12.UNK	123
W91WAW09C0088	University of Central Florida	12.UNK	137,173
W91WAW-09-C-0107	University of Central Florida	12.UNK	106,801
W91WAW-09-C-0160	Florida International University	12.UNK	1,359,166
W91WAW09P0249	University of Central Florida	12.UNK	1
XGB-0-40646-01	University of South Florida	12.UNK	8,433
Total - U. S. Department of Defense			<u>\$95,077,280</u>
U. S. Department of Housing and Urban Development			
FLO121B4H100800	University of North Florida	14.UNK	20,475
Total - U. S. Department of Housing and Urban Development			<u>\$20,475</u>
U. S. Department of the Interior			
L08AC13131	University of North Florida	15.224	6,426
2009-0037-001	University of Florida	15.231	77,555
2007-0017-000	University of Florida	15.608	17,507
301818J034	University of Florida	15.608	2,039
401817G0277	Florida International University	15.608	11,534
813327G008	University of Central Florida	15.608	7,281
40181AG022	University of Central Florida	15.611	2,666
00068543	University of Florida	15.615	1,977
015804	University of Florida	15.615	3,876
015807	University of Florida	15.615	715
016715	University of Florida	15.615	1,174
016716	University of Florida	15.615	12,032
016717	University of Florida	15.615	3,558
11-EI-222877-FSU	Florida State University	15.615	965
15803	University of Central Florida	15.615	9,912
401817G016	University of Florida	15.615	61,101
401819P591	University of North Florida	15.615	362
CONTRACT#016712	Florida Atlantic University	15.615	2,655
401817G051	Florida State University	15.630	2,208
401818J590	Florida State University	15.630	1,607
401818M8334	Florida State University	15.630	1,796
40181AJ036	University of Florida	15.630	3,744
401817G094	University of Florida	15.631	2,203
401819G525	University of Central Florida	15.631	6,939
07001	Florida State University	15.634	3,052
07002	University of Florida	15.634	33,218
08004	Florida State University	15.634	1,463
08007	Florida State University	15.634	27,610

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
08009	Florida State University	15.634	59
08011	University of Florida	15.634	42,195
08013	University of Florida	15.634	25,263
09003	Florida State University	15.634	26,743
09167	University of Florida	15.634	21,847
10064	Florida State University	15.634	24,476
10065	Florida State University	15.634	81,722
10106	University of Florida	15.634	103,970
DO618450	University of South Florida	15.634	2,666
FWC #08235	Florida Atlantic University	15.634	2,577
FWC CONTRACT#10009	Florida Atlantic University	15.634	21,929
R01345	University of Florida	15.634	33,797
401818G573	University of Central Florida	15.642	2,701
401818G578	Florida Gulf Coast University	15.642	1,203
211415	University of Florida	15.650	6,312
401819G578	University of Florida	15.650	20,771
40181AG004	University of Florida	15.650	49,881
40181AG133	University of Florida	15.650	287
F11AC00028	University of Florida	15.650	13,176
40181AG006	University of Florida	15.657	32,470
06HQGR0079	University of Florida	15.805	69,016
1904-1465/UFEIESO704016FAU	Florida Atlantic University	15.805	9,754
UF-EIES-0604008-USF	University of South Florida	15.805	11,045
00059610	University of Florida	15.808	280
00073266	University of Florida	15.808	12,536
00HQAG0212	University of Florida	15.808	111,016
02ERAG0048	University of Florida	15.808	4,840
02ERAG0102	University of South Florida	15.808	585
03HQAG0018	University of Florida	15.808	20,067
04ERAG0053	University of South Florida	15.808	300,972
05ERAG0038	University of South Florida	15.808	107,000
05HQAG0099	University of Florida	15.808	33,890
07ERAG0077	University of Florida	15.808	9,899
07ERAG0079	University of Central Florida	15.808	50,768
1434-HQ-97-RU-01544	University of Florida	15.808	1,358
99HQAG0004	University of South Florida	15.808	23,928
G05AC00057	University of Florida	15.808	563,090
G07AC0010	University of South Florida	15.808	438,306
G09AC00024	Florida International University	15.808	62,802
G09AC00502	University of South Florida	15.808	2,029
G09AC0073	University of Florida	15.808	291,236
G09PX01512	University of South Florida	15.808	756
G10AC00011	Florida Atlantic University	15.808	73,267
G10AC00013	University of South Florida	15.808	126,514
G10AC00144	Florida Atlantic University	15.808	21,039
G10AC00149	Florida State University	15.808	65,476
G10AC00234	Florida International University	15.808	14,377
G10AC00380	University of Florida	15.808	5,212
G10AC00409	Florida International University	15.808	87,639
G10AC00670	University of Florida	15.808	12,418
G11AC20023	Florida Atlantic University	15.808	18,558
G11AC20121	Florida International University	15.808	8,743
GO6PX90388	University of Florida	15.808	10,528
J5038100090	University of Florida	15.808	4,657
J5297070141	University of Florida	15.808	133
NBCHC060105	University of Central Florida	15.808	12,439
P.O. 08ERSA0707	University of South Florida	15.808	9
WRRI-10-02	Florida State University	15.808	20,000
G09AC00336	Florida State University	15.810	2,429
G10AC00526	Florida State University	15.811	22,933
00068792	University of Florida	15.812	23,093
00081315	University of Florida	15.812	19,319
1434j05HQRU1544 #241	University of Florida	15.812	3,696
1434-05HQRU1544/244	University of Florida	15.812	59,376
1434-05HQRU1544	University of Florida	15.812	31,462
G09AC00005	University of Florida	15.812	17,860
G09AC00074	University of Florida	15.812	65,812
G09AC00362	University of Florida	15.812	13,271
G09AC00402	University of Florida	15.812	7,150

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
G09AC00414	University of Florida	15.812	814
G09AC00423	University of Florida	15.812	28,295
G09AC00434	University of Florida	15.812	1,933
G10AC00032	University of Florida	15.812	234,891
G10AC00433	University of Florida	15.812	79,449
G10AC00602	University of Florida	15.812	189,503
G10AC00609	University of Florida	15.812	5,271
G10AC00619	University of Florida	15.812	262,570
G10AC00621	University of Florida	15.812	20,562
G10AC0071	University of Florida	15.812	41,373
G11AC20069	University of Florida	15.812	5,532
Prime # 00089993 UF# 10236	Florida International University	15.812	3,742
SL971, T.A. 903	Florida State University	15.916	16,501
06092	University of Florida	15.UNK	11,708
091004524027378	Florida State University	15.UNK	60,652
123456789	University of Florida	15.UNK	19,685
1992-0036-000	University of Florida	15.UNK	49
206000028	University of Central Florida	15.UNK	7,197
401815G045	University of West Florida	15.UNK	3,884
401815G068	University of Central Florida	15.UNK	5,707
401816J093	Florida International University	15.UNK	1,445
401819G553	University of Central Florida	15.UNK	6,321
40181AG130	University of Central Florida	15.UNK	12,990
40181AG131	University of Central Florida	15.UNK	7,243
AGR# 40181AG098	Florida Atlantic University	15.UNK	27,420
CESU H5000070400	University of Central Florida	15.UNK	27,289
G09PA00002	University of Florida	15.UNK	15,313
G10PD01176	University of Florida	15.UNK	16,132
H5000060104 / J2117094426	Florida International University	15.UNK	22,201
H5000060104 / J5297070024	Florida International University	15.UNK	270,871
H5000060104 / J5298100008	Florida International University	15.UNK	38,110
H5000060104 / J5298100033	Florida International University	15.UNK	119,532
H5000060104 / J5298100045	Florida International University	15.UNK	5,451
H5000060104/J5281080393	Florida International University	15.UNK	13,300
H5000060104/J5281099003	Florida International University	15.UNK	256,154
H5000060104/J5284060023	Florida International University	15.UNK	206,904
H5000060104/J5284063063	Florida International University	15.UNK	747,215
H5000060104/J5284070027	Florida International University	15.UNK	4,243
H5000060104/J5297080222	Florida International University	15.UNK	59,671
H5000060104/P11AT50432	Florida International University	15.UNK	11,782
H5000-06-0104/Task J5298-10-0005	Florida International University	15.UNK	9,207
H5000060106	University of Florida	15.UNK	143,407
H5000065040 / J5298100011	Florida International University	15.UNK	126,282
H5000070400	University of Central Florida	15.UNK	10,816
H5281050136	University of Florida	15.UNK	1,503
J2117072808/H5000060104	Florida International University	15.UNK	52,622
J2117072885/H5000060104	Florida International University	15.UNK	70,045
J5284070060/H5000060104	Florida International University	15.UNK	14,716
J528407A029/H5000060104	Florida International University	15.UNK	97,117
J5284080001/H5000060104	Florida International University	15.UNK	23,469
J5284090001/H5000060104	Florida International University	15.UNK	149,568
J5297070186/H5000060104	Florida International University	15.UNK	318,459
J5297080085	Florida International University	15.UNK	55,762
J5297100006	Florida International University	15.UNK	135,600
J5890040138	University of Florida	15.UNK	94
Order #G09PX02679 / Req# 0945550056	Florida International University	15.UNK	47,027
Order G09PX01879	Florida International University	15.UNK	42,020
Total - U. S. Department of the Interior			\$7,860,422
U. S. Department of Justice			
2010-JF-FX-0620	Florida State University	16.541	52,361
141010524028777	Florida State University	16.560	20,811
2005-IJ-CX-K069	Florida International University	16.560	9,367
2005-MU-MU-K044	University of Central Florida	16.560	7,706
2006-DN-BX-K007	Florida State University	16.560	141,302
2006-DN-BX-K027	Florida International University	16.560	121,174
2006DNBXXK036	University of Central Florida	16.560	9,967
2007-CK-WX-K004	University of South Florida	16.560	87,887
2007DNBXXK147	University of Central Florida	16.560	154,667

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
2007DNBXK148	University of Central Florida	16.560	45,966
2007DNBXK209	University of Central Florida	16.560	65,418
2007DNBXK235	University of Central Florida	16.560	48,973
2007DNBXK241	University of Central Florida	16.560	16,323
2008-DN-BX-0005	University of South Florida	16.560	192,605
2008DNBXK007	University of Central Florida	16.560	112,350
2008DNBXK069	University of Central Florida	16.560	56,534
2008DNBXK070	University of Central Florida	16.560	260,844
2008DNBXK132	University of Central Florida	16.560	77,243
2008DNBXK166	University of Central Florida	16.560	103,964
2008DNBXK167	University of Central Florida	16.560	28,985
2008-DN-BX-K194	Florida International University	16.560	147,676
2008DNBXK199	University of Central Florida	16.560	229,308
2008IJCXK401	University of Central Florida	16.560	126,550
2009-DI-BX-K008	Florida Gulf Coast University	16.560	158,203
2009DNBXK179	University of Central Florida	16.560	91,466
2009-DN-BX-K227	University of Central Florida	16.560	84,680
2009DNBXK237	University of Central Florida	16.560	176,828
2009-DN-BX-K251	Florida International University	16.560	111,689
2009-DN-BX-K252	Florida International University	16.560	103,691
2009DNBXK255	University of Central Florida	16.560	106,791
2009-IJ-CX-0020	Florida State University	16.560	183,824
2009-IJ-CX-0041	University of Florida	16.560	12,578
2010-DN-BX-K179	Florida International University	16.560	31,182
2010-DN-BX-K204	Florida International University	16.560	67,356
2010-DN-BX-K264	Florida International University	16.560	54,840
2010DNBXK273	University of Central Florida	16.560	109,092
FY09YSTR	University of Central Florida	16.560	62,764
ULRF 10-0073	University of South Florida	16.560	9,320
2008-IJ-CX-0003	University of Florida	16.566	3,455
V10162	University of Central Florida	16.575	32,971
2008-DD-BX-0187	Florida Gulf Coast University	16.580	4,809
COOP AGREEMENT	University of Central Florida	16.602	10,501
2010CKWXK015	University of South Florida	16.710	37,510
00052638	University of Florida	16.UNK	11,684
2010DNBXK139	University of Central Florida	16.UNK	45,190
5091106302	University of Central Florida	16.UNK	26,028
X1319	University of Florida	16.UNK	14,956
Total - U. S. Department of Justice			\$3,669,389
U. S. Department of Labor			
186000524026671	Florida State University	17.258	53,002
Agreement 03212010	University of Central Florida	17.258	33,800
40413	University of Central Florida	17.UNK	318,069
40544	University of Central Florida	17.UNK	6,950
Total - U. S. Department of Labor			\$411,821
U. S. Department of State			
2010P043406000	University of Central Florida	19.UNK	19,064
PGAP210877	University of Central Florida	19.UNK	13,782
PGA-P210885	University of Florida	19.UNK	31,004
S-57150-10-GR046	University of Florida	19.UNK	120,637
SC 53783-6271-46	University of South Florida	19.UNK	10,588
SINLEC10GR0047	Florida International University	19.UNK	248,417
S-LMAQM-10-GR-040	Florida International University	19.UNK	133,351
SLMAQM10GR627	University of Central Florida	19.UNK	95,559
Total - U. S. Department of State			\$672,402
U. S. Department of Transportation			
02G004	University of Central Florida	20.108	355
1065.0.001.05	University of South Florida	20.108	8,767
10G001	University of Central Florida	20.108	179,116
99-G-043	University of Florida	20.108	16,195
DTFAWA-09-P-00245	University of South Florida	20.108	17,561
07-C-AM-FIU	Florida International University	20.109	59,138
10-C-CST-FSU	Florida State University	20.109	10,290
10CCSTUCF002	University of Central Florida	20.109	45,779

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
10-C-CST-UFL	University of Florida	20.109	26,422
DTFH61-07-H-00040	University of Central Florida	20.200	231,708
DTFH61-09-G-00002	Florida A & M University	20.200	56,289
DTFH6109H00012	University of Central Florida	20.200	383,613
08-000821-04	University of South Florida	20.205	21,432
977-17 (BDK77)	University of Florida	20.205	5,923
BC 353#47	University of South Florida	20.205	186
BC353, RPWO #31	University of South Florida	20.205	308
BD 544 #10	University of South Florida	20.205	1,840
BD 544 RPWO 23	University of South Florida	20.205	1,030
BD441	University of Central Florida	20.205	3,835
BD544 RPWO 18	University of South Florida	20.205	18,004
BD544 RPWO 9	University of South Florida	20.205	8,113
BD550/RPWO#7	University of Central Florida	20.205	7,042
BD550/RPWO#8	University of Central Florida	20.205	36,447
BDK-75-977-53	University of Florida	20.205	9,195
BDK77 TWO 977-16	University of Florida	20.205	19,547
BDK-77-977-18	University of Florida	20.205	11,858
BDK84 977-16	University of South Florida	20.205	42,627
BDK84 977-17	University of South Florida	20.205	22,333
DTRS98-G-0032	University of South Florida	20.205	5,884
DTRT07-G-0059, Mod 1	University of South Florida	20.205	216,956
DTRT07-G-0059, Mod 2	University of South Florida	20.205	587,102
FTA FL-80-X020	University of Central Florida	20.205	18,568
HR 15-43	University of South Florida	20.205	10,087
J1283A-E	Florida State University	20.205	143
NCHRP-128	University of South Florida	20.205	15,982
MH101230000000	University of Central Florida	20.218	268,600
HSMV015709	University of Central Florida	20.232	13,596
DTNH2204H05199	Florida A & M University	20.514	179
FL-26-6002	University of South Florida	20.514	7,699
FL-26-7012-00	University of South Florida	20.514	3,832
FL-26-7102-00	Florida Atlantic University	20.514	32,445
FL-26-7110-00	University of South Florida	20.514	1,037,465
FL-26-7113-00	University of South Florida	20.514	19,312
G170-10-W2651	University of South Florida	20.514	72,997
Subcontract 216691	University of South Florida	20.514	72,995
TRANSIT-52	University of South Florida	20.514	5,703
APO88	Florida State University	20.600	124,971
APP36	University of Florida	20.600	94,334
APT91	University of Florida	20.600	8,600
APV91/K40P-10-22-01	Florida A & M University	20.600	36,548
APW48	University of North Florida	20.600	27,289
AQ274	Florida State University	20.600	181,395
AQ425	Florida State University	20.600	57,310
AQ755	Florida A & M University	20.600	18,136
K8-10-06-24	University of North Florida	20.600	50,482
MC-10-10-01	University of North Florida	20.600	34,054
PO No. P210728	University of South Florida	20.600	9,797
K4OP-10-22-02	Florida A & M University	20.609	71,732
APP07	University of Florida	20.610	55,878
APP48	University of Florida	20.610	30,931
AQ347	University of Florida	20.610	127,199
AQ411	University of Florida	20.610	161,774
07-UF-E1	University of Florida	20.701	16,004
07-UF-RG1	University of Florida	20.701	28,996
DTRT07-G-005	University of Florida	20.701	6,844
DTRT07-G-0055	University of Florida	20.701	855,823
00026732	University of Florida	20.UNK	13,978
7743-01	University of South Florida	20.UNK	525,651
BDK78	University of Central Florida	20.UNK	73,313
BDK80 TWO #943-04	Florida International University	20.UNK	103,657
BDK80 TWO #943-05	Florida International University	20.UNK	7,255
Contract J-07(SA-26)	University of South Florida	20.UNK	29,952
Contract J-07(SF-16)	University of South Florida	20.UNK	25,506
DDEGRD-09-X-00466	University of Central Florida	20.UNK	1,284
DTFAWA10A80022	University of Central Florida	20.UNK	57,323
DTFH61-01-X-00018	University of Florida	20.UNK	2,887
DTFH61-10-C-00012	Florida State University	20.UNK	97,916

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
DTFH6111C00017	University of Central Florida	20.UNK	12,132
HR 3-85	University of Florida	20.UNK	25,384
MA200903	University of Central Florida	20.UNK	25,261
Total - U. S. Department of Transportation			<u>\$6,634,094</u>
U. S. Office of Personnel Management			
S2197207012002	University of South Florida	27.001	6,875
S2197210012001	University of South Florida	27.001	2,355
V673P-5112	University of South Florida	27.001	1,104
V673P-5683	University of South Florida	27.001	2,131
VA248-P-0687	University of South Florida	27.001	86
VA248-P-1475	University of South Florida	27.001	6,153
VA248-P-1500	University of South Florida	27.001	6,742
VA248-P-1501	University of South Florida	27.001	21,509
Total - U. S. Office of Personnel Management			<u>\$46,955</u>
U. S. General Services Administration			
FedSurplus	University of Florida	39.003	2,964
Total - U. S. General Services Administration			<u>\$2,964</u>
Library of Congress			
00081440	University of Florida	42.UNK	23,963
1120824-217072	University of Central Florida	42.UNK	15,504
42.UNK	University of North Florida	42.UNK	33,597
COOP AGREEMENT	University of Central Florida	42.UNK	83,209
Total - Library of Congress			<u>\$156,273</u>
National Aeronautics and Space Administration			
40483	University of Central Florida	43.001	10,875
DD5521S1	University of Central Florida	43.001	88,704
NAG32751	University of Central Florida	43.001	13,910
NNG08FC03C	University of Central Florida	43.001	83,497
NNL06AA17A	University of South Florida	43.001	92,213
NNX07AP87G	Florida International University	43.001	35,072
NNX08AB51A FCAAP	University of Central Florida	43.001	189,767
NNX08AY12G	Florida Gulf Coast University	43.001	16,955
NNX09AB44G	University of Central Florida	43.001	35,608
NNX09AB79G	University of Central Florida	43.001	31,737
NNX09AK14H	University of Florida	43.001	973
NNX09AT51G	University of South Florida	43.001	179,961
NNX09CF65P	University of Central Florida	43.001	20,954
NNX10AJ52G	Florida Gulf Coast University	43.001	17,621
NNX11AD10G	University of Florida	43.001	27,986
NNX11AD87G	University of Central Florida	43.001	19,907
NNX11AF70G	University of Central Florida	43.001	29,062
PO UCF01-0000213947	Florida International University	43.001	1,456
UCF01-0000208032	Florida Gulf Coast University	43.001	996
0000069040	University of South Florida	43.002	56,281
0100000985	University of South Florida	43.002	898
1545299	University of Central Florida	43.002	45,744
1547418	University of Florida	43.002	26,520
1547501	University of Central Florida	43.002	35,723
21303441949	University of South Florida	43.002	1,185
4470	University of Central Florida	43.002	59,177
FWC No. 09253	University of South Florida	43.002	18,413
KISS-NASA-UF-G01650	University of Florida	43.002	58,832
NN0S05AB54P	University of South Florida	43.002	6,122
NNG04GL55G	University of South Florida	43.002	171
NNG05GK00H	University of Central Florida	43.002	214,731
NNG06GG62G	University of Central Florida	43.002	218
NNM06AA03A	University of South Florida	43.002	24,662
NNX07AR19G	University of Central Florida	43.002	5,518
NNX08AJ68G	University of Central Florida	43.002	63,804
NNX08AM11G	University of Central Florida	43.002	25,042
NNX08AP71G	University of Central Florida	43.002	50,004
NNX08AQ73G	University of Central Florida	43.002	12,014
NNX08AV34G	University of South Florida	43.002	17,992

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
NNX09AK48G	University of Central Florida	43.002	302,537
UCB 1543896	University of South Florida	43.002	145,771
NCC2-1406	Florida A & M University	43.003	6,373
00054173	University of Florida	43.UNK	107,050
00059988	University of Florida	43.UNK	104,907
00062502	University of Florida	43.UNK	43,480
00062541	University of Florida	43.UNK	12,178
00062542	University of Florida	43.UNK	23,164
00063142	University of Florida	43.UNK	28,145
00065892	University of Florida	43.UNK	29,061
00066472	University of Florida	43.UNK	16,199
00066885	University of Florida	43.UNK	34,013
00066886	University of Florida	43.UNK	16,918
00067528	University of Florida	43.UNK	27,448
00067539	University of Florida	43.UNK	145,466
00067540	University of Florida	43.UNK	43,978
00068878	University of Florida	43.UNK	24,001
00069095	University of Florida	43.UNK	104,012
00070379	University of Florida	43.UNK	88,412
00072433	University of Florida	43.UNK	97,776
00072434	University of Florida	43.UNK	611
00072948	University of Florida	43.UNK	46,823
00073535	University of Florida	43.UNK	226,070
00076463	University of Florida	43.UNK	103,075
00076575	University of Florida	43.UNK	80
00076912	University of Florida	43.UNK	55,527
00077530	University of Florida	43.UNK	3,412
00078084	University of Florida	43.UNK	84,417
00079522	University of Florida	43.UNK	694
00080595	University of Florida	43.UNK	5,795
00082975	University of Florida	43.UNK	70,212
00085115	University of Florida	43.UNK	8
00087464	University of Florida	43.UNK	23,591
00088108	University of Florida	43.UNK	5,043
00091087	University of Florida	43.UNK	75,167
03222010	University of South Florida	43.UNK	39,262
081003524027710	Florida State University	43.UNK	99,056
1028-1013-00-A	Florida State University	43.UNK	24,252
1229336	University of South Florida	43.UNK	367
1240032	University of Florida	43.UNK	947
1284244	University of Central Florida	43.UNK	44,493
1284245	Florida State University	43.UNK	37,180
1314284	University of Central Florida	43.UNK	1,397
1327221	University of Central Florida	43.UNK	58
1392415	University of South Florida	43.UNK	16,543
1419699	Florida State University	43.UNK	121,149
2009-0747-03	University of South Florida	43.UNK	15,833
2009-2295	University of South Florida	43.UNK	2,519
2011-ESMD-SFFP-01	Florida International University	43.UNK	11,030
217000524024685	Florida State University	43.UNK	36,507
ATK-62836	Florida State University	43.UNK	236,506
DAAD1702C0097	University of Central Florida	43.UNK	1,045
ER99012	University of South Florida	43.UNK	6,615
G0112015X	University of Central Florida	43.UNK	22,682
G-35-C56-G2	Florida State University	43.UNK	55,073
HST-GO-10568.04-A	University of Florida	43.UNK	7,313
HST-GO-10775.01-A	University of Florida	43.UNK	9,581
HST-GO-10861.10-A	University of Florida	43.UNK	9,340
HST-GO-11198.01-A	University of Florida	43.UNK	11,584
HST-GO-11722.04-A	Florida State University	43.UNK	14,864
IPA	University of Central Florida	43.UNK	13
KS50395	University of Central Florida	43.UNK	83,497
KS81301	University of Central Florida	43.UNK	50,000
NAG3-2614	University of South Florida	43.UNK	4,580
NAG5-10532	University of South Florida	43.UNK	11,292
NNG05GK00H	University of North Florida	43.UNK	5,182
NNG06GI94G	University of Central Florida	43.UNK	74,256
NNM11AA66P	University of Central Florida	43.UNK	4,453
NNX07AB82A	Florida State University	43.UNK	21,635

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
NNX07AB91A	Florida State University	43.UNK	26,604
NNX07AD39G	Florida State University	43.UNK	30,466
NNX07AD63G	Florida State University	43.UNK	108,126
NNX07AF81G	Florida State University	43.UNK	54,005
NNX07AK43H	Florida State University	43.UNK	1,359
NNX07AQ79G	Florida State University	43.UNK	131,458
NNX08AC76A	Florida State University	43.UNK	44,258
NNX08AH72G	Florida State University	43.UNK	116,228
NNX08AJ98A	University of Central Florida	43.UNK	170,873
NNX08AK18H	University of Central Florida	43.UNK	11,137
NNX08AL06G	University of South Florida	43.UNK	50,497
NNX08AZ24H	University of Central Florida	43.UNK	39,424
NNX08BA43A	Florida International University	43.UNK	865,498
NNX09AB85G	University of Central Florida	43.UNK	69,707
NNX09AC37G	Florida State University	43.UNK	128,222
NNX09AC43G	Florida State University	43.UNK	106,729
NNX09AC62G	Florida State University	43.UNK	91,459
NNX09AD91G	University of Central Florida	43.UNK	95,740
NNX09AG87G	Florida State University	43.UNK	5,261
NNX09AJ15H	Florida State University	43.UNK	25,918
NNX09AJ49G	Florida State University	43.UNK	147,741
NNX09AL41H	Florida State University	43.UNK	26,076
NNX09AN84H	Florida State University	43.UNK	32,532
NNX09AR60G	Florida A & M University	43.UNK	182,070
NNX09AT44G	University of Central Florida	43.UNK	118,562
NNX09AT48G	University of South Florida	43.UNK	164,955
NNX09AT50G	University of South Florida	43.UNK	132,764
NNX09AU67G	University of Central Florida	43.UNK	91,671
NNX09AV24G	University of South Florida	43.UNK	51,566
NNX09AV56G	University of South Florida	43.UNK	50,528
NNX09AV80G	Florida State University	43.UNK	27,092
NNX10AB18G	University of South Florida	43.UNK	69,607
NNX10AC26A	University of Central Florida	43.UNK	3,734
NNX10AE28G	Florida International University	43.UNK	57,116
NNX10AE77G	University of Central Florida	43.UNK	88,160
NNX10AF20G	University of Central Florida	43.UNK	82,708
NNX10AG34G	Florida International University	43.UNK	43,350
NNX10AG55G	Florida International University	43.UNK	9,342
NNX10AG76G	Florida State University	43.UNK	74,749
NNX10AG80G	University of Central Florida	43.UNK	76,815
NNX10AG86G	Florida State University	43.UNK	94,576
NNX10AI37G	Florida State University	43.UNK	111,371
NNX10AL23G	Florida State University	43.UNK	42,369
NNX10AM01H	University of Central Florida	43.UNK	367,751
NNX10AM30G	Florida State University	43.UNK	50,409
NNX10AO01G	University of South Florida	43.UNK	47,709
NNX10AO88G	University of Central Florida	43.UNK	107,759
NNX10AP23G	University of Central Florida	43.UNK	29,177
NNX10AQ13A	Florida International University	43.UNK	306,989
NNX10AT30G	University of South Florida	43.UNK	49,958
NNX10AU78G	University of South Florida	43.UNK	38,826
NNX10CB50C	University of Florida	43.UNK	37,182
NNX10CB72C/C450	University of Florida	43.UNK	53,619
P010012005 / CORE	Florida International University	43.UNK	92,626
P010015776	Florida International University	43.UNK	94,547
P010057694	Florida International University	43.UNK	32,683
PO 4881S SBIR	University of Central Florida	43.UNK	8,868
SB11080011	University of Central Florida	43.UNK	27,098
Signed Agreement	University of South Florida	43.UNK	24,588
Sol-Gel/UF 2009-2	University of Florida	43.UNK	10,021
U380903122011	University of South Florida	43.UNK	9,535
UCF01-0000206661	Florida State University	43.UNK	10,191
UCF01-0000206694	Florida State University	43.UNK	20,000
UCFFY04	University of Central Florida	43.UNK	25,120
UCF-FY-04/LINE 48	University of Central Florida	43.UNK	16,995
UFIFAS00072133	University of Central Florida	43.UNK	11,554
UFIFAS00072134	University of Central Florida	43.UNK	14,076
UFL2008	University of Florida	43.UNK	20,403
URH76	University of South Florida	43.UNK	303

