

**STATE OF FLORIDA**

**COMPLIANCE AND INTERNAL CONTROLS OVER  
FINANCIAL REPORTING AND FEDERAL AWARDS**

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In Accordance With OMB Circular A-133

For the Fiscal Year Ended  
June 30, 2012



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.

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This report and other audit reports prepared by the Auditor General can be obtained on our Web site at [www.myflorida.com/audgen](http://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

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**EXECUTIVE SUMMARY**

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**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, 2012, 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, 2012, 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 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 follow established fiscal year-end procedures to record adjustments to Claims payable in the General Fund. (Finding No. FS 12-001)
- The Agency for Health Care Administration incorrectly recorded incurred-but-not-reported (IBNR) Medicaid claims liabilities and used an incorrect Federal Medical Assistance Percentage (FMAP). (Finding No. FS 12-002)
- The Department of Financial Services incorrectly calculated estimates of amounts yet to be reclaimed by and paid to unclaimed property claimants. (Finding No. FS 12-003)
- The Department of Economic Opportunity improperly classified various accounts on the Statements of Net Assets and Cash Flows. (Finding Nos. FS 12-004, 12-005, and 12-006)
- The Department of Transportation's fiscal year-end closing procedures did not address all of the accounts and disclosures impacted by public-private partnership agreements with deferred payment arrangements. (Finding No. FS 12-007)
- The Statewide Financial Reporting Section incorrectly classified a portion of the General Fund's unassigned fund balance as nonspendable fund balance. (Finding No. FS 12-008)

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

- The Agency for Health Care Administration did not consider all post-closing adjustments, retain supporting documentation for all refunds and changes in the allowance for doubtful accounts, and apply the correct FMAP when establishing net receivables due from the Federal government. (Finding No. FS 12-009)

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

- The Departments of Revenue, Financial Services, and Management Services improperly coded various financial statements accounts during the fiscal year-end financial reporting closing process. (Finding Nos. FS 12-010, 12-011, and 12-012)
- The Agency for Health Care Administration prepared the Schedule of Expenditures of Federal Awards (SEFA) data file using the cash basis of accounting, rather than the modified accrual basis of accounting. Additionally, the SEFA data file submitted to the Department of Financial Services did not include all American Recovery and Reinvestment Act (ARRA) expenditures or amounts subgranted to other entities. (Finding No. FS 12-013)

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 650 Federal awards programs or program clusters during the 2011-12 fiscal year. Expenditures for the 42 major programs totaled \$32.5 billion, or approximately 94 percent of the total expenditures of \$34.7 billion, as reported on the supplementary Schedule of Expenditures of Federal Awards.

Compliance requirements for Federal awards 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; 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

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

- For the SNAP (Supplemental Nutrition Assistance Program) Cluster, we were unable to express and did not express an opinion on the Department of Children and Families compliance with the Special Tests and Provisions – EBT Card Security requirement because the Department of Children and Families' had not yet provided the information needed to demonstrate whether the State had met the requirement. (Finding No. FA 12-001)
- For the Special Education Cluster (IDEA), 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 12-022)
- For the TANF (Temporary Assistance for Needy Families) Cluster, we were unable to express and did not express an opinion on the State's compliance with the Special Tests and Provisions – Child Support Non-Cooperation requirement because the Department of Revenue could not provide the information needed to determine whether the State had met the requirement. (Finding No. FA 12-043)
- For the Adoption Assistance Program, we were unable to express and did not express an opinion on the Department of Children and Families' compliance with the Eligibility requirement because the Department of Children and Families could not provide the information needed to determine whether the State had met the requirement. (Finding No. FA 12-051)
- For the Adoption Assistance Program, we were unable to express and did not express an opinion on the Department of Children and Families' compliance with the Matching, Level of Effort, Earmarking requirement because the Department of Children and Families had not accumulated the information needed to demonstrate whether the State met the State-level maintenance of effort requirement or, alternatively, the applicability of the requirement. (Finding No. FA 12-052)
- The Department of Education did not appropriately allocate salary and benefit costs for employees who worked on multiple programs or obtain periodic certifications for employees whose salaries and benefits were paid solely from Vocational Rehabilitation Cluster funds. 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 12-026 and FA 12-027)
- The Department of Children and Families failed to timely impose sanctions on TANF recipients who did not comply with work activity requirements. (Finding No. FA 12-044)

- The Agency for Health Care Administration had not documented that the State had met the Medicaid Cluster matching requirements. Additionally, the Agency for Health Care Administration's matching requirement calculations were not adequately supported, accurately prepared, or properly reviewed and approved. (Finding No. FA 12-066)
- The Department of Children and Families did not meet the maintenance of effort requirement for the Block Grants for the Prevention and Treatment of Substance Abuse Program. Additionally, the Department of Children and Families did not meet the earmarking requirement for primary prevention programs for individuals who do not require treatment of substance abuse for the Block Grants for the Prevention and Treatment of Substance Abuse Program. (Finding Nos. FA 12-073 and FA 12-074)

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 material weaknesses or significant deficiencies. Material weaknesses and significant deficiencies are described in the SCHEDULE OF FINDINGS AND QUESTIONED COSTS and pertained to several compliance requirements. The following deficiencies in internal control over compliance were considered material weaknesses:

- The Department of Economic Opportunity did not appropriately allocate salary and benefit costs charged to the State-Administered CDBG Cluster, the Weatherization Assistance for Low-Income Persons Program, and the Low-Income Home Energy Assistance Program. (Finding No. FA 12-004)
- The Department of Transportation's procedures were not sufficient to ensure that the Federal Financial Reports for the Federal Transit Cluster were properly completed and, as a result, submitted reports were inaccurate or incomplete. (Finding No. FA 12-012)
- The Department of Children and Families did not always pay TANF benefits in the correct amounts and made benefit payments to an individual in excess of the lifetime limit. Additionally, for the TANF and Medicaid Clusters, the Department of Children and Families did not always timely process the Income Eligibility and Verification System (IEVS) data exchange responses received. (Finding Nos. FA 12-040 and FA 12-065)
- The Agency for Health Care Administration claim payments to providers for the Refugee and Entrant Assistance – State Administered Program were not always paid in accordance with established Medicaid Program policy. (Finding No. FA 12-045)
- The instances described in the previous paragraphs on compliance for the Vocational Rehabilitation Cluster (Finding No. FA 12-026); TANF Cluster (Finding No. FA 12-043); Adoption Assistance Program (Finding No. FA 12-051); and Medicaid Cluster (Finding No. FA 12-066) 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 2011-12 fiscal year, the State of Florida received and expended over \$1.4 billion in Federal funding provided pursuant to 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 ARRA-related 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, 2012. 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, 2012.

### 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 of America.
- 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.





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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, 2012, which collectively comprise the State of Florida's basic financial statements and have issued our report thereon dated February 6, 2013. 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 described 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 12-001 through FS 12-008 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 deficiency described in finding No. FS 12-009 in the **FINANCIAL STATEMENTS FINDINGS** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** to be a significant deficiency.

### **Compliance and Other Matters**

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

We also noted four additional matters involving the State's internal control over financial reporting, that we reported to management as finding Nos. FS 12-010 through FS 12-013 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.

Our **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** is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, Federal and other granting agencies, the Executive Office of the Governor, and applicable management and is not intended to be used and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA  
February 6, 2013



DAVID W. MARTIN, CPA  
AUDITOR GENERAL

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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, 2012. 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, 2012, 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; discretely presented component units of the State of Florida's universities and colleges; or discretely presented component units other than the State of Florida's universities and colleges. As applicable, Federal awards administered by these component units are the subjects of audits completed by other auditors. Our audit 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.

As described in finding Nos. FA 12-001, FA 12-022, FA 12-043, FA 12-051, and FA 12-052 in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**, we were unable to obtain sufficient documentation supporting the compliance of the State of Florida with the referenced compliance requirements for the Federal programs listed below, nor were we able to satisfy ourselves as to the State of Florida's compliance with those requirements by other auditing procedures.

- SNAP (Supplemental Nutrition Assistance Program) Cluster (CFDA Nos. 10.551 and 10.561), Special Tests and Provisions – EBT Card Security
- Special Education Cluster (IDEA) (CFDA Nos. 84.027 and 84.173), Matching, Level of Effort, Earmarking
- TANF (Temporary Assistance for Needy Families) Cluster (CFDA Nos. 93.558, 93.714, and 93.716), Special Tests and Provisions – Child Support Non-Cooperation
- Adoption Assistance (CFDA No. 93.659), Eligibility and Matching, Level of Effort, Earmarking

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 12-	Major Program	Types of Compliance Requirements Not Complied With
026	Vocational Rehabilitation Cluster (CFDA Nos. 84.126 and 84.390)	Allowable Costs/Cost Principles
027	Vocational Rehabilitation Cluster (CFDA Nos. 84.126 and 84.390)	Eligibility
044	TANF Cluster (CFDA Nos. 93.558, 93.714, and 93.716)	Special Tests and Provisions – Penalty for Refusal to Work
066	Medicaid Cluster (CFDA Nos. 93.720, 93.775, 93.777, and 93.778)	Matching, Level of Effort, Earmarking
073	Block Grants for Prevention and Treatment of Substance Abuse (CFDA No. 93.959)	Matching, Level of Effort, Earmarking
074	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 SNAP Cluster regarding Special Tests and Provisions – EBT Card Security; the Special Education Cluster and the Adoption Assistance Program regarding Matching, Level of Effort, Earmarking; the TANF Cluster regarding Special Tests and Provisions – Child Support Non-Cooperation; and the Adoption Assistance Program regarding Eligibility; 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, 2012. 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 12-:

003 and 004	009	011 through 014	016 through 018
020 and 021	023	025	028 through 030
032	037	039 through 042	045 and 046
048 and 049	053	055 through 057	060 through 062
065	068 and 069	072	076 and 077
079 through 105			

### 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 12-	Major Program	Compliance Requirement
004	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
012	Federal Transit Cluster (CFDA Nos. 20.500 and 20.507)	Reporting
026	Vocational Rehabilitation Cluster (CFDA Nos. 84.126 and 84.390)	Allowable Costs/Cost Principles
040	TANF Cluster (CFDA Nos. 93.558, 93.714, and 93.716)	Allowable Costs/Cost Principles, Eligibility, and Special Tests and Provisions – Income Eligibility and Verification System
043	TANF Cluster (CFDA Nos. 93.558, 93.714, and 93.716)	Special Tests and Provisions – Child Support Non-Cooperation
045	Refugee and Entrant Assistance – State Administered Programs (CFDA No. 93.566)	Activities Allowed or Unallowed
051	Adoption Assistance (CFDA No. 93.659)	Eligibility
065	Medicaid Cluster (CFDA Nos. 93.720, 93.775, 93.777, and 93.778)	Eligibility
066	Medicaid Cluster (CFDA Nos. 93.720, 93.775, 93.777, and 93.778)	Matching, Level of Effort, Earmarking

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:

002 and 003	005 through 011	013 and 014	016 through 019
021	023	025	028 and 029
031 through 038	048	050	053 through 055
057 and 058	060 and 061	063	068 through 072
075 through 078	081 and 082	099 through 105	

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.

**Restricted Purpose Relating to Testing of Internal Control Over Compliance**

The purpose of the provisions of this report addressing internal control over compliance is solely to describe the scope of our testing of internal control over compliance with the requirements that could have a direct and material effect on a major Federal program and the results of that testing, and not to provide an opinion on the effectiveness of internal control over compliance. These provisions of our report are an integral part of an audit performed in accordance with *Government Auditing Standards* and OMB Circular A-133 in considering the entity's internal control over compliance. Accordingly, these provisions of our report are not suitable for any other purpose.

Respectfully submitted,



David W. Martin, CPA  
March 20, 2013



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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, 2012, and have issued our Independent Auditor's Report thereon dated February 6, 2013, which contained an unqualified opinion on those financial statements. Our report includes a reference to other auditors. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the State of Florida's basic financial statements.

The accompanying **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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  
February 6, 2013

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## 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 weaknesses identified? Yes

Significant deficiency identified? Yes

Noncompliance material to financial statements noted? No

#### **Federal Awards**

Internal control over major programs:

Material weaknesses identified? Yes

Significant deficiencies identified? Yes

Type of auditor's report issued on compliance for major programs:

Unqualified for all major programs, except for the following programs

for which the report was qualified:

**SNAP (Supplemental Nutrition Assistance Program) Cluster (10.551 and 10.561)**

**Special Education Cluster (IDEA) (84.027 and 84.173)**

**Vocational Rehabilitation Cluster (84.126 and 84.390)**

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

**Adoption Assistance (93.659)**

**Medicaid Cluster (93.720, 93.775, 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: \$52,017,355

Auditee qualified as low-risk auditee? No

**LISTING OF MAJOR PROGRAMS**  
**FISCAL YEAR ENDED JUNE 30, 2012**

<u>Name of Federal Program or Cluster (1)</u>	<u>CFDA Number(s)</u>	<u>Total Expenditures</u>
SNAP Cluster (2)	10.551 & 10.561	\$ 5,567,783,284
Child Nutrition Cluster	10.553, 10.555, 10.556, & 10.559	908,010,898
Child and Adult Care Food Program	10.558	178,427,543
CDBG - State-Administered CDBG Cluster (2)	14.228 & 14.255	123,725,436
Employment Service Cluster (2)	17.207, 17.801, & 17.804	53,267,805
Unemployment Insurance (2)	17.225, 17.245, & 97.034	3,383,024,719
WIA Cluster (2)	17.258, 17.259, 17.260, 17.278	187,209,934
Highway Planning and Construction Cluster (2)	20.205, 20.219, & 23.003	2,149,514,759
Federal Transit Cluster	20.500 & 20.507	73,808,984
Capitalization Grants for Clean Water State Revolving Funds (2)	66.458	61,997,703
Capitalization Grants for Drinking Water State Revolving Funds (2)	66.468	61,252,754
State Energy Program (2)	81.041	55,490,699
Weatherization Assistance for Low-Income Persons (2)	81.042	84,768,591
Title I, Part A Cluster (2)	84.010 & 84.389	760,627,884
Special Education Cluster (IDEA) (2)	84.027, 84.173, 84.391, & 84.392	672,025,756
Career and Technical Education - Basic Grants to States	84.048	58,318,388
Vocational Rehabilitation Cluster (2)	84.126 & 84.390	169,104,643
English Language Acquisition Grants	84.365	44,587,246
Improving Teacher Quality State Grants	84.367	122,368,860
School Improvement Grants Cluster (2)	84.377 & 84.388	77,601,017
State Fiscal Stabilization Fund Cluster (2)	84.394 & 84.397	23,784,397
State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act (2)	84.395	122,415,371
Education Jobs Fund (2)	84.410	45,299,112
Aging Cluster	93.044, 93.045, & 93.053	79,041,709
Public Health Emergency Preparedness	93.069	30,203,862
TANF Cluster (2)	93.558, 93.714, & 93.716	402,296,139
Child Support Enforcement (2)	93.563	210,390,862
Refugee and Entrant Assistance - State Administered Programs	93.566	56,531,728
Low-Income Home Energy Assistance	93.568	113,075,196
CCDF Cluster	93.575 & 93.596	353,713,624
Foster Care - Title IV-E	93.658	173,832,829
Adoption Assistance	93.659	79,073,081
Social Services Block Grant	93.667	160,542,906
Medicaid Cluster (2)	93.720, 93.775, 93.777, & 93.778	10,452,620,576
Children's Health Insurance Program	93.767	376,965,487
HIV Care Formula Grants	93.917	130,446,766
Block Grants for Prevention and Treatment of Substance Abuse	93.959	101,656,857
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	122,358,872
Hazard Mitigation Grant	97.039	58,857,747
Homeland Security Grant Program	97.067	75,521,879
Student Financial Assistance Cluster (including CFDA No. 84.032 Lenders) (2)	(1)	3,789,220,926
Research and Development Cluster (2)	(1)	735,677,099
<b>Total</b>		<b><u>\$ 32,486,443,928</u></b>

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 2011-12 fiscal year.