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
Z634004	University of Florida	43.UNK	170,973
Total - National Aeronautics and Space Administration			\$10,433,206
National Foundation on the Arts and the Humanities			
11-8504	Florida State University	45.025	25,905
PA-24068-02	Florida State University	45.149	1,563
FA-55075-10	Florida State University	45.160	4,805
HB-50140-11	Florida International University	45.160	28,184
077000524029643	Florida State University	45.161	43,799
RQ5039709	University of Central Florida	45.161	35,229
HD-51214-11	University of Florida	45.169	11,816
HD-51235-11	University of Central Florida	45.169	1,453
HD-51269-11	Florida State University	45.169	6,271
IC-01-09-0234-09	Florida International University	45.303	4,322
139000524027737	Florida State University	45.310	20,144
A2FD13	Florida State University	45.310	42,296
48-152-5110-0840	Florida State University	45.312	5,304
669474	Florida State University	45.312	9,051
CL-00-10-0006-10	University of Central Florida	45.312	15,686
LG-06-08-0049-08	Florida State University	45.312	119,986
219035	Florida State University	45.313	37,186
RE-04-08-0055-08	Florida State University	45.313	226,905
RE-04-09-0055-09	Florida State University	45.313	63,520
Total - National Foundation on the Arts and the Humanities			\$703,425
National Science Foundation			
00068984	University of Florida	47.041	53,531
00076081	University of Florida	47.041	2,762
00081930	University of Florida	47.041	9,877
00087470	University of Florida	47.041	38,104
0641972	Florida State University	47.041	77,484
070215Z1	University of South Florida	47.041	73,862
0729972	Florida State University	47.041	32,846
0740718	University of Florida	47.041	8,270
08216137	Florida State University	47.041	49,293
0836585	Florida State University	47.041	95,721
0853832 FCAAP	University of Central Florida	47.041	2,503
0927040	Florida State University	47.041	117,099
0927441 FCAAP	University of Central Florida	47.041	110,346
0969413	Florida State University	47.041	106,764
1000099	Florida State University	47.041	58,603
1001415	Florida State University	47.041	89,038
1001755	University of Central Florida	47.041	123,247
1005016	Florida State University	47.041	40,804
1034825	University of Central Florida	47.041	7,773
1035166	Florida State University	47.041	14,220
1039825	Florida State University	47.041	42,649
1042086	Florida State University	47.041	42,800
1054465	Florida State University	47.041	27,622
108344-G002300	University of Florida	47.041	10,633
1102280	University of Central Florida	47.041	18,964
1120824-210089	University of South Florida	47.041	60,211
1120824-246409	Florida State University	47.041	102,643
140843	University of South Florida	47.041	46,647
15BB146376	Florida International University	47.041	16,951
2007-1900, DBET-0709085	Florida International University	47.041	59,248
2008-1015-02	Florida State University	47.041	594,291
2008101504	Florida A & M University	47.041	205,336
26808910-50168-A	University of South Florida	47.041	27,177
329958-002	University of Florida	47.041	42,780
420-60-83	University of South Florida	47.041	3
4-42854/16150	Florida State University	47.041	5,296
647120	University of Central Florida	47.041	14,736
708172	University of Central Florida	47.041	1,150
726478	University of Central Florida	47.041	29,641
748091	University of Central Florida	47.041	1,923
757302	University of Central Florida	47.041	16,475
854208	University of Central Florida	47.041	85,323

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
900971	University of Central Florida	47.041	111,299
901361	University of Central Florida	47.041	5,237
901503	University of Central Florida	47.041	70,870
901784	University of Central Florida	47.041	106,519
939093	University of Central Florida	47.041	21,826
948297	University of Central Florida	47.041	710
968963	University of Central Florida	47.041	2,467
Agreement-OSRA #9819	Florida International University	47.041	32,081
BATI-STTR-0801	University of Florida	47.041	3,235
C082638UCF	University of Central Florida	47.041	3,389
CBET - 0755705	University of South Florida	47.041	54,861
CBET 0708172	University of Central Florida	47.041	92,002
CBET-0644089	University of Florida	47.041	119,349
CBET0708172	University of Central Florida	47.041	64,027
CBET0708712	University of Central Florida	47.041	8,041
CBET-0730484	University of Florida	47.041	37,352
CBET-0730900	University of Florida	47.041	96,009
CBET-0742580	University of Florida	47.041	12,369
CBET0746120	University of Central Florida	47.041	91,320
CBET-0753068	University of Central Florida	47.041	33,531
CBET0827725	University of Central Florida	47.041	56,448
CBET-0828253	University of Florida	47.041	56,853
CBET0828466	University of Central Florida	47.041	83,049
CBET-0834075	University of Florida	47.041	76,414
CBET-0846342	University of South Florida	47.041	82,275
CBET-0854005	University of Florida	47.041	39,251
CBET-0854023	University of South Florida	47.041	77,627
CBET-0854354	University of South Florida	47.041	83,288
CBET-0931778	University of Central Florida	47.041	48,503
CBET-0932026	University of South Florida	47.041	56,138
CBET-0932526	University of South Florida	47.041	30,149
CBET-0933496	University of South Florida	47.041	22,315
CBET-0951812	University of Florida	47.041	76,353
CBET-0958554	University of Florida	47.041	10,100
CBET0966908	University of Central Florida	47.041	25,471
CBET-0967473	University of Florida	47.041	83,316
CBET-0967703	University of Florida	47.041	29,752
CBET-0967861	University of South Florida	47.041	32,463
CBET1007495	University of Central Florida	47.041	37,064
CBET-1019166	Florida A & M University	47.041	32,518
CBET-1028778	University of Florida	47.041	5,982
CBET-1033000	University of South Florida	47.041	87,624
CBET-1033458	Florida International University	47.041	15,816
CBET-1033736	University of Florida	47.041	36,435
CBET-1034849	University of South Florida	47.041	100,071
CBET-1043467	Florida International University	47.041	15,867
CBET-1052754	University of Florida	47.041	46,584
CBET-1054405	University of Florida	47.041	947
CBET-1057897	University of South Florida	47.041	76,451
CBET-1067072	University of Florida	47.041	23,971
CBET1134897	University of Central Florida	47.041	3,929
CCI-2010-001	University of Florida	47.041	25,539
CMM1-0700666	University of Central Florida	47.041	89,131
CMM1-1000136	Florida International University	47.041	92,861
CMMI - 0700666	University of Central Florida	47.041	42,824
CMMI: 1016238	University of Florida	47.041	7,320
CMMIj0959056	University of Florida	47.041	3,624
CMMI-0547448	University of Florida	47.041	83,973
CMMI-0555645	University of Florida	47.041	576
CMMI-0653804	University of Florida	47.041	85,940
CMMI-0653969	University of Florida	47.041	2,585
CMMI-0700659	University of South Florida	47.041	140,038
CMMI-0700868	University of Florida	47.041	45,799
CMMI-0726808	Florida Atlantic University	47.041	20,447
CMMI-0727320	University of South Florida	47.041	114,164
CMMI-0727871	Florida International University	47.041	6,956
CMMI-0728073	University of South Florida	47.041	92,517
CMMI0742702	University of Central Florida	47.041	286
CMMI-0748204	University of Florida	47.041	26,127

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
CMMI0757302	University of Central Florida	47.041	2,164
CMMI-0758231	University of South Florida	47.041	35,269
CMMI-0800023	University of Florida	47.041	681
CMMI0800086	University of Central Florida	47.041	48,914
CMMI-0800197	University of Florida	47.041	73,983
CMMI-0800525	Florida International University	47.041	60,853
CMMI-0813671	University of Florida	47.041	7,216
CMMI-0824688	University of Florida	47.041	36,317
CMMI0825502	University of Central Florida	47.041	23,097
CMMI-0826325	University of Florida	47.041	60,049
CMMI-0838683	Florida International University	47.041	31,911
CMMI-0840565	University of South Florida	47.041	21,605
CMMI-0841451	University of South Florida	47.041	29,870
CMMI-0846811	Florida International University	47.041	139,912
CMMI-0855381	University of Florida	47.041	87,789
CMMI-0855795	University of Florida	47.041	80,609
CMMI-0856374	University of Florida	47.041	56,523
CMMI-0856431	University of Florida	47.041	94,593
CMMI-0900219	Florida International University	47.041	26,846
CMMI-0900583	Florida International University	47.041	102,786
CMMI-0914372	University of Florida	47.041	1,186
CMMI-0923365	Florida International University	47.041	9,827
CMMI-0926667	University of Florida	47.041	36,529
CMMI-0927637	University of South Florida	47.041	78,958
CMMI-0927790	University of Florida	47.041	115,034
CMMI-0927849	University of Florida	47.041	98,897
CMMI-0927918	University of Florida	47.041	156,219
CMMI-0927930	University of Florida	47.041	37,976
CMMI-0927945	University of Florida	47.041	99,295
CMMI-0928211	University of Florida	47.041	41,188
CMMI-0928563	University of Florida	47.041	88,665
CMMI-0928823	University of South Florida	47.041	28,691
CMMI-0951843	University of Central Florida	47.041	4,271
CMMI-0954302	University of Florida	47.041	96,862
CMMI-0954788	University of Florida	47.041	4,563
CMMI0968911	University of Central Florida	47.041	63,126
CMMI-1000138	University of South Florida	47.041	111,227
CMMI-1000303	University of Florida	47.041	27,679
CMMI-1000347	University of Florida	47.041	55,834
CMMI-1000380	University of Florida	47.041	147,901
CMMI-1000686	University of Florida	47.041	10,510
CMMI-1005305	University of Florida	47.041	6,131
CMMI-1024667	Florida Atlantic University	47.041	25,097
CMMI1030689	University of Central Florida	47.041	36,542
CMMI-1030715	University of South Florida	47.041	5,554
CMMI1030833	University of Central Florida	47.041	49,311
CMMI-1053956	University of South Florida	47.041	7,068
CMMI-1055744	University of Florida	47.041	19
CMMI-1100765	University of Florida	47.041	19,930
CMMI-1128806	University of Florida	47.041	11,137
CMMI-1132414	University of Florida	47.041	72,057
CMMI-1132415	University of Florida	47.041	23,505
CMMI-1132416	University of Florida	47.041	18,398
DMI-0200385	University of South Florida	47.041	8
DMI-0330145	University of South Florida	47.041	2
DMI-0547178	Florida International University	47.041	78,352
DMI-0621030	University of South Florida	47.041	8,224
DMR ₁ 1062674	University of Florida	47.041	2,506
DMR-0605734	Florida A & M University	47.041	30,367
DMR0746499	University of Central Florida	47.041	69,801
ECCS-027857	University of Florida	47.041	29,017
ECCS0644228	University of Central Florida	47.041	38,174
ECCS-0701861	University of South Florida	47.041	52,115
ECCS0725514	University of Central Florida	47.041	2,411
ECCS0725598	University of Florida	47.041	33,203
ECCS-0729727	University of Florida	47.041	227,863
ECCS0748091	University of Central Florida	47.041	48,608
ECCS0801774	University of Central Florida	47.041	36,779
ECCS-0801774	University of Central Florida	47.041	15,414

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
ECCS-0801924	University of Central Florida	47.041	63,404
ECCS-0801929	University of South Florida	47.041	62,800
ECCS-0820880	University of South Florida	47.041	99,185
ECCS0823950 FCAAP	University of Central Florida	47.041	97,547
ECCS0823973	University of Central Florida	47.041	32,707
ECCS-0824157	University of Florida	47.041	87,723
ECCS-0856441	University of Florida	47.041	90,586
ECCS-0901491	University of Florida	47.041	76,762
ECCS-0901706	University of Florida	47.041	170,719
ECCS-0901711	University of Florida	47.041	143,903
ECCS-0901779	University of South Florida	47.041	79,306
ECCS0925156	University of Central Florida	47.041	118,616
ECCS-0925968	University of South Florida	47.041	70,169
ECCS-0955013	Florida International University	47.041	83,517
ECCS-0955023	University of Florida	47.041	144,118
ECCS-1001717	University of Florida	47.041	68,098
ECCS-1002209	University of Florida	47.041	37,953
ECCS-1002214	University of Florida	47.041	16,046
ECCS1002295	University of Central Florida	47.041	69,012
ECCS-1005277	University of South Florida	47.041	48,029
ECCS-1029067	University of South Florida	47.041	22,895
ECCS1034187	University of Central Florida	47.041	57,650
ECCS1058416	University of Central Florida	47.041	14,913
ECCS-1066643	University of South Florida	47.041	2,640
ECCS1102228	University of Central Florida	47.041	1,543
ECCS-1132413	University of Florida	47.041	16,447
ECS0404137	University of South Florida	47.041	38,850
ECS-0547057	University of Florida	47.041	51,461
ECS-0601536	University of South Florida	47.041	17,248
ECS0621715	University of Central Florida	47.041	17,915
ECS-0621879	University of Florida	47.041	18,403
ECS-0621944	University of Florida	47.041	1,534
EEC-0230476	University of South Florida	47.041	1,510
EEC0433461	University of Central Florida	47.041	29,008
EEC-0438582	University of North Florida	47.041	11,679
EEC-0506560	University of Florida	47.041	54,061
EEC-0530444	University of South Florida	47.041	17,455
EEC-0552864	University of South Florida	47.041	18,842
EEC-056560	University of Florida	47.041	41,178
EEC0649076	University of Central Florida	47.041	804
EEC0649230	University of Central Florida	47.041	84,138
EEC-0741508	University of Central Florida	47.041	33,560
EEC-0824352	University of Florida	47.041	81,987
EEC-0832891	University of Florida	47.041	67,425
EEC-0851910	University of South Florida	47.041	85,252
EEC0851987	University of Central Florida	47.041	70,960
EEC-0935131	University of Florida	47.041	49,572
EECS-0644690	University of Florida	47.041	43,771
EECS-0730470	University of Florida	47.041	61,948
EECS0852440	University of Central Florida	47.041	42,976
ENG1047778	University of Central Florida	47.041	99,202
IIP 0934373	University of Central Florida	47.041	38,044
IIP-0642422	University of Florida	47.041	546,413
IIP-0650161	University of Florida	47.041	66,656
IIP-0758596	University of Florida	47.041	135,259
IIP-0829576	Florida International University	47.041	78,932
IIP-0832517	University of Florida	47.041	63,837
IIP-0839457	University of Florida	47.041	13,804
IIP-0932023	University of Florida	47.041	26,139
IIP-0934138	University of Florida	47.041	79,902
IIP-0934339	Florida Atlantic University	47.041	80,572
IIP-0945068	University of Central Florida	47.041	28,415
IIP-1032038	University of Florida	47.041	34,497
IPP-0749481	University of Florida	47.041	87,982
OISE-0854306	University of South Florida	47.041	5,259
P.O. # 19BP168852	University of Florida	47.041	47,699
Prime Awd # IIP-0450504	Florida International University	47.041	19,188
Prime CMMI-1034757	Florida International University	47.041	15,294
Prime NSF-0945692	Florida International University	47.041	4,621

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
R7634-G2	Florida International University	47.041	786
S-000460	Florida International University	47.041	12,264
S4186507012007	University of South Florida	47.041	138
SA0810246	University of Central Florida	47.041	40,015
SUBAWARD 17899	Florida Atlantic University	47.041	41,266
U380901012011	University of South Florida	47.041	37,721
UA11-033	University of South Florida	47.041	2,548
UFEIES0633027-UCF	University of Central Florida	47.041	9,093
UF-MESOLIGHT-100906	University of Florida	47.041	40,270
00007457	University of Florida	47.049	19,082
00007461	University of Florida	47.049	10,009
00056330	University of Florida	47.049	12,110
0084173	Florida State University	47.049	288
0547791	Florida State University	47.049	76,704
0552041	Florida State University	47.049	57
0602859	Florida State University	47.049	43,125
0603042	Florida State University	47.049	2,187,462
0606671	Florida State University	47.049	7,858
0613179	Florida State University	47.049	5,765
0620035	Florida State University	47.049	28,898
0626180	Florida State University	47.049	34,280
0645408	Florida State University	47.049	100,051
0651925	Florida State University	47.049	7,085
0652849	Florida State University	47.049	33,191
0654118	Florida State University	47.049	29,457,109
0701462	Florida State University	47.049	84,530
0703902	Florida State University	47.049	101
0704133	Florida State University	47.049	67,526
0706205	Florida State University	47.049	117,628
0708855	Florida State University	47.049	81,530
0711024	University of South Florida	47.049	152,440
0713012	Florida State University	47.049	153,729
0713256	Florida State University	47.049	25,036
0717701	Florida State University	47.049	48,672
0728853	Florida State University	47.049	37,202
0749918	Florida State University	47.049	127,090
0754674	Florida State University	47.049	1,529,909
0802288	Florida State University	47.049	106,069
0804408	Florida State University	47.049	122,798
0805977	Florida State University	47.049	32,206
0807915	Florida State University	47.049	30,009
0809201	Florida State University	47.049	73,653
0809261	Florida State University	47.049	14,624
0810925	Florida State University	47.049	56,591
0820941	Florida State University	47.049	174,017
0846636	Florida State University	47.049	94,875
0848686	Florida State University	47.049	124,501
0905843	Florida State University	47.049	110,384
0907262	Florida State University	47.049	135,982
0908599	Florida State University	47.049	72,121
0910657	Florida State University	47.049	111,071
0911080	Florida State University	47.049	142,723
0915003	Florida State University	47.049	100,988
0924374	Florida State University	47.049	142,001
0925275	Florida State University	47.049	21,990
0932948	Florida State University	47.049	43,029
0934331	Florida State University	47.049	76,671
0939850	Florida State University	47.049	76,525
0953002	Florida State University	47.049	63,580
0955353	Florida State University	47.049	94,792
0955561	Florida State University	47.049	46,618
0968889	Florida State University	47.049	83,137
1.2777558206e+017	University of Central Florida	47.049	34,431
1000 G GB151	University of Florida	47.049	656,624
1000 G HE152	University of Florida	47.049	507,727
1000759565	Florida A & M University	47.049	18,859
1004545	Florida State University	47.049	110
1005293	Florida State University	47.049	40,449
1005751	Florida State University	47.049	65,075

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
1005779	University of Florida	47.049	120,917
1005861	Florida State University	47.049	44,347
1006230	University of Central Florida	47.049	56,523
1006232	University of Central Florida	47.049	17,202
1006584	Florida State University	47.049	84,586
1007444	Florida State University	47.049	86,583
1007514	University of Central Florida	47.049	63,757
1008852	Florida State University	47.049	64,058
1008962	Florida State University	47.049	90,211
1009464	Florida State University	47.049	54,500
1013845	Florida State University	47.049	96,200
1016381	Florida State University	47.049	62,740
1019193	Florida State University	47.049	461,666
1049753	Florida State University	47.049	147,764
1049915	University of Central Florida	47.049	25,597
1055215	Florida State University	47.049	7,226
1106150	Florida State University	47.049	4,792
1106935	Florida State University	47.049	6,176
123611	University of Florida	47.049	90,033
19103M00381	University of Florida	47.049	297
2000091017	Florida State University	47.049	68
2000624977	Florida State University	47.049	4,383
204000527-05	University of Florida	47.049	15,760
44E-1089877	University of Florida	47.049	23,979
647F253	University of Florida	47.049	30,585
66678T	University of Florida	47.049	2,085
700625	University of South Florida	47.049	8,372
706526	University of Central Florida	47.049	71,915
75ADV-1085550	University of Florida	47.049	1,756,043
805409	University of Central Florida	47.049	6,868
808004	University of Central Florida	47.049	5,647
855622	University of Central Florida	47.049	57,915
90289	University of Central Florida	47.049	31,159
905772	University of Central Florida	47.049	45,086
908276	University of Central Florida	47.049	94,302
955625	University of Central Florida	47.049	119,114
957479	University of Central Florida	47.049	3,832
964078	University of Central Florida	47.049	53,383
969797	University of Central Florida	47.049	8,054
A25342	University of Florida	47.049	36,975
AST 0346691	University of Florida	47.049	38,878
AST-0352664	University of Florida	47.049	2,091
AST-0606703	University of Florida	47.049	1,622
AST-0645412	University of Florida	47.049	144,071
AST-0704095	University of Florida	47.049	398,282
AST-0705139	University of Florida	47.049	120,425
AST-0707203	University of Florida	47.049	24,342
AST-0707468	Florida International University	47.049	117,743
AST-0707972	University of Florida	47.049	95,907
AST-0708490	University of Florida	47.049	143,954
AST-0807687	University of Florida	47.049	209,278
AST0813194	University of Central Florida	47.049	83,087
AST-0903672	University of Florida	47.049	9,329
AST-0908624	University of Florida	47.049	52,050
AST-0917758	University of Florida	47.049	64,700
AST-1009628	University of Florida	47.049	45,038
CHE-021834	University of South Florida	47.049	115
CHE-0515066	University of Florida	47.049	74,706
CHE-0548003	University of Florida	47.049	52,119
CHE-0607913	University of Florida	47.049	2,437
CHE-0615776	University of Florida	47.049	9,933
CHE-0718007	University of Florida	47.049	51,763
CHE-0718625	University of South Florida	47.049	66,489
CHE-0748408	University of Florida	47.049	166,539
CHE-0755022	University of Florida	47.049	131,751
CHE-0755225	University of Florida	47.049	82,095
CHE-0809375	University of Florida	47.049	83,585
CHE-0809725	University of Florida	47.049	80,529
CHE0809821	University of Central Florida	47.049	117,842

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
CHE-0822469	University of Florida	47.049	163,467
CHE-0822935	University of Florida	47.049	111,836
CHE-0824305	University of Florida	47.049	114,389
CHE0832622	University of Central Florida	47.049	240,060
CHE-0832622	University of Central Florida	47.049	121,823
CHE-0844448	University of Florida	47.049	906
CHE-0845450	University of Florida	47.049	155,123
CHE-0847108	University of South Florida	47.049	142,098
CHE-0910472	University of Florida	47.049	170,259
CHE-0911640	University of Florida	47.049	160,020
CHE-0957155	University of Florida	47.049	62,182
CHE-0957641	University of Florida	47.049	58,869
CHE-0957643	University of Florida	47.049	127,548
CHE-1007816	University of South Florida	47.049	125,290
CHE-1011967	University of Florida	47.049	68,813
CHE-1026712	University of Florida	47.049	64,213
CHE-1032769	University of Florida	47.049	33,440
CHE-1058079	University of Florida	47.049	45,621
DFD-A-00-08-00259-00	Florida International University	47.049	852,255
DMR - 0548117	University of South Florida	47.049	74,384
DMR 0205577	University of South Florida	47.049	498
DMR- 0521484	University of South Florida	47.049	20,677
DMR- 0748364	University of Central Florida	47.049	156,202
DMRj0856622	University of Florida	47.049	8,277
DMRj1035188	University of Florida	47.049	114,637
DMR-0351770	Florida A & M University	47.049	43,527
DMR-0426870	University of Florida	47.049	73,099
DMR0448491	University of Central Florida	47.049	1,698
DMR-0449710	University of Florida	47.049	70,355
DMR-0548061	Florida International University	47.049	139,159
DMR-0605406	University of Florida	47.049	509
DMR-0605702	University of Florida	47.049	11,787
DMR-0645448	University of Florida	47.049	58,354
DMR-0645520	University of Florida	47.049	225,468
DMR-0645574	University of South Florida	47.049	82,357
DMR-0701400	University of Florida	47.049	13,308
DMR-0701610	Florida Atlantic University	47.049	71,485
DMR-0703261	University of Florida	47.049	190,514
DMR-0704240	University of Florida	47.049	29,155
DMR-0705690	University of Florida	47.049	41,544
DMR-0706313	University of Florida	47.049	33,873
DMR-0706593	University of North Florida	47.049	49,425
DMR-0710540	University of Florida	47.049	110,127
DMR-0710605	University of Florida	47.049	104,211
DMR-0745786-FSU	Florida State University	47.049	7,494
DMR0746499	University of Central Florida	47.049	5,597
DMR-0746902	University of Florida	47.049	88,957
DMR0747587	University of Central Florida	47.049	69,328
DMR-0755256	University of Florida	47.049	23,911
DMR-0803516	University of Florida	47.049	63,313
DMR-0804385	University of Florida	47.049	89,320
DMR-0804407	University of Florida	47.049	99,134
DMR-0804452	University of Florida	47.049	69,430
DMR-0804805	Florida A & M University	47.049	50,676
DMR-0805073	University of North Florida	47.049	28,286
DMR0809015	University of Central Florida	47.049	49,298
DMR-0845868	University of Florida	47.049	79,184
DMR-0851707	University of Florida	47.049	96,396
DMR-0856622	University of Florida	47.049	118,605
DMR-0906922	University of South Florida	47.049	191,829
DMR-0908026	University of Florida	47.049	98,075
DMR-0953733	University of South Florida	47.049	42,381
DMR-1005301	University of Florida	47.049	64,204
DMR-1005581	University of Florida	47.049	103,113
DMR-1005625	University of Florida	47.049	45,742
DMR-1008676	University of South Florida	47.049	79,864
DMR-1056475	University of South Florida	47.049	26,967
DMS-0097484	University of South Florida	47.049	1,693
DMS-0540745	University of Florida	47.049	41,981

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
DMS0604309	University of Central Florida	47.049	5,277
DMS0608693	University of Central Florida	47.049	1,888
DMS-0609918	Florida A & M University	47.049	6,940
DMS-0614651	University of Florida	47.049	3,820
DMS0652624	University of Central Florida	47.049	19,653
DMS-0652732	University of Florida	47.049	6,042
DMS-0700471	University of South Florida	47.049	9,588
DMS-0701268	University of Florida	47.049	3,432
DMS-0709228	Florida International University	47.049	25,038
DMS-0713833	University of Florida	47.049	6,232
DMS-0714912	University of Florida	47.049	150,942
DMS-0724750	University of Florida	47.049	87,721
DMS-0758306	University of Florida	47.049	3,959
DMS0803059	University of Central Florida	47.049	179,862
DMS-0805860	University of Florida	47.049	25,526
DMS0806304	University of Central Florida	47.049	67,251
DMS-0817789	University of Florida	47.049	36,834
DMS-0818050	University of Florida	47.049	119,714
DMS-0845277, H98230-11-1-0215	Florida International University	47.049	17,607
DMS-0855597	University of South Florida	47.049	40,028
DMS-0900671	University of South Florida	47.049	110,625
DMS-0901370	University of Florida	47.049	36,926
DMS-0904278	University of Florida	47.049	39,990
DMS-0905786	Florida International University	47.049	29,161
DMS-0906918	Florida Atlantic University	47.049	62,105
DMS-0914995	Florida Atlantic University	47.049	49,505
DMS-0935475	Florida Atlantic University	47.049	2,100
DMS-0942625	Florida Atlantic University	47.049	1,193
DMS-0968530	University of South Florida	47.049	26,131
DMS-1001781	University of South Florida	47.049	27,867
DMS-1007417	University of Florida	47.049	58,517
DMS-1014817	University of Florida	47.049	2,641
DMS-1027628	University of Florida	47.049	38,445
DMS-1101137	University of Florida	47.049	12,415
DMS-1101217	University of Florida	47.049	16,397
EAR-0711321	Florida International University	47.049	82,512
F6109-02	University of Florida	47.049	5,371
GRT00020819	University of Central Florida	47.049	38,977
PHY-0122557	University of Florida	47.049	82,802
PHY-0312038	Florida International University	47.049	62,530
PHY-0555375	Florida International University	47.049	16,853
PHY-0649224	University of Florida	47.049	28,401
PHY-0653582	University of Florida	47.049	65,896
PHY-0757968	University of Florida	47.049	126,638
PHY-0757984	Florida International University	47.049	138,051
PHY-0802184	Florida International University	47.049	1,091,316
PHY-0854744	Florida International University	47.049	72,788
PHY-0855021	University of Florida	47.049	71,877
PHY-0855044	University of Florida	47.049	48,345
PHY-0969935	University of Florida	47.049	107,376
PHY-1005036	University of Florida	47.049	151,671
PHY-1047260	Florida A & M University	47.049	27,577
R00426	University of Florida	47.049	211,717
R00902	University of Florida	47.049	777,525
R00903	University of Florida	47.049	416,876
R01097	University of Florida	47.049	52,966
R01272	University of Florida	47.049	44,590
UF-EIES00803009-UCF	University of Central Florida	47.049	26,407
UF-EIES-0803010-USF	University of South Florida	47.049	30,380
UF-EIES-0803011-FSU	Florida State University	47.049	23,226
Z812082-	Florida International University	47.049	164,388
0419618	Florida State University	47.050	57,212
0520723	Florida State University	47.050	6,189
0550139	Florida State University	47.050	18,887
0550599	Florida State University	47.050	17,958
0622670	Florida State University	47.050	398,541
0628349	Florida State University	47.050	79,510
0630229	Florida State University	47.050	57
0635864	Florida State University	47.050	29,628

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
0636157	Florida State University	47.050	53,090
0648484	Florida State University	47.050	132,746
0649639	Florida State University	47.050	87,212
0716235	Florida State University	47.050	17,578
0726754	Florida State University	47.050	91,974
0727243	Florida State University	47.050	139,553
0727402	Florida State University	47.050	10,945
0752225	Florida State University	47.050	52,971
0752351	Florida State University	47.050	611
0752832	Florida State University	47.050	90,277
0813930	Florida State University	47.050	231,069
0819811	Florida State University	47.050	5,414
0822075	Florida State University	47.050	13,232
0824628	Florida State University	47.050	38,829
0833001	Florida State University	47.050	123,023
0842618	Florida State University	47.050	82,667
0917685	Florida State University	47.050	12,055
0917743	Florida State University	47.050	37,662
09-18-2009	University of South Florida	47.050	2,000
0924481	Florida State University	47.050	25,038
0925404	Florida State University	47.050	32,062
0927355	Florida State University	47.050	158,131
0927583	Florida State University	47.050	47,919
0928271	Florida State University	47.050	82,883
0930429	Florida State University	47.050	26,462
0931198	Florida State University	47.050	73,775
0947784	Florida State University	47.050	43,307
0958602	Florida State University	47.050	24,238
0959029	Florida State University	47.050	52,439
0960500	Florida State University	47.050	35,485
0961485	Florida State University	47.050	22,927
0961633	Florida State University	47.050	81,086
0961970	Florida State University	47.050	69,819
0962158	Florida State University	47.050	53,231
1032403	Florida State University	47.050	141,871
1034764	Florida State University	47.050	2,113
1037936	Florida State University	47.050	57,408
1044939	Florida State University	47.050	103,173
1057417	Florida State University	47.050	100,850
1061110	Florida State University	47.050	12,964
5-54751	Florida State University	47.050	7,937
66558T	Florida International University	47.050	15,421
80-13	University of Florida	47.050	8,518
Agreement #: A100547	University of South Florida	47.050	14,538
AGS 1103108	University of South Florida	47.050	9,642
AGS-0940248	University of Florida	47.050	43,013
AGS-0962970	Florida A & M University	47.050	87,608
ATMj0602420	University of Florida	47.050	3,978
ATM-0454501	Florida International University	47.050	33,252
ATM-0735954	Florida International University	47.050	77,618
ATM-0757443	University of Florida	47.050	1,918
ATM-0823253	University of South Florida	47.050	35,947
ATM-0823476	University of South Florida	47.050	103,994
ATM0850396	University of Central Florida	47.050	21,067
BA-33	Florida State University	47.050	34,515
CNS-0424556	Florida A & M University	47.050	130,592
EAR 0354002	University of South Florida	47.050	14,903
EAR-0418042	University of Florida	47.050	1,507
EAR-0421178	Florida International University	47.050	108,108
EAR-0510054	University of Florida	47.050	21
EAR-0545751	University of Florida	47.050	38,042
EAR-0609952	University of Florida	47.050	57,644
EAR-0640076	University of Florida	47.050	4,874
EAR-0719941	University of Florida	47.050	9,243
EAR-0738874	University of Florida	47.050	82,371
EAR-0746014	Florida International University	47.050	23,086
EAR-0809823	University of South Florida	47.050	44
EAR-0819706	University of Florida	47.050	66,512
EAR-0819769	University of Florida	47.050	3,876

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
EAR-0838369	University of Florida	47.050	48,509
EAR-0838390	Florida International University	47.050	29,674
EAR-0838476	University of Florida	47.050	55,000
EAR-0937819	University of South Florida	47.050	8,923
EAR-1014506	University of Florida	47.050	6,761
EAR-1015509	Florida International University	47.050	12,475
EAR-1036349	University of Florida	47.050	3,699
EAR-1039223	Florida International University	47.050	36,128
EAR-1041868	University of South Florida	47.050	27,368
EAR-1043323	University of South Florida	47.050	241,618
EAR-1044953	Florida Atlantic University	47.050	7,758
EAR-1045609	University of Florida	47.050	10,293
EAR-1114852	University of South Florida	47.050	8,911
F001409	University of South Florida	47.050	294
F2010-004	University of South Florida	47.050	32,069
FIU01-000074045	University of South Florida	47.050	1,000
GEO-0703500	University of South Florida	47.050	6,103
GR02399-D10	University of Florida	47.050	2,425
OCE-0326268	University of South Florida	47.050	26,150
OCE-0424227	Florida State University	47.050	114,883
OCE-0526545	University of South Florida	47.050	10,557
OCE-0527075	University of Florida	47.050	744
OCE-0623358	University of Florida	47.050	12,421
OCE-0623393	University of Florida	47.050	11,287
OCE-0648295	Florida Atlantic University	47.050	6,167
OCE-0649216	Florida Atlantic University	47.050	207,433
OCE-0727023	University of Florida	47.050	63,583
OCE-0727082	University of South Florida	47.050	143,010
OCE-0727883	University of South Florida	47.050	85,222
OCE-0728776	University of South Florida	47.050	3,136
OCE-0746164	Florida International University	47.050	8,661
OCE-0814405	University of South Florida	47.050	11,909
OCE-0819469	University of Florida	47.050	21,292
OCE-0823646	University of South Florida	47.050	67,997
OCE-0825265	University of Florida	47.050	42,972
OCE-0825876	University of Florida	47.050	138,196
OCE-0927054	University of South Florida	47.050	16,070
OCE-0928144	Florida International University	47.050	13,866
OCE-0928398	University of Florida	47.050	51,585
OCE-0960937	Florida International University	47.050	214,761
OCE-0960999	University of Florida	47.050	22,345
OCE0961670	University of South Florida	47.050	11,708
OCE-1030822	University of Florida	47.050	98,142
OCE-1043180	University of South Florida	47.050	116,270
OCE-1047693	University of South Florida	47.050	101,292
OCE-1049586	University of South Florida	47.050	45,625
OCE-1049670	University of South Florida	47.050	23,012
OCE-1050534	University of South Florida	47.050	44,768
OCE-1056980	University of Florida	47.050	30,575
OCE-1060844	University of Florida	47.050	2,705
OCE-1061374	University of Florida	47.050	3,527
OCE-1062222	University of South Florida	47.050	180,783
OCE-741705	University of South Florida	47.050	434,640
OCE-963028	University of South Florida	47.050	289,278
OCE-9729284	University of South Florida	47.050	905
P.O. No. T318A19	University of South Florida	47.050	13,998
RR100-500/3501288	University of Florida	47.050	5,330
SRA CONT #10-236	Florida Atlantic University	47.050	5,724
#2975-07-0580-USFL	University of South Florida	47.070	32,636
00001782	Florida State University	47.070	25,997
00081222	University of Florida	47.070	53,413
00089767	University of Florida	47.070	37,456
0016927 (011208-1)	Florida State University	47.070	79,998
0509131	Florida State University	47.070	3,302
0615085	Florida State University	47.070	1,831
0643593	Florida State University	47.070	68,983
0702435	Florida State University	47.070	20,798
0816838	Florida State University	47.070	73,955
0831278	Florida State University	47.070	53,730

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
0845672	Florida State University	47.070	92,342
0915495	Florida State University	47.070	45,116
0915926	Florida State University	47.070	149,654
0916154	Florida State University	47.070	76,815
0916488	Florida State University	47.070	107,509
0964413	Florida State University	47.070	150,233
1002507	University of Central Florida	47.070	61,516
1017262	University of Central Florida	47.070	17,886
1017880	Florida State University	47.070	113,693
1041677	Florida State University	47.070	61,259
1053979	Florida State University	47.070	788
1064427	University of Central Florida	47.070	21,354
138109	University of Central Florida	47.070	4,281
1766-REU	Florida International University	47.070	3,347
26-1006-9254	Florida International University	47.070	119
26-1007-49-62	Florida International University	47.070	54,929
42B-1072469	Florida International University	47.070	95
6459 / FRS-524943	University of Florida	47.070	38,697
649736	University of Central Florida	47.070	19,477
7022009	University of Central Florida	47.070	5,982
712869	University of Central Florida	47.070	79,600
726771	University of Central Florida	47.070	57,896
748712	University of Central Florida	47.070	59,033
811413	University of Central Florida	47.070	320
840389	University of Central Florida	47.070	71,814
845921	University of Central Florida	47.070	76,084
851841	University of Central Florida	47.070	69,407
916350	University of Central Florida	47.070	28,353
929124	University of Central Florida	47.070	2,434
CCF-0545488	Florida Atlantic University	47.070	50,787
CCF-0546492	University of South Florida	47.070	62,609
CCF0621883	University of Central Florida	47.070	215
CCF-0622106	University of Florida	47.070	1,310
CCF-0634786	University of Florida	47.070	48,101
CCF-0639624	University of South Florida	47.070	119,111
CCF-0726396	University of South Florida	47.070	16,724
CCF-0726771	University of Central Florida	47.070	16,000
CCF0726842	University of South Florida	47.070	47,443
CCF-0728797	University of Florida	47.070	123,431
CCF-0746600	University of Central Florida	47.070	57,764
CCF-0811413	University of Central Florida	47.070	132,050
CCF-0811611	University of Florida	47.070	49,555
CCF-0829838	University of South Florida	47.070	60,164
CCF-0829867	University of Florida	47.070	125,681
CCF-0830209	University of Florida	47.070	32,714
CCF-0830659	Florida International University	47.070	5,609
CCF-0843385	Florida International University	47.070	52,123
CCF-0846872	University of Florida	47.070	39,915
CCF-0903430	University of Florida	47.070	73,458
CCF-0916384	University of Florida	47.070	61,257
CCF-0916683	University of Florida	47.070	24,459
CCF-0916715	University of Central Florida	47.070	51,775
CCF-0937869	University of Florida	47.070	44,744
CCF-0937964	Florida International University	47.070	201,533
CCF-0938045	Florida International University	47.070	59,144
CCF-0939179	Florida International University	47.070	17,501
CCF0950342	University of Central Florida	47.070	58,931
CCF-0956501	University of Central Florida	47.070	22,206
CCF-1017000	University of Florida	47.070	35,047
CCF-1018149	University of Florida	47.070	21,890
CCF-1049296	Florida Atlantic University	47.070	30,470
CCF-1128805	University of Florida	47.070	28,974
CNS 0627318	University of Central Florida	47.070	6,737
CNS-0424556	Florida A & M University	47.070	1,518
CNS-0426125	Florida International University	47.070	11,633
CNS-0540304	University of Florida	47.070	21,045
CNS-0626863	University of Florida	47.070	5,776
CNS-0626881	University of Florida	47.070	11,283
CNS-0643731	University of Florida	47.070	45,753

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
CNS-0644033	University of Florida	47.070	71,491
CNS-0646910	University of Central Florida	47.070	796
CNS-0646911	University of Central Florida	47.070	30,216
CNS0703927	University of Central Florida	47.070	47,672
CNS-0703927	University of Central Florida	47.070	37,900
CNS-0716343	University of South Florida	47.070	75,841
CNS-0716450	University of Florida	47.070	79,073
CNS-0721744	University of Florida	47.070	209,231
CNS-0739020	University of South Florida	47.070	138,874
CNS-0742736	University of South Florida	47.070	51,311
CNS-0746261	University of Florida	47.070	83,159
CNS-0747038	Florida International University	47.070	123,372
CNS-0751112	University of Florida	47.070	148,126
CNS0808913	University of Central Florida	47.070	1,967
CNS-0821345	Florida International University	47.070	249,749
CNS-0821622	University of Florida	47.070	134,552
CNS-0831114	Florida International University	47.070	124,397
CNS-0831671	Florida Atlantic University	47.070	67,658
CNS-0831785	University of South Florida	47.070	106,621
CNS-0832043	University of Florida	47.070	156,193
CNS-0834080	University of Florida	47.070	34,954
CNS-0834288	University of Florida	47.070	97,000
CNS-0836408	Florida International University	47.070	109,331
CNS-0845722	University of Florida	47.070	2,767
CNS-0847664	Florida Atlantic University	47.070	2,338
CNS-0847869	University of Florida	47.070	13,786
CNS-0851733	Florida International University	47.070	93,625
CNS-0855078	Florida International University	47.070	8,543
CNS-0855123	University of Florida	47.070	81,634
CNS-0905308	University of Florida	47.070	65,206
CNS-0915376	University of Florida	47.070	34,313
CNS-0917021	Florida International University	47.070	52,287
CNS-092031	Florida Atlantic University	47.070	35,224
CNS-0923031 AMEND 001	Florida Atlantic University	47.070	7,185
CNS-0930510	University of South Florida	47.070	69,905
CNS-0931885	University of Florida	47.070	43,371
CNS-0939138	Florida A & M University	47.070	48,516
CNS-0952420	University of South Florida	47.070	51,717
CNS-0953284	University of Florida	47.070	480
CNS-0953447	University of Florida	47.070	63,829
CNS-0969013	Florida International University	47.070	103,323
CNS-1018108	Florida International University	47.070	35,409
CNS-1018262	Florida International University	47.070	64,178
CNS-1035594	University of South Florida	47.070	54,355
CNS-1042446	Florida A & M University	47.070	2,295
CNS-1042644	University of Florida	47.070	39,268
CNS1051067	University of Central Florida	47.070	112,575
CNS-1054776	Florida Atlantic University	47.070	52,518
CNS-1057661	Florida International University	47.070	142,872
G-3576-1	Florida State University	47.070	44,077
IIS 1048171	University of Central Florida	47.070	78,552
IIS-0347574	University of Florida	47.070	4,029
IIS-0426886	University of Florida	47.070	23,966
IIS-0448264	University of Florida	47.070	4,485
IIS-0534065	University of Florida	47.070	18,386
IIS-0546280	Florida International University	47.070	122,297
IIS-0552807	University of Central Florida	47.070	2,962
IIS-0612170	University of Florida	47.070	6,186
IIS-0643557	University of Florida	47.070	99,617
IIS-0712799	University of Florida	47.070	92,866
IIS-0713560	University of South Florida	47.070	124,331
IIS-0803652	University of Florida	47.070	142,143
IIS-0811922	Florida International University	47.070	93,499
IIS-0812194	University of Florida	47.070	51,265
IIS-0837716	Florida International University	47.070	9,812
IIS-0840702	University of Florida	47.070	39,240
IIS0844277	University of Central Florida	47.070	8,789
IIS-0845439	University of Florida	47.070	17,079
IIS0851841	University of Central Florida	47.070	8,550

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
IIS-0856045	University of Central Florida	47.070	225,162
IIS-0902230	University of Florida	47.070	61,750
IIS-0905468	University of North Florida	47.070	38,542
IIS-0915914	University of Florida	47.070	36,758
IIS-0916001	University of Florida	47.070	35,231
IIS-0916868	University of Central Florida	47.070	99,790
IIS-0926376	University of South Florida	47.070	11,695
IIS-0948820	University of Central Florida	47.070	20,614
IIS-0952347	Florida International University	47.070	17,190
IIS-0964197	University of Florida	47.070	77,431
IIS-1048508	University of Florida	47.070	28,797
IIS-1052625	Florida International University	47.070	106,140
IIS-1064912	University of North Florida	47.070	21,767
IIS-1065081	University of Florida	47.070	18,140
NS-0521410	Florida Atlantic University	47.070	1,931
OCI-0441095	Florida International University	47.070	8,353
OCI-0636031	Florida International University	47.070	46,044
P.O. 5-75466	University of South Florida	47.070	197
P266095	University of Central Florida	47.070	18,357
R3C641	University of Florida	47.070	148,882
S08-372(A)	Florida Atlantic University	47.070	5,393
00061216	University of Florida	47.074	800
00066838	University of Florida	47.074	6,305
00073347	University of Florida	47.074	898
00081127	University of Florida	47.074	5,987
00081808	University of Florida	47.074	7,097
00083247	University of Florida	47.074	8,300
0331495	Florida State University	47.074	18,081
04D35401	University of Central Florida	47.074	30,450
0542236	Florida State University	47.074	19,588
0646222	Florida State University	47.074	3,330
0716891	Florida State University	47.074	19,160
0717221	Florida State University	47.074	134,757
0718384	Florida State University	47.074	96,812
0718499	Florida State University	47.074	142,938
0817638	Florida State University	47.074	109,603
0822547	Florida State University	47.074	107,643
0822626	Florida State University	47.074	203,327
0841158	Florida State University	47.074	66,090
0841447	Florida State University	47.074	146,485
0848337	Florida State University	47.074	84,256
0910281	Florida State University	47.074	12
0919124	Florida State University	47.074	132,545
0920117	University of South Florida	47.074	1,124
0934451	Florida State University	47.074	53,481
0950002	Florida State University	47.074	218,254
0952579	Florida State University	47.074	175,106
0956372	Florida State University	47.074	5,854
0969926	Florida State University	47.074	40,961
1 R15 AG028448-01	University of West Florida	47.074	3,967
1020808	Florida State University	47.074	37,187
1021632	Florida State University	47.074	22,240
1025954	Florida State University	47.074	611,973
1036500	Florida State University	47.074	21,683
1050340	Florida International University	47.074	35,207
1052333	Florida State University	47.074	27,191
1052942	Florida State University	47.074	30,462
105469	Florida State University	47.074	49,668
1058582-2-41159	University of Florida	47.074	26,942
1059521	University of Central Florida	47.074	22,760
1064082	University of Central Florida	47.074	66,021
1086/UND0014745	University of Florida	47.074	29,477
1110460	Florida State University	47.074	21
1110773	Florida State University	47.074	122
1211-1019-00-A	University of Florida	47.074	41,735
205001572-04	University of South Florida	47.074	7,353
255K883	University of Florida	47.074	184,588
331539	Florida Atlantic University	47.074	30,866
5497	Florida State University	47.074	631

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
60029018	University of Florida	47.074	95,399
614334	University of Central Florida	47.074	67,726
722123	University of Central Florida	47.074	99,403
812753	University of Central Florida	47.074	32,190
C00029481-1	University of Florida	47.074	1,742
DBI-0501778	University of Florida	47.074	51,428
DBI-0545232	University of Florida	47.074	2,778
DBI-0606607	University of Florida	47.074	170,585
DBI-0620409	Florida International University	47.074	1,016,596
DBI-0648969	University of Florida	47.074	72,906
DBI-0701488	University of Florida	47.074	310,993
DBI-0850203	Florida International University	47.074	19,987
DBI-0850206	University of South Florida	47.074	85,476
DBI-0923880	New College of Florida	47.074	74,569
DBI-0934320	Florida Gulf Coast University	47.074	19,260
DDPSC-20713-B	University of Florida	47.074	26,443
DDPSC-20920-A	University of Florida	47.074	37,026
DEB-0090137	University of South Florida	47.074	1,943
DEB-0515648	Florida Atlantic University	47.074	35,290
DEB-0515655	University of Florida	47.074	1,059
DEB-0529724	University of Florida	47.074	96,161
DEB-0614149	University of Florida	47.074	50,107
DEB-0614333	University of Florida	47.074	26,053
DEB-0614421	University of Florida	47.074	17,977
DEB-0614468	University of South Florida	47.074	7,192
DEB-0639861	University of Florida	47.074	8,065
DEB-0717165	University of Florida	47.074	44,990
DEB07-32903	Florida International University	47.074	14,910
DEB-0743103	University of Florida	47.074	54,740
DEB-0743474	University of Florida	47.074	63,569
DEB-0747195	University of Florida	47.074	126,713
DEB-0818661	University of North Florida	47.074	31,926
DEB-0827254	University of Florida	47.074	113,814
DEB-0827609	University of Florida	47.074	69,603
DEB-0827610	University of Florida	47.074	22,587
DEB-0829313	University of Florida	47.074	115,035
DEB-0841596	University of Florida	47.074	111,542
DEB-0841777	Florida International University	47.074	25,700
DEB-0842235	Florida International University	47.074	234,788
DEB-0909861	University of Florida	47.074	5,619
DEB-0910113	University of Florida	47.074	3,877
DEB-0922003	University of Florida	47.074	102,758
DEB-0934734	University of Florida	47.074	21,203
DEB-0953677	University of Florida	47.074	79,497
DEB-0955713	University of Florida	47.074	5,501
DEB-0956371	University of Florida	47.074	29,207
DEB-1010574	University of Florida	47.074	217
DEB-1011270	University of Florida	47.074	3,314
DEB-1011284	University of Florida	47.074	14,431
DEB-1011357	University of Florida	47.074	5,707
DEB-1022720	University of Florida	47.074	67,935
DEB-1025901	University of Florida	47.074	9,901
DEB-1025915	University of South Florida	47.074	53,852
DEB-1035318	University of Florida	47.074	32,810
DEB-1048458	Florida International University	47.074	33,361
DEB-1059236	University of South Florida	47.074	42,688
DEB-1114141	University of Florida	47.074	1,852
EF-0431266	University of Florida	47.074	13,388
EF-0801593	University of South Florida	47.074	176,462
F012210	University of South Florida	47.074	1,080
IBN-0296123	University of South Florida	47.074	3,322
II-RR 014195-UFL	University of Florida	47.074	34,289
IOB-0519579	University of Florida	47.074	1,718
IOB-06300522	Florida Atlantic University	47.074	152,742
IOB-0815104	University of Florida	47.074	156,530
IOS-0517273	University of Florida	47.074	296
IOS-0519579	University of Florida	47.074	22,284
IOS-0639949	Florida Atlantic University	47.074	7,383
IOS-0640133	University of South Florida	47.074	1,479

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
IOS-0641505	University of Florida	47.074	12,129
IOS-0641750	University of Florida	47.074	36,281
IOS-0703273	University of Florida	47.074	633,115
IOS-0746756	University of Florida	47.074	105,256
IOS-0749266	University of Florida	47.074	164,712
IOS-0816782	University of Florida	47.074	28,854
IOS-0820639	Florida Atlantic University	47.074	132,587
IOS-0841502	University of South Florida	47.074	23,098
IOS-0842626	University of South Florida	47.074	79,109
IOS-0843590	University of Florida	47.074	126,731
IOS-0845455	University of Florida	47.074	109,577
IOS-0909769	University of Florida	47.074	7,411
IOS-0919975	University of Florida	47.074	41,453
IOS-0920022	New College of Florida	47.074	78,695
IOS-0920145	University of Florida	47.074	84,290
IOS-0923312	University of Florida	47.074	592,749
IOS-0923975	University of Florida	47.074	299,658
IOS-0925454	Florida International University	47.074	34,531
IOS-0926802	University of Florida	47.074	137,255
IOS-0950720	University of Florida	47.074	27,899
IOS-0956603	Florida International University	47.074	135,234
IOS-1021646	Florida Atlantic University	47.074	110,356
IOS-1021769	University of Florida	47.074	77,072
IOS-1025398	University of Florida	47.074	177,548
IOS-1032371	Florida International University	47.074	49,878
IOS-1051789	University of Florida	47.074	30,660
IOS-1051890	University of Florida	47.074	1,060
MCB -0701984	University of South Florida	47.074	143,312
MCB-0447294	University of South Florida	47.074	48,284
MCB-0454030	University of Florida	47.074	149
MCB-0517055	University of Florida	47.074	96,955
MCB-0643713	University of South Florida	47.074	123,453
MCB-0718948	University of Florida	47.074	57,388
MCB-0746533	University of Florida	47.074	86,301
MCB-0817900	University of Florida	47.074	605
MCB-0818051	University of Florida	47.074	113,977
MCB-0839926	University of Florida	47.074	169,962
MCB-0939014	University of South Florida	47.074	136,156
MCB-1020940	University of Florida	47.074	125,524
MCB-1021831	Florida International University	47.074	90,372
MCB-1050883	University of Florida	47.074	1,865
NYBG-001	University of Florida	47.074	123,613
OCE-0745606	Florida International University	47.074	87,031
OCE-0746164	Florida International University	47.074	130,675
R01352	Florida A & M University	47.074	7,806
S-000207	Florida State University	47.074	38,721
Subaward 149120	Florida International University	47.074	88,297
Y553516	University of Florida	47.074	3,409
Z944572	University of Florida	47.074	110,462
0544598	Florida State University	47.075	18,228
0624110	Florida State University	47.075	21,930
0649394	Florida State University	47.075	4,369
0720993	Florida State University	47.075	30,980
0724686	Florida State University	47.075	175,550
0755628	Florida State University	47.075	16,128
0802589	Florida State University	47.075	1,079
0810096	Florida State University	47.075	17,992
0818583	Florida State University	47.075	64,275
0842620	Florida State University	47.075	116,082
0921154	Florida State University	47.075	29,006
0921617	Florida State University	47.075	11,826
0927850	Florida State University	47.075	3,735
0943427	Florida State University	47.075	56,997
0962088	Florida State University	47.075	14,189
0962191	Florida State University	47.075	2,027
1003012	Florida State University	47.075	1,681
1005294	Florida State University	47.075	8,613
1007609	Florida State University	47.075	6,050
1023317	Florida State University	47.075	13,714

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
1026529	University of Central Florida	47.075	5,194
1030451	Florida State University	47.075	4,333
1031377	Florida State University	47.075	9,515
1056217	University of Central Florida	47.075	2,175
1060988	Florida State University	47.075	11,401
1205-1063-00-A	Florida State University	47.075	1,310
915602	University of Central Florida	47.075	2,603
BCS-0518530	University of Florida	47.075	9,356
BCS-0624226	University of Florida	47.075	10,014
BCS-0719683	Florida Atlantic University	47.075	84,976
BCS-0721303	University of Florida	47.075	38,822
BCS-0724032	University of Florida	47.075	57,109
BCS-0751264	University of South Florida	47.075	8,625
BCS-0751888	Florida Atlantic University	47.075	100,917
BCS0753017	University of South Florida	47.075	61,708
BCS-0754550	University of Florida	47.075	63,428
BCS-0820687	University of Florida	47.075	16,343
BCS-0822950	University of Florida	47.075	7,600
BCS-0826897	Florida Atlantic University	47.075	192,936
BCS-0903025	Florida International University	47.075	9,610
BCS-0905020	University of South Florida	47.075	44
BCS-0920928	University of Florida	47.075	2,000
BCS-0922728	Florida International University	47.075	2,666
BCS-0923745	Florida Atlantic University	47.075	81,437
BCS-0924414	Florida Atlantic University	47.075	1,995
BCS-0948988	Florida International University	47.075	101,160
BCS-0957178	University of Florida	47.075	21,153
BCS-1007842	University of South Florida	47.075	6,677
BCS-1016876	University of Florida	47.075	10,600
BCS-1021741	University of Florida	47.075	3,715
BCS-1022537	University of Florida	47.075	11,854
BCS-1026248	University of South Florida	47.075	15,589
BCS-1027761	Florida Atlantic University	47.075	90,010
BCS-1062947	University of South Florida	47.075	14,790
BCS-1064030	University of South Florida	47.075	13,296
DEB-0717167	University of Florida	47.075	128,674
PD-50009-09	University of Florida	47.075	59,985
SBE-0738116	University of Florida	47.075	16,634
SES - 1023333	Florida International University	47.075	42,852
SES - 1045624	Florida International University	47.075	35,516
SES-0326490	University of South Florida	47.075	175
SES0527675	University of Central Florida	47.075	49,768
SES-0750385	University of Florida	47.075	115,843
SES-0826950	Florida International University	47.075	34,557
SES-0921411	University of Florida	47.075	669
SES-0922370	University of Florida	47.075	65,620
SES-0922479	University of Florida	47.075	2,684
SES-1026165	University of Florida	47.075	5,715
SES-1028329	University of Florida	47.075	13,356
SES-1032034	University of Florida	47.075	14,978
00092740	University of Florida	47.076	13,497
001391; C-2543	University of Central Florida	47.076	5,452
0553769	Florida State University	47.076	424,823
0634013	Florida State University	47.076	104,323
0635592	Florida State University	47.076	16,999
0636771	Florida A & M University	47.076	7,759
0836566	University of South Florida	47.076	45,511
0836863	University of South Florida	47.076	25,565
0930164	Florida State University	47.076	40,784
0946444	Florida State University	47.076	554
0952090	Florida State University	47.076	160,268
1003554	University of Central Florida	47.076	52,106
1027217	Florida State University	47.076	94,362
1044315	Florida State University	47.076	224,113
2011-U-0465	University of Florida	47.076	3,072
29821P	University of South Florida	47.076	9,432
378-40612-3	University of South Florida	47.076	113,818
410125418	University of Central Florida	47.076	66,171
420-21-84C	University of South Florida	47.076	3,433

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
638977	University of Central Florida	47.076	395,059
66735H	Florida International University	47.076	20,893
717680	University of Central Florida	47.076	64,030
801161	University of Central Florida	47.076	22,123
837320	University of Central Florida	47.076	48,978
837364	University of Central Florida	47.076	24,830
840297	University of Central Florida	47.076	491,884
963146	University of Central Florida	47.076	130,239
C2968	University of Central Florida	47.076	10,968
DGE-0504422	University of Florida	47.076	359,177
DGE-0538407	University of Florida	47.076	329,381
DGE0545467	University of Central Florida	47.076	4,344
DGE-0802270	University of Florida	47.076	164
DGE-1038321	Florida International University	47.076	100,192
DRLj0909976	University of Florida	47.076	227,531
DRL0737683	University of Central Florida	47.076	205,152
DRL-0833521	University of Florida	47.076	464,445
DRL-0833628	Florida A & M University	47.076	88,213
DRL-0940839	University of South Florida	47.076	46,505
DRL-0959026	Florida International University	47.076	51,725
DUE-0402215	University of South Florida	47.076	943
DUE-0412342 AMEND #009	Florida Atlantic University	47.076	224,969
DUE0434130	University of Central Florida	47.076	1,281
DUE0525429	University of Central Florida	47.076	129,583
DUE-0618758	University of South Florida	47.076	43,509
DUE-0630649	Florida International University	47.076	124,265
DUE-0632894	Florida Atlantic University	47.076	22,108
DUE-0633077	University of South Florida	47.076	17,615
DUE-0633194	University of South Florida	47.076	9,513
DUE-0633641	Florida International University	47.076	21,983
DUE-0716317	University of South Florida	47.076	31,094
DUE-0717158	University of South Florida	47.076	18,104
DUE-0717392	University of South Florida	47.076	6,913
DUE-0717624	University of South Florida	47.076	100,376
DUE0731645	University of Central Florida	47.076	6,376
DUE-0736833	Florida International University	47.076	8,840
DUE-0736950	University of South Florida	47.076	16,492
DUE-0736971	University of South Florida	47.076	11,426
DUE-0737021	University of South Florida	47.076	58,421
DUE-0756847	University of South Florida	47.076	282,192
DUE-0802436	University of South Florida	47.076	95,611
DUE-0802551	University of South Florida	47.076	60,707
DUE0806931	University of Central Florida	47.076	129,741
DUE-0833300	Florida International University	47.076	67,694
DUE-0836891	University of South Florida	47.076	24,765
DUE0837332	University of Central Florida	47.076	18,224
DUE0840661	University of Central Florida	47.076	20,811
DUE-0842177	University of South Florida	47.076	83,696
DUE-0920151	University of Florida	47.076	40,310
DUE-0941980	University of Central Florida	47.076	344
DUE0942242	University of Central Florida	47.076	32,912
DUE0959300	University of Central Florida	47.076	6,725
DUE0966249	University of Central Florida	47.076	65,948
DUE-1003199	University of Central Florida	47.076	39,870
DUE-1004410	University of South Florida	47.076	68,140
DUE1041792	University of Central Florida	47.076	27,826
FAMU Project #001391	Florida International University	47.076	44,714
GP29251	Florida Atlantic University	47.076	33,113
HER-0412342	Florida Atlantic University	47.076	22,295
HER-0412342 AMEND #009	Florida Atlantic University	47.076	253,230
HRD-0217675	Florida A & M University	47.076	45,444
HRD-0420541	Florida A & M University	47.076	3,069
HRD-0450279	University of Florida	47.076	634,671
HRD0506110	Florida A & M University	47.076	332,696
HRD-0531523	Florida A & M University	47.076	3,425
HRD-0630370	Florida A & M University	47.076	940,859
HRD-0703510	Florida A & M University	47.076	722,395
HRD-0734028	University of Florida	47.076	44,480
HRD-0734232	University of South Florida	47.076	5,303