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**FINANCIAL STATEMENTS FINDINGS**

Our audit of the State of Florida's basic financial statements for the fiscal year ended June 30, 2012, 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****CLAIMS PAYABLE**

<b>Finding Number</b>	<b>FS 12-001</b>
<b>Opinion Unit</b>	Governmental Funds: General Fund
<b>Financial Statements</b>	Claims payable and Expenditures
<b>Account Title(s)</b>	
<b>SW Fund Number</b>	100000
<b>State Agency</b>	<b>Florida Agency for Health Care Administration (FAHCA)</b>
<b>OLO-GF-SF-FID</b>	680000-10-1-000298
<b>GL Code(s)</b>	315, 711
<b>Adjustment Amount</b>	\$323,685,222
<b>Finding</b>	The FAHCA Bureau of Finance and Accounting (Bureau) did not follow established fiscal year-end procedures to record adjustments to Claims payable and Expenditures causing a material overstatement of these accounts in the General Fund.
<b>Criteria</b>	Generally accepted accounting principles require that an estimate of Medicaid liabilities incurred but not reported be recorded as of fiscal year-end.
<b>Condition</b>	Claims payable recorded by the Bureau were to include estimated Medicaid claims for services incurred but not reported as of June 30, 2012. The Bureau's established fiscal year-end procedures included a two-step process: first, to record the remaining balance of appropriated Medicaid funds as Claims payable and related Expenditures at June 30, 2012; and second, to adjust account balances to show actual expenditures for services provided prior to June 30, 2012, after considering disbursements made during the 90 days after fiscal year-end. The Bureau did not record the second set of adjusting entries.
<b>Cause</b>	The Bureau inadvertently omitted recording the second set of adjusting entries.
<b>Effect</b>	Prior to audit adjustment, the Claims payable and Expenditure accounts for the General Fund were both overstated by \$323,685,222.
<b>Recommendation</b>	We recommend that the Bureau enhance controls to provide additional assurance that fiscal year-end procedures for recording Medicaid claims payable and the related expenditures are followed.
<b>State Agency Response and Corrective Action Plan</b>	Several key finance and accounting positions were vacated during the fiscal year closing timeframe which resulted in some oversights. The adjusting entries for Claims payable were completed for the trust funds but inadvertently overlooked for the General fund. Subsequently, the post closing adjusting entries were completed for the General fund. The year-end checklist will be modified to identify each fund to be included in the process.
<b>Estimated Corrective Action Date</b>	Post closing adjusting entry was completed December 10, 2012. Checklist will be completed by May 1, 2013.
<b>Agency Contact and Telephone Number</b>	Paula Shirley (850) 412-3820

**MATERIAL WEAKNESS****DEFERRED REVENUES**

<b>Finding Number</b>	<b>FS 12-002</b>
<b>Opinion Unit</b>	Governmental Fund: Health and Family Services
<b>Financial Statements</b>	Deferred revenues, Current; Deferred revenues, Noncurrent; Receivables, net
<b>Account Title(s)</b>	
<b>SW Fund Number</b>	202400
<b>State Agency</b>	<b>Florida Agency for Health Care Administration (FAHCA)</b>
<b>OLO-GF-SF-FID</b>	680000-20-2-474001
<b>GL Code(s)</b>	389, 489, 164
<b>Adjustment Amount</b>	\$178,210,240; \$171,950,789; \$6,259,450
<b>Finding</b>	The FAHCA Bureau of Finance and Accounting (Bureau) incorrectly recorded deferred revenues for financial resources related to incurred-but-not-reported (IBNR) Medicaid claims liabilities as noncurrent deferred revenue rather than current deferred revenue. The Bureau also calculated the Federal share using an incorrect Federal Medical Assistance Percentage (FMAP).
<b>Criteria</b>	<p>To recognize the State's claim on Federal resources resulting from IBNR Medicaid claims, a receivable must be established with an offsetting entry to current deferred revenues. The current deferred revenue account is used when resources are expected to be received 90 days after the fiscal year-end, but within 12 months of the fiscal year-end.</p> <p>Sections 1905(b) and 1101(a)(8)(B) of the Social Security Act require the Secretary of the U.S. Department of Health and Human Services to publish updated FMAP rates annually, effective October 1. The FMAP is used in determining the amount of Federal matching for state medical assistance programs and is applied at the time of the actual disbursement.</p>
<b>Condition</b>	<p>The Bureau's year-end procedures include the development of an estimate of the amount of IBNR Medicaid claims, as of June 30, 2012. The estimate considered amounts paid after 90 days of fiscal year-end and within the 12 months of fiscal year-end. The Bureau then incorrectly applied to this amount the FMAP for the 2011-2012 Federal fiscal year and recorded this amount as a receivable (i.e., due from the Federal government) and a noncurrent deferred revenue.</p> <p>Since this amount represents the Bureau's estimate of IBNR Medicaid claims expected to be paid between October 1, 2012, and June 30, 2013, the amount should have been recorded to current deferred revenues at the FMAP for the 2012-2013 Federal fiscal year.</p>
<b>Cause</b>	Although the Bureau had established fiscal year-end close-out procedures to record deferred revenues representing the Federal resources due related to the IBNR amount, the Bureau's supervisory review procedures did not adequately verify that the correct FMAP and deferred revenue account were used.
<b>Effect</b>	Prior to audit adjustments, current deferred revenues in the Health and Family Services fund were understated by \$178,210,240; noncurrent deferred revenues were overstated by \$171,950,789; and receivables (i.e., due from the Federal government) were understated by \$6,259,450.
<b>Recommendation</b>	We recommend that the Bureau establish a more thorough supervisory review of the work done in connection with the fiscal year-end close-out procedures related to the State's IBNR Medicaid claims.

**State Agency Response and  
Corrective Action Plan**

Several key finance and accounting positions were vacated during the fiscal year closing timeframe which resulted in some oversights. The noncurrent deferred revenue code was inadvertently used instead of the current deferred revenue code. The financial statement checklist will be modified to specify that this entry should be considered current deferred. The incorrect FFP was used in the calculations. The checklist will be modified to include that the FFP should be the upcoming Federal Fiscal Year's FFP.

**Estimated Corrective  
Action Date**

The checklist will be completed by May 1, 2013.

**Agency Contact and  
Telephone Number**

Paula Shirley  
(850) 412-3820

**MATERIAL WEAKNESS****ADVANCES TO/FROM OTHER FUNDS**

<b>Finding Number</b>	<b>FS 12-003</b>
<b>Opinion Unit</b>	Public Education; Other Aggregate Remaining Fund Information, Private Purpose Fund
<b>Financial Statements Account Title(s)</b>	Advances to/from other funds; Fines, forfeits, settlements, and judgments; Payments to unclaimed property claimants; and Distributions to State School Fund
<b>SW Fund Number</b>	719999, 200200
<b>State Agency</b>	<b>Florida Department of Financial Services (FDFS)</b>
<b>OLO-GF-SF-FID</b>	Various
<b>GL Code(s)</b>	25100, 45100, 61600, 78922
<b>Adjustment Amount</b>	\$91,730,486
<b>Finding</b>	The FDFS Advances to other funds account within the Unclaimed Property Trust Fund (Fund) was understated by \$91,730,486 due to errors in calculating estimates of amounts yet to be reclaimed by and paid to unclaimed property claimants (future claim payments). Correspondingly, the Florida Department of Education's (FDOE's) Advance from other funds account was understated by the same amount.
<b>Criteria</b>	Generally accepted accounting principles require that a portion of the escheat collections received be set aside to represent the best estimate of amounts ultimately expected to be reclaimed and paid.
<b>Condition</b>	The FDFS Bureau of Unclaimed Property (Bureau) had established a methodology to estimate the amount of escheat collections yet to be reclaimed and paid. The methodology, documented in a worksheet, included amounts collected, claims paid, and assumptions regarding estimates of amounts to be reclaimed. One of the assumptions used by the Bureau in developing the liability estimate was that 60 percent of each fiscal year's collections would be paid to claimants. This assumption was found to be incorrect as actual payments to claimants had already exceeded the 60 percent estimate. Once payments to claimants exceeded the established percentage estimate, the Bureau should have considered whether changes in the estimate were needed. After audit inquiry, the FDFS communicated to the FDOE the necessary adjustment information to allow the FDOE to record the correct adjusting entries.
<b>Cause</b>	The Bureau did not consider a change to increase the future payout estimate when actual payments to claimants exceeded the estimate.
<b>Effect</b>	Prior to audit inquiry, the FDFS Advance to other funds account was understated by \$91,730,486, and Distributions to state school fund account was overstated by \$91,730,486. Also, the FDOE State School Fund's Advance from other funds account was understated by \$91,730,486, and the Fines, forfeits, settlements, and judgments account was overstated by the same amount. The FDFS subsequently made adjustments to correct these accounts.
<b>Recommendation</b>	We recommend that the Bureau implement a more thorough supervisory review of the continuing validity of the assumptions used in developing the estimates of future claim payments to claimants.
<b>State Agency Response and Corrective Action Plan</b>	The Department concurs. The Bureaus of Unclaimed Property and Financial Support Services will implement a more thorough supervisory review of the assumptions used in developing the estimates of future claim payments.

**Estimated Corrective  
Action Date**

January 30, 2013

**Agency Contact and  
Telephone Number**Walter Graham, Chief, Bureau of Unclaimed Property  
(850) 413-5590

## MATERIAL WEAKNESS

### DUE TO OTHER GOVERNMENTS

<b>Finding Number</b>	<b>FS 12-004</b>
<b>Opinion Unit</b>	Unemployment Compensation Fund
<b>Financial Statements</b>	Due to other governments (Current liabilities) and Due to other governments (Noncurrent liabilities)
<b>Account Title(s)</b>	
<b>SW Fund Number</b>	507501
<b>State Agency</b>	<b>Florida Department of Economic Opportunity (FDEO)</b>
<b>OLO-GF-SF-FID</b>	400000-50-2-765002
<b>GL Code(s)</b>	35500, 45500
<b>Adjustment Amount</b>	\$672,583,381
<b>Finding</b>	The FDEO improperly classified a current liability due to the Federal government as a long-term liability.
<b>Criteria</b>	The State's Unemployment Compensation Trust Fund is accounted for as a proprietary fund. Generally accepted accounting principles require proprietary funds to classify liabilities as either current or long-term. For proprietary funds, current liabilities are debts paid within one year.
<b>Condition</b>	During the next fiscal year, the FDEO intends to pay back the remaining amounts borrowed from the Federal government for Title XII advances previously made to the State and recorded in the Unemployment Compensation Trust Fund. The total amount owed by the State to the Federal Government at June 30, 2012, was \$672,583,381.
<b>Cause</b>	The FDEO inadvertently recorded current amounts due to the Federal Government as a long-term liability.
<b>Effect</b>	Prior to audit adjustment, the Due to other governments (Noncurrent liabilities) was overstated by \$672,583,381 and the Due to other governments (Current liabilities) was understated by the same amount.
<b>Recommendation</b>	We recommend that the FDEO take steps to ensure that liabilities are properly classified for financial statement presentation purposes.
<b>State Agency Response and Corrective Action Plan</b>	We concur. This finding is related to Title XII advances, which are projected to be repaid by May 2013. Additional attention will be given to ensure proper classification of liabilities. The required reclassification adjustment for the FY 11-12 financial statement has already been made by Auditor General staff.
<b>Estimated Corrective Action Date</b>	March 31, 2013
<b>Agency Contact and Telephone Number</b>	Wayne Summerlin (850) 245-7348



**MATERIAL WEAKNESS****NET ASSETS**

<b>Finding Number</b>	<b>FS 12-005</b>
<b>Opinion Unit</b>	Unemployment Compensation Fund
<b>Financial Statements</b>	Restricted for unemployment compensation and unrestricted
<b>Account Title(s)</b>	
<b>SW Fund Number</b>	507501
<b>State Agency</b>	<b>Florida Department of Economic Opportunity (FDEO)</b>
<b>OLO-GF-SF-FID</b>	400000-50-2-767002 and 400000-50-2-765002
<b>GL Code(s)</b>	535 and 539
<b>Adjustment Amount</b>	\$100,466,950
<b>Finding</b>	The FDEO incorrectly classified the fiscal year-end negative balance for net assets related to the Unemployment Compensation Fund.
<b>Criteria</b>	GASB Codification Sections 1800.133 through .141, describe the reporting of restricted and unrestricted net assets. Related GASB implementation guidance provides that negative amounts should not be reported for any category of restricted net assets. Negative amounts of net assets should be reported as unrestricted, not as restricted.
<b>Condition</b>	The FDEO classified a negative fiscal net assets balance of \$100,466,950 for the Unemployment Compensation Fund as restricted. Negative net assets should be classified as unrestricted.
<b>Cause</b>	FDEO supervisory review and approval procedures were not adequate to ensure that net assets were properly classified for the Statement of Net Assets.
<b>Effect</b>	Prior to audit adjustment, the net asset account Restricted for unemployment compensation was misstated by \$100,466,950. The unrestricted account was misstated by the same amount.
<b>Recommendation</b>	We recommend that the FDEO enhance the supervisory review and approval procedures over fiscal year-end closing procedures to ensure that net assets are properly classified for financial statement presentation purposes.
<b>State Agency Response and Corrective Action Plan</b>	We concur. This finding is related to Title XII advances, which are projected to be repaid by May 2013. A process will be implemented to ensure closer examination of and consensus on classification decisions. The required reclassification adjustment for the FY 11-12 financial statement has already been made by Auditor General staff.
<b>Estimated Corrective Action Date</b>	March 31, 2013
<b>Agency Contact and Telephone Number</b>	Wayne Summerlin (850) 245-7348

## MATERIAL WEAKNESS

### STATEMENT OF CASH FLOWS

<b>Finding Number</b>	<b>FS 12-006</b>
<b>Opinion Unit</b>	Unemployment Compensation Fund
<b>Financial Statements</b>	Unemployment benefits, Cash received from noncapital grants or donations,
<b>Account Title(s)</b>	Increase (decrease) in accounts payable
<b>SW Fund Number</b>	507501
<b>State Agency</b>	<b>Florida Department of Economic Opportunity (FDEO)</b>
<b>OLO-GF-SF-FID</b>	400000-50-2-765002
<b>GL Code(s)</b>	Not Applicable
<b>Adjustment Amount</b>	\$1,375,250,000
<b>Finding</b>	The FDEO incorrectly classified an amount in its Statement of Cash Flows for the Unemployment Compensation Fund.
<b>Criteria</b>	Generally accepted accounting principles require that proprietary fund cash flow statements classify cash receipts and payments as operating, noncapital financing, capital and related financing, or investing activities.
<b>Condition</b>	The FDEO prepared Form 30s for submission to the Florida Department of Financial Services, Statewide Financial Reporting Section (SFRS) which provided the basis for the Statement of Cash Flows for the Unemployment Compensation Fund. Our audit disclosed that \$1,375,250,000 in Federal advances was incorrectly classified as Cash flows from operating activities, Unemployment benefits. The amount should have been classified as Cash flows from noncapital financing activities, Cash received from noncapital grants or donations.
<b>Cause</b>	Fiscal year-end closing procedures did not include a supervisory review and approval of the Form 30s prior to submission to SFRS.
<b>Effect</b>	Prior to audit adjustment, the error resulted in Cash flows from operating activities being misstated by \$1,375,250,000. The Cash flows from noncapital financing activities and the Decrease in accounts payable were misstated by the same amount.
<b>Recommendation</b>	We recommend that FDEO supervisory review and approval procedures be established for the Form 30s (cash flow statements).
<b>State Agency Response and Corrective Action Plan</b>	We concur. This finding is related to Title XII advances, which are projected to be repaid by May 2013. A review of the Form 30s will be added to the financial statement preparation process. The required reclassification adjustment for the FY 11-12 financial statement has already been made by Auditor General staff.
<b>Estimated Corrective Action Date</b>	March 31, 2013
<b>Agency Contact and Telephone Number</b>	Wayne Summerlin (850) 245-7348

## MATERIAL WEAKNESS

### PROCEEDS OF FINANCING AGREEMENTS

<b>Finding Number</b>	<b>FS 12-007</b>
<b>Opinion Unit</b>	Governmental Fund: Transportation; Governmental Activities
<b>Financial Statements</b>	Proceeds of Financing Agreements, Expenditures-Current, Expenditures-Capital
<b>Account Title(s)</b>	Outlay; Capital assets, net, Adjustments to decrease beginning net assets; Notes to the Financial Statements
<b>SW Fund Number</b>	200400, 800000, and 900000
<b>State Agency</b>	<b>Florida Department of Transportation (FDOT)</b>
<b>OLO-GF-SF-FID</b>	550000-10-2-540001, 550000-80-9-000001 and 550000-90-9-000002
<b>GL Code(s)</b>	Various
<b>Adjustment Amount</b>	Various
<b>Finding</b>	The procedures followed by the FDOT during the fiscal year-end closing process did not address all of the accounts and disclosures impacted by public-private partnership agreements with deferred payment arrangements.
<b>Criteria</b>	<p>Generally accepted accounting principles require recording the economic substance of long-term financing agreements, including the acquisition of assets, the incurrence of long-term debt, and the source and use of funds. The Statewide Financial Reporting Section (SFRS) has established guidance to assist agencies in recording this type of arrangement.</p> <p>With respect to disclosures, GASB Codification Section 1500.118 requires that debt obligations be disclosed by displaying a schedule of principal and interest requirements to maturity, presented separately, for each of the five subsequent fiscal years and in five-year increments thereafter.</p>
<b>Condition</b>	<p>During the 2009-10 fiscal year, construction began pursuant to FDOT public-private partnership agreements (agreements) for the design, build, finance, operations, and maintenance of the I-595 and Port of Miami Tunnel projects. The FDOT utilized a new financing structure (i.e., deferred payment format) for the construction costs associated with the two agreements which requires the FDOT to make scheduled payments over the life of the agreement, with the first payment being made several years after the start of construction.</p> <p>The FDOT's initial submission of financial statement information to the SFRS on August 17, 2012, did not include financial activity related to construction work completed by the contractors for these two projects. Upon discovery of these omissions, FDOT staff reviewed the two agreements to determine the liability for construction costs incurred to date by the contractors. The FDOT determined a liability and capitalized assets for both agreements should be recognized and submitted revised financial statement information to the SFRS.</p> <p>The revised information was based on prior period financial activity to reflect the asset and liability values as of June 30, 2011, plus the cost of the two contractors' construction activities during the 2011-12 fiscal year. Upon subsequent discussion with the SFRS, the FDOT also submitted revised information to record the prior period adjustments.</p> <p>However, the revisions made by the FDOT did not include adjustments to record the applicable portion of the deferred financing as other financing sources or the applicable expenditure amounts. In addition, the revisions omitted applicable note disclosures.</p>