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
HRD-0833093	Florida International University	47.076	911,802
HRD-0833439	University of Florida	47.076	204,115
HRD-0848089	University of Florida	47.076	24,241
HRD-0930172	Florida A & M University	47.076	12,906
HRD-0930187	Florida International University	47.076	4,602
HRD-0932137	Florida A & M University	47.076	255,172
HRD-1026780	Florida A & M University	47.076	494
HRD-1056890	Florida A & M University	47.076	23,680
HRD1111028	University of Central Florida	47.076	123
P102039	University of South Florida	47.076	15,742
REC-0228352	Florida Atlantic University	47.076	5,950
REC-0228353	Florida Atlantic University	47.076	26,902
REC0447676	University of Central Florida	47.076	22,102
Subcontract 02192010	University of Central Florida	47.076	8,581
UF05067	Florida International University	47.076	120,400
USF-NSFBretz-02	University of South Florida	47.076	33,970
Y503196	University of South Florida	47.076	33,062
0804017	Florida State University	47.078	26,052
0902835	Florida State University	47.078	115,863
0922651	Florida State University	47.078	37,944
25-0550-0001-003	Florida State University	47.078	16,886
25-0550-0001-150	University of South Florida	47.078	3,822
53702A P1529 7804 211	Florida International University	47.078	29,706
ANT-0442857	University of South Florida	47.078	1,672
ANT-0635870	University of Florida	47.078	45,745
ANT-0741348	University of South Florida	47.078	112,364
ARC-0615251	University of Florida	47.078	57,213
ARC-0632277	Florida International University	47.078	16,515
ARC-0806271	University of Florida	47.078	205,575
ARC-0806309	University of Florida	47.078	62,212
ARC-0806983	Florida International University	47.078	48,239
CHE0809821	University of Central Florida	47.078	40,137
OPP-9815973	University of South Florida	47.078	262
0809040	Florida State University	47.079	14,634
1042186	University of Central Florida	47.079	24,369
1134698	University of Central Florida	47.079	2,157
48026.B	Florida International University	47.079	46,084
EAR 0642528	University of Florida	47.079	47,302
OISE0652048	University of Central Florida	47.079	25,126
OISE-0730065	Florida International University	47.079	385,832
OISE-0755170	University of Florida	47.079	45,665
OISE-0755959	University of Florida	47.079	28,336
OISE-0804134	University of Florida	47.079	1,856
OISE-0827154	University of Central Florida	47.079	25
OISE0827863	University of Central Florida	47.079	4,202
OISE-0906083	Florida International University	47.079	3,309
OISE-0929183	University of Florida	47.079	4,525
OISE-0966429	University of Central Florida	47.079	14,953
OISE-0966884	University of Florida	47.079	224,810
OISE-0968313	University of Florida	47.079	312,995
OISE-1019538	Florida International University	47.079	24,691
OISE-1032300	University of Central Florida	47.079	2,146
OISE-1036579	Florida International University	47.079	6,216
OISE1042737	University of Central Florida	47.079	12,301
OISE1068424	University of Central Florida	47.079	11,477
R39864	University of Florida	47.079	88,187
R3C75F	University of Florida	47.079	19,449
RUC1-2941-MO-09	Florida State University	47.079	7,848
UF-EIES-1003030-FSU	Florida State University	47.079	19,167
UKB22923KV07	University of Central Florida	47.079	1,167
WSU07078	University of Florida	47.079	78,250
0963053	Florida International University	47.080	969,239
202200545-01	Florida Atlantic University	47.080	60,574
EAR-0910696	University of South Florida	47.080	59,438
IOS-092-475	University of South Florida	47.080	140,456
IUB-4812439-UF	University of Florida	47.080	87,356
OCI-0721867	University of Florida	47.080	168,076
OCI-0749204	Florida Atlantic University	47.080	26,561
OCI-0832587	University of Florida	47.080	11,870

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
OCI-1007115	University of Florida	47.080	490,825
OCI-1042789	University of Florida	47.080	32,134
OCI-1047919	University of Florida	47.080	12,352
UFA08-397	University of Florida	47.080	63,541
00093935	University of Florida	47.082	15,613
0654118	Florida State University	47.082	3,021,429
0838901	Florida State University	47.082	256,037
0843334	Florida State University	47.082	59,641
0849861	Florida State University	47.082	138,243
0850749	Florida State University	47.082	189,013
0851084	Florida State University	47.082	8,780
0851313	Florida State University	47.082	172,896
0903579	Florida State University	47.082	70,671
0908625	Florida State University	47.082	143,337
0911074	Florida State University	47.082	33,815
0911109	Florida State University	47.082	122,707
0916391-CNS	University of Florida	47.082	35,782
0917664	Florida State University	47.082	139,760
0918362	Florida State University	47.082	178,327
0919983	Florida State University	47.082	163,532
0920821	Florida State University	47.082	174,578
0921369	Florida State University	47.082	41,735
0921397	Florida State University	47.082	36,688
0921436	Florida State University	47.082	81,935
0921538	Florida State University	47.082	1,002
0923070	Florida State University	47.082	70,281
0924772	Florida State University	47.082	91,031
0928279	Florida State University	47.082	128,272
0929919	Florida State University	47.082	89,227
0932481	Florida State University	47.082	104,346
0942855	Florida State University	47.082	170,117
1016942	Florida State University	47.082	2,500,000
10-1726	Florida State University	47.082	11,037
1766	Florida International University	47.082	149,143
257013950	University of Central Florida	47.082	16,514
53-000366	University of South Florida	47.082	56,868
59-001582	University of South Florida	47.082	834
681799Z	University of South Florida	47.082	14,867
845159	University of Central Florida	47.082	64,781
855322	University of Central Florida	47.082	25,694
906562	University of Central Florida	47.082	63,551
925712	University of Central Florida	47.082	141,102
943208	University of Central Florida	47.082	251,881
AA-5-31750-01	University of Florida	47.082	3,309
ANT-0838776	University of South Florida	47.082	108,502
ANT-0838988	University of South Florida	47.082	40,626
ANT-0944639	University of Florida	47.082	52,294
ARC - 0856710	Florida International University	47.082	171,698
ARRA-R01218	University of Florida	47.082	149,761
AST-0908733	University of Florida	47.082	99,849
AST-0947189	University of Florida	47.082	119,917
ATM-0847332	Florida International University	47.082	63,704
ATM-0852747	University of Florida	47.082	122,439
ATM-0852869	University of Florida	47.082	327,343
BCS-0948986	University of South Florida	47.082	65,880
BCS-095615	Florida Atlantic University	47.082	30,877
CBET 0930170	University of Central Florida	47.082	92,166
CBET 0932989	University of Florida	47.082	74,204
CBET-0846510	University of South Florida	47.082	61,772
CBET-0846577	University of Florida	47.082	24,517
CBET-0853707	University of Florida	47.082	128,467
CBET-0853746	Florida International University	47.082	20,903
CBET-0923030	Florida Gulf Coast University	47.082	65,895
CCF-0845721	University of Florida	47.082	36,157
CHE-0840431	University of Central Florida	47.082	5,728
CHE-0840547	University of South Florida	47.082	85,753
CHE-0848236	University of Florida	47.082	57,634
CHE-0911553	University of Florida	47.082	80,469
CMMI-0856605	University of Florida	47.082	74,670

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
CMMI-0928740	Florida International University	47.082	50,187
CNS-0917082	University of Central Florida	47.082	122,447
CNS-0914474	University of Florida	47.082	83,552
CNS-0916486	University of Florida	47.082	127,616
CNS-0931969	University of Florida	47.082	169,521
CNS-0959985	Florida International University	47.082	465,423
DEB-0842196	Florida International University	47.082	59,397
DEB-0845392	University of Florida	47.082	280,249
DEB-0919254	University of Florida	47.082	223,237
DMR-0958349	University of North Florida	47.082	56,275
DMS0905799	University of Central Florida	47.082	35,540
EAR-0844187	University of Florida	47.082	141,465
EAR-0851752	University of Florida	47.082	29,183
EAR-0851893	University of Florida	47.082	57,026
EAR-0853956	University of Florida	47.082	238,492
EAR-0910794	University of Florida	47.082	87,255
EAR-0910888	University of Florida	47.082	86,974
EAR-0911366	University of South Florida	47.082	34,963
EAR-0911414	University of Florida	47.082	75,887
ECCS-0846672	University of Central Florida	47.082	56,392
ECCS-0901178	University of South Florida	47.082	142,697
ECCS-0922850	University of South Florida	47.082	413,486
ECCS-0925929	University of South Florida	47.082	62,939
GENI-1716	University of Florida	47.082	18,153
IIS-0905387	University of Central Florida	47.082	131,970
IOS-0842716	University of Florida	47.082	122,506
IOS-0926855	University of Florida	47.082	116,225
MCB-0845162	University of Florida	47.082	65,729
MCB0920380	University of Central Florida	47.082	182,436
Nanoptics2009	University of Florida	47.082	5,396
Nanoptics2010	University of Florida	47.082	16,060
No. 714037Z	University of South Florida	47.082	22,601
OCE-0903017	University of South Florida	47.082	60,195
OCE-0926474	University of Florida	47.082	110,180
OCE-0927108	University of South Florida	47.082	90,003
OCE-0928784	Florida A & M University	47.082	62,850
OCE-0959339	Florida Gulf Coast University	47.082	209,301
OCE-0959722	Florida International University	47.082	328,334
OISE-0934078	Florida International University	47.082	30,057
PHY-0855292	University of Florida	47.082	88,854
PHY-0855299	University of Florida	47.082	127,750
PHY-0855313	University of Florida	47.082	810,774
PHY-0855315	Florida Atlantic University	47.082	54,771
PHY-0855503	University of Florida	47.082	53,685
S110025	University of Central Florida	47.082	12,482
SES-0921681	Florida International University	47.082	33,398
WiOptix2009	University of Florida	47.082	1,087
Z10-75547	University of South Florida	47.082	127,490
ZA10029-135112	New College of Florida	47.082	26,475
00080256	University of Florida	47.UNK	15,690
1045354	Florida State University	47.UNK	47,664
201183/FSUn	Florida State University	47.UNK	17,979
4189-UF-NSF-2742	University of Florida	47.UNK	241,796
571275900-03	University of Florida	47.UNK	22,738
AURA C10337A	University of Florida	47.UNK	57,312
BCS-0922429	University of Florida	47.UNK	27,835
C10600N	University of Florida	47.UNK	14,350
CBET-0853347	University of Florida	47.UNK	177,755
CCF-0937964	Florida International University	47.UNK	25,761
DMR-1007937	University of Florida	47.UNK	74,590
NSF	University of Central Florida	47.UNK	83,722
OCI1025767	University of Central Florida	47.UNK	24,407
SA9-05	University of Florida	47.UNK	40,588
T317A28	University of Florida	47.UNK	22,284
UF-Sinmat10-00089201	University of Florida	47.UNK	764
Total - National Science Foundation			<u>\$134,731,456</u>
U. S. Small Business Administration			
0-603001-Z-0010-31	University of Central Florida	59.037	270,241

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
1-603001-Z-0116	University of Central Florida	59.037	56,189
212436	University of Central Florida	59.037	167,489
SBAHQ-09-I-0003	Florida Atlantic University	59.UNK	30,000
Total - U. S. Small Business Administration			<u>\$523,919</u>
U. S. Department of Veterans Affairs			
00058848	University of Florida	64.UNK	2,000
00061955	University of Florida	64.UNK	2,373
00063515	University of Florida	64.UNK	3,759
00082142	University of Florida	64.UNK	8,686
00084042	University of Florida	64.UNK	3,824
00084550	University of Florida	64.UNK	3,054
00084623	University of Florida	64.UNK	1,816
00087764	University of Florida	64.UNK	8,991
00087855	University of Florida	64.UNK	58,400
00087912	University of Florida	64.UNK	23,159
00087976	University of Florida	64.UNK	36,430
00088349	University of Florida	64.UNK	24,935
00088359	University of Florida	64.UNK	42,763
00089239	University of Florida	64.UNK	42,481
00089574	University of Florida	64.UNK	41,650
00090139	University of Florida	64.UNK	3,362
00090447	University of Florida	64.UNK	4,700
00091383	University of Florida	64.UNK	13,053
Contract #: VA248-P-1614/PO#:673-D05083	Florida International University	64.UNK	7,864
SB1006001	University of Central Florida	64.UNK	23,815
VAMC SR ICG	University of Central Florida	64.UNK	370,527
Total - U. S. Department of Veterans Affairs			<u>\$727,642</u>
U. S. Environmental Protection Agency			
EM - 83298101 - 0	Florida International University	66.202	105,105
WM956	Florida State University	66.419	29,823
WM966	University of Florida	66.419	35,787
WM967	University of Florida	66.419	18,197
US EPA X7-96433105-1	University of Florida	66.436	263,034
X7-95447909-0	Florida International University	66.436	157,033
X7-95469210-0	Florida International University	66.436	23,104
X7-95469410	Florida International University	66.436	187,510
X7-96410604-0	Florida International University	66.436	828,445
X7-97468102-7	Florida International University	66.454	21
A1B054	University of Florida	66.456	24,841
A3388E	University of Florida	66.456	4,638
CONTRACT SRH34	Florida Atlantic University	66.456	8,351
S004806	University of Central Florida	66.456	20,593
00053420	University of Florida	66.460	2,621
00064652	University of Florida	66.460	8,544
G0172	University of Florida	66.460	179,431
G0217	University of Florida	66.460	49,840
G0231	University of Florida	66.460	57,475
G0247	University of Florida	66.460	248,346
G0293	Florida State University	66.460	69,152
UCF01-0000194972	University of Florida	66.460	14,944
WM943	University of Florida	66.460	21,493
00071347	University of Florida	66.461	11,156
00074552	University of Florida	66.461	47,190
CD-95471511-0	University of Florida	66.461	71,085
CD-96484607-0	University of Florida	66.461	10,539
GW276	University of Florida	66.468	30
GW278	University of Florida	66.468	34,851
G0158	University of Florida	66.474	9,244
A18FD9	University of South Florida	66.475	689
A1917F	University of South Florida	66.475	5,076
A29BE9	University of South Florida	66.475	6,640
A29BEA	University of South Florida	66.475	3,855
A29C27	University of South Florida	66.475	11,250
DO1303047	University of South Florida	66.475	5,969
DO1303048	University of South Florida	66.475	10,509
MX-95459710	Florida A & M University	66.475	46,976

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
MX-96475407-0	University of South Florida	66.475	38,573
MX96478707	University of South Florida	66.475	206,619
Order No. A19182	University of South Florida	66.475	4,459
005162/1005662	Florida International University	66.509	26,574
NNX09AE17G	University of South Florida	66.509	182,277
RD83326301-0	University of Central Florida	66.509	108,085
RD-83383501	University of South Florida	66.509	137,215
RD-83456701-0	University of Central Florida	66.509	74,872
Z919104	University of Florida	66.509	361
S3725912102007	University of South Florida	66.510	582
UF10170	University of South Florida	66.511	5,996
MA - 91697601 - 0	Florida International University	66.513	568
SU-83429001	University of Florida	66.516	47
SU-83429801	Florida Gulf Coast University	66.516	868
SU-83430101-0	University of South Florida	66.516	21,331
X8-83411001-0	University of Florida	66.716	122,535
X9-95400608-0	University of Florida	66.717	2,154
X9954060100	Florida Atlantic University	66.717	13,012
HW527	Florida State University	66.801	41,242
0264.01.005-03	University of Florida	66.UNK	17,586
18-321-0209847	University of Florida	66.UNK	7,140
4786-RFPA09-5/10-2	University of Florida	66.UNK	27,253
A06D2D	University of Florida	66.UNK	8,035
A2584D	University of Florida	66.UNK	17,204
FP-91688001-0	University of Florida	66.UNK	4,687
H5000065040, J5296-10-0001	Florida International University	66.UNK	11,916
KK2125	University of South Florida	66.UNK	378
PEGSUB00010	University of Central Florida	66.UNK	808
PURCHASE ORDER 0004	University of Central Florida	66.UNK	29,228
RN10-0021	University of Central Florida	66.UNK	29,524
Sol-Gel / UF 2009-01	University of Florida	66.UNK	10,141
Total - U. S. Environmental Protection Agency			<u>\$3,784,657</u>
U. S. Nuclear Regulatory Commission			
NRC-38-09-955	University of Florida	77.006	82,104
NRC-38-10-986	University of Florida	77.006	34,553
NRC-27-10-1115	Florida A & M University	77.007	12,758
NRC-27-10-1116	Florida A & M University	77.007	5,755
NRC-38-08-936	University of Florida	77.008	5,887
NRC-38-08-968	University of Florida	77.008	49,028
NRC-38-10-932	University of Florida	77.008	83,853
NRCHQ11C040009	University of Central Florida	77.UNK	44,003
Total - U. S. Nuclear Regulatory Commission			<u>\$317,941</u>
U. S. Department of Energy			
1131724	University of Central Florida	81.036	36,719
978677	University of Central Florida	81.036	15,909
DESC0005499	University of Central Florida	81.036	137,912
ARS001	University of Central Florida	81.041	834,423
ARS032	University of Central Florida	81.041	6,452
GO405	University of Central Florida	81.041	8,487
ARRA 10WX7Z120022301	University of Central Florida	81.042	147,213
DEEE0004296	University of Central Florida	81.042	84,437
00001730	Florida State University	81.049	64,143
00003444	University of Florida	81.049	6
0001229 Prj 404024-2	University of Florida	81.049	21,978
00079494	University of Florida	81.049	5,140
00091538	Florida State University	81.049	243,030
00091662	University of Florida	81.049	212,058
00103884	Florida State University	81.049	8,133
07-SC-NICCR-1059	Florida International University	81.049	131,654
1213105600B	University of Central Florida	81.049	814
2011-12	University of Florida	81.049	74,174
4-10114-04	Florida International University	81.049	92,164
4105-31132	University of South Florida	81.049	32,445
41854	University of Florida	81.049	167,717
47803-00-06 A	University of Central Florida	81.049	27,561
5-35936	University of Florida	81.049	111,842

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
554581	Florida State University	81.049	2,974
642422	University of Florida	81.049	15,858
971202	University of Florida	81.049	35,320
999FG02-96ER40952	Florida State University	81.049	64,025
A0001107101	University of Florida	81.049	1,520
AA-5-32130-02	University of Florida	81.049	99,689
DE-FC07-08ID14916	Florida State University	81.049	334,953
DE-FG02-07ER64499	University of Florida	81.049	5,056
DE-FG02-01ER41172	Florida International University	81.049	72,213
DE-FG02-02ER41220	Florida State University	81.049	71,320
DE-FG02-02ER-45995	University of Florida	81.049	247,309
DE-FG02-02ER63338	Florida State University	81.049	131,817
DE-FG02-03ER15478	University of Florida	81.049	174,186
DE-FG02-03ER15484	University of Florida	81.049	366,554
DE-FG02-04ER15570	Florida International University	81.049	117,657
DE-FG02-04ER15621	University of Florida	81.049	44,026
DE-FG02-05ER46145	University of South Florida	81.049	326,439
DE-FG02-05ER46212	Florida State University	81.049	94,433
DE-FG02-06ER46297	University of South Florida	81.049	89,021
DE-FG02-06ER54881	Florida State University	81.049	101,263
DEFG0207ER15842	University of Central Florida	81.049	552,896
DE-FG02-07ER25747	University of Central Florida	81.049	78,390
DE-FG02-07ER41451	Florida State University	81.049	762,851
DEFG0207ER46354	University of Central Florida	81.049	111,158
DE-FG0207ER46368	University of Florida	81.049	158,881
DE-FG02-07ER46438	University of South Florida	81.049	48,738
DE-FG02-07ER46451	Florida State University	81.049	76,251
DE-FG02-07ER46461	Florida International University	81.049	131,738
DE-FG0207ER46464	University of Florida	81.049	96,065
DE-FG02-07ER46470	University of South Florida	81.049	58,716
DE-FG02-07ER54946	University of Florida	81.049	24,413
DE-FG02-07ER64373	Florida State University	81.049	106,098
DE-FG02-07ER64432	Florida State University	81.049	277,569
DE-FG02-07ER64455	University of Central Florida	81.049	145,373
DE-FG02-07ER64458	University of Florida	81.049	217,563
DE-FG02-07ER64470	Florida State University	81.049	159,944
DE-FG02-07ER64498	University of Florida	81.049	46,729
DE-FG02-07ER64499	University of Florida	81.049	163,966
DEFG0208ER15995	University of Central Florida	81.049	120,885
DE-FG02-08ER15995	University of Central Florida	81.049	168,169
DE-FG02-08ER46494	Florida State University	81.049	63,095
DE-FG02-08ER64585	University of Florida	81.049	359,125
DE-FG02-86ER45268	University of Florida	81.049	140,730
DE-FG02-92ER40735	Florida State University	81.049	315,320
DE-FG02-92ER40750	Florida State University	81.049	248,966
DE-FG02-97ER41022	Florida State University	81.049	1,395,074
DE-FG02-97ER41029	University of Florida	81.049	2,431,830
DE-FG02-97ER45639	Florida State University	81.049	27,925
DE-FG02-97ER45660	University of Florida	81.049	173
DE-FG02-98ER14853	University of Florida	81.049	168,301
DE-FG02-98ER45707	Florida State University	81.049	57,049
DE-FG02-99ER41065	Florida International University	81.049	387,043
DE-FG02-99ER45748	University of Florida	81.049	120,119
DE-FG52-2004NA25588	University of Florida	81.049	117,955
DE-SC0000825	Florida International University	81.049	33,903
DE-SC0001157	Florida International University	81.049	86,202
DE-SC0001508	University of South Florida	81.049	220,448
DE-SC0001940	Florida A & M University	81.049	611,431
DE-SC0002139	University of Florida	81.049	287,386
DE-SC0002565	University of Florida	81.049	147,335
DE-SC0002613	Florida State University	81.049	150,131
DE-SC0002615	Florida State University	81.049	90,513
DE-SC0002624	Florida State University	81.049	68,871
DE-SC0002687	Florida State University	81.049	53,358
DE-SC0004609	University of Florida	81.049	19,763
DESC0004813	University of Central Florida	81.049	113,879
DE-SC0004969	Florida State University	81.049	14,787
DE-SC0004970	Florida State University	81.049	42,134
DE-SC0004974	Florida State University	81.049	2,935

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
DE-SC-0005073	Florida International University	81.049	98,611
DE-SC0005245	University of South Florida	81.049	70,415
DE-SC0003893	University of Florida	81.049	113,273
MPC35TY-A3	University of Florida	81.049	61,648
PO #574871	Florida International University	81.049	53,462
PO 741-30584	University of Florida	81.049	16,578
SA5862-11880	University of South Florida	81.049	71,526
SC-08-315	University of South Florida	81.049	202
UF-SINMAT 061910	University of Florida	81.049	29,879
Y561451	Florida State University	81.049	52,354
Z707303	University of Florida	81.049	99,663
3001160599	University of Florida	81.057	47,094
DEFG2607NT43068	University of Central Florida	81.057	2,097
DE-FG02-96ER40998	Florida A & M University	81.079	29,847
2414402556S01	University of Central Florida	81.086	29,270
DEjEE0000990	University of Florida	81.086	132,265
DEjEE0001522	University of Florida	81.086	157,031
DE-EE0000476	University of North Florida	81.086	1,716,384
DEEE0003848	University of Central Florida	81.086	172,366
DEEE0003920	University of Central Florida	81.086	123,783
DEFC2606NT42767	University of Central Florida	81.086	512,006
DEFC2606NT42768	University of Central Florida	81.086	1,051,505
DE-FC36-06GO16085	University of Florida	81.086	103,554
DE-FG02-03ER54725	Florida A & M University	81.086	107,421
DE-FG02-97ER54417	Florida A & M University	81.086	108,621
DE-FG36-08GO88142	University of Florida	81.086	997,744
00082759	University of Florida	81.087	82,814
00082760	University of Florida	81.087	14,667
010-005	University of Florida	81.087	143,408
010-006	University of Florida	81.087	185,543
133040	University of Central Florida	81.087	262,869
2010-001	University of Florida	81.087	3,073
20126050	Florida State University	81.087	92,576
214912	University of South Florida	81.087	45,085
288K192	University of Florida	81.087	5,571
DE-36-04GO14224	University of South Florida	81.087	56,369
DE-EE0000319	Florida Atlantic University	81.087	347,001
DE-EE0000319 MOD# 3&4	Florida Atlantic University	81.087	183,429
DE-EE0000475	University of North Florida	81.087	881,275
DE-EE0002063	Florida State University	81.087	294,144
DEEE0002091	University of Central Florida	81.087	669,112
DE-EE0002802	Florida International University	81.087	169,900
DEEE0003176	University of Central Florida	81.087	97,096
DE-EE0003590	University of South Florida	81.087	280,236
DE-EE0004549	University of South Florida	81.087	6,420
DE-FC36-04GO14225	Florida Atlantic University	81.087	37,630
DEFC3604GO14225	University of Central Florida	81.087	675,067
DEFC3606GO16028	University of Central Florida	81.087	364,935
DE-FG36-08GO18020	University of Florida	81.087	325,173
DE-FG36-08GO18023	University of South Florida	81.087	205,745
DE-FG36-08GO18069	University of Florida	81.087	104,136
DEFG3608GO18109	University of Central Florida	81.087	190,483
G012026-275	University of Florida	81.087	71,196
G012026-280	University of Florida	81.087	89,074
G012026-315	University of Florida	81.087	28,326
G01206-277	University of Florida	81.087	59,803
NFE99901501	University of Central Florida	81.087	38,171
NXL99925701	University of Central Florida	81.087	62,280
PO 00104	Florida Atlantic University	81.087	36,169
PO#4100059668	Florida Atlantic University	81.087	128,004
R01329ARRA	University of Central Florida	81.087	69,812
XXL54420508	University of Central Florida	81.087	2,538
07-11-036	Florida State University	81.089	123,206
09-024	Florida State University	81.089	61,060
3580022870	University of Central Florida	81.089	11,628
3580022883	University of Central Florida	81.089	35,035
3580026262	University of Central Florida	81.089	13,425
DEFE0001241 FCAAP	University of Central Florida	81.089	281,400
DE-FE0001321	University of Florida	81.089	377,398

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
DE-EM0000598	Florida International University	81.104	4,126,092
DE-FG01-02P132033	Florida International University	81.104	1,989
DE-FG01-05EW07033	Florida International University	81.104	6,426
DE-FG02-96ER40952	Florida State University	81.104	221,458
3001381461	Florida State University	81.112	37,284
DE-FG52-10NA29659	Florida State University	81.112	398,178
DE-FG52-09NA29358	University of Florida	81.113	181,180
DE-FG52-09NA29362	University of Florida	81.113	92,384
58-0111-8-005	University of Florida	81.117	512
DEFC2607NT43327	University of Central Florida	81.117	260
DE-FG36-06GO86047	Florida International University	81.117	1,114
GT10-0310-0001	University of Florida	81.117	71,957
Q01208	University of Central Florida	81.117	115,317
GO407	University of Central Florida	81.119	173,997
4-3253-16	Florida International University	81.121	33,103
DEjNE0000329	University of Florida	81.121	162,435
DE-FC07-07ID14833	University of Florida	81.121	71,927
DE-NE0000158	University of Florida	81.121	29,653
A000211521	Florida State University	81.122	1,440
A000211564	University of South Florida	81.122	6,065
DE-FOA-00000152	Florida International University	81.122	40,479
PO 8873	University of South Florida	81.122	19,156
3580024181	University of Florida	81.134	12,442
PSA #6886 FRS#525446	Florida Atlantic University	81.134	6,510
429289-19300	University of Florida	81.135	123,366
DE-AR0000064	University of Central Florida	81.135	27,202
DE-AR0000133	University of Florida	81.135	394,576
UF-PLANAR-2010-7-1	University of Florida	81.135	11,085
00094725	Florida State University	81.UNK	23,642
00096394	Florida State University	81.UNK	53,407
00096663	Florida State University	81.UNK	64,537
00101767	University of Florida	81.UNK	220,005
00110275	Florida State University	81.UNK	34,555
03/08/2010	University of South Florida	81.UNK	19,110
069000524030099	Florida State University	81.UNK	1,204
080003524027646	Florida State University	81.UNK	36,847
0F-33542	Florida State University	81.UNK	69,820
1000925	University of Central Florida	81.UNK	137,070
100173	University of Central Florida	81.UNK	188,726
100925	University of Central Florida	81.UNK	55,093
101036	Florida State University	81.UNK	52,852
1013515	University of Florida	81.UNK	30,971
1037345	University of Central Florida	81.UNK	27,182
1047255	University of Florida	81.UNK	83,532
1059852	University of Central Florida	81.UNK	98,083
108426	University of Central Florida	81.UNK	33,846
1098396	University of Florida	81.UNK	10,941
1105045	Florida State University	81.UNK	5,214
11BC66120022005	University of Central Florida	81.UNK	260,927
137000524030071	Florida State University	81.UNK	17,798
1A37102	University of Central Florida	81.UNK	3,750
2009-QUINTELL-001	University of Florida	81.UNK	74,229
210000524021548	Florida State University	81.UNK	43
216000524028438	Florida State University	81.UNK	76,289
265K786	University of Florida	81.UNK	11,729
3580025064	University of Central Florida	81.UNK	88,729
4000006057	Florida State University	81.UNK	793
40000100172	Florida State University	81.UNK	7,824
4000058800	Florida State University	81.UNK	17,204
4000060996	Florida State University	81.UNK	180,214
4000069877	Florida State University	81.UNK	195,711
4000073383	University of Central Florida	81.UNK	27,075
4000082853	University of Florida	81.UNK	26,203
4000088447	Florida State University	81.UNK	38,968
4000089561	Florida State University	81.UNK	56,280
4000096284	Florida State University	81.UNK	36,751
4000099937	Florida State University	81.UNK	17,310
4000101347	Florida State University	81.UNK	102,627
511420	Florida State University	81.UNK	245

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
563193	University of Florida	81.UNK	12,964
570362	Florida State University	81.UNK	10,692
574983	University of Florida	81.UNK	21,453
590820	Florida State University	81.UNK	70,620
595267	Florida State University	81.UNK	566,442
595691	University of Florida	81.UNK	3,320
62267	University of Central Florida	81.UNK	136,432
63471-001-08	Florida State University	81.UNK	23,182
765393/ PO 1023314	University of Florida	81.UNK	9,007
81977	University of Central Florida	81.UNK	44,468
829202	University of Central Florida	81.UNK	280,128
87974-001-10	Florida State University	81.UNK	89,146
95398	University of Central Florida	81.UNK	72,850
978219	Florida State University	81.UNK	8,160
987463,0	University of Florida	81.UNK	93,820
995506	University of Central Florida	81.UNK	433,660
995997	University of Central Florida	81.UNK	29,957
Academic Year 2010-2011	Florida International University	81.UNK	10,700
ADC-1-40023-02	Florida International University	81.UNK	21,361
AEU04006201	University of Central Florida	81.UNK	12,384
Agreement 09242009	University of Central Florida	81.UNK	62,823
AXL14037801	University of Central Florida	81.UNK	160,098
B573263	University of Florida	81.UNK	4,172
B593476	University of Florida	81.UNK	18,304
DE-FG02-02ER45984	University of Florida	81.UNK	213,194
DE-FG02-05ER15650	University of Florida	81.UNK	272,016
DE-FG02-05ER46236	University of Florida	81.UNK	102,273
DE-FG02-05ER46247	University of Florida	81.UNK	123,292
DE-FG02-08ER86370	University of Central Florida	81.UNK	3,069
DE-FG02-86ER45268	University of Florida	81.UNK	165
DE-FG07-ID14775	University of Florida	81.UNK	15,923
DE-FG36-04G014281	University of Central Florida	81.UNK	430,464
DE-SC00004364	University of Central Florida	81.UNK	29,654
Encumbrance Number 1902-1100096864/ Prime 00	Florida International University	81.UNK	51,034
KNDJ04033901	University of Central Florida	81.UNK	661,838
LXL-1-11888-01	University of Central Florida	81.UNK	298
PO 1006226	University of Florida	81.UNK	6,152
S038CCCPM4002	University of Central Florida	81.UNK	29,189
SOLAR REACTOR TECH 01	University of Florida	81.UNK	1,373
Subcontract #JSA 11-C0616 /R298422	Florida International University	81.UNK	11,017
Total - U. S. Department of Energy			\$42,315,116
U. S. Department of Education			
132-1930A-OCE1	Florida International University	84.002	1,304
015-2261A-1CS01	University of Florida	84.010	43,603
P015A100079	Florida International University	84.015	119,345
P015A100182	University of Florida	84.015	138,592
UF06095	Florida International University	84.015	36,451
UF09065 / Grant No. P015B060090	Florida International University	84.015	9,797
P019A100035	University of Florida	84.019	13,944
P021A110015	University of Central Florida	84.021	69,318
P022A090051	Florida State University	84.022	200
P022A100047	University of Florida	84.022	31,217
2912620A0CD05	University of Central Florida	84.027	10,329
371-2620A-0C002	Florida State University	84.027	147,991
371-2620-A-0C003	Florida State University	84.027	126,364
371-2620A-0C004	Florida State University	84.027	4,230
371-2620A-0C005	Florida State University	84.027	381,939
371-2620A-0C008	Florida State University	84.027	308,191
371-2620A-0CD01	Florida State University	84.027	114,205
371-2621A-1C002	Florida State University	84.027	219,382
371-2621A-1C003	Florida State University	84.027	122,213
4712621A1C001	University of Central Florida	84.027	181,932
4712621A1C002	University of Central Florida	84.027	162,260
4812620A0C001	University of Central Florida	84.027	101,111
4812620A0C002	University of Central Florida	84.027	91,835
481-2620A-0C003	University of Central Florida	84.027	137,568
481-2620A-0C004 & 48	University of Central Florida	84.027	14,233
P.O. NUMBER 00001674	University of Central Florida	84.027	15,149

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
P031M090054	Florida International University	84.031	431,213
P031S100115	Florida International University	84.031	46,940
P042A101500	University of Central Florida	84.042	72,599
P047A080266	Florida A & M University	84.047	468,174
P047A080910	University of Central Florida	84.047	262,878
P047M070048	Florida A & M University	84.047	266,234
005707	University of Florida	84.116	4,709
098000524025380	Florida State University	84.116	150
21714-S1	University of Florida	84.116	11,677
21D053-01	University of Florida	84.116	2,895
220222	Florida A & M University	84.116	9,804
2299-01 PO 134257/16	University of Central Florida	84.116	12,906
26-1507-5261	Florida International University	84.116	20,486
P116B060460	Florida State University	84.116	120,568
P116B070253	Florida International University	84.116	87,590
P116G100287	University of Central Florida	84.116	25,104
P116J080033	University of Central Florida	84.116	51,088
P116J100004	University of Central Florida	84.116	29,425
P116M080014	University of Central Florida	84.116	30,678
P116Y090005	University of Florida	84.116	118,010
P116Z080257	New College of Florida	84.116	138,149
P116Z080279	Florida Gulf Coast University	84.116	49,584
P116Z090117	Florida Gulf Coast University	84.116	164,391
P116Z090308	New College of Florida	84.116	31,342
P116Z100149	Florida Gulf Coast University	84.116	90,963
P116Z100224	New College of Florida	84.116	25,104
SA0907007	University of Florida	84.116	17,284
P120A080094	Florida A & M University	84.120	132,800
P120A100111	Florida A & M University	84.120	123,065
H129B050036	Florida State University	84.129	12,338
H129P060002	Florida State University	84.129	17,141
GCDRC0180	University of Florida	84.133	3,533
H133A080007	University of Central Florida	84.133	78,334
PZ11074	University of Florida	84.133	6,365
SHEPHERD CENTER	University of Florida	84.133	40,675
1226-1007-00-G	University of Central Florida	84.153	1,718
Subagreement #1226-1007-00-F	Florida International University	84.153	1,147
371-2621A-1C004	Florida State University	84.173	278,688
4812660A0CD01	University of Central Florida	84.173	262,617
4812661A1CD01	University of Central Florida	84.173	612,837
COQKL	University of Florida	84.181	1,223,009
COQRC	University of Florida	84.181	483,746
2009-0258 SUB1	University of Florida	84.184	29,959
Q184N100025	University of Central Florida	84.184	33,393
P200A060098	Florida A & M University	84.200	131,946
P200A060250	University of Florida	84.200	5,311
P200A070494	Florida State University	84.200	83,308
P200A070543	Florida International University	84.200	62,356
P200A090061	Florida International University	84.200	152,996
P200A090204	Florida State University	84.200	139,642
00083288	University of Florida	84.215	16,604
Contract#019-2009-2010 PO#R02474173	Florida International University	84.215	93,341
U215K100116	University of North Florida	84.215	95,204
P217A070220	University of Central Florida	84.217	216,011
P220A060025	New College of Florida	84.220	300
P220A060034	Florida International University	84.220	268,408
P220A100026	Florida International University	84.220	213,051
11ARDC	University of Central Florida	84.224	9,199
186000524026700	Florida State University	84.283	98,534
186000524029099	Florida State University	84.283	227,681
011-2430A-OCCL1	University of Florida	84.287	731,066
011-2431A-1CCL1	University of Florida	84.287	1,006,415
SUBCONTRACT NO 11-195	Florida Atlantic University	84.287	12,494
00081925	University of Florida	84.305	44,222
00081926	University of Florida	84.305	20,117
0023856	Florida State University	84.305	59,521
00514-02794	University of South Florida	84.305	26,300
10277539-003	University of South Florida	84.305	1,485
10277539-006	University of South Florida	84.305	97,052

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
21372-S2	Florida State University	84.305	474,090
FCRR-IES-305F	Florida State University	84.305	449,744
R305A080476	Florida State University	84.305	532,202
R305A080488	Florida State University	84.305	81,356
R305A090169	Florida State University	84.305	297,976
R305A090481	University of South Florida	84.305	325,069
R305A090523	Florida Atlantic University	84.305	410,029
R305A100301	Florida State University	84.305	420,449
R305A100782	Florida State University	84.305	283,210
R305A100909	Florida State University	84.305	229,720
R305A110121	Florida State University	84.305	94,651
R305B040074	Florida State University	84.305	812,450
R305B050032	Florida State University	84.305	104,410
R305B070074	Florida State University	84.305	342,076
R305B090021	Florida State University	84.305	631,652
R305F100027	Florida State University	84.305	2,158,877
SP0008099/PROJ000226	Florida State University	84.305	127,650
UTA10-000724	Florida State University	84.305	103,108
371-1707A-0CD01	Florida State University	84.323	17,971
4811707A1C001	University of Central Florida	84.323	98,136
481-2620A-0C004 & 48	University of Central Florida	84.323	82,834
008295A	Florida State University	84.324	6,505
19231-S1	University of Florida	84.324	136,524
GLC62-01	Florida State University	84.324	43
H324P040003	University of South Florida	84.324	101
PT102455-SC102706	University of Florida	84.324	33,611
R324A070008	University of Florida	84.324	242,799
R324A100020	University of Florida	84.324	299,888
R324A100174	Florida State University	84.324	389,231
R324A100196	University of Florida	84.324	298,798
R324B060029	University of Florida	84.324	121,511
R324B060047	Florida International University	84.324	287,963
R324B070018	Florida State University	84.324	94,438
R324B070192	University of Florida	84.324	582,902
R324B090010	Florida International University	84.324	144,013
R324E060086	Florida State University	84.324	260,066
S060053	University of Central Florida	84.324	104,758
SCIRC 2018	University of Florida	84.324	78,581
H325D040028-07	Florida International University	84.325	70,194
H325D040071	University of Central Florida	84.325	68,058
H325D050028	University of Central Florida	84.325	49,197
H325D060047	University of Central Florida	84.325	183,161
H325D070021	Florida State University	84.325	189,854
H325D070023	Florida State University	84.325	189,716
H325D070086	Florida State University	84.325	153,192
H325D080055	University of Central Florida	84.325	179,313
H325D100048 _Pre Award	Florida International University	84.325	61,564
H325D100059	University of Central Florida	84.325	53,477
H325H040097	University of Central Florida	84.325	16,058
H325K051046	University of Central Florida	84.325	26,573
H325K052049	University of Central Florida	84.325	64,547
H325K054170	University of Central Florida	84.325	12,775
H325K060217	University of Central Florida	84.325	156,036
H325K060517	Florida International University	84.325	137,741
H325K070412	Florida International University	84.325	172,698
H325K080219A	University of Central Florida	84.325	166,392
H325K080350	Florida State University	84.325	208,641
H325K090103	Florida International University	84.325	132,909
H325K090401-01	Florida International University	84.325	197,516
H325K090415	University of Central Florida	84.325	193,763
H325K100209	University of Central Florida	84.325	119,210
H325Q070002	University of Florida	84.325	381,965
H325T070021-10	Florida International University	84.325	71,591
H325T080032	University of Central Florida	84.325	62,759
S332B060011	Florida State University	84.332	179,573
P334A050047	Florida International University	84.334	1,223,001
Subcontract # 33-312-0209234	Florida International University	84.334	111,234
P335A100137	Florida International University	84.335	130,582
800000181	University of Florida	84.337	5,815

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
P3337A090003	Florida International University	84.337	116,755
SUBCONTRACT 11-194	Florida Atlantic University	84.351	12,494
SUBCONTRACT#10-344	Florida Atlantic University	84.351	14,994
UCF-USDOE07-01	University of Central Florida	84.365	52,294
1777-1058-01-C	Florida State University	84.366	1,527,543
1777-1058-01-K	Florida International University	84.366	103,975
371-2351A-1CM01	Florida State University	84.366	73,407
371-2251A-1CH01	Florida State University	84.367	607,344
371-2259A-0CH01	Florida State University	84.367	134,065
420-2258A-8CH01	University of Central Florida	84.367	31,223
4812250A0C001	University of Central Florida	84.367	63,369
4812251A1C001	University of Central Florida	84.367	196,815
IA-278	Florida State University	84.390	22,541
COQRC	University of Florida	84.393	144,679
Fd231	University of Florida	84.394	7,497,915
Fd235	University of Florida	84.394	27,881
Fd235.1	University of Florida	84.394	212,823
371-5920S-0CZ03	Florida State University	84.397	63,919
4815920S0CZ04	University of Central Florida	84.397	169,705
481-5921S-1CZC1	University of Central Florida	84.397	18,100
ARRA 4815921S1CZ01	University of Central Florida	84.397	51,436
Fd231.1	University of Florida	84.397	17,142,973
Fd232.1	University of Florida	84.397	6,995,230
Fd233.1	University of Florida	84.397	9,414
2702986A9C001	University of Central Florida	84.UNK	90
4815921S1CZ70	University of Central Florida	84.UNK	2,447
481907701SS01	University of Central Florida	84.UNK	36,909
Prime HHSP23320095624WC / Task No. HHSP233	Florida International University	84.UNK	26,652
SP000I3670-02	University of Florida	84.UNK	495,048
Total - U. S. Department of Education			<u>\$64,327,114</u>
Election Assistance Commission			
E4058805I	University of Central Florida	90.400	42,987
Total - Election Assistance Commission			<u>\$42,987</u>
U. S. Department of Health and Human Services			
90EJ0086	University of North Florida	93.009	2,439
6 HPPWH060014	Florida International University	93.015	93,830
HPPWH100072-01-00	Florida A & M University	93.015	55,557
A30BDD	University of South Florida	93.042	26,710
A2C9DE	University of South Florida	93.048	43,228
DO 6500 060957	University of North Florida	93.048	1,557
2-312-0212294	Florida State University	93.061	23,841
K01 DP001121	University of Florida	93.061	23,751
R18MN000004	University of South Florida	93.061	375,354
U01 EH000421	University of Florida	93.070	226,684
UF10044	Florida State University	93.070	17,909
UF10219	Florida State University	93.070	22,811
90FE00030500	University of Central Florida	93.086	279,320
90FE0022	Florida State University	93.086	516,343
00061258	University of Florida	93.103	3,728
005235	University of Florida	93.103	12,500
1RO1FD003672-01	University of Florida	93.103	162,257
R01 FD003032	University of Florida	93.103	251,618
RC294-301/3842888	University of Florida	93.103	63,991
RFD 003728	University of Florida	93.103	55,577
35168-6S-757	University of South Florida	93.104	35,190
KH221	Florida International University	93.104	36,804
1 H02MC02619-01-00	University of Florida	93.110	2,044
2000 G KN666	Florida State University	93.110	424,511
H02MC02619-02-00	University of Florida	93.110	9,983
00076091	University of Florida	93.113	67,883
1R01 ES10991-03	University of South Florida	93.113	215
5R01 ES007912-10	Florida International University	93.113	77,371
5S11ES011181-09	Florida International University	93.113	231,675
5S11ESO11181-10	Florida International University	93.113	304,789
R00ES017476	Florida International University	93.113	120,514
R01 ES007355	University of Florida	93.113	26

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
R01 ES014617	University of Florida	93.113	211,703
R01 ES017099	University of Florida	93.113	305,235
R01 ES017099-01A1S1	University of Florida	93.113	24,164
R21ES018939	University of South Florida	93.113	49,098
SR00000926	University of Florida	93.113	1,720
00068032	University of Florida	93.121	12,645
00086867	University of Florida	93.121	521,755
00093255	University of Florida	93.121	129,628
001	University of Florida	93.121	21,247
1R01 DE019444-01A-UF	University of Florida	93.121	132,336
1-R21-DE016131-01A1	University of Florida	93.121	2
25275/98315283	University of Florida	93.121	52,270
32108 - 98015283	University of Florida	93.121	63,625
5-51217	University of Florida	93.121	425,618
5-51221	University of Florida	93.121	6,347
666613	University of Florida	93.121	6,753
DE013208	University of Florida	93.121	28,151
K23 DE018414	University of Florida	93.121	115,458
K99 DE018191	University of Florida	93.121	12,608
K99 DE018958	University of Florida	93.121	86,960
M150839	University of Florida	93.121	28,859
PrimeK08DE016031	University of Florida	93.121	3,718
R01 DE006672	University of Florida	93.121	282,314
R01 DE008007	University of Florida	93.121	372,790
R01 DE010362	University of Florida	93.121	123,634
R01 DE011111	University of Florida	93.121	157,208
R01 DE012236	University of Florida	93.121	271,952
R01 DE012505	University of Florida	93.121	172,338
R01 DE013208	University of Florida	93.121	267,678
R01 DE013239	University of Florida	93.121	196,515
R01 DE013545	University of Florida	93.121	443,896
R01 DE013882	University of Florida	93.121	62,241
R01 DE016362	University of Florida	93.121	146,579
R01 DE016593	University of Florida	93.121	204,974
R01 DE016715	University of Florida	93.121	178,378
R01 DE019456	University of Florida	93.121	388,067
R01 DE019644	University of Florida	93.121	276,149
R01 DE020820	University of Florida	93.121	78,155
R01 DE020832	University of Florida	93.121	125,010
R01DE006672	University of Florida	93.121	58,025
R01DE016680	Florida State University	93.121	164,873
R01DE020832	University of Florida	93.121	15,598
R03 DE019687	University of Florida	93.121	42,045
R03 DE021701	University of Florida	93.121	4,800
R03 DE021701-01	University of Florida	93.121	26,777
R21 DE016705	University of Florida	93.121	2,539
R21 DE018006	University of Florida	93.121	135,670
R21 DE018118	University of Florida	93.121	3,313
R21 DE018392	University of Florida	93.121	150,568
R21 DE018450	University of Florida	93.121	159,765
R21 DE018714	University of Florida	93.121	91,395
R21 DE019196	University of Florida	93.121	95,555
R21 DE019267	University of Florida	93.121	109,604
R21 DE019861	University of Florida	93.121	57,954
R21 DE019862	University of Florida	93.121	184,551
R21 DE020147	University of Florida	93.121	72,553
R56 DE021556	University of Florida	93.121	138,242
U54 DE019261	University of Florida	93.121	1,170,990
A22HP1147B0	Florida International University	93.124	17,738
R01 ES015449	University of Florida	93.143	4,041
00020207	University of Florida	93.145	64,023
00059111	University of Florida	93.145	1,402
00059116	University of Florida	93.145	207
5 H12HA23043-10	University of South Florida	93.153	408,849
7R21HG00406003	University of Central Florida	93.172	157,774
R01HG004359	University of Central Florida	93.172	129,831
00080279	University of Florida	93.173	18,330
00085438	University of Florida	93.173	3,475
1 R01 DC010398	University of Central Florida	93.173	152,684

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
1 R03 DC007355-03	University of South Florida	93.173	554
1R03DC011144	University of South Florida	93.173	87,009
1R15DC010485-01	Florida Atlantic University	93.173	129,789
3000924587	University of Florida	93.173	79,234
3001488333	University of Florida	93.173	132,167
36-0915-197	University of Florida	93.173	7,291
5R01DC004295-10	University of South Florida	93.173	263,303
5R44DC008022-03	University of North Florida	93.173	9,209
F31DC009920	Florida State University	93.173	33,223
F32DC010517	Florida State University	93.173	52,331
K23 DC010197	University of Florida	93.173	166,612
P30 DC010364	University of Florida	93.173	33,660
R01 DC000283	University of Florida	93.173	73,358
R01 DC001655	University of Florida	93.173	123,809
R01 DC005995	University of Florida	93.173	44,862
R01 DC007387	University of Florida	93.173	26,329
R01 DC009029	University of Florida	93.173	335,143
R01 DC010809	University of Florida	93.173	240,851
R01DC003387	Florida State University	93.173	436,396
R01DC004574	Florida State University	93.173	269,574
R01DC004607	Florida State University	93.173	77,770
R01DC004785	Florida State University	93.173	294,791
R01DC005813	Florida State University	93.173	118,328
R01DC007462	Florida State University	93.173	190,715
R01DC009821	Florida State University	93.173	111,168
R01DC010189	University of Central Florida	93.173	183,399
R03 DC006160	University of Florida	93.173	22,955
R03 DC010266	University of Florida	93.173	76,556
R21 DC009247	University of Florida	93.173	159,381
R21 DC011131	University of Florida	93.173	185,162
R21DC011121	Florida State University	93.173	143,135
R33 DC008613	University of Florida	93.173	48,831
R33-DC008613	University of Florida	93.173	425,644
SR00001012	Florida State University	93.173	66,756
T32 DC000044	Florida State University	93.173	39,972
T32DC000044	Florida State University	93.173	172,423
UF09147	Florida State University	93.173	55,269
UF10105	Florida State University	93.173	200,003
UF10281	University of South Florida	93.173	37,150
1U01TS000108-01	Florida A & M University	93.206	44,717
K23 AT004251	University of Florida	93.213	107,146
Prime # 1R43AT00487	University of South Florida	93.213	5,915
R01 AT001424	University of Florida	93.213	412,759
R01 AT006334	University of Florida	93.213	18,295
R21 AT005083	University of Florida	93.213	161,229
R21 AT005085	University of Florida	93.213	66,442
U01AT000613	University of South Florida	93.213	11,249
00077479	University of Florida	93.226	2,737
JHU PO # 2000061399	University of South Florida	93.226	88,296
R01 HS017434	University of Florida	93.226	390
R01HS018506	University of Florida	93.226	220,310
R18 HS017902	University of Florida	93.226	300,839
R21HS018205	University of South Florida	93.226	150,497
Subaward No. PHTFIU-AHRQ9506-01	Florida International University	93.226	12,265
PO01167101	University of Florida	93.233	10,471
COH8N	University of Florida	93.236	1,861
QK845381	Florida State University	93.236	28,428
000330747-001	Florida State University	93.242	9,084
00076087	University of Florida	93.242	7,478
0008389	University of South Florida	93.242	129,854
00089341	University of Florida	93.242	117,827
00089654	University of Florida	93.242	4,060
00090623	University of Florida	93.242	7,639
00093408	University of Florida	93.242	11,459
0010160	University of South Florida	93.242	33,687
07-727	Florida State University	93.242	5,164
1R01MH080838-01A1	Florida Atlantic University	93.242	521,201
1R01MH085259-01A1	Florida International University	93.242	241,920
1R01MH086591-01	Florida Atlantic University	93.242	373,221

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
1R01MH089852	Florida State University	93.242	199,484
1R03MH082445-01	University of South Florida	93.242	22,116
1R21MH077669-01A2	University of South Florida	93.242	12,574
1R21MH084832-01A2	Florida International University	93.242	59,811
1R21MH087932-01A1	Florida Atlantic University	93.242	279,620
1R34MH092207-02	University of South Florida	93.242	171,801
1R43MH085474-01	University of South Florida	93.242	1,220
2 R01 MH059891	University of Florida	93.242	57,099
2007-03805-02	University of Florida	93.242	6,409
20343-FSU	Florida State University	93.242	245,000
24871	University of Florida	93.242	13,415
24973	University of Florida	93.242	56,684
2R44MH076541-04	University of South Florida	93.242	108,689
4117	Florida State University	93.242	34,269
5 R01 MH070430-05	University of South Florida	93.242	31,492
5 R21 MH080168-02	University of South Florida	93.242	146,865
5K24MH073696-05	Florida International University	93.242	35,310
5R01MH079943-02	Florida International University	93.242	728,823
5R21MH081046	Florida State University	93.242	189,650
5R21MH087849-02	University of South Florida	93.242	72,410
61-0674FSU	Florida State University	93.242	5,644
61-0834FSU	Florida State University	93.242	17,305
6405-1045-00-A	Florida State University	93.242	16,614
7R01MH0440859-21	University of South Florida	93.242	932
7R01MH061836	Florida State University	93.242	416,858
7R01MH076277-04	University of South Florida	93.242	83,173
7R01MH083692-02	Florida International University	93.242	469,918
7R34MH085796-02	Florida International University	93.242	3,008
89830	University of Florida	93.242	28,553
9071-8343	University of Florida	93.242	43,447
F31MH079600	Florida State University	93.242	625
F31MH081396	Florida State University	93.242	6,208
F31MH083382	Florida State University	93.242	32,358
F31MH086174	Florida State University	93.242	955
FY06.083.007	University of Florida	93.242	145,558
G222-11-W3514 / G196-10-W2630	Florida Atlantic University	93.242	95,581
K23 MH082883	University of Florida	93.242	144,107
K23MH085659	Florida International University	93.242	137,190
MED111	Florida State University	93.242	228,487
MH069614	Florida International University	93.242	118,458
P.O. 414336-G	University of South Florida	93.242	129
P50 MH072850	University of Florida	93.242	893,295
R01 MH057399	University of Florida	93.242	12,820
R01 MH072780	University of Florida	93.242	463,019
R01 MH081193	University of Florida	93.242	306,876
R01 MH084932	University of Florida	93.242	214,677
R01 MH7938801A1	University of Florida	93.242	237,359
R01MH040826	Florida State University	93.242	259,534
R01MH058616	Florida State University	93.242	70,242
R01MH076277	Florida State University	93.242	342,819
R01MH077730	Florida State University	93.242	563,506
R01MH081012	Florida State University	93.242	251,831
R01MH087232	University of South Florida	93.242	253,767
R01MH087583	Florida State University	93.242	270,869
R03 MH083673	University of Florida	93.242	19,973
R21 MH091554	University of Florida	93.242	50,755
R21MH081094	University of South Florida	93.242	34,555
R21MH083128	Florida State University	93.242	156,682
R21MH087777-01A1	University of Florida	93.242	58,936
R34 MH080764	University of Florida	93.242	260,253
R34MH078999	Florida State University	93.242	108,999
RIDDLE 01	University of Florida	93.242	512
RMH080791A	Florida International University	93.242	230,584
RR274-333/3840488	Florida State University	93.242	11,375
S090018	University of South Florida	93.242	80,975
U01 MH078594	University of Florida	93.242	197,738
U380908012010	University of South Florida	93.242	17,867
UF09012	University of South Florida	93.242	91,120
UF09089	Florida State University	93.242	223,528

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
XHALE	University of Florida	93.242	306,199
1H79T1023410-01	University of Central Florida	93.243	13,104
33430-8S-1239	University of South Florida	93.243	65,154
5830-1152	University of South Florida	93.243	755
1 D09HP08330-01-00	Florida International University	93.247	105,937
1 D09HP18993-01-00	Florida International University	93.247	115,342
1UB6HP20189-01-00	Florida International University	93.249	113,916
529-07-0093-00001	University of Florida	93.256	4,147,121
1R21OH009434-01A2	Florida International University	93.262	37,547
3048106680-10-262	University of South Florida	93.262	5,490
3048107663-11-211	University of South Florida	93.262	3,998
6402-1051-08-B	Florida International University	93.262	15,000
RO-03OH009493-02REV	University of South Florida	93.262	5,621
Subagreement # 6402-1033-50-C	Florida International University	93.262	2,892
05-SC-NIH-1054	University of South Florida	93.273	1,242
1 R21 AA017667-01A1	University of South Florida	93.273	171,456
1R01AA016212-01A2	Florida International University	93.273	628,937
1R01AA018011-01	Florida International University	93.273	416,480
1R01AA018084-01	Florida International University	93.273	477,494
1R01AA018095-01A1 & 3R01AA018095-01A1S1	Florida International University	93.273	375,889
3R01AA017405-02S1	Florida International University	93.273	792,738
4328-FIU-DHHS-2529	Florida International University	93.273	3,045
5R01AA013623-09	University of South Florida	93.273	376,440
5R01AA013825-05	Florida International University	93.273	3,368
5R01AA015810-04	Florida International University	93.273	217,836
5R01AA015951-06	University of South Florida	93.273	302,556
K01 AA017480	University of Florida	93.273	127,383
K01 AA018255	University of Florida	93.273	134,675
Project 0352.01.01	Florida Atlantic University	93.273	1,000
R01 AA009283	University of Florida	93.273	203,554
R01 AA012151	University of Florida	93.273	508,479
R01 AA016549	University of Florida	93.273	465,663
R01 AA018934	University of Florida	93.273	296,244
R01 AA019802	University of Florida	93.273	212,049
R01AA016091-02	University of South Florida	93.273	511,994
R03 AA018700	University of Florida	93.273	61,192
R21 AA016327	University of Florida	93.273	56,235
Subaward No. 0005431	Florida International University	93.273	235,884
UF10082	Florida State University	93.273	16,765
XHALE	University of Florida	93.273	195,328
00082941	University of Florida	93.279	265,069
00082942	University of Florida	93.279	45,915
00302-02279.001	University of South Florida	93.279	74,557
1 R21 DA023273-02	University of South Florida	93.279	30,346
1F31DA025570	Florida State University	93.279	26,984
1F31DA029400	Florida International University	93.279	33,042
1K02DA023048	Florida State University	93.279	117,286
1R01DA016551-01A1	Florida International University	93.279	114,679
1R01DA021714-01A2	Florida Atlantic University	93.279	100,883
1R01DA023405-01A2	Florida International University	93.279	546,581
1R01DA027049-01	Florida International University	93.279	266,149
1R01DA029779-01A1	Florida International University	93.279	8,313
1R03DA032473-01	Florida Atlantic University	93.279	8,698
1R15DA023675-01A2	Florida Atlantic University	93.279	56,396
1R15DA09863	Florida Atlantic University	93.279	80,334
1R34DA029724-01A1	Florida Atlantic University	93.279	19,310
1R37DA025576-01	Florida International University	93.279	405,124
2009-0253-UFL	University of Florida	93.279	16,692
2010-0253-UFL	University of Florida	93.279	34,797
36-1835151/CC0162889	University of South Florida	93.279	44,832
5 R01DA10683-06	University of South Florida	93.279	396
5R01 DA019824-05	University of South Florida	93.279	178,169
5R01DA019356	Florida State University	93.279	21,839
5R01DA021521-03	Florida International University	93.279	475,179
5R01DA018916-04	Florida International University	93.279	36,151
605	University of Florida	93.279	70,616
617A	University of Florida	93.279	14,103
617B	University of Florida	93.279	15,841
639909	University of Florida	93.279	10,485