<b>Cause</b>	The public-private partnership agreements contained financing arrangements for which the FDOT had not fully considered the accounting and disclosure requirements.
<b>Effect</b>	<p>Prior to audit adjustments, the following accounts were understated: Proceeds of financing agreements (\$648,106,333), Expenditures-Current (\$592,194,751) and Expenditures-Capital outlay (\$55,911,582) in the Transportation Government Fund. Capital assets, net, for Governmental Activities was understated by \$17,318,788. Additionally, subsequent to audit adjustments, \$38,499,939 was recorded as a decrease to beginning net assets for Governmental Activities on the Statement of Activities.</p> <p>Also, prior to adjustment, financial statement note disclosures did not include the required disclosures for the debt associated with these two public-private partnership agreements, and the note disclosure displaying changes in long-term liabilities (Note 10) did not separately identify debt associated with public-private partnership agreements.</p>
<b>Recommendation</b>	We recommend that the FDOT establish procedures to ensure the proper recording of public-private partnerships with deferred payment arrangements and the proper reporting of the applicable disclosures in the notes to the financial statements.
<b>State Agency Response and Corrective Action Plan</b>	We concur. Written procedures will be developed to ensure that deferred payment arrangements are appropriately recorded. In addition, a task will be added to the Department's fiscal year-end calendar to record these entries by fiscal year-end closing.
<b>Estimated Corrective Action Date</b>	April 30, 2013
<b>Agency Contact and Telephone Number</b>	Cheryl Ward (850) 414-4866

**MATERIAL WEAKNESS****FUND BALANCES**

<b>Finding Number</b>	<b>FS 12-008</b>
<b>Opinion Unit</b>	General Fund
<b>Financial Statements</b>	Fund Balance: Nonspendable, Unassigned
<b>Account Title(s)</b>	
<b>SW Fund Number</b>	100000
<b>State Agency</b>	<b>Statewide Financial Reporting Section (SFRS)</b>
<b>OLO-GF-SF-FID</b>	680000-10-1-000298
<b>GL Code(s)</b>	59100 and 56200
<b>Adjustment Amount</b>	\$281,225,997
<b>Finding</b>	The Statewide Financial Reporting Section (SFRS) incorrectly classified a portion of the General Fund's unassigned fund balance as nonspendable fund balance.
<b>Criteria</b>	GASB Codification Sections 1800.142 through .156 describe the reporting classifications of fund balance in governmental fund types. Fund balance classifications can include nonspendable resources and amounts that are restricted, committed, assigned, or unassigned. These classifications comprise a hierarchy ranging from the most constrained, nonspendable fund balance (amounts that cannot be spent) to unassigned fund balance (amounts available for any authorized purpose of the government).
<b>Condition</b>	The SFRS determines the General Fund's fund balance classifications through the use of general ledger codes and makes necessary adjustments to properly reflect the amount to be reported in each fund balance classification. In making these determinations, an incorrect adjustment was made to the nonspendable fund balance classification.
<b>Cause</b>	The SFRS did not consider the impact of other relevant accounts when making adjustments to the nonspendable account classification.
<b>Effect</b>	Prior to audit adjustment, the General Fund, nonspendable fund balance classification was overstated by \$281,225,997 and the unassigned classification was understated by the same amount.
<b>Recommendation</b>	We recommend that the SFRS consider the impact of all relevant accounts affecting fund balance classifications.
<b>State Agency Response and Corrective Action Plan</b>	The Department concurs. SFRS has enhanced our procedures to ensure that consideration is given to all relevant accounts impacting the nonspendable fund balance classification.
<b>Estimated Corrective Action Date</b>	January 16, 2013
<b>Agency Contact and Telephone Number</b>	Gina Ballard, Financial Administrator, Statewide Financial Reporting Section (850) 413-5687

## SIGNIFICANT DEFICIENCY

## NET RECEIVABLES

<b>Finding Number</b>	<b>FS 12-009</b>
<b>Opinion Unit</b>	Governmental Fund: General Fund; Health and Family Services
<b>Financial Statements</b>	Receivables, net; Grants and donations; and Current Expenditures
<b>Account Title(s)</b>	
<b>SW Fund Number</b>	100000; 202400
<b>State Agency</b>	<b>Florida Agency for Health Care Administration (FAHCA)</b>
<b>OLO-GF-SF-FID</b>	680000-10-1-000298; 680000-20-2-474001
<b>GL Code(s)</b>	151,159, 164, 614, 711
<b>Adjustment Amount</b>	\$35,246,709; \$28,259,073; \$6,987,635 – Health and Family Services; \$12,862,518 - General Fund

**Finding** When determining the amount due from the Federal government at year-end, FAHCA did not take into consideration all post-closing adjustments. Also, FAHCA did not retain documentation supporting certain amounts recorded in accounts receivable and applied an incorrect Federal Medical Assistance Percentage (FMAP) to receivables, the allowance for doubtful accounts, and expenditures.

**Criteria** The expenditure of State resources for Medicaid claims creates a receivable against Federal resources. A receivable is also created when refunds are identified resulting from overpayments or errors.

Sections 1905(b) and 1101(a)(8)(B) of the Social Security Act require the Secretary of the U.S. Department of Health and Human Services to publish updated FMAP rates annually, effective October 1. The FMAP is used in determining the amount of Federal matching for state medical assistance programs and is applied at the time of the actual disbursement.

**Condition** At fiscal year-end, FAHCA records a receivable for the Federal share of Medicaid expenditures. However, FAHCA did not consider all post-closing adjustments when determining the Federal share of expenditures causing an overstatement to net receivables (i.e., due from Federal government) and revenues (i.e., grants and donations) by \$28,259,073, in the Health and Family Services fund.

Also, FAHCA established fiscal year-end procedures that require the recording of receivables for overpayments or errors related to Medicaid claims and the recording of the Federal share of these receivables in the Health and Family Services fund and the State share in the General fund. Our review of FAHCA fiscal year-end procedures disclosed that:

- FAHCA recorded a receivable and a reduction to expenditures totaling \$11,500,000, for refunds due from Insurance providers for Medicaid claims paid in error. The collection of these funds was outsourced to a third-party liability (TPL) vendor. However, supporting documentation provided by the TPL vendor to FAHCA included amounts that totaled \$9,147,823, a difference of \$2,352,176. FAHCA also applied the incorrect FMAP to these entries. The absence of supporting documentation and the incorrect application of FMAP resulted in an overstatement to net receivables and an understatement to expenditures of \$2,835,009 in the Health and Family Services fund and an understatement to net receivables and an overstatement to expenditures of \$482,833 in the General Fund.
- FAHCA recorded a receivable and a reduction to expenditures totaling \$78,161,443, for refunds due from providers for overpayments, rate adjustments, and fraud recoupments. These refunds were identified through the Florida Medicaid Management Information System (FMMIS). However,



supporting documentation provided by FAHCA totaled \$78,593,986, a difference of \$432,542. Also, FAHCA applied the incorrect FMAP to determine the Federal share of the receivables. Further, FAHCA's established procedures are to record 5 percent of the outstanding receivable balance in FMMIS to the allowance for doubtful accounts. However, FAHCA increased the allowance rate from 5 percent to 15 percent. Support for this increase was undocumented. These differences resulted in an overstatement to net receivables and an understatement to expenditures of \$4,152,626 in the Health and Family Services fund and an understatement to net receivables and an overstatement to expenditures of \$12,379,685 in the General Fund.

<b>Cause</b>	Due to inadequate supervisory review and turnover of key personnel, FAHCA did not take into consideration all post-closing adjustments when determining the net receivables, (i.e., due from the Federal government); did not retain supporting documentation for receivables and the allowance for doubtful accounts; and incorrectly applied FMAP to net receivables and expenditures.
<b>Effect</b>	<p>Prior to audit adjustments, in the Health and Family Services fund, net receivables were overstated by \$35,246,709, current expenditures were understated by \$6,987,635, and revenues (i.e., Grants and donations) were overstated by \$28,259,073.</p> <p>Prior to audit adjustments, in the General Fund, net receivables were understated and current expenditures were overstated by \$12,862,518.</p>
<b>Recommendation</b>	We recommend that FAHCA establish a more thorough supervisory review to ensure that all post-closing adjustments are considered when establishing net receivables, supporting documentation is retained for all refunds and changes in allowance for doubtful accounts, and the correct FMAP is applied.
<b>State Agency Response and Corrective Action Plan</b>	Several key finance and accounting positions were vacated during the fiscal year closing timeframe which resulted in some oversights. Regarding the Third Party Liability differences noted above, it appears that information provided via a disk for Medicaid Program Integrity cases was not included thus resulting in a perceived understatement. The checklist includes the calculations for doubtful accounts, however, the specific calculations may vary based on a variety of factors including professional judgment and knowledge of specific situations related to uncertain ability to collect that may occur during the year. Specific factors considered when determining the allowance for doubtful accounts included the age and nature of the balances included in FMMIS, a large claim reprocessing effort that may result in unrecoverable balances recorded in FMMIS and unrecovered balances identified in previous Federal findings. The estimated unrecoverable balance associated with these last two items alone at fiscal year-end exceeded 5 percent of the outstanding balance in FMMIS thus the increase in the calculation for doubtful accounts. The checklist will be modified to identify that the upcoming Federal Fiscal Year's FFP should be used in these calculations.
<b>Estimated Corrective Action Date</b>	Checklist will be completed by May 1, 2013.
<b>Agency Contact and Telephone Number</b>	<p>Paula Shirley (850) 412-3820</p> <p>Brian Meyer (850) 412-3446</p> <p>Frank Dichio (850) 412-4137</p>

## ADDITIONAL MATTERS

### ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

<b>Finding Number</b>	<b>FS 12-010</b>
<b>Opinion Unit</b>	Other Aggregate Remaining Fund Information: Agency Fund
<b>Financial Statements</b>	Accounts payable and accrued liabilities, Forward contract payables
<b>Account Title(s)</b>	
<b>SW Fund Number</b>	747301
<b>State Agency</b>	<b>Florida Department of Revenue (FDOR)</b>
<b>OLO-GF-SF-FID</b>	730000
<b>GL Code(s)</b>	31100, 31125
<b>Adjustment Amount</b>	\$611,534,378
<b>Finding</b>	The FDOR improperly coded Accounts payables to custodial parents totaling \$611,534,378 as Forward contract payables during the fiscal year-end financial reporting closing process.
<b>Criteria</b>	The FDFS Statewide Financial Reporting Section (SFRS) established Statewide financial statement guidance to identify general ledger codes and account titles for use in recording and classifying financial activity in the State's financial statements. To summarize the financial activity correctly, the SFRS developed crosswalks to assist agencies in coding and classifying financial entries. Agencies were responsible for reviewing the crosswalk to ensure the coding and classification of entries were in agreement with the SFRS guidance prior to completing fiscal year-end adjusting entries.
<b>Condition</b>	FDOR procedures for its fiscal year-end closing process included recording and coding accounts payable entries using internally established general ledger codes. However, the procedures did not include a comparison of the FDOR's internally established general ledger codes to the codes established by the SFRS for use in compiling the State's financial statements. As a result, the FDOR improperly coded a significant amount of accounts payable to custodial parents as Forward contract payables, resulting in misstatements in account classifications.
<b>Cause</b>	FDOR accounting staff stated that, until audit inquiry, they had not reviewed the general ledger guidance.
<b>Effect</b>	Prior to audit adjustment, Accounts payable and accrued liabilities were understated and Forward contract payables were overstated by \$611,534,378 as reported in the Agency Fund.
<b>Recommendation</b>	We recommend that the FDOR enhance its procedures over the fiscal year-end financial reporting closing process to ensure internally established general ledger codes are in agreement with applicable SFRS guidance.
<b>State Agency Response and Corrective Action Plan</b>	FDOR will implement a review of General Ledger (GL) codes as part of our year end closing procedures. This review will include an annual comparison of GL codes to ensure that coding used to record year end balances is in accordance with current SFRS general ledger code guidance and standards.
<b>Estimated Corrective Action Date</b>	June 30, 2013 for preparation of 2012-2013 FY End Financial Statements
<b>Agency Contact and Telephone Number</b>	Will Currie (850) 717-7359

## ADDITIONAL MATTERS

### INSURANCE CLAIMS EXPENSE

<b>Finding Number</b>	<b>FS 12-011</b>
<b>Opinion Unit</b>	Other Aggregate Remaining Fund Information: Internal Service Fund
<b>Financial Statements</b>	Contractual services, Insurance claims expense
<b>Account Title(s)</b>	
<b>SW Fund Number</b>	601001
<b>State Agency</b>	<b>Florida Department of Management Services (FDMS)</b>
<b>OLO-GF-SF-FID</b>	720000
<b>GL Code(s)</b>	77200, 77700
<b>Adjustment Amount</b>	\$198,287,076
<b>Finding</b>	The FDMS improperly classified Insurance claims expense totaling \$198,287,076 as Contractual services expense.
<b>Criteria</b>	Established Statewide financial statement guidance promulgated by the Statewide Financial Reporting Section (SFRS), in accordance with generally accepting accounting principles, set forth requirements for recording and classifying expenses related to insurance claims and contractual services. The guidance states, in part, "Payments for claims processed by a claims servicing company should be charged to Insurance claims expense (GL 777XX). The fee paid to a servicing company should be charged to Contractual Services (GL 772XX)."
<b>Condition</b>	FDMS procedures for recording and classifying expenses related to employee healthcare services included identifying whether the payment was for contractual-based or reimbursement-based services. The recording of the expense, including payment coding, identifies the classification of expense presented on the financial statements. Our audit disclosed that contractual arrangements for four health maintenance organizations (HMOs) were changed during the fiscal year from requiring the organizations to function as insurers to requiring the organizations to function as claims servicing companies. However, the payment codes were not changed in the accounting records to reflect the change in the service arrangements. Consequently, prior to audit adjustment, payments to the four organizations were classified as Contractual expenses rather than as Insurance claims expense.
<b>Cause</b>	FDMS accounting staff stated that an oversight led to the misclassification.
<b>Effect</b>	Prior to audit adjustment, Contractual services expense was overstated and Insurance claims expense was understated by \$198,287,076 as reported on the Internal Service Fund's Statement of Revenues, Expenses, and Changes in Fund Net Assets. Also, the Internal Service Fund's Statement of Cash Flows and Note 12 to the notes to the financial statements disclosing Risk Management activities required adjustment to correct the amounts reported for Insurance claims expense.
<b>Recommendation</b>	We recommend that the FDMS enhance its procedures to ensure any changes in a contractual service arrangement affecting the classification of expenses are in accordance with the guidance provided by the SFRS and that expenses are properly classified on the financial statements and disclosed in the notes to the financial statements.
<b>State Agency Response and Corrective Action Plan</b>	We concur with the Auditor General Office. The payment codes have been changed in the accounting records to reflect the change in the service arrangements.

**Estimated Corrective  
Action Date**

November 30, 2012

**Agency Contact and  
Telephone Number**Mitchell E. Clark  
(850) 487-9888

## ADDITIONAL MATTERS

### ADMINISTRATIVE EXPENSES AND OTHER DEDUCTIONS

<b>Finding Number</b>	<b>FS 12-012</b>
<b>Opinion Unit</b>	Other Aggregate Remaining Fund Information: Private Purpose Trust Fund
<b>Financial Statements Account Title(s)</b>	Administrative expenses, Other deductions, Investment activity expense, and Withdrawals
<b>SW Fund Number</b>	714601
<b>State Agency</b>	<b>Florida Department of Financial Services (FDFS)</b>
<b>OLO-GF-SF-FID</b>	430000-74-8-300001
<b>GL Code(s)</b>	Various
<b>Adjustment Amount</b>	\$7,514,444 and \$1,144,267
<b>Finding</b>	The FDFS Bureau of Financial and Support Services (Bureau) improperly coded Administrative expenses as Investment activity expense and Other deductions as Withdrawals during the fiscal year-end financial reporting closing process.
<b>Criteria</b>	The FDFS Statewide Financial Reporting Section (SFRS) established Statewide financial statement guidance, in the form of crosswalks, to assist agencies in coding and classifying financial entries for use in the preparation of the State's financial statements. Agencies were responsible for reviewing the crosswalk to ensure their coding and classification of entries were in agreement with the SFRS guidance prior to completing fiscal year-end adjusting entries.
<b>Condition</b>	The Bureau received financial reports from the Division of Rehabilitation and Liquidation (Division) for use in adjusting account balances from the cash basis to the accrual basis of accounting during the fiscal year-end financial reporting closing process. During the year-end closing process, the Bureau improperly coded Administrative expenses as Investment activity expense and Other deductions as Withdrawals.
<b>Cause</b>	The Bureau's fiscal year-end financial reporting closing procedures did not ensure, in all instances, the proper identification and classification of the Division's financial activity.
<b>Effect</b>	Prior to audit adjustment, in the Private Purpose Trust Fund's Combining Statement of Changes in Fiduciary Net Assets, the Administrative expense and Other deduction accounts were understated by \$7,514,444 and \$1,144,267 respectively, and the Investment activity expenses and Withdrawal accounts were overstated by \$7,514,444 and \$1,144,267 respectively.
<b>Recommendation</b>	We recommend that the Bureau enhance procedures over its fiscal year-end financial reporting closing process to ensure the Division's accounts are correctly classified for use in the preparation of the State's financial statements.
<b>State Agency Response and Corrective Action Plan</b>	We concur. The Bureau of Financial Services will enhance procedures to ensure account balances for the Division of Rehabilitation and Liquidation are correctly classified on the State's financial statements.
<b>Estimated Corrective Action Date</b>	January 23, 2013
<b>Agency Contact and Telephone Number</b>	Michael Alexander, Chief, Bureau of Financial Support Services (850) 413-2092

## ADDITIONAL MATTERS

### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

<b>Finding Number</b>	<b>FS 12-013</b>
<b>State Agency</b>	<b>Florida Agency for Health Care Administration (FAHCA)</b>
<b>Finding</b>	The FAHCA prepared the Schedule of Expenditures of Federal Awards (SEFA) data file using the cash basis of accounting, contrary to instructions from the Florida Department of Financial Services (FDFS). Additionally, the SEFA data file submitted to the FDFS did not include all American Recovery and Reinvestment Act (ARRA) expenditures or amounts subgranted to other entities.
<b>Criteria</b>	OMB Circular A-133 §__.310(b), <i>Schedule of Expenditures of Federal Awards</i> .  OMB Circular A-133 – Compliance Supplement Part 3, N. Special Tests and Provisions, requires recipients to agree to provide identification of ARRA awards in their SEFA.  The FDFS SEFA Form DFS-A1-1830 Instructions For The Fiscal Year Ended June 30, 2012, required that the basis of accounting used in preparing the SEFA be certified on the SEFA checklist and be consistent with the basis of accounting used to prepare the entity's financial statements.
<b>Condition</b>	The FAHCA certified that the SEFA data file submitted to the FDFS was prepared using the modified accrual basis of accounting. However, our review of the FAHCA's SEFA disclosed that expenditure totals were reported using the cash basis of accounting, expenditures were not always supported by accounting records, and some expenditures were omitted. Specifically, our review disclosed: <ul style="list-style-type: none"> <li>➤ The FAHCA overstated on the SEFA total expenditures for some Federal programs by as much as \$297 million, while understating total expenditures for other Federal programs by as much as \$193 million.</li> <li>➤ The FAHCA omitted from the SEFA ARRA expenditures totaling \$193,397,911 related to CFDA No. 93.778 – Medical Assistance Payments.</li> <li>➤ The FAHCA omitted from the SEFA amounts totaling \$97,879,260 that were subgranted to State entities and amounts totaling \$21,706,755 that were subgranted to non-State entities.</li> </ul>
<b>Cause</b>	The FAHCA did not always use State accounting records to support expenditures reported on the SEFA. Additionally, the FAHCA had not developed written policies and procedures for the preparation and submission of the SEFA.
<b>Effect</b>	Without adequate procedures, the FAHCA may include inaccurate or incomplete information on the SEFA data file submitted to the FDFS.
<b>Recommendation</b>	To ensure that information reported on the SEFA is accurate and complete, the FAHCA should develop and implement policies and procedures specific to their records and processes and update those procedures annually to reflect the FDFS' SEFA instructions.
<b>State Agency Response and Corrective Action Plan</b>	Several key finance and accounting positions were vacated during the fiscal year closing timeframe which resulted in some oversights. The original submission used the accrual basis for revenues, but inadvertently used cash basis for expenditures. Additionally, the ARRA was omitted on the original submission but included in the revised submission. The report was revised using the accrual basis for expenditures and was resubmitted on December 12 <sup>th</sup> .