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
7 R01 DA012366-09	Florida International University	93.279	263,334
7 R01 DA021537-02	Florida International University	93.279	230,385
7R01DA012414-08	Florida International University	93.279	226,091
A06797 (M09A10344)	University of South Florida	93.279	50,980
R01 DA004074	University of Florida	93.279	198,728
R01 DA019172	University of Florida	93.279	12,097
R01 DA019576	University of Florida	93.279	120,168
R01 DA019580	University of Florida	93.279	70,677
R01 DA022475	University of Florida	93.279	241,145
R01 DA023575	University of Florida	93.279	220,062
R01 DA023928	University of Florida	93.279	342,604
R01 DA024671	University of Florida	93.279	283,130
R01 DA030989	University of Florida	93.279	132,556
R01 DA031017	University of Florida	93.279	447,192
R01DA019627	Florida State University	93.279	58,779
R01DA026854	Florida State University	93.279	251,815
R03 DA028854	University of Florida	93.279	29,062
R03DA030850	University of South Florida	93.279	29,173
R21 DA027570	University of Florida	93.279	285,459
R21 DA029828	University of Florida	93.279	27,717
R21 DA030044	University of Florida	93.279	103,858
R21 DA030118	University of Florida	93.279	298,763
R21DA022351	Florida State University	93.279	170,607
UF10222	University of South Florida	93.279	154,806
5K08MH082642-04	University of South Florida	93.281	176,906
7K08MH077220-04	University of South Florida	93.281	36,962
K08MH080239	Florida State University	93.281	136,886
F31MH088143-01A1	Florida State University	93.282	27,400
0003967	University of Florida	93.283	1,684
00049051	University of Florida	93.283	3,447
93.283	University of North Florida	93.283	14,964
CORCJ	University of Florida	93.283	21,361
U01DD000304	Florida State University	93.283	322,932
U50/ATU473408-05	Florida A & M University	93.283	1,678
09-186-391071	University of South Florida	93.286	5,149
1 R01 EB007082-01	University of Florida	93.286	20,070
1F32EB011884-01A1	University of South Florida	93.286	28,794
1R01EB009351	University of Florida	93.286	147,669
1R01EB009429	University of Central Florida	93.286	401,249
1R15EB00885801	University of Central Florida	93.286	33,873
1R42EB010404-01	University of Florida	93.286	35,664
3001094848	University of Florida	93.286	89,185
3555-01	University of North Florida	93.286	21,735
5R01EB005459	University of Central Florida	93.286	49,982
5R21EB005765-02	University of Florida	93.286	2,814
R01 EB009772	University of Florida	93.286	149,636
R01 EB012874	University of Florida	93.286	253,160
R01EB006158	Florida State University	93.286	114,419
R21 EB009555	University of Florida	93.286	146,048
RO1 EB007082-01	University of Florida	93.286	175,138
SR00000260	University of Florida	93.286	32,559
UF09092	Florida State University	93.286	183,271
1 T37 MD001489-01	Florida International University	93.307	250
1P20MD003375-01	University of South Florida	93.307	11,750
1R01MD004002-01	Florida International University	93.307	226,373
1R01NR012150-01	Florida International University	93.307	311,719
23150-1	University of Florida	93.307	103,261
23150-2	University of Florida	93.307	33,978
2P20MD002288-01	Florida International University	93.307	1,470,574
2T37MD001489-05	Florida International University	93.307	20,959
5P20MD00050102	Florida A & M University	93.307	103,970
5P20MD003375-02	University of South Florida	93.307	957,309
5P20MD003375-03	University of South Florida	93.307	535,524
5R24MD001779	Florida International University	93.307	551,666
5R24MD002807	Florida State University	93.307	398,045
1 R21 DA024294	University of Florida	93.310	247,486
1P41GM089163-01	Florida Atlantic University	93.310	216,720
1R03MH085705-01A1	Florida International University	93.310	12,239
DP2 OD002721	University of Florida	93.310	493,606

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
PO#11WLP10021	University of South Florida	93.310	35,193
R21 DA024294	University of Florida	93.310	50,271
RL1AA017541	Florida State University	93.310	118,894
1 A10HP18190-01-00	Florida International University	93.358	85,798
A10HP00059-11	University of Central Florida	93.358	98,475
6201-1099-00-A	University of Florida	93.359	28,826
00068774	University of Florida	93.361	5,856
1 R01 NR009120-01A2	Florida International University	93.361	450,263
1K01NR010685-01A1	Florida Atlantic University	93.361	98,577
1R01NR012675-01	Florida International University	93.361	92,847
1R15NR010631-01A1	University of North Florida	93.361	70,780
2R01NR005000-07	University of South Florida	93.361	311,863
5 RO1 NR007678-05	University of South Florida	93.361	220
5R01NR005000-06S2	University of South Florida	93.361	54,225
5R01NR010751-03REVIS	University of South Florida	93.361	566,384
K01 NR011174-01A1	University of Florida	93.361	84,331
R01 NR004297	University of Florida	93.361	725
R01 NR009406	University of Florida	93.361	23,747
R01 NR009406 S1	University of Florida	93.361	1,118
00069035	University of Florida	93.389	1,019
00069049	University of Florida	93.389	547
00069323	University of Florida	93.389	5,994
00069354	University of Florida	93.389	12,370
1581 G JB151	Florida State University	93.389	24,454
267038480301	University of South Florida	93.389	177,958
5G12RR003020-26	Florida A & M University	93.389	2,474,898
K26 RR023976	University of Florida	93.389	140,973
R21 RR025699	University of Florida	93.389	172,585
S10 RR027142	University of Central Florida	93.389	498,384
U42 RR016586	University of Florida	93.389	207
UL1 RR029890	University of Florida	93.389	4,545,721
1 RO3 CA121750-01	University of South Florida	93.393	3,851
10-14922-99-04-G6	University of South Florida	93.393	13,276
10-15880-99-01-G1	University of Florida	93.393	53,116
10-15893-99-01-G4	University of Florida	93.393	31,104
1R03CA141199-01	Florida Atlantic University	93.393	32,198
1R15CA143816-01A1	Florida Atlantic University	93.393	147,965
2R01CA093455-06	University of Central Florida	93.393	13,184
2R56CA093455-05	Florida Atlantic University	93.393	20,305
C00023743-1	University of South Florida	93.393	66,122
K22 CA124578	University of Florida	93.393	209,608
P663633106	Florida State University	93.393	1,739
P663633108	Florida State University	93.393	6,529
R01 CA081133	University of Florida	93.393	318
R01 CA088763	University of Florida	93.393	68,005
R01 CA119905	University of Florida	93.393	38,045
R01 CA119917	University of Florida	93.393	450,930
R01 CA123346-05	University of South Florida	93.393	311,862
R01 CA138808	University of Florida	93.393	316,743
R01CA069222	Florida State University	93.393	184,165
R03 CA123575	University of Florida	93.393	10,588
R03 CA125824	University of Florida	93.393	16,060
R03 CA128038-02	University of Florida	93.393	79,275
R03CA138069	Florida State University	93.393	23,750
R21 CA133681	University of Florida	93.393	69,327
R21 CA141600	University of Florida	93.393	142,129
10-13847-99-02-G2	University of South Florida	93.394	72,618
10-16069-01-01-C1	University of South Florida	93.394	75,807
2001159980	University of Florida	93.394	29,846
21002350-30611A	University of Florida	93.394	11,341
5 R01 CA103965-04	University of South Florida	93.394	62,721
5 R21 CA79947-02	University of South Florida	93.394	326
5-41990-G1	University of Florida	93.394	31,899
5R21CA119177	Florida State University	93.394	43,479
R01 CA129311	University of Florida	93.394	242,650
R21 CA122648	University of Florida	93.394	1,712
00016040	University of Florida	93.395	53,648
100325	Florida State University	93.395	1,096
100422	University of South Florida	93.395	119

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
1015346-99-01-G1	University of South Florida	93.395	18,685
1151601	University of Florida	93.395	7,617
17436	University of Florida	93.395	1,616,407
19076	University of Florida	93.395	75,706
19672	University of Florida	93.395	6,936
19748	University of Florida	93.395	21,685
19875	University of Florida	93.395	1,473
1R15CA119253-01A1	Florida International University	93.395	82,481
1R15CA135513-01	Florida Atlantic University	93.395	46,051
2000056563	University of Florida	93.395	8,766
2008-0831-02	University of Florida	93.395	25,914
216288	University of South Florida	93.395	56,436
245K313	University of Florida	93.395	34,599
2R01CA093455-06	Florida Atlantic University	93.395	270,682
2U10CA081920-09	University of South Florida	93.395	1,512,737
2u10ca32102-31	University of Florida	93.395	58,174
3001809147	University of Florida	93.395	2,790
5 P01 CA118210-03	University of South Florida	93.395	47,085
5 R01 CA87583-04	University of South Florida	93.395	343
5 R01 CA95188-04	University of South Florida	93.395	762
5 R21 CA91518-02	University of South Florida	93.395	165
5 RO1 CA071976-13	University of South Florida	93.395	7,628
5R01 CA111196-05	University of South Florida	93.395	127,592
5R01CA131080-03REVIS	University of South Florida	93.395	687,343
7R01CA106439	University of Central Florida	93.395	145,589
GAFA064333PO#0461090	University of Florida	93.395	15,538
NSABP-B-35 SITE 527	University of Florida	93.395	4,000
R01 CA084408	University of Florida	93.395	400,178
R01 CA089655	University of Florida	93.395	236,765
R01 CA127378	University of Florida	93.395	296,851
R01 CA133086	University of Florida	93.395	361,713
R01 CA136683	University of Florida	93.395	50,296
R01 CA138541	University of Florida	93.395	334,188
R01CA128865	University of Central Florida	93.395	209,684
R01CA152005	University of South Florida	93.395	186,985
R15CA125681	University of Central Florida	93.395	30,211
R21 CA141020	University of Florida	93.395	145,649
R21 CA149869	University of Florida	93.395	73,433
R41CA139785	University of South Florida	93.395	21,591
S08-002	University of South Florida	93.395	23,737
S420849	Florida International University	93.395	34,041
SUBAWARD# S0179367	Florida Atlantic University	93.395	54,913
0001291574	University of Florida	93.396	251,095
10-14352-04-05-C1	University of South Florida	93.396	966
10-15923-99-01-S1	University of Florida	93.396	11,864
34676/98010420	University of South Florida	93.396	113,462
5 R01 CA90273	University of South Florida	93.396	368
5R01CA050211-19	University of South Florida	93.396	179,992
5R01CA132977	University of Central Florida	93.396	210,896
7R21CA129265-03	Florida International University	93.396	215,799
7R21CA129302	University of Central Florida	93.396	91,046
R01 CA127636	University of Florida	93.396	156,421
R01 CA129155	University of Florida	93.396	264,360
R01 CA137021	University of Florida	93.396	332,384
R01 CA137186	University of Florida	93.396	111,155
R01 CA142808	University of Florida	93.396	261,368
R01 CA1742808	University of Florida	93.396	52,742
R01CA109524	University of Central Florida	93.396	69,887
R21 CA131988	University of Florida	93.396	62,807
RO1 CA044649	University of Florida	93.396	270,295
10-15048-03-07-C1	University of South Florida	93.397	8,921
2000796703	University of Florida	93.397	111,433
55-7754-01	University of Florida	93.397	15,072
1K22CA126979-01A2	Florida International University	93.398	88,464
K08 CA113766	University of Florida	93.398	162,105
K24 CA118454	University of Florida	93.398	68,638
K24 CA139570	University of Florida	93.398	161,972
K25CA106799	Florida State University	93.398	125,865
T32 CA009126	University of Florida	93.398	338,867

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
00034100	University of Florida	93.399	18,213
20251	University of Florida	93.399	37,961
20262	University of Florida	93.399	37,291
20791 SAP1004877	University of Florida	93.399	130
5 R01 CA111334-05	University of South Florida	93.399	123,535
5U10CA081920-08	University of South Florida	93.399	18,494
7R01CA106414-06	University of South Florida	93.399	242,157
CALGB10603	University of Florida	93.399	675
P66366001	Florida State University	93.399	31,183
1A0AHP16410-01-00	Florida International University	93.405	32,008
1T0AHP18352-01-00	University of Central Florida	93.407	206,070
GJL56	University of Central Florida	93.558	248,398
CG006	Florida State University	93.564	48,350
664596	University of Florida	93.600	78,657
710452	University of Florida	93.600	26,160
90YF0061/01	University of South Florida	93.600	96,253
90F1107	Florida State University	93.601	38,643
751CL09	University of Florida	93.630	1,252
Contract # LJ911 / FAU	Florida International University	93.658	148,683
LJ818	Florida International University	93.658	675,739
LJ911	Florida A & M University	93.658	116,288
LJ911	University of Central Florida	93.658	150,319
URF48	Florida International University	93.658	2,944
URF48 / FAU A/C No. 8150-041-41 / 8150-041-43	Florida International University	93.658	2,591
SR 198	Florida International University	93.667	236
00000278	University of Florida	93.701	55,686
0000552	University of South Florida	93.701	25,793
000240501-116	University of Florida	93.701	116
006467	University of Florida	93.701	18,534
100026-D	University of South Florida	93.701	98,854
100045-D	University of South Florida	93.701	118,260
10-11-KN-G020000-FAM	Florida A & M University	93.701	14,053
10-11KN-GR021000FAM	Florida A & M University	93.701	6,228
111632010-7348230	University of South Florida	93.701	21,932
111710010-7404244	University of Florida	93.701	6,216
14-15004-99-01-G1	University of Florida	93.701	30,202
14-15881-01-01-G2	University of South Florida	93.701	6,346
164668	University of Florida	93.701	139,477
19309	University of Florida	93.701	7,247
1F33AI081488-01	Florida International University	93.701	7,245
1P30DA028807-01	University of South Florida	93.701	622,775
1R01DA025640-01A1	Florida International University	93.701	734,806
1R01EY018724-01A1	University of Central Florida	93.701	16,733
1R03AIO80338-02	University of South Florida	93.701	40,143
1R15AG03374-01	Florida Atlantic University	93.701	87,196
1R21AG033332-01A1	University of South Florida	93.701	162,584
1R21CA129263-01A2	University of Central Florida	93.701	96,133
1R21DK081878-01A1	University of South Florida	93.701	217,206
1R21HD062749-01	University of South Florida	93.701	178,928
1R21HD066200-01	University of South Florida	93.701	50,422
1R21NS066371-01	Florida Atlantic University	93.701	169,357
1R21RR024397	University of Florida	93.701	215,106
2001148325	University of Florida	93.701	21,818
20244	University of Florida	93.701	29,900
27127/98013894	University of South Florida	93.701	3,937
2803262-S111	University of Florida	93.701	47,570
2-R01-EY016674-04A1	Florida International University	93.701	90,274
3 R01 HL088207-03S1	University of Florida	93.701	144,158
3001341444	University of Florida	93.701	62,610
3823-5	University of South Florida	93.701	46,394
3G12RR003020-25S1	Florida A & M University	93.701	330,038
3P20MD002288-03S1	Florida International University	93.701	340,181
3P20MD003375-02S1	University of South Florida	93.701	216,013
3R01AA016091-03S1	University of South Florida	93.701	66,319
3R01AI038178-12S1	University of South Florida	93.701	117,542
3R01AI045545-10S1	Florida International University	93.701	60,471
3R01AI057559-05S1	University of South Florida	93.701	44,936
3R01AIO49724-09S1	University of South Florida	93.701	4,205
3R01CA111196-04S1	University of South Florida	93.701	37,012

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
3R01DC003387-11S2	Florida State University	93.701	25,438
3R01DC004295-08S1	University of South Florida	93.701	443
3R01DK054393-06S2	University of South Florida	93.701	8,261
3R01DK054393-06S3	University of South Florida	93.701	95,505
3R01DK073936-03S1	Florida State University	93.701	61,455
3R01EY013022-10S1	Florida Atlantic University	93.701	68,707
3R01GM083337-03S1	Florida State University	93.701	29,150
3R01NR005000-06S1	University of South Florida	93.701	143,161
3R15CA119253-01A1S1	Florida International University	93.701	16,348
3R15CA135513-01S1	Florida Atlantic University	93.701	29,854
3R15HD06000801S1	University of Central Florida	93.701	41,896
3R25GM061347-09S2	Florida International University	93.701	14,699
3R25GM063251-04S1	Florida A & M University	93.701	34,977
3R37GM029994	Florida State University	93.701	53,622
3R82F	Florida State University	93.701	66,449
3R84D	Florida State University	93.701	60,065
3SC1GM083685-02S1	Florida International University	93.701	116,846
3U01HD051997-04S1	University of South Florida	93.701	96,813
42932-F	University of Florida	93.701	46,098
5691SC	University of Florida	93.701	40,658
5R01CA140408-02	University of South Florida	93.701	426,099
5R01TW008508-02	University of South Florida	93.701	403,474
5R21NR011224-02	University of South Florida	93.701	182,802
5R34HD065274-02	University of South Florida	93.701	255,712
5RC1DE020274-02REVIS	University of South Florida	93.701	424,296
5RC1LM010455-02	University of South Florida	93.701	445,993
5RC2AT005917-02	Florida Atlantic University	93.701	346,034
803809	University of Florida	93.701	56,181
843	University of Florida	93.701	3,490
8771-S01	University of South Florida	93.701	113,346
9004641	University of South Florida	93.701	2,863
950708RSUB	University of Florida	93.701	12,500
9-526-5232	University of South Florida	93.701	66,633
AI073795-01A2S1	University of Central Florida	93.701	3,562
AMK007_SB_001	University of South Florida	93.701	67,783
GC208217NGC	University of Florida	93.701	10,255
IRC2AT005917-01	Florida Atlantic University	93.701	220,981
K01 NS055094	University of Florida	93.701	67,136
K08 DK075651-03S1	University of Florida	93.701	26,067
K18 MH093941	University of Florida	93.701	46,632
K24 CA118454	University of Florida	93.701	11,345
P001355101	University of Florida	93.701	37,310
P01 HD059751	University of Florida	93.701	942,045
P30 AG028740-03S1	University of Florida	93.701	162,206
P30 DC010763	University of Florida	93.701	525,404
P30HL101265-01	University of South Florida	93.701	428,134
P50HD052120	Florida State University	93.701	125,583
PD30531-SC101139	University of Florida	93.701	37,684
Q-09-00274-T001	University of Florida	93.701	2,484
Q-09-00274-T002	University of Florida	93.701	4,591
R01 AG033005	University of Florida	93.701	533,218
R01 AG033906	University of Florida	93.701	561,536
R01 AI023262	University of Florida	93.701	211,858
R01 AI068803	University of Florida	93.701	49,605
R01 AI078770	University of Florida	93.701	355,087
R01 AI078783-03S1	University of Central Florida	93.701	4,501
R01 AI080349	University of Florida	93.701	103,117
R01 AR055160	University of Florida	93.701	154,089
R01 CA085295	University of Florida	93.701	131,787
R01 CA138544	University of Florida	93.701	300,424
R01 DA026028	University of Florida	93.701	32,545
R01 DC001655-16S1	University of Florida	93.701	157,072
R01 DE013545-09S1	University of Florida	93.701	67,300
R01 DE013882	University of Florida	93.701	75,243
R01 DE016593	University of Florida	93.701	46,713
R01 DE019106	University of Florida	93.701	293,893
R01 DK047858	University of Florida	93.701	31,148
R01 DK052356	University of Florida	93.701	3,127
R01 DK056245	University of Florida	93.701	24,370

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
R01 DK064250	University of Florida	93.701	100,000
R01 DK066211-05S1	University of Florida	93.701	67,015
R01 DK074656	University of Florida	93.701	69,842
R01 DK080706	University of Florida	93.701	30,832
R01 DK081624	University of Florida	93.701	277,874
R01 ES007355	University of Florida	93.701	2,078
R01 ES014617	University of Florida	93.701	178,622
R01 ES015449	University of Florida	93.701	130,650
R01 EY007883-21S1	University of Florida	93.701	91,834
R01 EY012601	University of Florida	93.701	140,447
R01 EY018358	University of Florida	93.701	163,306
R01 GM040586	University of Florida	93.701	129,320
R01 GM046951	University of Florida	93.701	52,211
R01 GM059969-12S1	University of Florida	93.701	245,478
R01 GM076584	University of Florida	93.701	119,505
R01 GM077618-03S1	University of Florida	93.701	122,015
R01 GM081714	University of Florida	93.701	80,902
R01 GM082849	University of Florida	93.701	108,165
R01 GM083324-02S1	University of Central Florida	93.701	85,765
R01 GM085285-01A1S1	University of Florida	93.701	160,336
R01 HD048051	University of Florida	93.701	77,930
R01 HD057026	University of Florida	93.701	283,286
R01 HD057561-01A2S1	University of Florida	93.701	29,221
R01 HD059143	University of Florida	93.701	93,403
R01 HD059153	University of Florida	93.701	5,429
R01 HL054083	University of Florida	93.701	2,430
R01 HL081577-05S1	University of Florida	93.701	92,741
R01 HL090937	University of Florida	93.701	416,103
R01 HL090937-01A2	University of Florida	93.701	17,883
R01 HL091793	University of Central Florida	93.701	415,253
R01 HL091929	University of Florida	93.701	132,405
R01 HL095508	University of Florida	93.701	93,628
R01 MH080055	University of Florida	93.701	301,351
R01281-ARRA	University of South Florida	93.701	144,728
R01AI055461	Florida State University	93.701	66,083
R01DC002035	Florida State University	93.701	226,778
R01DK043200	Florida State University	93.701	2,670
R01GM058187	Florida State University	93.701	83,418
R01GM066041	Florida State University	93.701	308
R01GM066958	Florida State University	93.701	90,371
R01GM068756	Florida State University	93.701	64,408
R01GM070641-04S1	University of Florida	93.701	32,150
R01GM072562	Florida State University	93.701	60,988
R01HD048539	Florida State University	93.701	86,485
R01HD065272	Florida State University	93.701	788,354
R01HL083153	University of South Florida	93.701	347,999
R01MH058616	Florida State University	93.701	76,661
R01MH077730	Florida State University	93.701	94,510
R01NS011892	Florida State University	93.701	38,572
R01NS062825	University of Central Florida	93.701	333,171
R03 DA020502	University of Florida	93.701	72,964
R03 DE018924	University of Florida	93.701	67,096
R03 DE019179-01A1	University of Florida	93.701	105,457
R03 HD056985	University of Florida	93.701	55,276
R15 NR012169	University of Florida	93.701	178,977
R15NR012189	University of Central Florida	93.701	249,253
R15NS057771	Florida State University	93.701	1,016
R21 AA017488	University of Florida	93.701	138,109
R21 AI076394	University of Central Florida	93.701	66,215
R21 AI076394	University of Florida	93.701	97,407
R21 AI081952	University of Florida	93.701	215,877
R21 DE018449	University of Florida	93.701	111,421
R21 DE018826	University of Florida	93.701	93,991
R21 DK080216	University of Florida	93.701	165,590
R21 HD055286	University of Florida	93.701	44,248
R21 HD059092	University of Florida	93.701	120,019
R21 HL087831-01A2S1	University of Florida	93.701	72,478
R21 MH082702	University of Florida	93.701	65,212
R21 NS065098	University of Florida	93.701	214,292

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
R21 RR024397	University of Florida	93.701	23,997
R21AI078376-01A1S1	University of Central Florida	93.701	7
R21DC010926	Florida State University	93.701	172,569
R36 MD004926	University of Florida	93.701	8,910
R37 AI028571-20S1	University of Florida	93.701	26,113
R43 EY020030	University of Florida	93.701	57,099
R56 AG037984	University of Florida	93.701	142,601
R56 AI079074	University of Florida	93.701	214,168
R56 DK031127	University of Florida	93.701	316,130
R56 DK057080	University of Florida	93.701	148,998
R698984	University of Florida	93.701	11,540
RC1 AR058189	University of Florida	93.701	395,571
RC1 EY020341	University of Florida	93.701	217,522
RC1 HL100195	University of Florida	93.701	318,361
RC1 HL100202	University of Florida	93.701	495,304
RC1 NS068897	University of Florida	93.701	496,453
RC1GM091238	University of Florida	93.701	481,065
RC1MH089727	Florida State University	93.701	232,725
RC2 AI087580	University of Florida	93.701	309,103
RC2 CA148407	University of Florida	93.701	377,442
RC2 DA028946	University of Florida	93.701	188,266
RC2 NS069480	University of Florida	93.701	768,920
RN9994-2010-001	Florida International University	93.701	35,569
RU166-761/4692428	Florida State University	93.701	180,894
RX4215-035-UF	University of Florida	93.701	89,295
U01 AG022376	University of Florida	93.701	17,011,783
U01 AG022376-05A2S1	University of Florida	93.701	877,563
U01 DK082189	University of Florida	93.701	166,190
U01 GM074492-05S1	University of Florida	93.701	62,812
U01 HD060474	University of Florida	93.701	27,704
U01HD060292	Florida State University	93.701	123,461
U24 RR029822	University of Florida	93.701	4,564,455
UF10180	University of South Florida	93.701	11,878
WU-10-133	University of Florida	93.701	42,630
48154000-0RZT1	University of Central Florida	93.714	5,213
1R0111HS019997-01	University of South Florida	93.715	240,686
704602Z	University of Florida	93.715	24,813
90RC004301	University of Central Florida	93.718	1,469,684
90RC0046/01	University of South Florida	93.718	1,678,968
COQKS	University of Florida	93.767	12,037
MED051	University of Florida	93.767	644,368
EXD001	Florida State University	93.778	230,329
0003074(118743-1)	University of South Florida	93.837	5,691
0003074-117106-1	University of South Florida	93.837	29,479
0005718 K	University of Florida	93.837	29,321
0005718 L	University of Florida	93.837	5,103
0005718F	University of Florida	93.837	347,464
0006495 115237-1	University of Florida	93.837	57,772
00084001	University of Florida	93.837	5,096
001-2009	University of Florida	93.837	1,062
1000877858	University of South Florida	93.837	24,814
131229/131228	University of Florida	93.837	18,309
1R21HL085795	University of Central Florida	93.837	9,131
1R43HL093955	University of Florida	93.837	72,641
1SC1HL095101-01	Florida International University	93.837	326,738
2R56HL069458-06A2	University of Central Florida	93.837	98,815
5-30141	University of South Florida	93.837	76,555
5718U	University of Florida	93.837	94,057
5R00HL088520-04	University of South Florida	93.837	217,452
5R33HL089071-03	University of South Florida	93.837	209,367
60015098	University of Florida	93.837	1,658
7R01HL079636	University of Central Florida	93.837	44,707
F32 HL095282	University of Florida	93.837	39,208
FY09.505.001	University of Florida	93.837	63,405
K01 HL103172	University of Florida	93.837	113,858
K23 HL084090	University of Florida	93.837	134,784
K23 HL086558	University of Florida	93.837	110,952
K99 HL098453	University of Florida	93.837	96,373
N001204701	University of Florida	93.837	53,177

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
N630610901	University of Florida	93.837	104,037
NS 2005-067	University of Florida	93.837	1,066
P01 HL059412	University of Florida	93.837	535,624
P01 HL59412	University of Florida	93.837	1,674,795
PO# 0000700790	University of Florida	93.837	202,747
Prime Awd No. R21HL093605 / Subawd No. UF091	Florida International University	93.837	51,708
R01 HL056921	University of Florida	93.837	422,278
R01 HL056921-15	University of Florida	93.837	28,107
R01 HL064024	University of Florida	93.837	427,831
R01 HL067277	University of Florida	93.837	438,017
R01 HL067937	University of Florida	93.837	85,974
R01 HL079352	University of Florida	93.837	110,279
R01 HL081577	University of Florida	93.837	137,989
R01 HL081734	University of Florida	93.837	19,935
R01 HL087800	University of Florida	93.837	503,060
R01 HL088207	University of Florida	93.837	256,285
R01 HL091005	University of Florida	93.837	390,058
R01 HL093186	University of Florida	93.837	490,714
R01 HL095508	University of Florida	93.837	373,822
R01HL	University of South Florida	93.837	10,706
R01HL090646	University of Central Florida	93.837	582,252
R18 HL087800	University of Florida	93.837	15,365
R21 HL087831	University of Florida	93.837	229,253
R21 HL093605	University of Florida	93.837	84,620
R21 HL098875-01	University of Florida	93.837	156,413
R21 HL107348	University of Florida	93.837	55,173
R21HL088299	University of South Florida	93.837	54,744
R33 HL089104	University of Florida	93.837	565,376
R37 HL033610	University of Florida	93.837	793,964
RA251127BAJ	University of Florida	93.837	23,209
RC1 HL099980	University of Florida	93.837	459,908
RES504357	University of South Florida	93.837	65,154
RO1 HL078817	University of South Florida	93.837	214,754
SARCA	University of South Florida	93.837	3,228
U01 HL087366	University of Florida	93.837	539,292
U01HL	University of South Florida	93.837	2,920
UF08134	University of Central Florida	93.837	25,010
W000131394	University of Florida	93.837	12,406
00078726	University of Florida	93.838	118,549
00078727	University of Florida	93.838	141,938
1R01HL105932-01	University of South Florida	93.838	54,609
2000772616	University of Florida	93.838	121,072
5 R01 HL056683-12	University of South Florida	93.838	92,196
6431SC	University of Florida	93.838	8,333
GRT00021130	University of Florida	93.838	7,590
R01 HL085133	University of Florida	93.838	64,892
R01 HL087839	University of Florida	93.838	406,957
R01 HL102033	University of Florida	93.838	364,484
R01 HL103415	University of Florida	93.838	150,149
R37 HL067456	University of Florida	93.838	192,718
UF10134	University of South Florida	93.838	88,749
#0102	University of Florida	93.839	5,938
#0401	University of Florida	93.839	518
0403	University of Florida	93.839	8,018
0502	University of Florida	93.839	3,313
23686-03-307	University of Florida	93.839	334,909
5G12RR003020-25	Florida A & M University	93.839	80,583
5G12RR003020-27	Florida A & M University	93.839	31,255
R01 HL054083	University of Florida	93.839	327,209
R01 HL070738	University of Florida	93.839	230,394
R01 HL076901	University of Florida	93.839	1,108
R01 HL090589	University of Florida	93.839	393,776
R01 HL091929	University of Florida	93.839	434,688
R01 HL095674	University of Florida	93.839	252,997
R01 HL097088	University of Florida	93.839	722,973
R01HL094467	University of Central Florida	93.839	322,057
U01 HL069301	University of Florida	93.839	349,228
00079635	University of Florida	93.846	12,382
00091396	University of Florida	93.846	54,460

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
00092267	University of Florida	93.846	49,446
1R21AR061136-01	University of South Florida	93.846	17,276
23838	Florida State University	93.846	10,702
2R01AR040994-15A1	Florida Atlantic University	93.846	512,733
3692-5/4329-5	University of South Florida	93.846	105,918
5-30415	University of Florida	93.846	22,773
5-30467	University of Florida	93.846	254,838
536548	University of Florida	93.846	11
552058	University of South Florida	93.846	91,207
552243	University of Florida	93.846	1,242
555487	University of Florida	93.846	151,651
5F32AR056937-03	University of South Florida	93.846	49,702
5F32AR058027-02	University of South Florida	93.846	56,618
5R01AR044745-15	University of South Florida	93.846	239,275
5R01AR047421	Florida State University	93.846	279,281
5R03AR057489/1R03AR057489-01A1	University of North Florida	93.846	62,807
ABOVE FITNESS PRODUC	University of Florida	93.846	1,315
K01 AR054331	University of Florida	93.846	96,112
K01 AR056725	University of Florida	93.846	98,043
K25 AR048918	University of Florida	93.846	8
R01 AR044731	University of Florida	93.846	373,476
R01 AR046799	University of Florida	93.846	285,158
R01 AR048566	University of Florida	93.846	410,251
R01 AR053541	University of Florida	93.846	235,104
R01 AR055160	University of Florida	93.846	321,579
R01 AR055568	University of Florida	93.846	340,395
R01 AR055899	University of Florida	93.846	450,347
R01 AR056973	University of Florida	93.846	741,578
R01 AR057422	University of Florida	93.846	173,804
R03 AR056418	University of Florida	93.846	62,478
R03 AR057552	University of Florida	93.846	57,921
R03 AR059786	University of Florida	93.846	45,601
00000169	University of Florida	93.847	14
00084259	University of Florida	93.847	152,314
00090124	University of Florida	93.847	21,371
1'5U01DK063790	University of South Florida	93.847	1,945,114
10-D11	University of Florida	93.847	24,746
1SC1DK083060-01	Florida International University	93.847	337,056
22234-1	University of Florida	93.847	112,001
24240-1	University of Florida	93.847	13,430
5R01DK075414-03	University of South Florida	93.847	264,812
5U01HD051997-04	University of South Florida	93.847	19
5U01HD051997-05	University of South Florida	93.847	1,110,577
6119-1117-00-N	University of Florida	93.847	30,757
DK091658	University of Florida	93.847	186
K01 DK085193	University of Florida	93.847	131,914
K08 DK085141-01	University of Florida	93.847	163,595
K08 DK089000	University of Florida	93.847	100,833
K23DK081607	Florida State University	93.847	130,734
P01 DK058327	University of Florida	93.847	172,034
P01 DK58327	University of Florida	93.847	66,310
PBT-01	University of Florida	93.847	1,252
R00DK078779	Florida State University	93.847	195,598
R01 DK047858	University of Florida	93.847	305,707
R01 DK052356	University of Florida	93.847	135,692
R01 DK061666	University of Florida	93.847	339,660
R01 DK064250	University of Florida	93.847	19,163
R01 DK064250-07	University of Florida	93.847	171,280
R01 DK071831	University of Florida	93.847	132,957
R01 DK072398	University of Florida	93.847	482,691
R01 DK074656	University of Florida	93.847	308,304
R01 DK078602	University of Florida	93.847	205,643
R01 DK079879	University of Florida	93.847	425,637
R01 DK080706	University of Florida	93.847	256,693
R01 DK082680	University of Florida	93.847	298,588
R01 DK083389	University of Florida	93.847	310,518
R01 DK088892	University of Florida	93.847	65,586
R01 DK090730	University of Florida	93.847	128,110
R01 DK091443	University of Florida	93.847	68,964

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
R01DK043200	Florida State University	93.847	420,160
R01DK054393-07	University of South Florida	93.847	344,607
R01DK05573406A2	University of Central Florida	93.847	57,382
R01DK059466	Florida State University	93.847	272,527
R01DK073936	Florida State University	93.847	159,378
R01DK080714	Florida State University	93.847	310,023
R01DK081358	Florida State University	93.847	365,456
R01DK081413	University of Central Florida	93.847	303,394
R18 DK082374	University of Florida	93.847	581,234
R21 DK078863	University of Florida	93.847	31,966
R56 DK091658	University of Florida	93.847	4,419
R8604-G1	University of Florida	93.847	11,069
S-TRN0809-GN58	University of South Florida	93.847	18,501
U01 DK085461	University of Florida	93.847	652,185
UF11028	Florida State University	93.847	21,997
00009417	University of Florida	93.853	1,779
00060586	University of Florida	93.853	150
00073674	University of Florida	93.853	106,305
00091947	University of Florida	93.853	44,364
00091948	University of Florida	93.853	24,399
00093183	University of Florida	93.853	21,306
00093184	University of Florida	93.853	90,106
00093185	University of Florida	93.853	225,032
004974/1005378	University of Florida	93.853	53,453
005695	University of Florida	93.853	220
05-0444	University of Florida	93.853	64,287
0980 G GH894	University of Florida	93.853	15,384
0980G ND251	University of Florida	93.853	289,767
1 RO1 NS066340	University of Florida	93.853	142,314
1R01 NS055143-02	University of Florida	93.853	18,585
1R01NS063360	University of Florida	93.853	152,507
1R01NS063360-01A1	University of Florida	93.853	47,964
1R01NS072114-01	University of South Florida	93.853	80,524
1R01NS076308-01	University of South Florida	93.853	30,884
1R15NS062402-01A2	University of Central Florida	93.853	35,306
1R01NS055193-01A2	University of Central Florida	93.853	318,537
2004A004864/219314	University of Florida	93.853	16,914
2009-2121	University of Florida	93.853	4,074
412852-G	University of Florida	93.853	9,172
414356-G	University of South Florida	93.853	99,967
414986	University of Florida	93.853	58,590
415308-G	University of Florida	93.853	149,163
5 R01 NS052839-05	University of South Florida	93.853	184,948
5R01NS050355	Florida State University	93.853	205,036
5R01NS050452	University of Central Florida	93.853	305,515
5R01NS052741-03	Florida State University	93.853	54,030
5R01NS053561-04	University of Florida	93.853	264,712
5R21NS060907-02	University of South Florida	93.853	114,845
5R21NS072785-02	University of South Florida	93.853	147,308
5R37NS019814-24	University of South Florida	93.853	424,981
5U01NS055914-04	University of South Florida	93.853	50,778
5U10NS044425-07	University of South Florida	93.853	28,333
5U10NS044425-08	University of South Florida	93.853	82,564
5U54NS064808-07	University of South Florida	93.853	2,558,564
61-0036UF	University of Florida	93.853	35,663
7R01NS036761	University of Central Florida	93.853	385,295
9U54NS064808-06	University of South Florida	93.853	459,577
A07223 (M09A10110)	University of Florida	93.853	18,915
A07593 (M10A10558)	University of Florida	93.853	255,266
A07593 (M10A10559)	University of Florida	93.853	17
DUKE UNIV	University of Florida	93.853	267,501
F31NS062667	Florida State University	93.853	5,374
JK0700172	University of Florida	93.853	201,345
K01 NS055094	University of Florida	93.853	128,741
K08 NS067024	University of Florida	93.853	62,101
K08 NS067058	University of Florida	93.853	182,931
K23 NS052557	University of Florida	93.853	142,130
K23 NS054715	University of Florida	93.853	133,099
K23 NS060660	University of Florida	93.853	166,156

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
M112513	University of Florida	93.853	1,987
MUSC08-074	University of Florida	93.853	79,324
N627626901	University of Florida	93.853	99,106
R01 NS038767	University of Florida	93.853	6,937
R01 NS041012	University of Florida	93.853	365,735
R01 NS041670	University of Florida	93.853	231,865
R01 NS045614	University of Florida	93.853	71,509
R01 NS046400	University of Florida	93.853	216,376
R01 NS047225	University of Florida	93.853	511,479
R01 NS048588	University of Florida	93.853	47,876
R01 NS051245	University of Florida	93.853	14,422
R01 NS052233-06	University of Florida	93.853	355,820
R01 NS052831	University of Florida	93.853	977,913
R01 NS053561-01A2	University of Florida	93.853	6,027
R01 NS054025	University of Florida	93.853	275,415
R01 NS055018	University of Florida	93.853	363,351
R01 NS055165	University of Florida	93.853	271,084
R01 NS058755	University of Florida	93.853	243,810
R01 NS058825	University of Florida	93.853	203,619
R01 NS063360	University of Florida	93.853	128,897
R01 NS063897	University of Florida	93.853	527,416
R01 NS069574	University of Florida	93.853	232,875
R01 NS069848	University of Florida	93.853	258,908
R01 NS073346	University of Florida	93.853	26,912
R01NS011892	Florida State University	93.853	155,128
R01NS052741-04	Florida State University	93.853	10,696
R01NS053616	Florida State University	93.853	214,894
R01NS062827-03	University of Central Florida	93.853	196,059
R01NS073899	University of South Florida	93.853	26,176
R15NS057771	Florida State University	93.853	30,406
R21 NS052583	University of Florida	93.853	22,651
R21 NS060862	University of Florida	93.853	40,032
R21 NS066265	University of Central Florida	93.853	223,781
R21 NS067127	University of Florida	93.853	259,020
R21 NS071097	University of Florida	93.853	219,691
R21 NS074354	University of Florida	93.853	42,600
RO1 NS050388	University of Florida	93.853	229
RO1 NS066340	University of Florida	93.853	178,494
S60334-12172010	University of South Florida	93.853	41,128
S6190801292001	University of South Florida	93.853	7,501
Site # 160	University of Florida	93.853	23,167
SWISS	University of Florida	93.853	200
T0506010028	University of South Florida	93.853	68,921
U01NS052592	University of South Florida	93.853	27,546
U10 NS053381	University of Florida	93.853	24,267
U10 NS053381-05	University of Florida	93.853	98,518
WSU11053	University of South Florida	93.853	77,769
Z987929	University of Florida	93.853	10,190
0000356079	University of Florida	93.855	58,599
00076731	University of Florida	93.855	5,717
00084457	University of Florida	93.855	59,106
00085244	University of Florida	93.855	262
0216503	Florida State University	93.855	9,315
09-MR4-SA-00002	University of South Florida	93.855	17,600
1010	University of Central Florida	93.855	1,659
10712	University of Central Florida	93.855	287,263
111344040	University of South Florida	93.855	184,013
11-15474-99-01-G3	University of South Florida	93.855	2,017
170617	Florida Atlantic University	93.855	69,101
1F31AI084557-01	University of South Florida	93.855	32,407
1R01AI060753	University of Central Florida	93.855	155,875
1R01AI073783	University of Central Florida	93.855	350,697
1R01AI080626-01A2	University of South Florida	93.855	265,220
1R01AI094973-01	University of South Florida	93.855	73,390
1R15A/060654-01A2	University of North Florida	93.855	38,404
1R15AI093229-01A1	Florida Atlantic University	93.855	22,675
1R21AI079706-01A2	University of South Florida	93.855	127,313
1R21AI090350-02	University of South Florida	93.855	134,832
1R21AI1090561-01	University of South Florida	93.855	150,765

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
1SC1AI081376	Florida International University	93.855	272,268
2R01AI038178-10A1	University of South Florida	93.855	345,982
2R01AI045545	Florida International University	93.855	450,536
2R01AI057559-06	University of South Florida	93.855	327,688
34-5301-2054-301	University of Florida	93.855	1,712
34-5301-2054-302	University of Florida	93.855	81,442
431567-19300	University of Florida	93.855	123,594
5 R01 A1066244-04	University of Florida	93.855	84,900
5 R01 AI039213-09	University of South Florida	93.855	337
5 R01 AI057559-05	University of South Florida	93.855	32,800
5 R01 AI058973-05	University of South Florida	93.855	124,223
50945-8620	University of Florida	93.855	15,902
51628-9271	University of Florida	93.855	62,860
5-31176	University of Florida	93.855	1,900
5-50683	University of Florida	93.855	24,652
5-89845	University of Florida	93.855	13,768
5R01AI023338-26	University of South Florida	93.855	262,812
5R01AI035272	University of Central Florida	93.855	386,006
5R01AI064478-06	University of South Florida	93.855	450,240
5R01AI072465-04	University of South Florida	93.855	496,561
5R01AI077662-02	University of South Florida	93.855	476,227
5R03AI083904-02	University of South Florida	93.855	61,793
6119-1072-00-A	University of Florida	93.855	239,438
6231SC	University of Florida	93.855	30,285
6U19A1082623-02	University of Central Florida	93.855	48,396
7 R01AI048562-10	University of South Florida	93.855	84,542
7R01AI033656-16REV	University of South Florida	93.855	74,037
7R01AI043428-10	Florida International University	93.855	193,565
7R01AI058170-05	Florida International University	93.855	168,778
7R01AI049724-10	University of South Florida	93.855	498,072
A06466 (M07A00649)	University of Florida	93.855	3,679
AI075523	University of South Florida	93.855	7,481
FY11.062.021	University of Florida	93.855	52,221
G120-10-W2707	University of Florida	93.855	169,176
K08 AI077713	University of Florida	93.855	102,737
K22AI081729	University of Central Florida	93.855	59,524
K22AI081730	University of Central Florida	93.855	107,363
M22-TA-032-0907-3	University of South Florida	93.855	3,554
M33-UF-037-0910-4	University of Florida	93.855	129
NIH000069	University of Florida	93.855	55,381
P01 AI042288	University of Florida	93.855	1,212,068
P01AI074805	Florida State University	93.855	1,960,697
PO10035958	University of South Florida	93.855	257,340
R01 AI015539	University of Florida	93.855	262,519
R01 AI018094	University of Florida	93.855	334,335
R01 AI023262	University of Florida	93.855	10,459
R01 AI030904	University of Florida	93.855	314,297
R01 AI034276	University of Florida	93.855	245,959
R01 AI039126	University of Florida	93.855	301,302
R01 AI045050	University of Florida	93.855	333,886
R01 AI045098	University of Florida	93.855	36,358
R01 AI047723-08	University of South Florida	93.855	176,178
R01 AI047859	University of Florida	93.855	411,639
R01 AI048633	University of Florida	93.855	279,052
R01 AI051390	University of Florida	93.855	244,169
R01 AI055461	Florida State University	93.855	183,472
R01 AI055560	University of Florida	93.855	328,667
R01 AI056152	University of Florida	93.855	483,520
R01 AI058150	University of Florida	93.855	372,716
R01 AI058256	University of Florida	93.855	309,500
R01 AI064891	University of Florida	93.855	154,980
R01 AI065265	University of Florida	93.855	108,212
R01 AI065276	University of Florida	93.855	49,909
R01 AI066012	University of Florida	93.855	236,848
R01 AI068803	University of Florida	93.855	136,825
R01 AI068965	University of Florida	93.855	230,794
R01 AI073674	University of Florida	93.855	199,891
R01 AI077583	University of Florida	93.855	317,598
R01 AI078967	University of Florida	93.855	377,873

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
R01 AI079014	University of Florida	93.855	238,726
R01 AI080607	University of Florida	93.855	309,630
R01 AI081921	University of Florida	93.855	126,220
R01 AI61158	University of Florida	93.855	24,217
R01AI023007	Florida State University	93.855	71,850
R01AI073795	University of Central Florida	93.855	252,924
R01AI073891	Florida State University	93.855	347,414
R01AI081977	University of South Florida	93.855	187,768
R01AI089885	University of South Florida	93.855	78,614
R01AI079150	Florida State University	93.855	293,769
R21 AI070700	University of Florida	93.855	641
R21 AI078450	University of Florida	93.855	102,788
R21 AI079193	University of Florida	93.855	152,615
R21 AI082310	University of Florida	93.855	13,378
R21 AI082693	University of Central Florida	93.855	156,172
R21AI076078	University of South Florida	93.855	12,293
R21AI078376-01A1	University of Central Florida	93.855	29,021
R37 AI028571	University of Florida	93.855	141,363
R37 AI028571-22	University of Florida	93.855	219,985
R43AI080431	University of South Florida	93.855	13,815
R56 AI079074	University of Florida	93.855	19,649
RC1 AI081274	University of Florida	93.855	473,969
SERCEB 5-51554	University of Florida	93.855	104,313
40737	University of Florida	93.856	2,024
5 R01AI038178-09	University of South Florida	93.856	4
5-36321	University of South Florida	93.856	187,496
734	University of Florida	93.856	172,335
7R01AI05201703	University of Central Florida	93.856	221,483
R01 AI042164	University of Florida	93.856	129,764
R01 AI044793	University of Florida	93.856	123,929
RO3 A10780001	University of Florida	93.856	14,394
00083842	University of Florida	93.859	258,183
00083845	University of Florida	93.859	6,238
00091319	University of Florida	93.859	33,211
00091365	University of Florida	93.859	139,935
1 R01 GM082935-01A1	University of South Florida	93.859	265,412
1 R25 GM63251-01	Florida A & M University	93.859	50,290
111594010-7388639	University of Florida	93.859	85,171
12341A	Florida State University	93.859	367
1R01GM081425	University of South Florida	93.859	279,751
1R01GM084331	University of Central Florida	93.859	221,849
1R01GM086707-01A1	University of South Florida	93.859	181,489
1R15GM080697	University of Central Florida	93.859	2,984
1R15GM094763-01A1	University of Central Florida	93.859	22,275
1RO1GM083324-01A1	University of Central Florida	93.859	253,787
1SC1CA138175-02	Florida International University	93.859	117,011
1SC1CA138176-01	Florida International University	93.859	198,114
1SC1CA143958-01A1	Florida International University	93.859	263,071
1SC1DK084343-01A1	Florida International University	93.859	320,299
1SC1GM083685-01	Florida International University	93.859	280,495
1SC1GM0884451-01	Florida A & M University	93.859	23,657
1SC1HD063059-01A1	Florida International University	93.859	259,145
1SC3GM083671	Florida International University	93.859	104,091
1SC3GM084751-01A1	Florida International University	93.859	112,031
1SC3GM084752-01	Florida International University	93.859	113,788
1SC3GM084816-01	Florida International University	93.859	162,305
1SC3GM084827-01A1	Florida International University	93.859	58,954
1T34GM083688-01	Florida International University	93.859	360,615
1T36GM078004-01	Florida International University	93.859	261,929
2009 ASCB MAC Visiting Professor	Florida International University	93.859	5,027
204803	University of Florida	93.859	221,940
2G12RR003020-24	Florida A & M University	93.859	11,670
2R01GM066958	Florida State University	93.859	294,584
333375,2T36GM08640-02A1	Florida International University	93.859	2,953
3R01GM084331-01A1S1	University of Central Florida	93.859	38,920
4-01155	Florida State University	93.859	73,654
4R37GM055425	Florida International University	93.859	358,830
5 R01 GM64850-04	University of South Florida	93.859	32
5R01GM030598	Florida State University	93.859	160,061

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
5R01GM058187	Florida State University	93.859	91,277
5R01GM063879	University of Central Florida	93.859	113,156
5R01GM073977	University of South Florida	93.859	268,295
5R01GM078359	Florida State University	93.859	179,611
5R01GM078985	Florida State University	93.859	7,925
5R01GM080270	University of South Florida	93.859	225,920
5R37GM029994	Florida State University	93.859	242,755
5S06GM008111-35	Florida A & M University	93.859	19,467
5SC1GM088451-01-00	Florida A & M University	93.859	293,536
5SC3GM083723-02	Florida International University	93.859	94,841
60027703	University of Florida	93.859	30,231
7R37GM055425-026	Florida International University	93.859	113,123
9000613	University of South Florida	93.859	74,108
ABIMO0132_9000612	Florida State University	93.859	44,054
ABIMO0134_9000717	Florida State University	93.859	14,962
F32 GM079968	University of Florida	93.859	10,020
GBIMO0127A(B)	Florida State University	93.859	47,778
GC11893.133562	Florida State University	93.859	34,041
GC12015-136216	Florida State University	93.859	188,864
K23 GM087709	University of Florida	93.859	122,317
N01-DK-6-2203	University of South Florida	93.859	111,013
P41 GM086210	University of Florida	93.859	375,514
QUANTUMBIO 01	University of Florida	93.859	222,007
R00 GM087533	University of Florida	93.859	249,024
R01 GM025154	University of Florida	93.859	378,403
R01 GM040586	University of Florida	93.859	309,121
R01 GM044974	University of Florida	93.859	227,107
R01 GM046951	University of Florida	93.859	237,071
R01 GM057481	University of Florida	93.859	127,112
R01 GM057481-08S1	University of Florida	93.859	23,890
R01 GM057498	University of Florida	93.859	270,640
R01 GM059969	University of Florida	93.859	391,494
R01 GM066137	University of Florida	93.859	308,947
R01 GM066794	University of Florida	93.859	327,825
R01 GM066859	University of Florida	93.859	145,901
R01 GM070641	University of Florida	93.859	258,760
R01 GM070978	University of Florida	93.859	10,394
R01 GM072639	University of Florida	93.859	133,424
R01 GM076584	University of Florida	93.859	136,585
R01 GM077232	University of Florida	93.859	140,938
R01 GM077618	University of Florida	93.859	112,609
R01 GM079359	University of Florida	93.859	224,954
R01 GM081704	University of Florida	93.859	10,621
R01 GM081714	University of Florida	93.859	383,544
R01 GM081923	University of Florida	93.859	177,811
R01 GM082849	University of Florida	93.859	309,943
R01 GM082946	University of Florida	93.859	343,052
R01 GM083192	University of Florida	93.859	215,663
R01 GM084085	University of Florida	93.859	138,941
R01 GM085285	University of Florida	93.859	255,523
R01 GM086570	University of Florida	93.859	273,730
R01 GM087485	University of Florida	93.859	185,930
R01 GM097531	University of Florida	93.859	41,378
R01GM065268	Florida State University	93.859	220,630
R01GM066041	Florida State University	93.859	191,781
R01GM068756	Florida State University	93.859	278,463
R01GM072562	Florida State University	93.859	173,950
R01GM073120	Florida State University	93.859	245,380
R01GM081382	Florida State University	93.859	226,101
R01GM082948	Florida State University	93.859	185,431
R01GM083337	Florida State University	93.859	269,025
R01GM085165	Florida State University	93.859	355,976
R01GM086892	Florida State University	93.859	157,114
R01GM088187	Florida State University	93.859	94,010
R01GM094424	Florida State University	93.859	41,156
R15GM065884	University of Central Florida	93.859	12,276
R15GM087641	Florida State University	93.859	55,627
R21GM079592	Florida State University	93.859	8,842
R25GM061347	Florida International University	93.859	850,820

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
RO1 GM025154	University of Florida	93.859	56,976
RR166-732/4689078	Florida State University	93.859	256,740
RR166-732/4693638	Florida Atlantic University	93.859	81,799
RR166-732/4693648	Florida State University	93.859	10,516
RR166-732/4693668	University of Florida	93.859	3,961
SUB# 2108-1037-00-A	Florida Atlantic University	93.859	3,250
U01 GM074492	University of Florida	93.859	2,331,183
UTA09-000913	University of Florida	93.859	3,994
00020740	University of Florida	93.865	24,066
00024953-007	University of South Florida	93.865	45,424
000342391-005	University of Florida	93.865	83,386
000342391-017	University of South Florida	93.865	67,683
000388010-021	University of South Florida	93.865	38,273
0005130 (Core A)	Florida State University	93.865	74,402
00075191	University of Florida	93.865	4,131
0007774A	Florida State University	93.865	46,103
074 ATN81 & 083	University of South Florida	93.865	23,440
10-022	University of Florida	93.865	513,031
114074.0624	University of Florida	93.865	359,476
139452/T501140021	University of Florida	93.865	2,630
1R01HD057116-01A2	Florida Atlantic University	93.865	2,407
1R01HD068421-01	Florida Atlantic University	93.865	89,543
1R03HD056152-01A2	University of South Florida	93.865	47,452
1R03HD064836	Florida State University	93.865	15,257
1R15HD06000801	University of Central Florida	93.865	61,815
1R21HD053490-01A1	University of Florida	93.865	9,132
1R21HD060718-01	Florida Atlantic University	93.865	148,237
2309114-25 PO#14435	University of Florida	93.865	144,051
23397-02170-S01	Florida State University	93.865	22,286
2U01HD040497-11	University of South Florida	93.865	139,163
3057-USF-DHHS-1542	University of South Florida	93.865	74
3R21HD060718-01S1	Florida Atlantic University	93.865	40,145
44HD56606	University of Florida	93.865	76,175
46190-8801	University of Florida	93.865	239
552934	University of Florida	93.865	54,241
5R01HD048423-10	Florida International University	93.865	67,112
5R01HD050725-04	Florida Atlantic University	93.865	256,125
5R01HD051471-03	Florida International University	93.865	13,117
5R01HD053776-02	Florida International University	93.865	232,311
5U01HD040497-10	University of South Florida	93.865	376,047
620A	University of Florida	93.865	957
684800	University of Florida	93.865	33,207
713430	University of Florida	93.865	13,772
7R01HD037067-10	Florida International University	93.865	5,848
7R21HD059951-02	Florida International University	93.865	161,914
HARVARD UNIV	University of Florida	93.865	151,996
HHSN275200800002C	University of South Florida	93.865	74,389
K01 HD052713	University of Florida	93.865	149,994
K01 HD064778	University of Florida	93.865	71,809
K02HD064943	Florida International University	93.865	132,955
K23 HD057146	University of Florida	93.865	144,097
P0022128	University of South Florida	93.865	102,641
P50HD052120	Florida State University	93.865	1,168,343
R01 HD033053	University of Florida	93.865	216,730
R01 HD037432	University of Florida	93.865	263,977
R01 HD037872	University of Florida	93.865	317,702
R01 HD045751	University of Florida	93.865	44,406
R01 HD046820	University of Florida	93.865	15,406
R01 HD048051	University of Florida	93.865	146,980
R01 HD052682	University of Florida	93.865	362,572
R01 HD056288	University of Florida	93.865	210,131
R01 HD057561	University of Florida	93.865	22,198
R01 HD057561-03	University of Florida	93.865	260,713
R01 HD057871	University of Florida	93.865	259,192
R01 HD059143	University of Florida	93.865	357,972
R01HD048539	Florida State University	93.865	102,912
R01HD058869	Florida State University	93.865	482,420
R03 HD051624	University of Florida	93.865	1,934
R03 HD054404	University of Florida	93.865	930

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
R03 HD054594	University of Florida	93.865	6,533
R03HD052526	Florida State University	93.865	58,726
R03HD060758	Florida State University	93.865	64,311
R21 HD053490-01A1	University of Florida	93.865	44,092
R21 HD053526	University of Florida	93.865	136,301
R21 HD054752	University of Florida	93.865	57,159
R21 HD055286	University of Florida	93.865	9,418
R21HD062834	Florida State University	93.865	144,606
R34 HD065991	University of Florida	93.865	76,778
SITE 106 FLUCONAZOLE	University of Florida	93.865	9,514
SITE 132	University of Florida	93.865	11,868
SP0009414/PROJ000270	University of Florida	93.865	70,395
Subaward No. 239022	University of South Florida	93.865	23,050
Subaward PO R676993	Florida International University	93.865	21,232
T0609060039	University of South Florida	93.865	739
U01 HD060474	University of Florida	93.865	108,344
U01HD060292	Florida State University	93.865	527,549
Z195301	Florida State University	93.865	41,165
00000205	University of South Florida	93.866	54,250
00093331	University of Florida	93.866	14,787
06-SC-NIH-1015	University of South Florida	93.866	2
089009524028400	Florida State University	93.866	259,199
10-NIH-1020	University of South Florida	93.866	20,073
11012	University of Florida	93.866	30,933
11-NIH-1036	University of South Florida	93.866	31,688
1R21AG031429-01A2	University of South Florida	93.866	188,469
2008-0213-01	University of Florida	93.866	49,706
2008-03931	University of South Florida	93.866	231,374
2P01AG009524-16A2	University of South Florida	93.866	550,201
2R15AG022556-02A1	Florida Atlantic University	93.866	63,065
2R15AG028512-02A1	University of North Florida	93.866	71,046
4R00AG031291-02	University of South Florida	93.866	317,521
5 P50 AG025711-02	University of South Florida	93.866	1,426
5 R01 AG015490-12	University of South Florida	93.866	287,609
5 R01 AG018478-10	University of South Florida	93.866	113,507
5 R01 AG025509-05	University of South Florida	93.866	4,073
5 R01 AG20927-05	University of South Florida	93.866	45
552260 / PO 2304014	University of Florida	93.866	343,464
555005	University of Florida	93.866	20,288
5P01AG004418-27	University of South Florida	93.866	1,082,913
5P50AG025711-05/3P50	University of South Florida	93.866	795,180
5R00AG030471	Florida State University	93.866	194,650
5R01AG0315291	University of Central Florida	93.866	247,664
5R01AG032432-02	University of South Florida	93.866	204,641
66604H	Florida State University	93.866	65,065
697007	University of South Florida	93.866	47,015
71078-2007-001	University of Florida	93.866	171,301
ADC-039	University of South Florida	93.866	14,276
AFD1016	Florida State University	93.866	6,527
G71101-2009-001	University of Florida	93.866	5,588
HS763-062565 G71084	University of Florida	93.866	104,378
IRIS AG028512-01	University of North Florida	93.866	105
K01 AG031327	University of Florida	93.866	125,514
P30 AG028740-03	University of Florida	93.866	42,369
P30 AG028740-04	University of Florida	93.866	603,296
P30 AG028740-05	University of Florida	93.866	42,694
PO# 10311437-SUB	University of Florida	93.866	456,558
Prime # 1R43AG033417	University of South Florida	93.866	11,290
R01 AG017994	University of Florida	93.866	261,757
R01 AG018454	University of Florida	93.866	277,507
R01 AG023665	University of Florida	93.866	84,181
R01 AG024526	University of Florida	93.866	171,025
R01 AG026159	University of Florida	93.866	47,028
R01 AG026556	University of Florida	93.866	82,838
R01 AG029353	University of Florida	93.866	226,521
R01 AG029421	University of Florida	93.866	95,829
R01 AG031769	University of Florida	93.866	206,051
R01 AG033138	University of Florida	93.866	188,979
R01 AG033906	University of Florida	93.866	585,391