**Estimated Corrective  
Action Date**

The staff has had several training sessions with bureau management and desk top procedures have been drafted and will be reviewed by the section manager and finalized by the end of January 2013.

**Agency Contact and  
Telephone Number**

Paula Shirley  
(850) 412-3820

## 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

<b>Finding Number</b>	<b>FA 12-001</b>
<b>CFDA Number</b>	10.551 and 10.561
<b>Program Title</b>	<b>SNAP (Supplemental Nutrition Assistance Program) Cluster</b>
<b>Compliance Requirement</b>	Special Tests and Provisions – EBT Card Security
<b>State Agency</b>	<b>Florida Department of Children and Families (FDCF)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	N/A
<b>Finding Type</b>	Opinion Qualification
<b>Finding</b>	The FDCF could not demonstrate that adequate security had been maintained over electronic benefit transfer (EBT) cards.
<b>Criteria</b>	7 CFR 274.1, <i>Issuance system approval standards</i> ; 7 CFR 274.5(c), <i>Record retention and forms security - Accountable documents</i> ; 7 CFR 274.8 (b)(3), <i>Functional and technical EBT system requirements</i>
<b>Condition</b>	<p>The FDCF, as the primary State agency responsible for administering SNAP, is required to establish issuance and accountability systems to ensure that only certified eligible households receive benefits. Furthermore, to prevent theft, embezzlement, loss, damage, destruction, unauthorized transfer, negotiation, or use of EBT cards, the FDCF is required to maintain adequate security, documentation, and records.</p> <p>The FDCF contracts with a service organization to, among other things, issue and secure EBT cards. However, our review of the organization's Statement on Standards for Attestation Engagements No. 16 (SSAE 16), <i>Service Organizations</i>, report regarding the FDCF's EBT system for the period July 1, 2011, to June 30, 2012, disclosed that the report did not include a description of any procedures performed or conclusions reached regarding the physical security over EBT cards. Without such information, or the FDCF's performance of other procedures to monitor the effectiveness of the service organization's controls, the FDCF lacked assurance that the service organization provided appropriate security over the EBT cards.</p>
<b>Cause</b>	FDCF management indicated that information pertaining to Card Production and Management was included in the service organization's draft SSAE 16 report, but the language was removed from the final version for unknown reasons. FDCF management also indicated that the service organization was working with the accounting firm that completed the engagement to identify why the language was removed.
<b>Effect</b>	There is limited assurance that EBT cards were adequately secured in accordance with applicable Federal requirements.
<b>Recommendation</b>	We recommend that the FDCF, either through procedures outlined in SSAE 16 or its own monitoring process, ensure adequate security is maintained over EBT cards.
<b>State Agency Response and Corrective Action Plan</b>	JPMorgan, the service organization that provides the Department's Electronic Benefits Transfer (EBT) services, subcontracts with Fiserv, a service organization, for EBT card production and management. Fiserv is responsible for physical security over EBT cards. As a service organization, Statement on Standards for Attestation Engagement No. 16 (SSAE 16) audits are conducted on Fiserv. Fiserv does not have the same SSAE 16 audit review period as JPMorgan. Its review period ends after that of JPMorgan's. Therefore, the SSAE 16 on Fiserv was not completed at the time the SSAE 16 on JPMorgan was published, nor was it completed by the time of the Auditor General audit inquiry.

After the exit conference, the SSAE 16 audit report on Fiserv covering the review period 11/1/2011 - 10/31/2012 was provided to the Department on February 20, 2013. The report provides information regarding the physical security over EBT cards. Since the Fiserv SSAE 16 audit review period partially covers two state fiscal years, the Department does not anticipate any issues for the next fiscal year.

**Estimated Corrective  
Action Date**

February 20, 2013

**Agency Contact and  
Telephone Number**

Debbie McLemore  
(850) 717-4131

## U.S. DEPARTMENT OF AGRICULTURE

<b>Finding Number</b>	<b>FA 12-002</b>
<b>CFDA Number</b>	10.553, 10.555, 10.556, 10.559
<b>Program Title</b>	<b>Child Nutrition Cluster</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Reporting
<b>State Agency</b>	<b>Florida Department of Agriculture and Consumer Services (FDACS)</b> [Effective January 1, 2012, transferred from <b>Florida Department of Education (FDOE)</b> ]
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Finding Type</b>	Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-001
<b>Finding</b>	Program management had not implemented certain access security controls for the Child Nutrition Program (CNP) System.
<b>Criteria</b>	Information Technology Best Practices  Access Controls: Management should implement and document procedures that provide access control based on an individual's demonstrated need to view, add, or delete data. Access controls should include the use of individual user identifications (IDs) and passwords to allow for attributing user activities to the responsible user. Additionally, the risk of inappropriate or unnecessary access privileges can be reduced through the employment of controls such as documenting authorizations for system access, periodically reviewing the appropriateness of access privileges, and promptly removing the access privileges of former employees.
<b>Condition</b>	Program staff used the CNP System, a Web-based application and claims processing system, in its administration of Child Nutrition Cluster 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 Cluster programs; (3) partially completed documentation can be saved online, allowing the user to complete the process at a later time; and (4) user access 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 \$838 million in claims paid to sponsors during the 2011-12 fiscal year.  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 the 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.
<b>Cause</b>	Enhancements to CNP System access security controls were programmed and tested but not fully implemented as of June 30, 2012.
<b>Effect</b>	Absent appropriate access security controls, the integrity of the data contained within the CNP System is subject to increased risk of compromise.
<b>Recommendation</b>	Program management stated that enhancements to CNP System access security controls went into effect on July 11, 2012. We recommend that FDACS ensure that enhancements to the access security controls were properly implemented.

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<b>State Agency Response and Corrective Action Plan</b>	In response to the audit finding and deficiencies on the Child Nutrition Cluster System, the Division of Food, Nutrition and Wellness and the Office of Agriculture Technology Services implemented program modifications to comply with Florida Information Technology Resource Security Policies and Standards, Chapter 71A-1.
<b>Estimated Corrective Action Date</b>	July 11, 2012
<b>Agency Contact and Telephone Number</b>	Lakeisha Hood (850) 617-7438

## U.S. DEPARTMENT OF AGRICULTURE

<b>Finding Number</b>	<b>FA 12-003</b>
<b>CFDA Number</b>	10.553, 10.555, 10.556, 10.559
<b>Program Title</b>	<b>Child Nutrition Cluster</b>
<b>Compliance Requirement</b>	Reporting
<b>State Agency</b>	<b>Florida Department of Agriculture and Consumer Services (FDACS)</b> [Effective January 1, 2012, transferred from <b>Florida Department of Education (FDOE)</b> ]
<b>Federal Grant/Contract Number and Grant Year</b>	5FL300323 2011, 5FL300323 2012, 5FL300915 2012
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-002
<b>Finding</b>	Program management 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).
<b>Criteria</b>	2 CFR 170 <i>Reporting Subaward and Executive Compensation Information</i>
<b>Condition</b>	FFATA regulations required FDACS, 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 it 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, FDACS 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, 2012, FDACS had not reported data for Child Nutrition Cluster subawards made to 289 entities and totaling approximately \$838 million.
<b>Cause</b>	Program management indicated that, among other difficulties, staff had not obtained accurate Dun and Bradstreet Universal Numbering System (DUNS) numbers for some existing sponsors making it difficult to input the Child Nutrition Cluster subaward data into FSRS.
<b>Effect</b>	Child Nutrition Cluster subaward data were not reported as required by FFATA.
<b>Recommendation</b>	We recommend that FDACS ensure that accurate DUNS numbers are obtained for all existing sponsors and that all required key data elements are timely reported in FSRS.
<b>State Agency Response and Corrective Action Plan</b>	<p>In response to the audit finding and deficiencies in the Child Nutrition Cluster, the Division of Food, Nutrition and Wellness is providing the following corrective action plan to address the subaward data not reported in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS).</p> <p>The Division of Food, Nutrition and Wellness will submit the Child Nutrition Cluster Sub-award data to the Bureau of Finance and Accounting before the end of the month following the month in which the subaward was made. The Bureau of Finance and Accounting will be responsible for properly and timely reporting the data supplied in the FFATA FSRS.</p> <p>The Division of Food, Nutrition and Wellness will continually update its Child Nutrition Sub-award Data to include awardees who are added as a result of the Division's rolling application process to ensure the most accurate data is submitted to the Bureau of Finance and Accounting for FSRS reporting purposes.</p>

**Estimated Corrective  
Action Date**

Immediately

**Agency Contact and  
Telephone Number**Lakeisha Hood  
(850) 617-7438

## U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

**Finding Number** FA 12-004  
**CFDA Number** Various (See Condition)  
**Program Title** Various (See Condition)  
**Compliance Requirement** Activities Allowed or Unallowed and Allowable Costs/Cost Principles  
**State Agency** Florida Department of Economic Opportunity (FDEO)  
**Federal Grant/Contract Number and Grant Year** Various  
**Finding Type** Noncompliance and Material Weakness  
 Questioned Costs – \$499,317.63  
**Prior Year Finding** Report No. 2012-142, Finding No. FA 11-005

**Finding** The FDEO 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** Effective October 1, 2011, responsibility for the Federal programs listed in the table below, was transferred from the Florida Department of Community Affairs (FDCA) to the FDEO. Prior to the transfer, the FDCA identified errors in the methodology used to allocate salaries and benefits to Federal programs; however, the effect of the errors on salaries and benefits charged to each Federal program and grant was not determined or corrected before the programs were transferred to the FDEO. Salary and benefits paid through September 30, 2011, and totaling \$499,317.63 were allocated by the FDCA and incorrectly charged to the Federal programs.

CFDA Number - Program Title	Grant Number	Amount
14.228, 14.255 - Community Development Block Grants - State-Administered CDBG Cluster (Includes Recovery Act Funding)	B-08-DN-12-001	54,053.00
	B-10-DC-12-001	126,573.07
	B-09-DC-12-001	23,994.07
	B-06-DG-12-001	86,937.71
	B-08-DC-12-001	212.73
	<b>Total</b>	<b>\$291,770.58</b>
81.042 - Weatherization Assistance for Low-Income Persons (Includes Recovery Act Funding)	DE-EE0000209	104,022.53
	DE-FG26-07NT43105	25,820.01
	<b>Total</b>	<b>\$129,842.54</b>
93.568 - Low-Income Home Energy Assistance	2010G992201	76,956.39
	2011G992201	748.12
	<b>Total</b>	<b>\$77,704.51</b>
<b>Grand Total</b>		<b>\$499,317.63</b>

As of the end of the 2011-12 fiscal year, the effect of the errors on salaries and benefits charged to each Federal program and grant for the 2010-11 fiscal year had been calculated, but not corrected in the State's accounting records. The effect of the errors on amounts charged to each Federal program during the 2011-12 fiscal year had not been determined or corrected.

**Cause** The FDEO attributed the lack of correcting adjustments to staffing issues and delays in obtaining data.



<b>Effect</b>	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.
<b>Recommendation</b>	We recommend that the FDEO correct the salary and benefits allocation amounts in the State's accounting records and make appropriate adjustments to cash draws and Federal reports.
<b>State Agency Response and Corrective Action Plan</b>	Corrected allocations of salary and benefits charges were processed in November 2012. The corrective action was accepted by the federal agency in December. Email notification of the acceptance was received, and a copy was forwarded to the FDEO Inspector General's Office on December 17, 2012.
<b>Estimated Corrective Action Date</b>	The correcting entries were completed in November 2012; with corrective action accepted by the United States Department of Housing and Urban Development on December 17, 2012.
<b>Agency Contact and Telephone Number</b>	Wayne Summerlin (850) 245-7348

## U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

<b>Finding Number</b>	<b>FA 12-005</b>
<b>CFDA Number</b>	Various (Includes Recovery Act Funding) (See Condition)
<b>Program Title</b>	<b>Various (See Condition)</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Subrecipient Monitoring
<b>State Agency</b>	<b>Florida Department of Economic Opportunity (FDEO)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Finding Type</b>	Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-058
<b>Finding</b>	The FDEO did not ensure that adequate information technology security controls had been established for the e-CDBG and eGrants applications.
<b>Criteria</b>	<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, modify, 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 access authorization practices include, among other things, the use of access authorization forms to document the user access privileges that management has authorized. 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>
<b>Condition</b>	<p>The FDEO utilized the e-CDBG and eGrants to track Federal projects and related activities, including subgrantee payments totaling \$318,350,315, and monitoring efforts related to the following Federal programs:</p> <p>CFDA No. 14.228, 14.255 – Community Development Block Grants – State-Administered CDBG Cluster</p> <p>CFDA No. 81.042 – Weatherization Assistance for Low-Income Persons</p> <p>CFDA No. 93.568 – Low-Income Home Energy Assistance</p> <p>The FDEO developed access authorization forms to control access to these systems. The forms required the requestor to note the level of access to be granted. Additionally, the forms required signatures documenting who authorized the access. We noted that the FDEO only required access authorization forms for external users of the e-CDBG and, according to the FDEO staff, the e-CDBG access is granted to internal users upon employment. Our review of access documentation for 42 users of the applications (17 e-CDBG external users and 25 eGrants users) disclosed that the FDEO was unable to provide access authorization forms for 3 of the 17 selected e-CDBG users and for 4 of the 25 selected eGrants users.</p> <p>Our review also disclosed that, as similarly noted in the prior audit, network security controls related to user access privileges need improvement. Specific details of the issues are not disclosed in the report to avoid the possibility of compromising FDEO security. Appropriate FDEO personnel have been notified of the issues.</p>

<b>Cause</b>	The FDEO did not have a procedure for authorizing or reviewing the e-CDBG access for internal users. The FDEO was performing a migration to eGrants and existing users may have been granted access based on access to the prior system.
<b>Effect</b>	Absent appropriate access authorization documentation and access controls for users, the possibility exists that unauthorized access requests will be granted and information may be destroyed, disclosed, or otherwise compromised.
<b>Recommendation</b>	We recommend that the FDEO adhere to established access security control procedures to document and ensure that IT applications are accessible only to authorized users and for authorized uses. In addition, we recommend The FDEO make necessary improvements to its network security controls.
<b>State Agency Response and Corrective Action Plan</b>	<p>In regards to eCDBG: FDEO concurs that adequate information technology security controls were not completely in place during the audit period for the e-CDBG system. The proper controls for the e-CDBG system were put into production on July 17, 2012.</p> <p>In regards to eGrants: FDEO acknowledges and concurs with the finding regarding the eGrants system. Access control mechanisms listed as deficient in the March 30, 2012, Auditor General report were added to the system on May 23, 2012, including individual user accounts, enhanced password complexity requirements, an automated password reset function, and new user roles tailored to specific user types. The eGrants Security Procedures guide is currently being revised to include processes and procedures for periodic reviews of system access needs and privileges.</p>
<b>Estimated Corrective Action Date</b>	The proper controls for the e-CDBG system were put into production on July 17, 2012. The eGrants Security Procedures guide updates for system review of access needs and privileges will be completed by January 31, 2013.
<b>Agency Contact and Telephone Number</b>	Ken Reecy (850) 717-8436

## U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

<b>Finding Number</b>	<b>FA 12-006</b>
<b>CFDA Number</b>	14.228 and 14.255 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>Community Development Block Grants – State Administered CDBG Cluster (CDBG)</b>
<b>Compliance Requirement</b>	Subrecipient Monitoring
<b>State Agency</b>	<b>Florida Department of Economic Opportunity (FDEO)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	B-08-DC-12-0001 2008; B-09-DC-12-0001 2009; B-08-DI-12-0001 2008; B-06-DG-12-0001 2005; B-06-DG-12-0002 2006; B-08-DN-12-0001 2008
<b>Finding Type</b>	Significant Deficiency
<b>Finding</b>	The FDEO monitoring activities were not always adequate to ensure CDBG funds were administered in accordance with CDBG rules, regulations, and provisions of contract and grant agreements.
<b>Criteria</b>	24 CFR 84.51, <i>Monitoring and reporting program performance</i> - Recipients are responsible for managing and monitoring each project, program, subaward, function, or activity supported by the award and recipients shall monitor subawards to ensure subrecipients have met the audit requirements.
<b>Condition</b>	<p>For CDBG funds, the FDEO is responsible for distributing funds to eligible subrecipients and performing activities necessary to achieve assurance that funds are properly expended in accordance with contract and grant agreement provisions. To document the monitoring process, the FDEO has established monitoring procedures which include the use of standard checklists and forms to ensure consistent and adequate oversight of local governments' use of CDBG funds. FDEO's standard checklists and forms include a Monitoring Summary that outlines the results of the monitoring activities performed and includes a section for documenting supervisory review and approval. We reviewed documentation related to 25 subrecipient monitoring visits and noted:</p> <ul style="list-style-type: none"> <li>➤ The FDEO did not issue a final monitoring report for 2 monitoring visits.</li> <li>➤ The FDEO did not always timely provide subrecipients with the final report on the results of monitoring activities performed. The FDEO issued the final report for 9 of 22 monitoring visits 34 to 170 days after completing the visit.</li> <li>➤ The FDEO did not properly document supervisory review and approval of the monitoring documentation for 15 of 22 monitoring reports issued. For these 15 items, supervisory review and approval did not appear to have been documented as part of the Monitoring Summary.</li> <li>➤ For one monitoring visit, the FDEO did not timely follow-up on the findings noted. The monitoring was completed on November 10, 2011, and a response was received from the subrecipient on February 29, 2012. However, as of October 3, 2012, the FDEO had not completed follow-up activities.</li> </ul>
<b>Cause</b>	According to Program management, increased workloads contributed to reduced oversight of required monitoring activities.
<b>Effect</b>	Absent the proper and timely conduct, documentation, review, and approval of monitoring activities, the FDEO has reduced assurance that CDBG funds are used in accordance with program rules, regulations, and provisions of contract and grant agreements.
<b>Recommendation</b>	We recommend that the FDEO timely complete and follow-up on monitoring activities and ensure that the results of the monitoring activities are properly documented, reviewed, and approved.