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
R01 AG036800	University of Florida	93.866	103,714
R01 AG014979	University of Florida	93.866	17,261
R01 FG036800	University of Florida	93.866	47,750
R01AG014979	University of Florida	93.866	227,735
R03 AG032067	University of Florida	93.866	2,359
R21 AG028638	University of Florida	93.866	83,351
R21 AG031821	University of Florida	93.866	107,412
R21 AG031974	University of Florida	93.866	170,886
R21 AG033284	University of Florida	93.866	127,931
R21 AG035054	University of Florida	93.866	58,829
R36 AG036816	University of Florida	93.866	8,947
R41 AG031586-01	University of South Florida	93.866	24,590
RX 4222-095-USF	University of South Florida	93.866	170,913
S1023409152010	University of South Florida	93.866	77,061
Subcontract #3001533596	Florida International University	93.866	67,380
U01 AG014276	University of Florida	93.866	167,031
UNT 71087-2005-001	University of Florida	93.866	5,432
WFUHS10900	University of Florida	93.866	5,894
00059565	University of Florida	93.867	9,402
00065088	University of Florida	93.867	51,383
00085927	University of Florida	93.867	20,282
00086483	University of Florida	93.867	5,281
00089203	University of Florida	93.867	156,159
00089209	University of Florida	93.867	150,054
00093721	University of Florida	93.867	5,431
00093723	University of Florida	93.867	6,152
2R01EY013022-12	Florida Atlantic University	93.867	304,099
51507-1081957	University of Florida	93.867	30,493
541375	University of Florida	93.867	21,497
549098 PO#2483430	University of Florida	93.867	185,125
551667 PO#:2366296	University of Florida	93.867	29,838
552692	University of Florida	93.867	86,429
555079 PO#2530878	University of Florida	93.867	483,811
5R01EY005129-30	University of South Florida	93.867	505,607
66479M	University of Florida	93.867	23,474
66497R	University of Florida	93.867	5,105
C00015664-1	University of Florida	93.867	4,841
F31EY020106	Florida State University	93.867	19,902
M155624	University of Florida	93.867	3,152
P30 EY008571	University of Florida	93.867	366,967
R01 EY005587	University of Florida	93.867	271,082
R01 EY006225	University of Florida	93.867	334,898
R01 EY007739	University of Florida	93.867	357,607
R01 EY007883-22	University of Florida	93.867	321,113
R01 EY011123	University of Florida	93.867	144,797
R01 EY011388	University of Florida	93.867	343,070
R01 EY012601	University of Florida	93.867	449,285
R01 EY014864	University of Florida	93.867	3
R01 EY016073	University of Florida	93.867	119,726
R01 EY018158	University of Florida	93.867	323,690
R01 EY018335	University of Florida	93.867	530,694
R01 EY018358	University of Florida	93.867	349,863
R01 EY019688	University of Florida	93.867	383,321
R01 EY020825	University of Florida	93.867	74,751
R01EY017753	Florida State University	93.867	173,170
RFE PHARMA	University of Florida	93.867	68
RS20070334-01	University of Central Florida	93.867	12,901
U01EY014660-02	University of South Florida	93.867	22,175
U10EY008057	University of South Florida	93.867	111,421
VUMC37074	University of Florida	93.867	82,149
1R01LM10813-01	University of Central Florida	93.879	46,700
1R01LM010813-01	University of Florida	93.879	106,771
5R03LM009646-02	University of Florida	93.879	7,091
G13LM009606	Florida State University	93.879	48,232
G13LM009832	Florida State University	93.879	28,825
R01LM010212-01A1	University of South Florida	93.879	58,903
1C76HF03086-01-00	Florida A & M University	93.887	24,291
1C76HF14595-01	Florida International University	93.887	208,540
C76HF19382	University of Florida	93.887	335,380

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
RCBH1F6GA RCB009-11	University of Florida	93.914	13,285
1T08HP186380100	University of Central Florida	93.925	421,834
H49MC00051-09-00	University of North Florida	93.926	91,339
FAD22	University of Central Florida	93.940	48,552
1 A03HP15137-01-00	Florida International University	93.964	20,824
Sub Agreement Number - M162339	Florida International University	93.969	8,847
1R03TW008136-01	University of Central Florida	93.989	42,299
#5 H30 MC 00011-11	University of South Florida	93.UNK	450
00009330	University of Florida	93.UNK	2,603
0001032	University of Florida	93.UNK	16,505
0001190	University of Florida	93.UNK	229
00017045	University of Florida	93.UNK	56
00017092	University of Florida	93.UNK	435
00017094	University of Florida	93.UNK	280
00034092	University of Florida	93.UNK	2,937
00049484	University of Florida	93.UNK	64
00052636	University of Florida	93.UNK	24,536
00054093	University of Florida	93.UNK	10,180
00055290	University of Florida	93.UNK	81
00059751	University of Florida	93.UNK	8,149
00063386	University of Florida	93.UNK	2
00064745	University of Florida	93.UNK	88
00068927	University of Florida	93.UNK	26,605
00070522	University of Florida	93.UNK	7,080
00076177	University of Florida	93.UNK	120
00079920	University of Florida	93.UNK	241,583
00091595	University of Florida	93.UNK	52,555
00093701	University of Florida	93.UNK	12,500
0424	University of Florida	93.UNK	3,803
0436	University of Florida	93.UNK	6,798
04-HIP-8506-1	University of South Florida	93.UNK	1,922
0513	University of Florida	93.UNK	7,276
0525	University of Florida	93.UNK	3,938
0603	University of Florida	93.UNK	6,627
0617	University of Florida	93.UNK	1,365
0627	University of Florida	93.UNK	7,117
0834	University of Florida	93.UNK	3,931
0972	University of Florida	93.UNK	692
10-1767	University of Florida	93.UNK	35,309
17644	University of Florida	93.UNK	2,235
19203	University of Florida	93.UNK	62,559
19730	University of Florida	93.UNK	16,370
1BN06	University of Central Florida	93.UNK	89,626
1F31AA019927-01A1	Florida International University	93.UNK	21,093
1R15EY017995-01A1	Florida Atlantic University	93.UNK	27,462
1R15HL093710-01A1	Florida A & M University	93.UNK	97,091
1R15NS066339-01	Florida Atlantic University	93.UNK	87,731
2000483324	University of Florida	93.UNK	234
2000521317	University of Florida	93.UNK	272
200-2006-M-18187	University of Florida	93.UNK	643
200-2008-M-27013	University of Florida	93.UNK	5,875
200-2008-M-27915	University of Florida	93.UNK	61,258
200-2009-M-31577	Florida International University	93.UNK	6,369
21127UFL-2335	University of Florida	93.UNK	117,697
215029	University of Florida	93.UNK	11,195
233-03-0034	University of Central Florida	93.UNK	360,312
23850200-41773-A	University of Florida	93.UNK	83,215
244401A	Florida International University	93.UNK	225
31569/33943/37368	University of Florida	93.UNK	500
3P30DK056336-0851	University of Central Florida	93.UNK	4,991
4-01862	Florida State University	93.UNK	4,180
5-23595	University of Florida	93.UNK	33,738
5F32AA016449-04	University of South Florida	93.UNK	18,564
7P41GM07957-04	Florida Atlantic University	93.UNK	5,976
7P41GM079597-04	Florida Atlantic University	93.UNK	79,531
8062-S018	University of Florida	93.UNK	4,241
8403-23589-1	University of Florida	93.UNK	31,297
8530-5038	University of Florida	93.UNK	947,726
A3F6EC	Florida State University	93.UNK	21,109

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
CALGB100104	University of Florida	93.UNK	150
CDC-UF-TASK 134 1109	University of Florida	93.UNK	88,558
E1305	University of Florida	93.UNK	297
E2902	University of Florida	93.UNK	63
F31DA027300	Florida State University	93.UNK	32,465
HHSN261201000692P	University of Florida	93.UNK	41,217
HHSN263200800022C	University of South Florida	93.UNK	356,815
HHSN267200700014C	University of South Florida	93.UNK	13,959,957
HHSN267200800019C	University of South Florida	93.UNK	21,597,448
K23 DK081203	University of Florida	93.UNK	172,264
MED098	University of Florida	93.UNK	276,346
MED131	University of Florida	93.UNK	46,654
N01-WH-4-2129	University of Florida	93.UNK	96,101
PACT1	University of Florida	93.UNK	15
PO # 0000697951	University of Central Florida	93.UNK	106,551
Project No. 09-097G	Florida International University	93.UNK	99,186
PSAUFLRM00	University of Florida	93.UNK	1,825
R01 DK031127	University of Florida	93.UNK	3,879
R01 DK045788	University of Florida	93.UNK	337,379
R01 DK049750	University of Florida	93.UNK	9,337
R01 DK052064	University of Florida	93.UNK	198,632
R01 DK052121	University of Florida	93.UNK	5
R01 DK052356	University of Florida	93.UNK	114
R01 DK056245	University of Florida	93.UNK	193,202
R01 DK056843	University of Florida	93.UNK	198,318
R01 DK058614	University of Florida	93.UNK	6,831
R01 DK064712	University of Florida	93.UNK	84,196
R01 DK066211	University of Florida	93.UNK	39,936
R01 DK070647	University of Florida	93.UNK	176,713
R01 DK072398	University of Florida	93.UNK	3,609
R01 HD054554	University of Florida	93.UNK	8,939
R01 HD058664	University of Florida	93.UNK	405,216
R01 HL076803	University of Florida	93.UNK	114,871
R01 NS040389	University of Florida	93.UNK	120,762
R03 HD058779	University of Florida	93.UNK	67,685
R37 DK049108	University of Florida	93.UNK	582,139
RT9G H-0024	University of Florida	93.UNK	48
RTOG 0114	University of Florida	93.UNK	308
RTOG 98-03	University of Florida	93.UNK	27
RTOG R-0012	University of Florida	93.UNK	379
U01 DK082189	University of Florida	93.UNK	188,665
U01AG29824	University of Florida	93.UNK	24,859
ZNX1.003-C	University of Florida	93.UNK	3,432
Total - U. S. Department of Health and Human Services			\$308,308,157
U. S. Corporation for National and Community Service			
011-2340A-0C001	University of Florida	94.004	92,286
011-2340A-1C001	University of Florida	94.004	171,295
10LHSNC001	University of Central Florida	94.005	7,472
R01343	University of Central Florida	94.005	9,712
10CBHFL001	University of Central Florida	94.022	49,505
99000752	Florida International University	94.UNK	8,083
PC-10-8-050/001	Florida International University	94.UNK	11,478
Total - U. S. Corporation for National and Community Service			\$349,831
U. S. Department of Homeland Security			
11FJ-31-02-47-05-311	Florida State University	97.029	45,750
08HS-H9-02-47-05-054	Florida State University	97.039	233,296
10-WL-37-12-00-22-19	University of Florida	97.039	10,289
11-HM-3B-13-00-22-41	University of Florida	97.039	7,460
EMW-2009-FP-00418	University of South Florida	97.044	327,104
0000002048	Florida A & M University	97.061	23,320
083010/0002251	Florida International University	97.061	3,004
4112-35822	Florida International University	97.061	42,755
425005	Florida A & M University	97.061	805
S11046	University of Florida	97.061	2,710
Z930104/PRIME:2008ST061ST0004	University of North Florida	97.061	17,314
2009-ST-062-000016	Florida International University	97.062	78,465

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2010-2011 EXPENDITURES
2010-ST-062-000039	Florida International University	97.062	8,187
428-40-02	University of Florida	97.077	14,813
61-5671A	Florida International University	97.108	35,719
00056106	University of Florida	97.UNK	936
08-073	University of Central Florida	97.UNK	27,319
2005-GT-T5-K011	Florida State University	97.UNK	142,823
2008-TH-T8-K006	University of North Florida	97.UNK	27,696
2010*1045307*000	Florida International University	97.UNK	85,995
26-3001-67-61	Florida International University	97.UNK	103,441
A0B97B	Florida State University	97.UNK	49
DEAC0506OR23100	Florida A & M University	97.UNK	21,394
HSQDC-10-C-0008	Florida International University	97.UNK	117,925
n/a	Florida International University	97.UNK	4,129
R03LM009646	University of Florida	97.UNK	27,142
Total - U. S. Department of Homeland Security			\$1,409,840
U. S. Agency for International Development			
512-A-00-08-00003-00	University of Florida	98.001	834,063
514-C-00-06-00302-00	Florida International University	98.001	183,154
608-A-00-09-00074	Florida International University	98.001	317,605
61-3886 A	University of Florida	98.001	226,311
621-A-00-10-00010-00	Florida International University	98.001	1,895,346
623-A-00-05-00350-00	Florida International University	98.001	881,764
AID-114-LA-10-00004	Florida International University	98.001	192,258
AID-512-A-11-00001	University of Florida	98.001	134,477
AID-OAA-LA-10-00005	Florida International University	98.001	42,267
DFD-G-00-05-00229-00	Florida International University	98.001	10,131
DFD-G-00-09-00247-00	Florida International University	98.001	456,770
EPP-A-00-04-00015-00	Florida International University	98.001	333,920
LWA EEO-A-00-04-00015-00	Florida International University	98.001	1,319
RLA-A-00-06-00071-00	University of Florida	98.001	1,084,490
EGA-A-00-03-0002	Florida A & M University	98.009	88,643
4000002050	Florida A & M University	98.010	8,098
523-A-00-06-00009-00 under AEG-A-00-05-00007-0	Florida International University	98.012	106,663
CMP-PIPSPAG-03	University of South Florida	98.012	47
RC710-025/3842088	University of Florida	98.012	43,905
RC710-025/3842098	University of Florida	98.012	19,727
RC710-025/3842108	University of Florida	98.012	82,516
0511CRN II-2061	Florida International University	98.UNK	151,342
621-0-00-10-00043-00 / 621-MAARD-3-09-091	Florida International University	98.UNK	30,835
621-MAARD-3-09-092	Florida International University	98.UNK	29,005
A08082 (M10A10558)	University of Florida	98.UNK	107,805
N/A	Florida International University	98.UNK	140,870
R01 DK074867	University of Florida	98.UNK	279,505
Total - U. S. Agency for International Development			\$7,682,836
Other Federal Grants			
075000520027086	Florida State University	99.UNK	27,699
123456789	University of Florida	99.UNK	84
259000520029031	Florida State University	99.UNK	25,104
Total - Other Federal Grants			\$52,887
Total Research and Development Awards			\$740,020,113

THIS PAGE INTENTIONALLY LEFT BLANK.

OTHER REPORTS

The Auditor General reports 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. 2012-098	<i>Department of Community Affairs and Division of Emergency Management - Procurement, Asset Management, and Administrative Issues</i>	March 2012
Operational Audit No. 2012-070	<i>Agency for Workforce Innovation - Labor Market Statistics and Welfare Transition Program</i>	January 2012
Operational Audit No. 2011-191	<i>Department of Health - Children's Medical Services and Selected Administrative Matters</i>	June 2011
Operational Audit No. 2011-176	<i>Department of Children and Family Services - Independent Living Transition Services Program</i>	April 2011

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

THIS PAGE INTENTIONALLY LEFT BLANK.

INDEX OF FINDINGS BY STATE AGENCY

State Agency Finding Number	Program Title
Commission for the Transportation Disadvantaged	
FA 11-065	Medicaid Cluster
Florida Agency for Health Care Administration	
FA 11-039	Children's Health Insurance Program Medicaid Cluster
FA 11-041	Children's Health Insurance Program Medicaid Cluster
FA 11-042	Children's Health Insurance Program Medicaid Cluster
FA 11-061	Children's Health Insurance Program
FA 11-064	Medicaid Cluster
FA 11-065	
FA 11-066	
FA 11-067	
FA 11-069	
FA 11-070	
FA 11-072	
FS 11-001	Net Receivables, Deferred Revenues
FS 11-002	Claims Payable, Accounts Payable and Expenditures
FS 11-003	Net Receivables, Fees
FS 11-004	Accounts payable, Expenditures
Florida Agency for Persons with Disabilities	
FA 11-035	Social Services Block Grant
FA 11-071	Medicaid Cluster
Florida Agency for Workforce Innovation¹	
FA 11-007	Various
FA 11-008	Unemployment Insurance
FA 11-009	
FA 11-012	WIA Cluster
FA 11-013	
FA 11-014	
FA 11-015	
FA 11-047	TANF Cluster
FA 11-059	CCDF Cluster TANF Cluster
FA 11-060	CCDF Cluster
Florida Department of Children and Family Services	
FA 11-038	Medicaid Cluster Refugee and Entrant Assistance - State Administered Programs SNAP Cluster TANF Cluster
FA 11-043	Block Grants for Prevention and Treatment of Substance Abuse Refugee and Entrant Assistance - State Administered Programs Social Services Block Grant TANF Cluster
FA 11-044	Block Grants for Prevention and Treatment of Substance Abuse Refugee and Entrant Assistance - State Administered Programs Social Services Block Grant TANF Cluster
FA 11-046	TANF Cluster
FA 11-048	
FA 11-049	
FA 11-050	
FA 11-051	

¹ Programs administered by the Florida Agency for Workforce Innovation were transferred to the Florida Department of Economic Opportunity, except for the CCDF Cluster which was transferred to the Florida Office of Early Learning, effective October 1, 2011.

State Agency Finding Number	Program Title
Florida Department of Children and Family Services (continued)	
FA 11-055	Refugee and Entrant Assistance - State Administered
FA 11-056	Programs
FA 11-057	
FA 11-068	Medicaid Cluster
FA 11-075	Block Grants for Prevention and Treatment of Substance Abuse
Florida Department of Community Affairs²	
FA 11-005	Low-Income Home Energy Assistance State-Administered CDBG Cluster Weatherization Assistance for Low-Income Persons
FA 11-006	State-Administered CDBG Cluster
FA 11-022	Weatherization Assistance for Low-Income Persons
FA 11-023	
FA 11-024	
FA 11-058	Low-Income Home Energy Assistance State-Administered CDBG Cluster Weatherization Assistance for Low-Income Persons
Florida Department of Education³	
FA 11-001	Child Nutrition Cluster
FA 11-002	Child Nutrition Cluster
FA 11-025	Career and Technical Education - Basic Grants to States Education Jobs Fund Improving Teacher Quality State Grants Special Education Cluster State Fiscal Stabilization Fund Cluster Title I, Part A Cluster
FA 11-026	Career and Technical Education - Basic Grants to States Education Jobs Fund Improving Teacher Quality State Grants Special Education Cluster State Fiscal Stabilization Fund Cluster Title I, Part A Cluster
FA 11-027	Special Education Cluster
FA 11-028	Career and Technical Education - Basic Grants to States
FA 11-029	
FA 11-030	VR Cluster
FA 11-031	
FS 11-006	Advances, Deferred revenues and Interest earnings
Florida Department of Financial Services	
FA 11-034	Statewide Cost Allocation Plan
FA 11-037	Schedule of Expenditures of Federal Awards
FS 11-005	Revenues, Deposits, Interest Income, Liabilities, and Expenses
Florida Department of Health	
FA 11-003	Child and Adult Care Food Program
FA 11-004	
FA 11-040	Children's Health Insurance Program Maternal and Child Health Services Block Grant to the States Medical Assistance Program
FA 11-045	Public Health Emergency Preparedness
FA 11-062	Children's Health Insurance Program
FA 11-063	
FA 11-073	National Bioterrorism Hospital Preparedness Program
FA 11-074	HIV Care Formula Grants

² Programs administered by the Florida Department of Community Affairs were transferred to the Florida Department of Economic Opportunity, effective October 1, 2011.

³ The Child Nutrition Cluster administered by the Florida Department of Education, was transferred to the Florida Department of Agriculture and Consumer Services, effective January 1, 2012.

INDEX OF FINDINGS BY STATE AGENCY

State Agency Finding Number	Program Title
Florida Department of Revenue	
FA 11-010	Unemployment Insurance
FA 11-011	
FA 11-052	Child Support Enforcement
FA 11-053	
FA 11-054	
Florida Department of Transportation	
FA 11-016	Highway Planning and Construction Cluster
FA 11-017	
Florida Division of Emergency Management⁴	
FA 11-076	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
	Hazard Mitigation Grant
	Homeland Security Cluster
FA 11-077	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
FA 11-078	Hazard Mitigation Grant
FA 11-079	Homeland Security Cluster
FA 11-080	
Florida Executive Office of the Governor⁵	
FA 11-018	State Energy Program
FA 11-019	
FA 11-020	
FA 11-021	
Northwood Shared Resource Center	
FA 11-033	Block Grants for Prevention and Treatment of Substance Abuse
	Child and Adult Care Food Program
	Child Support Enforcement
	HIV Care Formula Grants
	Medicaid Cluster
	Refugee and Entrant Assistance - State Administered Programs
	SNAP Cluster
	Social Services Block Grant
	TANF Cluster

⁴ Programs administered by the Florida Division of Emergency Management were transferred to the Florida Executive Office of the Governor, effective October 1, 2011.

⁵ The State Energy Program administered by the Florida Executive Office of the Governor, was transferred to the Florida Department of Agriculture and Consumer Services, effective July 1, 2011.

INDEX OF FEDERAL FINDINGS BY STATE UNIVERSITIES AND COLLEGES

State Universities and Colleges Finding Number	Program Title
Florida A & M University	
FA 11-032	State Fiscal Stabilization Fund Cluster
FA 11-082	Student Financial Assistance Cluster
FA 11-098	
FA 11-104	
FA 11-113	Research and Development Cluster
Florida International University	
FA 11-036	Schedule of Expenditures of Federal Awards
FA 11-081	Student Financial Assistance Cluster
FA 11-120	Research and Development Cluster
Florida State University	
FA 11-087	Student Financial Assistance Cluster
FA 11-096	
FA 11-109	
FA 11-114	Research and Development Cluster
FA 11-119	
University of Central Florida	
FA 11-115	Research and Development Cluster
University of Florida	
FA 11-040	Children's Health Insurance Program Maternal and Child Health Services Block Grants to the States Medical Assistance Program
FA 11-088	Student Financial Assistance Cluster
FA 11-116	Research and Development Cluster
FA 11-118	
University of South Florida	
FA 11-097	Student Financial Assistance Cluster
FA 11-117	Research and Development Cluster
Broward College	
FA 11-105	Student Financial Assistance Cluster
College of Central Florida	
FA 11-083	Student Financial Assistance Cluster
FA 11-089	
FA 11-093	
Daytona State College	
FA 11-099	Student Financial Assistance Cluster
FA 11-106	

State Universities and Colleges Finding Number	Program Title
Florida Gateway College	
FA 11-081	Student Financial Assistance Cluster
Florida State College at Jacksonville	
FA 11-084	Student Financial Assistance Cluster
FA 11-085	
Hillsborough Community College	
FA 11-103	Student Financial Assistance Cluster
Miami-Dade College	
FA 11-092	Student Financial Assistance Cluster
Northwest Florida State College	
FA 11-086	Student Financial Assistance Cluster
FA 11-100	
Palm Beach State College	
FA 11-081	Student Financial Assistance Cluster
Polk State College	
FA 11-081	Student Financial Assistance Cluster
FA 11-090	
FA 11-101	
FA 11-107	
FA 11-110	
Santa Fe College	
FA 11-081	Student Financial Assistance Cluster
FA 11-112	
Seminole State College of Florida	
FA 11-111	Student Financial Assistance Cluster
South Florida Community College	
FA 11-094	Student Financial Assistance Cluster
FA 11-108	
State College of Florida, Manatee-Sarasota	
FA 11-081	Student Financial Assistance Cluster
FA 11-091	
FA 11-095	
FA 11-102	

THIS PAGE INTENTIONALLY LEFT BLANK.

INDEX OF FEDERAL FINDINGS BY FEDERAL AGENCY AND COMPLIANCE REQUIREMENT

CFDA Number	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Davis-Bacon Act	Eligibility	Matching Level of Effort, Earmarking	Procurement and Suspension and Debarment	Reporting	Subrecipient Monitoring	Special Tests and Provisions
United States Department of Agriculture										
10.551 10.561 ^R	FA 11-033	FA 11-033 FA 11-038			FA 11-033 FA 11-038	FA 11-033	FA 11-033	FA 11-033 FA 11-038		FA 11-033 FA 11-038
10.553 10.555 10.556 10.559	FA 11-001	FA 11-001			FA 11-001			FA 11-001 FA 11-002		
10.558	FA 11-003 FA 11-033	FA 11-003 FA 11-033			FA 11-003 FA 11-033	FA 11-003 FA 11-033	FA 11-033	FA 11-003 FA 11-004 FA 11-033		FA 11-033
United States Department of Defense										
12.UNK		FA 11-120*								
United States Department of Housing and Urban Development										
14.228 14.255 ^R	FA 11-005	FA 11-005 FA 11-058						FA 11-006	FA 11-058	
United States Department of Labor										
Various									FA 11-007	
17.225		FA 11-008			FA 11-008 FA 11-009			FA 11-008 FA 11-010 FA 11-011		FA 11-010 FA 11-011
17.258 ^R 17.259 ^R 17.260 ^R 17.277 17.278 17.280 17.281	FA 11-012						FA 11-012	FA 11-013 FA 11-014	FA 11-015	
United States Department of Transportation										
20.205 ^R 20.219 20.933									FA 11-016 FA 11-017	
United States Environmental Protection Agency										
66.436		FA 11-120*								
United States Department of Energy										
81.041 ^R	FA 11-018	FA 11-018		FA 11-019					FA 11-020 FA 11-021	
81.042 ^R	FA 11-005 FA 11-022	FA 11-005 FA 11-022 FA 11-023 FA 11-058	FA 11-024						FA 11-058	
81.086 81.UNK		FA 11-115*								
United States Department of Education										
84.007 84.032 84.033 84.063 ^R					FA 11-086					
84.007 84.033 84.038 84.268 84.375 84.376 84.379		FA 11-081			FA 11-081					
84.007 84.063 ^R 84.268 84.375										FA 11-092

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

* CFDA number is included within the Research and Development Cluster

INDEX OF FEDERAL FINDINGS BY FEDERAL AGENCY AND COMPLIANCE REQUIREMENT

CFDA Number	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Davis-Bacon Act	Eligibility	Matching Level of Effort, Earmarking	Procurement and Suspension and Debarment	Reporting	Subrecipient Monitoring	Special Tests and Provisions
United States Department of Education (continued)										
84.007 84.063 ^R 84.268 84.376					FA 11-085					
84.007 84.268 84.375					FA 11-083					
84.032			FA 11-082							FA 11-082
84.033 84.063 ^R 84.375 84.376								FA 11-087		
84.038 84.268										FA 11-096
84.063 ^R					FA 11-084					FA 11-088 FA 11-101 FA 11-102 FA 11-107 FA 11-108
84.063 ^R 84.268					FA 11-112					FA 11-097 FA 11-098 FA 11-099 FA 11-103 FA 11-104 FA 11-105 FA 11-106
84.063 ^R 84.375										FA 11-100
84.268										FA 11-089 FA 11-090 FA 11-091 FA 11-093 FA 11-094 FA 11-095 FA 11-109 FA 11-110 FA 11-111
84.010 84.389 ^R			FA 11-025 FA 11-026						FA 11-026	
84.027 84.173						FA 11-027				
84.027 84.173 84.391 ^R 84.392 ^R			FA 11-025 FA 11-026						FA 11-026	
84.048		FA 11-028	FA 11-025 FA 11-026			FA 11-029		FA 11-029	FA 11-026	
84.126 84.390 ^R		FA 11-030			FA 11-031					
84.367			FA 11-025 FA 11-026						FA 11-026	
84.394 ^R 84.397 ^R	FA 11-032	FA 11-032	FA 11-025 FA 11-026						FA 11-026	
84.410 ^R			FA 11-025 FA 11-026						FA 11-026	
United States Department of Health and Human Services										
Various		FA 11-034 FA 11-113* FA 11-114* FA 11-116* FA 11-117* FA 11-118* FA 11-119*								

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

* CFDA number is included within the Research and Development Cluster

INDEX OF FEDERAL FINDINGS BY FEDERAL AGENCY AND COMPLIANCE REQUIREMENT

CFDA Number	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Davis-Bacon Act	Eligibility	Matching Level of Effort, Earmarking	Procurement and Suspension and Debarment	Reporting	Subrecipient Monitoring	Special Tests and Provisions
United States Department of Health and Human Services (continued)										
93.UNK		FA 11-115*								
93.069	FA 11-045	FA 11-045								
93.558	FA 11-033	FA 11-033			FA 11-033	FA 11-033	FA 11-033	FA 11-033		FA 11-033
93.558 93.714 ^R 93.716 ^R		FA 11-038 FA 11-046 FA 11-059			FA 11-038 FA 11-046 FA 11-059	FA 11-047		FA 11-038 FA 11-043 FA 11-047 FA 11-048	FA 11-043 FA 11-044	FA 11-038 FA 11-046 FA 11-049 FA 11-050 FA 11-051
93.563	FA 11-033	FA 11-033			FA 11-033	FA 11-033	FA 11-033	FA 11-033		FA 11-033 FA 11-052 FA 11-053 FA 11-054
93.566	FA 11-033	FA 11-033 FA 11-038 FA 11-055			FA 11-033 FA 11-038 FA 11-055	FA 11-033	FA 11-033	FA 11-033 FA 11-038 FA 11-043 FA 11-056 FA 11-057	FA 11-043 FA 11-044	FA 11-033 FA 11-038
93.568	FA 11-005	FA 11-005 FA 11-058							FA 11-058	
93.575 93.596								FA 11-060		
93.575 93.596 93.713 ^R		FA 11-059			FA 11-059					
93.667	FA 11-033 FA 11-035	FA 11-033 FA 11-035	FA 11-035		FA 11-033	FA 11-033	FA 11-033	FA 11-033 FA 11-043	FA 11-043 FA 11-044	FA 11-033
93.720 ^R 93.775 93.776 93.777 93.778	FA 11-039 FA 11-064 FA 11-065 FA 11-066	FA 11-039 FA 11-065 FA 11-066 FA 11-067	FA 11-041 FA 11-042		FA 11-066 FA 11-068	FA 11-069				FA 11-066 FA 11-070 FA 11-071 FA 11-072
93.778	FA 11-033	FA 11-033 FA 11-038 FA 11-040			FA 11-033 FA 11-038	FA 11-033	FA 11-033	FA 11-033 FA 11-038		FA 11-033 FA 11-038
93.767	FA 11-039 FA 11-061 FA 11-062	FA 11-039 FA 11-040 FA 11-062 FA 11-063	FA 11-041 FA 11-042 FA 11-063							
93.889	FA 11-073	FA 11-073								
93.917	FA 11-033	FA 11-033 FA 11-074			FA 11-033	FA 11-033 FA 11-074	FA 11-033	FA 11-033		FA 11-033
93.959	FA 11-033	FA 11-033			FA 11-033	FA 11-033 FA 11-075	FA 11-033	FA 11-033 FA 11-043	FA 11-043 FA 11-044	FA 11-033
93.994		FA 11-040								
United States Department of Homeland Security										
97.004 97.067		FA 11-079							FA 11-080	
97.067	FA 11-076	FA 11-076								
97.036	FA 11-076	FA 11-076 FA 11-077								
97.039	FA 11-076 FA 11-078	FA 11-076							FA 11-078	
United States Agency for International Development (USAID)										
98.UNK		FA 11-120*								

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

* CFDA number is included within the Research and Development Cluster