**State Agency Response and  
Corrective Action Plan**

The preponderance of monitoring compliance issues highlighted in this finding are confined to one of three CDBG programs reviewed by the Auditor General. The Disaster Recovery Initiative (DRI) program has had ongoing staffing issues that were exacerbated by the transition from FDCA to FDEO during the audit period that have greatly contributed to the issues in this finding. FDEO continues to address staffing and management issues in DRI and is confident that a majority of the monitoring conducted within the three HUD-funded programs is sufficient to ensure that CDBG funds were administered in accordance with CDBG rules, regulations and provisions of contract and grant agreements.

In regards to Monitoring Reports Not Being Issued: Both monitoring reports referenced in this finding were monitoring visits conducted by the DRI program. FDEO concurs, the two DRI Broward County monitoring reports were not submitted to the subrecipient. Neither of the reports have findings, and the reports were issued January 8, 2013.

In regards to Monitoring Report Timeliness: FDEO acknowledges that the DRI monitoring reports in particular were often submitted to subrecipients too slowly. All three of the NSP reports included in the review for this finding were timely in accordance with the provisions of the NSP policies and procedures.

FDEO is currently in the process of updating the policies and procedures for the Small Cities CDBG program and writing the first comprehensive policies and procedures for the DRI program. The policies and procedures for both programs will include a timeframe for completing monitoring reports that will preliminarily include a 60 day requirement for monitoring report submission due to the fact a 30 day requirement is difficult to consistently achieve for these programs. The policy and procedures manuals are anticipated to be completed by June, 2013.

Late responses in preparing monitoring reports in the Small Cities and DRI programs were due to work load demands, including the timing of other monitoring visits. In addition, during the fiscal year that ended on June 30, 2012, the DRI program was only fully staffed in July 2011. FDEO will work with the three program managers to ensure that monitoring reports are submitted to subrecipients on a timely basis.

In regards to Supervisory Review Documentation: Two of the three HUD-funded programs (NSP and Small Cities CDBG) properly documented their supervisory review of all of the monitoring summaries and reports included in this finding. FDEO concurs the monitoring reports for the DRI program did not properly document supervisory review on the monitoring summary form. In spite of this oversight, all DRI monitoring reports were reviewed by management and a transmittal letter submitting the monitoring report to the subrecipient was signed by management. The Planning Manager for the DRI program is now signing all monitoring summary forms attesting to his review of the monitoring checklists and other information supporting the reports.

In regards to the Timely Monitoring Report Follow-up: FDEO received a response to a DRI monitoring report from Jacksonville dated February 29, 2012. A DRI monitoring visit to Jacksonville was conducted the week of December 3, 2012. The DRI monitoring visit included a review of the Jacksonville files to determine if the findings had been corrected. An evaluation of the findings and the corrective action taken by the City will be included in the monitoring report that will be issued for the December 2012 visit. DRI and other FDEO management will work with DRI staff to ensure that necessary follow-ups are conducted in a timely manner.

**Estimated Corrective  
Action Date**

Varied as outlined in the above response with the final anticipated date of June 2013 for the completion of the policy and procedures manuals.

**Agency Contact and  
Telephone Number**

Ken Reecy  
(850) 717-8436

## U.S. DEPARTMENT OF LABOR

<b>Finding Number</b>	<b>FA 12-007</b>
<b>CFDA Number</b>	Various (Includes Recovery Act Funding) (See Condition)
<b>Program Title</b>	<b>Various (See Condition)</b>
<b>Compliance Requirement</b>	Eligibility and Reporting
<b>State Agency</b>	<b>Florida Department of Economic Opportunity (FDEO)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Finding Type</b>	Significant Deficiency
<b>Finding</b>	The FDEO did not ensure that adequate information technology security controls had been established for the Employ Florida Marketplace (EFM) and Unemployment Compensation Claims and Benefits (UCCB) applications.
<b>Criteria</b>	<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, modify, 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 access authorization practices include, among other things, the use of access authorization forms to document the user access privileges that management has authorized.</p>
<b>Condition</b>	<p>The FDEO utilized the EFM and the UCCB applications to track expenditures totaling \$5,785,787,892 for Federal projects and related activities, including subgrantee payments and eligibility and benefit amount determinations for individuals seeking unemployment compensation, related to the following Federal programs:</p> <p>CFDA No. 17.225 – Unemployment Insurance (UI) Program</p> <p>CFDA Nos. 17.258, 17.259, 17.260, 17.278 – Workforce Investment Act (WIA) Cluster</p> <p>The FDEO developed access authorization forms to control access to these systems. The forms required the requestor to note the level of access to be granted. Additionally, the forms required signatures documenting who authorized the access. Our review of access documentation for 50 users of the applications (25 EFM users and 25 UCCB users) disclosed:</p> <ul style="list-style-type: none"> <li>➤ The FDEO was unable to provide access authorization forms for 2 of the 25 EFM users selected for review. In addition, 6 of the 23 access authorization forms provided did not include the signature of the designated security officer and 3 forms did not indicate the level of access to be granted.</li> <li>➤ The FDEO was unable to provide access authorization forms for 3 of the 25 UCCB users selected for review. In addition, for 6 of the 22 users, the application access documentation provided did not include all the signatures required for authorizing the level of access requested.</li> </ul>
<b>Cause</b>	The FDEO staff indicated that for the EFM and the UCCB applications, the application access forms could not be located because either the users were external to the FDEO or access had been granted many years ago.
<b>Effect</b>	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.

<b>Recommendation</b>	We recommend that the FDEO adhere to established access security control procedures to document and ensure that IT applications are accessible only to authorized users and for authorized uses.
<b>State Agency Response and Corrective Action Plan</b>	<p>One EFM access form which was missing has been received and is now available from the Internal Security Unit (ISU). ISU was not able to obtain an EFM security form for the other individual who was formerly employed by the Department of Education, but is no longer there and EFM access privileges were terminated on 12/18/12. Signatures that were missing on six EFM security forms have been received and the three forms that did not indicate the EFM level of access to be granted now include the level of access and are available in ISU.</p> <p>EFM access procedures will be enhanced to validate access is only provided to authorized users and for authorized uses. Semi-annual reviews will be conducted once procedures are modified and are scheduled to commence in April 2013 to monitor EFM access privileges.</p>
<b>Estimated Corrective Action Date</b>	March 30, 2013
<b>Agency Contact and Telephone Number</b>	Shawn Brown (850) 245-7296

## U.S. DEPARTMENT OF LABOR

<b>Finding Number</b>	<b>FA 12-008</b>
<b>CFDA Number</b>	17.225 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>Unemployment Insurance (UI) Program</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
<b>State Agency</b>	<b>Florida Department of Economic Opportunity (FDEO)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Finding Type</b>	Significant Deficiency

**Finding** FDEO staff did not timely complete reconciliations of bank accounts used for the Unemployment Compensation Trust Fund (UCTF) to the Florida Accounting Information Resource Subsystem (FLAIR), the State's accounting system. Additionally, FDEO staff did not timely complete reconciliations of the Unemployment Compensation Claims and Benefits Subsystem (UCCB) to FLAIR. Further, the reconciliations prepared were not always adequately supported, accurately prepared, or properly reviewed and approved.

**Criteria** OMB Circular A-133, §\_\_.300(b), *Auditee responsibilities* – 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** The FDEO uses the UCTF and the UCCB to account for transactions related to the UI Program. Specifically, all collections, including contributions, payments in lieu of contributions, and special assessments, and all payments, including regular benefits paid, Federal and State shares of extended benefits paid, and Federal temporary benefits paid, are accounted for in the UCTF and the UCCB. During the 2011-12 fiscal year, the FDEO made UI Program claim payments totaling \$3,429,240,681.

The UCTF bank accounts were established as separate accounts apart from other public funds of the State and are maintained outside FLAIR. As such, oversight of the UCTF bank accounts should include the completion of both bank account reconciliations and reconciliations of account balances to FLAIR. Effective procedures for the preparation of bank account reconciliations and reconciliations of account balances to FLAIR should include requirements that the reconciliations be completed timely, be reviewed and approved, and that such review and approval be documented. Our review of FDEO policies and procedures disclosed that the FDEO had not established written procedures for the timely completion, review, and approval of the reconciliations.

Our review of 24 monthly reconciliations prepared by the FDEO, 12 for the UCTF bank accounts and 12 for the UCCB, disclosed that improvements were needed. Specifically, we noted that:

- Seven of the 12 monthly UCTF to FLAIR reconciliations reviewed were not completed timely, as they were completed from 34 to 64 days subsequent to the end of the month. Additionally, due to a formatting error in the supporting worksheets, the actual completion date of the reconciliation could not be determined for 2 of the 12 monthly reconciliations.
- Eight of the 12 monthly UCCB to FLAIR reconciliations reviewed were not completed timely, as they were completed from 38 to 129 days subsequent to the end of the month. Additionally, documentation for 2 of the 12 reconciliations was not available to support the actual completion date of the reconciliation.



- FDEO management did not document supervisory review and approval for the 12 monthly UCTF to FLAIR reconciliations. In addition, supervisory review and approval was not documented for 2 of the 12 monthly UCCB to FLAIR reconciliations reviewed.

We also reviewed supporting documentation for the reconciliations the FDEO performed for the 2011-12 fiscal year and noted errors in the UCTF to FLAIR reconciliations. Specifically:

- Ending bank balances on the FDEO's worksheets did not foot or agree to the ending bank balances per the bank statements for all 12 months. The differences ranged from \$64,199 to \$1,689,941.
- For 6 months, outstanding warrant amounts shown on the reconciliations did not agree with the supporting worksheets prepared by the FDEO. The differences noted ranged from \$513,560 to \$21,417,667.
- For 2 months, errors in the formulas used in the worksheets supporting the reconciliations resulted in some amounts being overstated by \$196,285,197 while other amounts were understated by \$610,367. Our further review disclosed that the over- and understated amounts were carried forward for a total of 10 months before the errors were corrected subsequent to audit inquiry.
- For 3 months, the ending balances per the bank account reconciliation worksheet for one account did not agree to the ending balances reported by the United States Treasury. The differences in the amounts ranged from \$573,636 to \$1,224,250,000, and were due to a formula error which omitted amounts from the ending balance per the bank account reconciliation worksheet.
- For 6 months, adjustments related to pending drawdowns of funds were omitted from the supporting worksheets.
- For 5 months, adjustments related to pending drawdowns of funds were inaccurately recorded on supporting worksheets due to employee input errors.
- Transposition errors were noted for 2 monthly reconciliations.

**Cause**

The FDEO had not established written policies and procedures to better ensure that reconciliations were accurate, timely, reviewed, and approved. FDEO staff indicated that, due to increased workloads and the volume of transactions related to the payment of UI Program benefits, staff was unable to timely complete the reconciliations. In addition, FDEO staff indicated that supervisory reviews of the UCTF to FLAIR reconciliations had been discontinued because all reconciliations were posted to a shared network drive available to Finance and Accounting staff.

**Effect**

Absent effective policies and procedures that require accurate and timely reconciliations that are appropriately reviewed, and approved, the FDEO has limited assurance that all UI Program transactions have been accurately recorded in FLAIR.

**Recommendation**

To better ensure that all UI Program transactions have been accurately recorded in FLAIR, the FDEO should establish written policies and procedures requiring that reconciliations be accurately and timely performed. Additionally, to verify the accuracy of the reconciliations, the FDEO should ensure that all reconciliations are reviewed and approved.

**State Agency Response and  
Corrective Action Plan**

This finding addressed deficiencies in the UI reconciliation processes of two units, the Grant Accounting and Reporting Unit (one item above, beginning "Eight of the 12 monthly...") and the Cash Management/Reconciliation Unit (the remainder of the items). The Grant Accounting and Reporting item related to timeliness and documentation of actual completion date of the reconciliations. A problem that the accountant had with one element of the reconciliation was

allowed to hold up progress on the whole process. The reconciliations were brought back to current status quickly after the auditor questioned the delay. Additional attention has been given to ensure inclusion of the completion sign-off sheets that were missing from two months during the review period.

The more extensive criticisms of the Cash Management/Reconciliation unit's reconciliation process have all been addressed. Reconciliations were brought up to date and worksheets updated with correct formulas. The process is being reviewed and process documentation procedures are being written to address timeliness as well as necessary quality assurance steps to detect such problems as formula inconsistencies, failure to use check figures where available, transpositions, and other operational errors. Special attention will be given to new or unusual program activity that may require spreadsheet revision. All reconciliations will be signed and dated by the preparer and given final review by the supervisor, including a manual acknowledgement of review.

The primary function of the reconciliations for the UCTF is to ensure that all activity is appropriately recorded in FLAIR, and to ensure the accuracy of the transactions completed within Finance & Accounting. Any reconciliation elements which are determined to be extraneous to the primary purpose of the reconciliations are being discontinued at this time, to allow more effective use of DEO staff time and avoid unnecessary review and possible criticism from audit staff. (The grant breakdown is an example of a task determined to be unnecessary to this reconciliation process.) These reconciliations are an internal tool that aids in identifying timing differences and/or any needed corrections.

**Estimated Corrective  
Action Date**

January 31, 2013

**Agency Contact and  
Telephone Number**

Wayne Summerlin  
(850) 245-7348

## U.S. DEPARTMENT OF LABOR

<b>Finding Number</b>	<b>FA 12-009</b>
<b>CFDA Number</b>	17.225 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>Unemployment Insurance (UI) Program</b>
<b>Compliance Requirement</b>	Reporting
<b>State Agency</b>	<b>Florida Department of Economic Opportunity (FDEO)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	N/A
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Finding</b>	FDEO procedures for preparing the Employment and Training Administration (ETA) 2112 reports were not sufficient to ensure that reported data was accurate and complete.
<b>Criteria</b>	UI Reports Handbook No. 401, ETA UI Financial Transaction Summary, Sections D and E - A properly completed ETA 2112 will accurately show the net result of all transactions in the three accounts comprising the state unemployment fund as they appear in each state's records.
<b>Condition</b>	<p>States are required to prepare and submit monthly ETA 2112 financial reports using U.S. Department of Labor (USDOL) instructions. During the 2011-12 fiscal year, FDEO staff prepared and submitted 12 ETA 2112 reports for the UI Program. Prior to an ETA 2112 report being submitted to the USDOL, FDEO procedures required management's review and approval of the report, worksheets, and supporting documentation utilizing a Routing Sheet for Federal Grant Reports and a Checklist for UC Benefit Monthly Reports. However, our review of 4 reports disclosed errors that had not been detected by FDEO personnel prior to submission of the reports to the USDOL. Specifically:</p> <ul style="list-style-type: none"> <li>➤ The amounts reported as the Balance Brought Forward and as the Balance at Close of Month were overstated by \$108,391,500 and \$259,391,500, respectively, for June, July, and August 2011 and during the 7-month period from September 2011 through March 2012.</li> <li>➤ For August 2011, the amount reported as the Title XII – Advances to State Unemployment Funds loan and repayment transactions was overstated by \$151,000,000.</li> </ul>
<b>Cause</b>	The grant accountant did not record Repayments of Advances for the Unemployment Compensation Trust Fund (UCTF) and supervisory reviews did not detect the errors prior to submission of the reports to the USDOL.
<b>Effect</b>	Information used in determining the adequacy of resources available for payment of regular unemployment benefit payments did not accurately reflect the net result of all UCTF transactions, and could result in inefficient assessment and utilization of available resources.
<b>Recommendation</b>	We recommend the FDEO implement procedures at the report-preparer level to better ensure the accuracy of the reports. In addition, we recommend FDEO management conduct a more thorough supervisory review of the amounts reported to promote the identification and correction of errors prior to submitting reports to the USDOL.
<b>State Agency Response and Corrective Action Plan</b>	Items noted were identified and corrected by FDEO staff prior to the Auditor General's staff audit work. The amount error from May 2011 and the omission error from August 2011 were both corrected on the 2112 report for March 2012. Two checklist items to double-check that agency records agree with US Treasury records were subsequently added to the Checklist for UC Benefit Monthly Reports, facilitating supervisory review. The revised checklist was implemented in May 2012 with the April reports.

**Estimated Corrective  
Action Date**

The corrections were made in April 2012, during preparation of the March reports. The revised checklist was used in May 2012 for April's 2112 report.

**Agency Contact and  
Telephone Number**

Wayne Summerlin  
(850) 245-7348

## U.S. DEPARTMENT OF LABOR

<b>Finding Number</b>	<b>FA 12-010</b>
<b>CFDA Number</b>	17.258, 17.259, 17.260, 17.278 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>Workforce Investment Act (WIA) Cluster</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles and Reporting
<b>State Agency</b>	<b>Florida Department of Economic Opportunity (FDEO)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Finding Type</b>	Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-047
<b>Finding</b>	The FDEO did not always approve program modifications made to the One Stop Management Information System (OSMIS) and the Employ Florida Marketplace (EFM) application or monitor programming changes to the applications in the production environment.
<b>Criteria</b>	<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>Department 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 (now FDEO) information system shall be systematically planned, approved, tested, and documented at a level appropriate with the size, complexity, and confidentiality of the system.</p>
<b>Condition</b>	<p>As the State's administrative agency designated for receipt of Federal workforce development grants and other Federal funds, the FDEO directly administers Federal programs. OSMIS provides a means for FDEO to review and approve cash requests from the regional workforce boards and upload the requests to the State's accounting system for payment of pass-through funding. Expenditures reported in OSMIS by the regional workforce boards are also used in the FDEO's Federal grant reporting process. The EFM is the State's online labor exchange tool and provides employers, job seekers, students, training providers, and workforce professionals with workforce services. FDEO staff use data in the EFM for Federal reporting purposes. Our review disclosed that OSMIS and EFM program modifications were not always adequately documented. Specifically:</p> <ul style="list-style-type: none"> <li>➤ The FDEO could not provide documentation demonstrating that three of the seven OSMIS program modifications selected for review had been reviewed or approved prior to moving the program changes into production. These three changes were made to generate expenditure transaction detail listings, resolve an error message related to updating status codes, and to correct a calculation error that occurred when cash adjustments were processed.</li> <li>➤ The FDEO could not provide documentation demonstrating that 4 of 24 EFM program modifications selected for review had been reviewed or approved prior to moving the program changes into production. Additionally, for 1 of the 4 program modifications, it was not evident from the documentation provided who had initiated the request for modification. These 4 program modifications were requested to resolve users' inability to view data, modify the presentation of data in requested reports, and correct error messages encountered during processing.</li> </ul>

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<b>Cause</b>	FDEO management did not follow appropriate change management review procedures.
<b>Effect</b>	Absent appropriate program modification controls, the integrity of the data contained within OSMIS and the EFM was subject to increased risk of compromise.
<b>Recommendation</b>	The FDEO should follow the established monitoring and review process for OSMIS and EFM System environment changes to ensure the timely detection of unauthorized or erroneous modifications, should they occur.
<b>State Agency Response and Corrective Action Plan</b>	We concur. The Department will establish policy and procedures with its vendor to ensure that the approval of all requested modifications to the Employ Florida Marketplace application is explicitly documented within the change order tracking system.
<b>Estimated Corrective Action Date</b>	April 1, 2013
<b>Agency Contact and Telephone Number</b>	Cliff Atkinson (850) 921-3338

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## U.S. DEPARTMENT OF TRANSPORTATION

<b>Finding Number</b>	<b>FA 12-011</b>
<b>CFDA Number</b>	20.205, 20.219, and 23.003
<b>Program Title</b>	<b>Highway Planning and Construction Cluster</b>
<b>Compliance Requirement</b>	Reporting
<b>State Agency</b>	<b>Florida Department of Transportation (FDOT)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Finding</b>	FDOT procedures did not ensure that Highway Planning and Construction Cluster subaward data was properly and timely reported in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS).
<b>Criteria</b>	2 CFR 170 <i>Reporting Subaward and Executive Compensation Information</i>
<b>Condition</b>	<p>FFATA regulations required the FDOT, as a recipient, to report in the FSRS key data elements regarding its subawards. FSRS is a reporting tool used to capture and report subaward and executive compensation data and make it available to the public via a single, searchable Web site. FFATA reporting is required for grants or cooperative agreements exceeding \$25,000, effective on or after October 1, 2010, and made with a new Federal Assistance Identification Number on or after that date. Pursuant to Federal regulations, the FDOT should have reported, by the end of the month following the month in which an obligation was made, the key data elements for such grants. During the period July 1, 2011, through June 30, 2012, FDOT made 144 subawards totaling \$100,620,724 to 81 entities. Our tests of 14 subawards disclosed that:</p> <ul style="list-style-type: none"> <li>➤ The FDOT reported 10 2011-12 subawards ranging from 1 to 391 days late. Additionally, due to an oversight, the FDOT inaccurately reported the amount for 1 subaward. The FDOT corrected the subaward amount subsequent to audit inquiry.</li> <li>➤ One subaward was not reported because the award had not been established in the FSRS by the Federal cognizant agency.</li> </ul> <p>We also noted that the FDOT had not made attempts to contact the Federal cognizant agency when awards were not timely established in the FSRS.</p>
<b>Cause</b>	FDOT procedures required staff to enter subaward data by the end of the month following the month that the primary award information was entered by the Federal cognizant agency rather than during the month in which the subaward obligation was made. Additionally, FDOT procedures did not ensure that appropriate action was taken when the Federal cognizant agency had not established the award in the FSRS, preventing the FDOT from entering the subaward data.
<b>Effect</b>	FDOT subaward data was not always accurately and timely reported in the FSRS as required by FFATA.
<b>Recommendation</b>	We recommend that the FDOT enhance its procedures to ensure that required key data elements are reported accurately and timely in the FSRS. In those instances in which a Federal award has not been established, the FDOT should document its requests to the Federal cognizant agency to establish the award in the FSRS.



**State Agency Response and  
Corrective Action Plan**

The FDOT is precluded from entering subaward data until after the Federal Cognizant Agency establishes awards in the FSRS. In many instances, the Federal Cognizant Agency failed to establish the award in the FSRS in a timely manner, if at all. As a result, the FDOT was unable to enter subaward data in a timely manner in these instances.

As recommended, the FDOT is developing a process to monitor and compare the Federal Cognizant Agency establishment of awards in the FSRS against the obligation dates. FDOT will submit inquiries related to awards expected to be established in the FSRS but not found. FDOT has also amended its Partnership Agreement with the FHWA adding a performance measure that awards be established in the FSRS by the FHWA within 30 days. Furthermore, FDOT procedures are being revised to reflect that subaward information should be entered by the end of the month following the month of obligation.

**Estimated Corrective  
Action Date**

April 30, 2013

**Agency Contact and  
Telephone Number**

Joe Kowalski  
(850) 414-4864

## U.S. DEPARTMENT OF TRANSPORTATION

<b>Finding Number</b>	<b>FA 12-012</b>
<b>CFDA Number</b>	20.500 and 20.507
<b>Program Title</b>	<b>Federal Transit Cluster</b>
<b>Compliance Requirement</b>	Reporting
<b>State Agency</b>	<b>Florida Department of Transportation (FDOT)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	FL-03-0323-02 2011
<b>Finding Type</b>	Noncompliance and Material Weakness
<b>Finding</b>	FDOT procedures were not sufficient to ensure that the Federal Financial Reports (FFRs) were properly completed. As a result, the FDOT submitted FFRs during the 2011-12 fiscal year that were inaccurate or incomplete.
<b>Criteria</b>	The Federal Transit Administration (FTA) requires recipients to quarterly report Federal awards expenditures, cash receipts, and cash disbursements.
<b>Condition</b>	<p>Our review of the four quarterly reports submitted during the 2011-12 fiscal year disclosed that:</p> <ul style="list-style-type: none"> <li>➤ The FDOT omitted the Federal Cash Receipt and Cash Disbursement cumulative amounts (lines B and C) on all four quarterly reports. The cumulative total as of March 2012 was approximately \$27.1 million. The FTA reviewer noted the omission in the Remarks and Certification section of the December 2011 quarterly report.</li> <li>➤ The FDOT incorrectly reported the quarterly and cumulative Federal Share of Expenditures (line F) amounts. Specifically: <ul style="list-style-type: none"> <li>• The amount on the December 2011 report was understated by \$1,320,802 or 17.4 percent.</li> <li>• The amount on the March 2012 report was understated by \$2,318,121 or 30.6 percent.</li> <li>• The cumulative total as of March 2012 was understated by \$3,638,923 or 11.8 percent.</li> </ul> </li> <li>➤ The FDOT incorrectly reported the quarterly and cumulative Recipient Share of Expenditures (line G) amounts. Specifically: <ul style="list-style-type: none"> <li>• The amount on the June 2011 report was understated by \$16,888,984 or 66.9 percent.</li> <li>• The amount on the September 2011 report was overstated by \$13,194,328 or 95.4 percent.</li> <li>• The amount on the December 2011 report was overstated by \$1,533,734 or 24.7 percent.</li> <li>• Expenditures totaling \$17,280,990 which should have been reported on the March 2012 report were omitted.</li> <li>• The cumulative total as of March 2012 was understated by \$15,078,231 or 30.3 percent.</li> </ul> </li> <li>➤ As a result of the errors and omissions related to lines F and G, the calculated amounts for Total Expenditures (line H) were also incorrect. The cumulative total as of March 2012 was understated by \$18,717,154 or 23.3 percent.</li> <li>➤ The FDOT omitted the Federal and Recipient Share of Unliquidated Obligations amounts (lines I and J) on all four quarterly reports. The FTA</li> </ul>

reviewer noted the omission in the Remarks and Certification section of the September 2011 quarterly report.

<b>Cause</b>	FDOT District Office staff who completed the June and September 2011 reports did not properly extract the information from the financial reports used to prepare the FFRs. Upon transferring FFR responsibility to Central Office staff, a different financial report was used that adequately summarized the data necessary for reporting. However, the FFRs continued to be submitted with errors and omissions. The FDOT did not have written procedures for reporting nor did the FDOT require supervisory review and approval prior to FFR submission. FDOT staff indicated that they relied upon the FFR instructions and training provided by the FTA.
<b>Effect</b>	The FDOT submitted inaccurate and incomplete data to the FTA.
<b>Recommendation</b>	We recommend that the FDOT submit revised reports that are accurate and complete. We also recommend that the FDOT develop written procedures that include a requirement that reports be reviewed and approved prior to submission.
<b>State Agency Response and Corrective Action Plan</b>	<ol style="list-style-type: none"><li>1. We concur with the recommendation to submit a revised report. However, since the reports in the Federal Financial Report (FFR) system are locked down after the end of reporting cycle there is not a mechanism to resubmit a revised report in the system. This was confirmed through a review of Chapter Eight of the TEAM-Web User Guide that addresses Federal Financial Reports. Although it is not possible to directly resubmit the revised report into FFR, we have submitted a revised report to the Federal Transit Administration for their review and use.</li><li>2. We also concur with the recommendation to develop written procedures. These procedures have been written and will be used for all future reporting cycles. The procedures are available upon request.</li></ol>
<b>Estimated Corrective Action Date</b>	March 8, 2013
<b>Agency Contact and Telephone Number</b>	Ed Coven, Transit Office Manager (850) 414-4522

## U.S. DEPARTMENT OF TREASURY

<b>Finding Number</b>	<b>FA 12-013</b>
<b>CFDA Number</b>	<b>N/A</b>
<b>Program Title</b>	<b>Cash Management Improvement Act (CMIA)</b>
<b>Compliance Requirement</b>	Cash Management
<b>State Agency</b>	<b>Florida Department of Financial Services (FDFS)</b>
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Finding</b>	FDFS procedures did not ensure that sufficient data was obtained during the 2011-12 fiscal year to calculate an accurate clearance pattern for one Federal program.
<b>Criteria</b>	31 CFR 205.22(b), <i>Accurate Clearance Patterns</i>
<b>Condition</b>	The FDFS developed clearance patterns based on a methodology approved in the CMIA Treasury-State Agreement. The FDFS used the clearance patterns to calculate the State's interest liability. In August 2011, the FDFS sent each State agency an e-mail requesting the agency to provide codes used to account for programs included in the CMIA Treasury-State Agreement. However, CFDA No. 97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters) transferred from one State agency to another State agency during the clearance pattern period and FDFS only requested the account codes from the former State agency. As a result, the FDFS calculated the clearance pattern based on incomplete data. The FDFS-calculated clearance patterns for the 2010-11 fiscal year were 14 days for direct costs and 16 days for administrative costs, while the calculated clearance patterns for the 2011-12 fiscal year were 7 and 4 days, respectively.
<b>Cause</b>	The FDFS requested the account code information before the Federal program was transferred to a different State agency and did not follow-up with the subsequent State agency to obtain the necessary information.
<b>Effect</b>	Clearance patterns were incorrectly established which could affect the amount of interest owed to the Federal Government.
<b>Recommendation</b>	The FDFS should enhance their procedures to ensure that complete account code information is collected and used to calculate clearance patterns.
<b>State Agency Response and Corrective Action Plan</b>	<p>We concur. Clearance patterns used to calculate interest liability are identified using data from a tracking period consisting of three consecutive months. In instances where the FLAIR codes for a program are not valid for all three months of the tracking period, the prior year clearance patterns for that program are to be used to calculate the interest liability. Clearance patterns for 2011-2012 were tracked from September 1, 2011 through November 30, 2011. The FLAIR codes submitted to FDFS included those for the Department of Community Affairs (DCA) and the Executive Office of the Governor (EOG). While the DCA codes were valid during the first month of the tracking period, the EOG codes were not valid until October 1, 2011, when CFDA No. 97.036 – Disaster Grants – Public Assistance (presidentially Declared Disasters) was transferred from DCA to EOG. Therefore, the program's clearance patterns for the prior year should have been used to calculate the interest liability for the 2011-2012 CMIA Annual Report. FDFS CMIA procedures will be updated to include instruction on identifying clearance patterns used to calculate interest liability when covered programs are transferred to another agency or new FLAIR codes are established for current programs.</p> <p>The FDFS CMIA procedures were updated January 2013, to include the following statement: There may be instances when covered programs are transferred to another agency or new FLAIR codes are established for current programs. The FLAIR codes submitted must be valid and active for the entire tracking period (three months); otherwise, the prior year program clearance</p>

patterns must be used for the calculation. Additionally, using the incorrect clearance patterns resulted in the interest liability being understated by \$790.00. A prior year adjustment for CFDA 97.036 will be included in the CMIA Annual Report and submitted December 2013.

**Estimated Corrective  
Action Date**

CMIA procedures were updated January 2013. A prior year adjustment will be included in the CMIA Annual Report to be submitted December 2013.

**Agency Contact and  
Telephone Number**

Melisa Hevey, Bureau Chief, Funds Management  
(850) 413-2760

## U.S. ENVIRONMENTAL PROTECTION AGENCY

<b>Finding Number</b>	<b>FA 12-014</b>
<b>CFDA Number</b>	66.468
<b>Program Title</b>	<b>Capitalization Grants for Drinking Water State Revolving Funds (DWSRF)</b>
<b>Compliance Requirement</b>	Reporting
<b>State Agency</b>	<b>Florida Department of Environmental Protection (FDEP)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	FS-98452210 2010 and FS-98452211 2011
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Finding</b>	The FDEP did not have a process in place to ensure that DWSRF subaward data was reported timely in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS).
<b>Criteria</b>	2 CFR 170 <i>Reporting Subaward and Executive Compensation Information</i>
<b>Condition</b>	<p>FFATA regulations required the FDEP, as a recipient, to report in the FSRS key data elements regarding its subawards. The FSRS is a reporting tool used to capture and report subaward and executive compensation data and make it available to the public via a single, searchable Web site. FFATA reporting is required for grants or cooperative agreements exceeding \$25,000, effective on or after October 1, 2010, and made with a new Federal Assistance Identification Number on or after that date. Pursuant to Federal regulations, the FDEP should have reported, by the end of the month following the month in which an obligation was made, the key data elements. During the period July 1, 2011, through June 30, 2012, the FDEP made 22 subawards totaling \$80,156,967 to 19 different entities; however, only 3 of the subawards had been timely reported in the FSRS. Our tests of the remaining 19 subawards disclosed that:</p> <ul style="list-style-type: none"> <li>➤ The FDEP had reported 3 subawards ranging from 178 to 239 days late during the 2011-12 fiscal year.</li> <li>➤ Subsequent to our audit inquiry, the FDEP reported 16 subawards in the 2012-13 fiscal year, ranging from 62 to 275 days late.</li> </ul>
<b>Cause</b>	FDEP staff indicated that they did not have standard operating procedures in place to ensure compliance with FFATA reporting requirements.
<b>Effect</b>	FDEP subaward data was not reported timely as required by FFATA.
<b>Recommendation</b>	We recommend that the FDEP implement procedures to ensure that required key data elements are reported timely in the FSRS.
<b>State Agency Response and Corrective Action Plan</b>	We concur and have implemented a SOP (DWSOP-10, FFATA Reporting) that includes procedures to ensure that the required key data elements are reported timely in FSRS.
<b>Estimated Corrective Action Date</b>	September 1, 2012
<b>Agency Contact and Telephone Number</b>	Tom Shiflett (850) 245-8394

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## U.S. DEPARTMENT OF ENERGY

<b>Finding Number</b>	<b>FA 12-015</b>
<b>CFDA Number</b>	81.041 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>State Energy Program</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles
<b>State Agency</b>	<b>Florida Department of Agriculture and Consumer Services (FDACS)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	DE-E0000241 (4/22/2009 - 9/30/2013)
<b>Finding Type</b>	Questioned Costs – \$1,600
<b>Finding</b>	FDACS did not correctly reimburse one subgrantee.
<b>Criteria</b>	OMB Circular A-87, Attachment A, <i>General Principles for Determining Allowable Costs</i>
<b>Condition</b>	During the 2011-12 fiscal year, FDACS expended State Energy Program funds totaling \$53,091,130 of which \$26,791,013 represented payments to subgrantees. Our test of 21 payments totaling \$2,460,013 disclosed FDACS overpaid one subgrantee by \$1,600.
<b>Cause</b>	FDACS did not notice that the subgrantee had incorrectly entered the amount for one line item on the subgrantee's Payment Request Summary Form.
<b>Effect</b>	The Program was charged costs that were not substantiated by appropriate records.
<b>Recommendation</b>	We recommend that FDACS ensure that reimbursements to subgrantees are properly supported.
<b>State Agency Response and Corrective Action Plan</b>	FDACS Office of Energy concurs with this Finding. All supporting documentation is scanned into the Department's Administrative Image Management System (AIMS) to support each invoice requested for payment. The migration of all grant management reporting and paperwork to the FDACS' AIMS computer database is helping to ensure added oversight and controls in tracking and maintaining invoices. The OOE has notified the sub-recipient of the overpayment and is making adjustments to the next invoice to reflect the reduction of the reimbursement by \$1,600.
<b>Estimated Corrective Action Date</b>	January 15, 2013
<b>Agency Contact and Telephone Number</b>	Patrick Sheehan, Executive Director of the Office of Energy (850) 617-7470



## U.S. DEPARTMENT OF ENERGY

<b>Finding Number</b>	<b>FA 12-016</b>
<b>CFDA Number</b>	81.041 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>State Energy Program</b>
<b>Compliance Requirement</b>	Subrecipient Monitoring
<b>State Agency</b>	<b>Florida Department of Agriculture and Consumer Services (FDACS)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	DE-E0000241 (4/22/2009 - 9/30/2013)
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-021
<b>Finding</b>	FDACS procedures were not adequate to ensure that all subrecipient audit reports were obtained and reviewed. In addition, FDACS did not timely review audit reports in order to determine whether management decisions and corrective actions were required.
<b>Criteria</b>	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 requirements.
<b>Condition</b>	<p>Program management awarded approximately \$57.3 million to 63 active subrecipients during the period April 22, 2009, through June 30, 2011. FDACS had established procedures for obtaining OMB Circular A-133 audits from subrecipients that expended \$500,000 or more in Federal funding including requiring Program staff to receive and review the audit reports. Program staff also maintained an audit tracking log.</p> <p>In April 2012, Program management sent a letter requesting all subrecipients to provide either an OMB Circular A-133 audit report for the 2010-11 fiscal year or a signed certification stating that the subrecipient had not expended more than \$500,000 in Federal funding. The letter requested the subrecipients to respond within 30 days. However, as of June 30, 2012, the audit tracking log showed that FDACS had received only 24 audit reports and signed certifications. In response to further inquiry, Program management stated that Program staff had not documented actions taken to follow-up with subrecipients that had not responded to the initial request.</p> <p>Additionally, our examination of the audit tracking log disclosed that, as of June 30, 2011, Program staff had received only two audit reports from subrecipients. Staff received one report in March 2011 and the other in June 2011. However, staff had not reviewed either report as of June 30, 2012.</p>
<b>Cause</b>	FDACS procedures did not require the grant managers to document attempts to follow-up on audit reports not received or to timely review audit reports upon receipt.
<b>Effect</b>	FDACS could not ensure that subrecipient audit reports were received and timely reviewed as required in order to determine whether subrecipients complied with laws, regulations, and provisions of contracts and grant agreements.
<b>Recommendation</b>	We recommend that FDACS enhance its procedures to ensure that FDACS timely receives, reviews, and issues management decisions for subrecipient audit reports.
<b>State Agency Response and Corrective Action Plan</b>	<p>FDACS Office of Energy concurs with this Finding. It is the Office's intent to initiate the review of all subrecipient audits within the next 30 days, beginning with the two audit reports referenced above.</p> <p>The majority of the effort to follow-up on the Office's initial audit request was through the Grant Manager's phone communication, which has not been</p>

documented. However the Office of Energy is in the process of creating and sending out a follow-up written request, via email, to the subrecipients that did not initially respond. The request information and subrecipient's response will be tracked through the Office's audit tracking spreadsheet.

**Estimated Corrective  
Action Date**

January 15, 2013

**Agency Contact and  
Telephone Number**

Patrick Sheehan, Executive Director of the Office of Energy  
(850) 617-7470

## U.S. DEPARTMENT OF ENERGY

<b>Finding Number</b>	<b>FA 12-017</b>
<b>CFDA Number</b>	81.042 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>Weatherization Assistance for Low-Income Persons (WAP)</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
<b>State Agency</b>	<b>Florida Department of Economic Opportunity (FDEO)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	DE-EE0000209 (4/1/2009 – 3/31/2012)
<b>Finding Type</b>	Noncompliance and Significant Deficiency Questioned Costs – \$20,439,737.50
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-022
<b>Finding</b>	The FDEO 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.
<b>Criteria</b>	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.
<b>Condition</b>	<p>During the 2011-12 fiscal year, the FDEO made payments totaling approximately \$76,398,537 to 24 subgrantees for the weatherization of homes.</p> <p>Federal guidelines provide that subgrantees may charge legitimate program support costs, such as salaries, space, utilities, and telephone costs to program operations instead of as 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.</p> <p>The FDEO established procedures to verify other costs, such as materials, labor, travel, and equipment costs incurred by subgrantees with subgrantee supporting records. However, 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.</p> <p>The FDEO'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, FDEO procedures also provided for actual audit and liability insurance costs, and subgrantee administrative costs of 5.25 percent. The administrative costs were to be calculated based on the total material, labor, health and safety, and fee for service costs. The FDEO did not have documentation demonstrating the reasonableness and appropriateness of the administrative, liability insurance, or audit costs charged to WAP.</p> <p>For the fiscal year ended June 30, 2012, FDEO records indicated that expenditures for fee for service, administration, liability insurance and audit costs totaled \$15,892,294.82, \$4,139,464.99, \$218,747.07, and \$189,230.62, respectively.</p> <p>For three subgrantees, the FDEO Inspector General performed audits that included the fee for service and administrative costs. The Inspector General reported that the three subgrantees could not support costs totaling \$2,461,000, or approximately 47 percent of the total costs billed to and paid by the FDEO.</p>
<b>Cause</b>	Rather than requiring subgrantees to support fee for service costs, the FDEO'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, FDEO monitoring procedures did not require that costs charged by subgrantees for fee for service, administrative, liability insurance, and audit costs be verified with

	subgrantee supporting records.
<b>Effect</b>	Absent a monitoring procedure to periodically compare costs charged by subgrantees to supporting records, program staff lacks assurance that all costs are allowable and that amounts paid to subgrantees do not exceed actual costs incurred by the subgrantees.
<b>Recommendation</b>	We again recommend that program staff ensure that subgrantees maintain documentation of all costs and that such documentation be periodically reviewed.
<b>State Agency Response and Corrective Action Plan</b>	<p>During the audit period, on May 17, 2012, FDEO Weatherization staff issued a Program Notice to all Weatherization subgrantees implementing an expenditure reporting system as was recommended in the March 30, 2012, Auditor General report. The Monthly Expenditures Tracking System (METS), became effective for the May production period to be reported by June 15, 2012, and for every month thereafter. Twenty of the 24 Weatherization subgrantees reported their May expenditures in the month of June.</p> <p>To identify and recover the actual amount of overpayments (questioned costs) associated with the three cost categories outlined in the audit, beginning in June, 2012, FDEO implemented the following Corrective Actions:</p> <p>On June 8, 2012, FDEO asked all subgrantees to submit a completed METS for every month of each of their ARRA WAP Agreements (Capacity, Single Family and, when applicable, Multi-Family) from the beginning of any ARRA activities back to 2009. The METS provides "actual cost" amounts incurred by subgrantees for the three cost categories. All subgrantees submitted expenditure information for the life of the ARRA Weatherization grant in June and July 2012. FDEO staff then performed a random audit of three months worth of supporting documentation for each subgrantee to verify the data reported. The random audits of the support documentation were performed on-site with each subgrantee in August and September, 2012.</p> <p>FDEO staff performed a reconciliation of the expenditure amounts reported by the subgrantees comparing to the amounts paid by FDEO on the monthly Financial Status Report (FSR) for these categories. In cases where subgrantees were reimbursed for amounts greater than costs actually incurred, FDEO gave subgrantees the opportunity to either repay the amounts identified or perform additional weatherization activities in an amount commensurate with the overpayments identified in the reconciliation as part of the special conditions in the grant contract extension.</p> <p>An extension of the federal ARRA grant was secured from the U.S. Department of Energy to allow subgrantees with overpayments identified in the reconciliation time to weatherize additional homes to offset the amount of costs overpaid. The grant currently expires March 31, 2013.</p> <p>FDEO has identified \$5.8 million in overpayments based on the reconciliations performed on 23 of the 24 subgrantees. As of December 2012, the reconciliation for one of the 24 subgrantees was not complete as FDEO found it necessary to expand the documentation review to the entire ARRA grant period for this Weatherization provider due to issues identified during the random audit of three months of supporting documentation. FDEO expects to complete the reconciliation of the remaining subgrantee by January 15, 2013.</p> <p>Subgrantees are currently offsetting overpaid costs through the weatherization of additional homes through the expiration of the grant in March 2013.</p> <p>Beginning with the next Weatherization (non-ARRA) program contracts due to go out to the subrecipients in January or February of 2013, all providers will report their actual costs and will be reimbursed based on actual costs not to exceed the caps for program support (30 percent) and administration (5.25 percent) provided for in the grant contracts. The documentation supporting the program support, administration and insurance costs reported will be reviewed for appropriateness</p>

during the annual monitoring visits that FDEO staff makes to each subrecipient.

**Estimated Corrective  
Action Date**

March 31, 2013

**Agency Contact and  
Telephone Number**

Ken Reecy  
(850) 717-8436

## U.S. DEPARTMENT OF ENERGY

<b>Finding Number</b>	<b>FA 12-018</b>
<b>CFDA Number</b>	81.042 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>Weatherization Assistance for Low-Income Persons (WAP)</b>
<b>Compliance Requirement</b>	Cash Management
<b>State Agency</b>	<b>Florida Department of Economic Opportunity (FDEO)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	DE-EE0000209 (4/1/2009 – 3/31/2012)
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-024
<b>Finding</b>	FDEO 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 subgrantees.
<b>Criteria</b>	<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> – The timing and amount of funds transfers must be as close as administratively feasible to a State's actual cash outlay for direct program costs and the proportionate share of any allowable indirect costs.</p> <p>FDEO Division of Community Development Contract Attachment E</p>
<b>Condition</b>	<p>During the 2011-12 fiscal year, the FDEO advanced approximately \$8.4 million to nine 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. The FDEO did not deduct advanced amounts from the monthly reimbursements subsequently made to the subgrantees.</p> <p>Our review of five subgrantee contracts with advances disclosed two contracts with advances totaling \$747,445 of which \$252,674 was advanced in excess of the amounts actually spent by subgrantees in the first three months. It took these two subgrantees 147 and 148 days to expend the advanced amount, or 57 and 58 days, respectively, in excess of the three-month period.</p>
<b>Cause</b>	Program staff did not adequately 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.
<b>Effect</b>	Program staff lacked assurance that subgrantees minimized the time between the drawdown and disbursement of funds for WAP Program purposes.
<b>Recommendation</b>	We again recommend that program staff re-evaluate the necessity of providing subgrantees with three-month advances. Additionally, program staff should enhance their procedures to periodically evaluate the status of advanced funds and reduce reimbursements to subgrantees when advances are not timely expended. Program staff should also consider recapturing advanced amounts throughout the contract term, rather than waiting until the final contract payment.

<b>State Agency Response and Corrective Action Plan</b>	Beginning with the next Weatherization (non-ARRA) program contracts, due to go out to the subrecipients in January or February of 2013, FDEO will include a provision which outlines that FDEO will make adjustments to reimbursements due to subrecipients in the fourth month of the contract to use up any remaining advance that has not been expended over the first three months of the contract. If for any reason this adjustment would create a hardship for the subgrantee and the adjustment cannot be fulfilled in the fourth month, staff will work with management to assist in finding a timely solution to the problem. All information provided from the subgrantee and management for the solution will be properly documented in the contract file.
<b>Estimated Corrective Action Date</b>	February 2013
<b>Agency Contact and Telephone Number</b>	Ken Reecy (850) 717-8436

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-019</b>
<b>CFDA Number</b>	Various (Includes Recovery Act Funding) (See Finding)
<b>Program Title</b>	<b>Various (See Finding)</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Eligibility; Matching, Level of Effort, and Earmarking; Reporting; and Special Tests and Provisions
<b>State Agency</b>	<b>Florida Northwest Regional Data Center (NWRDC)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Finding Type</b>	Significant Deficiency
<b>Finding</b>	<p>In finding Nos. 3, 4, 5, 8, and 9 of audit report No. 2013-012, dated September 2012, we disclosed deficiencies, each of which we consider to be a significant deficiency, related to NWRDC security management and security controls, the lack of written policies and procedures for change controls and performance monitoring, and the determination of billing rates. Details of the findings and recommendations, as well as NWRDC management's responses are included in that report.</p> <p>The NWRDC was established as a primary data center to serve as an information system utility for customer entities. The NWRDC provides services for various systems, including the Accessible Web-based Activity and Reporting Environment (AWARE), the Rehabilitation Information Management System (RIMS), the K-12 Student and Staff System, and the Cash Advance and Reporting of Distributions System (CARDS) managed by the Florida Department of Education. These systems are used in administering aspects of the following major programs:</p> <p><u>Programs that include Recovery Act Funding:</u></p> <p>84.010 and 84.389 - Title I, Part A Cluster  84.027, 84.173, 84.391, and 84.392 - Special Education Cluster (IDEA)  84.126 and 84.390 - Vocational Rehabilitation Cluster  84.377 and 84.388 - School Improvement Grants Cluster  84.394 and 84.397 - State Fiscal Stabilization Fund Cluster  84.395 - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act  84.410 – Education Jobs Fund</p> <p><u>Programs that do not include Recovery Act Funding:</u></p> <p>84.048 - Career and Technical Education - Basic Grants to States (Perkins IV)  84.365 - English Language Acquisition Grants  84.367 - Improving Teacher Quality State Grants</p>



## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-020</b>
<b>CFDA Number</b>	Various (See Condition)
<b>Program Title</b>	<b>Various (See Condition)</b>
<b>Compliance Requirement</b>	Reporting
<b>State Agency</b>	<b>Florida Department of Education (FDOE)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Finding Type</b>	Noncompliance
<b>Finding</b>	The FDOE did not report applicable subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations.
<b>Criteria</b>	2 CFR 170 <i>Reporting Subaward and Executive Compensation Information</i>
<b>Condition</b>	<p>FFATA regulations required the FDOE, as a recipient, to report in the FSRS key data elements regarding its subawards. The FSRS is a reporting tool used to capture and report subaward and executive compensation data and make it available to the public via a single, searchable Web site. FFATA reporting is required for grants or cooperative agreements exceeding \$25,000, effective on or after October 1, 2010, and made with a new Federal Assistance Identification Number on or after that date. Pursuant to Federal regulations, the FDOE should have reported, by the end of the month following the month in which an obligation was made, the key data elements for such grants. However, as of June 30, 2012, the FDOE had not reported data for applicable subawards. Subawards totaling \$2,221,764,260 were made from the following major programs:</p> <p>84.010 – Title I Grants to Local Educational Agencies  84.365 – English Language Acquisition Grants  84.367 – Improving Teacher Quality State Grants  84.027 – Special Education – Grants to States (IDEA, Part B)  84.173 – Special Education – Preschool Grants (IDEA, Preschool)  84.048 – Career and Technical Education – Basic Grants to States (Perkins IV)  93.575 and 93.596 – Child Care and Development Fund Cluster</p>
<b>Cause</b>	FDOE management indicated that, due to formatting difficulties, the data could not be uploaded to the FSRS.
<b>Effect</b>	FDOE subaward data was not reported as required by FFATA.
<b>Recommendation</b>	We recommend that the FDOE ensure that all required key data elements are timely reported in the FSRS for subawards from the applicable grants.
<b>State Agency Response and Corrective Action Plan</b>	The delay in entering all of the required FFATA data was caused primarily by difficulties in uploading data to the system. We have been advised that many entities experienced similar problems. Once the Office of Management and Budget made adjustments to the system, FDOE and others were able to complete the upload of the data. The FFATA data is current.
<b>Estimated Corrective Action Date</b>	February 28, 2013, and ongoing.
<b>Agency Contact and Telephone Number</b>	Martha K. Asbury, Assistant Deputy Commissioner, Finance and Operations (850) 245-0420

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-021</b>
<b>CFDA Number</b>	Various (Includes Recovery Act Funding) (See Condition)
<b>Program Title</b>	<b>Various (See Condition)</b>
<b>Compliance Requirement</b>	Subrecipient Monitoring
<b>State Agency</b>	<b>Florida Department of Education (FDOE)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Finding</b>	FDOE procedures were not adequate to ensure that all subrecipient audit reports were obtained and reviewed. In addition, the FDOE did not timely review audit reports to determine whether management decisions and corrective actions were required.
<b>Criteria</b>	OMB Circular A-133, §.400(d), <i>Pass-through entity responsibilities</i> - Pass-through entities are responsible for ensuring that a subrecipient expending \$500,000 or more in Federal awards during the subrecipient's fiscal year has met the OMB Circular A-133 audit requirements.
<b>Condition</b>	<p>During the 2010-11 fiscal year, the FDOE allocated approximately \$3.47 billion to 67 local educational agencies (LEA) subrecipients. In addition, FDOE staff identified 31 non-LEA subrecipients that expended \$500,000 or more in Federal funding. Expenditures for the 31 non-LEA subrecipients totaled approximately \$60.4 million. The Federal funding provided included the following major programs:</p> <p>84.010 and 84.389 – Title I, Part A Cluster  84.027, 84.173, 84.391, and 84.392 – Special Education Cluster (IDEA)  84.048 – Career and Technical Education – Basic Grants to States (Perkins IV)  84.126 and 84.390 – Vocational Rehabilitation Cluster  84.365 – English Language Acquisition Grants  84.367 – Improving Teacher Quality State Grants  84.377 and 84.388 – School Improvement Grants Cluster  84.394 and 84.397 – State Fiscal Stabilization Fund Cluster  84.395 – State Fiscal Stabilization Fund (SFSF) – Race-to-the-Top Incentive Grants, Recovery Act  84.410 – Education Jobs Fund</p> <p>The FDOE had established procedures for obtaining A-133 audits from subrecipients that expended \$500,000 or more in Federal funding. The procedures required FDOE staff to generate and maintain a log of required audits and to distribute monthly reminders to subrecipients for audits not received. We examined the audit reports for 7 LEAs and 10 non-LEA subrecipients. Our examination disclosed that:</p> <ul style="list-style-type: none"> <li>➤ During the 2011-12 fiscal year, the FDOE's audit log did not include non-LEA subrecipients. As a result, the FDOE did not track the receipt of audit reports or send reminders to non-LEA subrecipients.</li> <li>➤ For one non-LEA subrecipient, the FDOE did not timely review the audit report. Specifically, the FDOE did not review the report until 269 days after its receipt.</li> <li>➤ For another non-LEA subrecipient, the FDOE did not document when the report was received. As a result, although the audit report had been reviewed, the FDOE was unable to demonstrate that the review was within 6 months of report receipt.</li> </ul>

<b>Cause</b>	The FDOE failed to follow established procedures due to the extended absence of the employee responsible for maintaining the tracking log. As a result, the log was not maintained for non-LEA reports.
<b>Effect</b>	The FDOE did not ensure that all non-LEA subrecipient audit reports were received as required. As a result, the FDOE was unable to determine that all subrecipients complied with laws, regulations, and provisions of contracts and grant agreements. In addition, although no management decisions or corrective actions were required for the two non-LEA subrecipients noted above, the failure to maintain a log for non-LEA subrecipient audit reports may result in instances where management decisions and corrective actions are not timely addressed.
<b>Recommendation</b>	We recommend that the FDOE include non-LEA subrecipients on its audit log to ensure that the FDOE timely receives, reviews, and issues management decisions for subrecipient audit reports.
<b>State Agency Response and Corrective Action Plan</b>	During much of this audit period, the department's staff member who was responsible for Subrecipient A-133 Audit Report tracking (private colleges and non-profit organizations) was on family medical leave. During this period the department used an alternate method of tracking required audit report submissions by using expenditure data captured on the department's Cash Advance and Reporting of Disbursements System (CARDS). This temporary methodology made it possible to identify those entities from which the FDOE expected to receive audit reports. The tracking log is now maintained on a shared drive and has been updated. Further review of the non-LEA subrecipients indicated that there were no required audit reports that were not received as required and that any necessary management decisions and/or corrective actions were timely address.
<b>Estimated Corrective Action Date</b>	Complete.
<b>Agency Contact and Telephone Number</b>	Martha K. Asbury, Assistant Deputy Commissioner, Finance and Operations (850) 245-0420

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-022</b>
<b>CFDA Number</b>	84.027 and 84.173
<b>Program Title</b>	<b>Special Education Cluster</b>
<b>Compliance Requirement</b>	Matching, Level of Effort, Earmarking
<b>State Agency</b>	<b>Florida Department of Education (FDOE)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	H027A110024-11B 2011 and H173A110027 2011
<b>Finding Type</b>	Opinion Qualification
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-027
<b>Finding</b>	The FDOE could not demonstrate that the State-level maintenance of effort (MOE) requirement for the 2011-12 fiscal year was met.
<b>Criteria</b>	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.
<b>Condition</b>	In previous years, the 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 the prior year expenditures. However, based on clarification provided by the USED in September 2011, it was determined that the FDOE needed to change the basis for calculating State-level MOE to appropriated or budgeted amounts for special education. As of June 30, 2012, the FDOE had not finalized a revised methodology for calculating the basis to be used for the MOE requirement.
<b>Cause</b>	The FDOE had not finalized a methodology for calculating the State-level MOE based on appropriated or budgeted amounts for special education.
<b>Effect</b>	Absent the calculation of the State-level MOE, the FDOE could not demonstrate compliance with the MOE requirement and, as a result, we were unable to evaluate the State's compliance with the compliance requirement.
<b>Recommendation</b>	We recommend that the FDOE continue its efforts to finalize a methodology to calculate the State-level MOE based on appropriated or budgeted amounts.
<b>State Agency Response and Corrective Action Plan</b>	After close coordination with the U.S. Department of Education's staff, FDOE was able to create an appropriate methodology for calculating the state-level MOE. The application of this methodology resulted in a determination that the State met the MOE requirements for 2009-10, 2010-11, and 2011-12. U.S. Department of Education staff have indicated that a program determination letter will be sent to FDOE in the next few weeks, closing out this finding.
<b>Estimated Corrective Action Date</b>	Complete.
<b>Agency Contact and Telephone Number</b>	Martha K. Asbury, Assistant Deputy Commissioner, Finance and Operations (850) 245-0420

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-023</b>
<b>CFDA Number</b>	84.048
<b>Program Title</b>	<b>Career and Technical Education – Basic Grants to States (CTE)</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles
<b>State Agency</b>	<b>Florida Department of Education (FDOE)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	V048A100009 2010 and V048A110009 2011
<b>Finding Type</b>	Noncompliance and Significant Deficiency
	Questioned Costs – \$825,270.94 (Federal Grant No. V048A100009 - \$1,298.48; Federal Grant No. V048A110009 - \$823,972.46)
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-028
<b>Finding</b>	The FDOE did not obtain periodic certifications for employees whose salaries and benefits were paid solely from CTE Program funds.
<b>Criteria</b>	OMB Circular A-87, Attachment B, Section 8.h., <i>Support of Salaries and Wages</i>
<b>Condition</b>	<p>During the 2011-12 fiscal year, the FDOE expended CTE funds totaling \$57,794,662, of which \$1,826,243 represented salary and benefit costs for FDOE employees. Our review of salary and benefits charges to the Program disclosed that the FDOE did not properly support salary and benefits charges totaling \$825,270.94 for 17 employees who were paid solely from CTE Program funds.</p> <p>The 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, the USED reviewed the FDOE's time distribution system and made several recommendations for changes to the system, including a recommendation for reinstating the semiannual certification requirement for employees working solely on one program. In a letter to USED dated May 9, 2008, the FDOE agreed to reinstate the semiannual certification requirement; however, the FDOE has not yet done so.</p>
<b>Cause</b>	To obtain periodic certifications, FDOE personnel indicated that periodic listings of employees working solely on the CTE Program would be generated by the Information Technology Office. However, due to staff turnover in the Information Technology Office, the listings were not available and, as a result, certifications were not obtained.
<b>Effect</b>	Absent the periodic certifications, salary and benefits costs charged to the Program may not be appropriately supported and could be subject to disallowance by the USED.
<b>Recommendation</b>	We recommend that the FDOE obtain appropriate documentation for employees working solely on the CTE Program.
<b>State Agency Response and Corrective Action Plan</b>	As discussed with the auditors, 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 this system. Additionally, we have consulted with attorneys who are experts in federal requirements and familiar with this situation. They have provided us with written confirmation that FDOE is not required to make any changes to the current system; however, FDOE continues to negotiate with appropriate entities within the USED to secure approval for enhancements to the existing system. In addition to the enhancements that we wish to make, the USED recently released new guidance which allows for additional flexibilities. We are revising our request to include these additional authorized flexibilities.

**Estimated Corrective  
Action Date**

June 30, 2013, and ongoing

**Agency Contact and  
Telephone Number**Martha K. Asbury, Assistant Deputy Commissioner, Finance and Operations  
(850) 245-0420

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-024</b>
<b>CFDA Number</b>	84.048
<b>Program Title</b>	<b>Career and Technical Education - Basic Grants to States (CTE)</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles
<b>State Educational Entity</b>	<b>Broward College (BrwC)</b>
<b>Pass-Through Agency or Administering State Agency</b>	Florida Department of Education
<b>Federal Grant/Contract Number and Grant Year</b>	062-1612A-2CP01, July 1, 2011 – June 30, 2012
<b>Finding Type</b>	Questioned Costs – \$42,344.04
<b>Finding</b>	The institution did not obtain certifications for one employee whose salary and benefits were paid solely from CTE Program funds.
<b>Criteria</b>	OMB Circular A-21, Section J.10., <i>Compensation for Personal Services</i> .
<b>Condition</b>	During the 2011-12 fiscal year, the institution expended CTE Program funds totaling \$1,317,797 of which \$648,374 represented salary and benefit costs for institution employees. Our review of salaries and benefits charged to the CTE Program for five employees disclosed that for one employee the institution did not maintain documentation to support the amounts charged to the CTE Program. Salary and benefit costs totaling \$42,344.04 were charged to the CTE Program for the employee during the 2011-12 fiscal year.
<b>Cause</b>	Due to an oversight during the implementation of new certification procedures, the institution did not obtain the appropriate certifications for this employee.
<b>Effect</b>	Absent the certifications, the institution cannot demonstrate that salary and benefit costs were properly charged to the CTE Program.
<b>Recommendation</b>	We recommend that the institution ensure that certifications are properly prepared and maintained.
<b>BrwC Response and Corrective Action Plan</b>	Perkins funded personnel are required to submit on a monthly basis, Time and Effort reports to the AVP of Technical Education for monitoring, compliance and certification purposes. The Technical Education department has created a tracking report to ensure that all Time and Effort documents are submitted timely. The report is reviewed during the first week following the reporting month. Any outstanding data is flagged and referred to the on-site supervisor for immediate follow-up.
<b>Estimated Corrective Action Date</b>	Corrected
<b>BrwC Contact and Telephone Number</b>	Jayson Iroff, Controller (954) 201-7423

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-025</b>
<b>CFDA Number</b>	84.048
<b>Program Title</b>	<b>Career and Technical Education – Basis Grants to States (CTE)</b>
<b>Compliance Requirement</b>	Matching, Level of Effort, Earmarking and Reporting
<b>State Agency</b>	<b>Florida Department of Education (FDOE)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	V048A090009A 2009
<b>Finding Type</b>	Noncompliance and Significant Deficiency Questioned Costs – \$175,196.93
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-029
<b>Finding</b>	The 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 2011 for the period July 2009 through September 2011.
<b>Criteria</b>	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>
<b>Condition</b>	For the 2009 Federal grant, the FDOE was required to expend \$1,304,210 in State administrative costs. Based on its established procedures, which had been reviewed and approved by the USED, the FDOE should have calculated the administrative costs using time and effort percentages from May 2010 personnel activity reports. However, the FDOE revised its methodology and calculated the administrative costs by averaging time and effort percentages from the January 2010 and May 2010 personnel activity reports. The FDOE did not obtain USED approval for the revised methodology. By calculating administrative costs using the revised methodology, the FDOE determined that it met the matching and maintenance of effort requirement and reported an amount of \$1,304,210 for non-Federal share of outlays on the FSR.  Subsequent to audit inquiry, the FDOE recalculated the administrative costs using only the May 2010 personnel activity reports, consistent with the method approved by the USED. Based on this methodology, the FDOE determined that matching and maintenance of effort expenditures totaled \$1,129,013.07, resulting in a shortfall of \$175,196.93 (approximately 13.4 percent).
<b>Cause</b>	In a letter to the USED dated, January 20, 2012, the FDOE requested a change in the calculation for determining maintenance of effort for the Program. The FDOE indicated that it will continue to apply the revised methodology pending a response from the USED.
<b>Effect</b>	The FDOE cannot demonstrate compliance with the matching and maintenance of effort requirement or substantiate amounts reported on the FSR as administrative expenditures from non-Federal sources.
<b>Recommendation</b>	We recommend that the FDOE follow the USED-approved procedures for calculating administrative costs pending USED approval of the revised methodology. We also recommend that the FDOE appropriately revise the FSR report.



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<b>State Agency Response and Corrective Action Plan</b>	FDOE is currently awaiting a response from USED to our letter requesting a change in the calculation for determining maintenance of effort for the Carl Perkins grant. Until further notice, the department will continue to apply the revised methodology, which accurately reflects the state's administrative efforts related to the federal project.
<b>Estimated Corrective Action Date</b>	Pending approval from U.S. Department of Education.
<b>Agency Contact and Telephone Number</b>	Martha K. Asbury, Assistant Deputy Commissioner, Finance and Operations (850) 245-0420

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-026</b>
<b>CFDA Number</b>	84.126 and 84.390 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>Vocational Rehabilitation Cluster (VR)</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles
<b>State Agency</b>	<b>Florida Department of Education (FDOE)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	H126A110087G 2011, H126A120087C 2012, H126A100086E 2010, H126A110086G 2011, H126A120086C 2012, and H390A090086A 2009
<b>Finding Type</b>	Opinion Qualification, Material Noncompliance, and Material Weakness Questioned Costs – \$51,572,292.27 (Federal Share – \$42,113,811.80; Federal Grant Nos. H126A110087G - \$3,749,685.23, H126A120087C - \$ 2,232,436.80, H126A100086E - \$7,413,266.42, H126A110086G - \$19,824,679.89, H126A120086C - \$8,831,342.73, and H390A090086A - \$62,400.73)
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-030
<b>Finding</b>	The FDOE did not obtain periodic certifications for employees whose salaries and benefits were paid solely from VR Program funds. Additionally, the FDOE did not appropriately allocate salary and benefits costs for employees who worked on multiple programs.
<b>Criteria</b>	OMB Circular A-87, Attachment B, Section 8.h., <i>Support of Salaries and Wages</i>
<b>Condition</b>	<p>During the 2011-12 fiscal year, the FDOE expended VR Program funds totaling \$206,248,764, of which \$54,464,074 represented salary and benefits costs for FDOE employees. Our review of the salaries and benefits charged to the Program disclosed that:</p> <ul style="list-style-type: none"> <li>➤ The FDOE did not obtain periodic payroll certifications to support salaries and benefits totaling \$51,499,656 for employees who were paid solely from VR Program funds.</li> <li>➤ For one of three selected Division of Vocational Rehabilitation (DVR) employees who worked on multiple programs, the FDOE did not properly adjust salary and benefits costs totaling \$18,580 that were charged to the VR Program. The FDOE utilized the Personnel Activity Reporting System to allocate salary and benefits charges to the Program for employees who worked on multiple programs. Two or 3 months each year, employees recorded their time and effort on a personnel activity report (PAR). At the end of the month, the PARs were used to adjust previously estimated employee salary and benefits for the current and preceding 2 or 3 months. During the 2011-12 fiscal year, the FDOE conducted the PAR-based time and effort studies in September 2011, January 2012, and May 2012. Our review of FDOE records disclosed that the FDOE adjusted the salaries and benefits costs only for the current tracking month rather than both the current and preceding 2- or 3-month period. In response to our audit inquiry, the FDOE indicated that the same process was used for the other two DVR employees. Total salary and benefits charged to the VR Program for all three employees during the 2011-12 fiscal year totaled \$134,909.</li> </ul>
<b>Cause</b>	To obtain periodic certifications, FDOE personnel indicated that periodic listings of employees working solely on VR would be generated by the Information Technology Office. However, due to staff turnover in the Information Technology Office, the listings were not available. Additionally, the FDOE did not follow established procedures when to allocating costs for staff who worked on multiple programs.

<b>Effect</b>	Absent the periodic certifications and appropriate adjustments, salary and benefits costs charged to the Program may not be appropriately supported and could be subject to disallowance by the USED.
<b>Recommendation</b>	We recommend that the FDOE implement periodic certifications for employees working on a single cost objective. We also recommend that the FDOE follow established procedures to ensure that allocation adjustments are correctly made.
<b>State Agency Response and Corrective Action Plan</b>	As discussed with the auditors, 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 this system. Additionally, we have consulted with attorneys who are experts in federal requirements and familiar with this situation. They have provided us with written confirmation that FDOE is not required to make any changes to the current system; however, FDOE continues to negotiate with appropriate entities within the USED to secure approval for enhancements to the existing system. In addition to the enhancements that we wish to make, the USED recently released new guidance which allows for additional flexibilities. We are revising our request to include these additional authorized flexibilities.
<b>Estimated Corrective Action Date</b>	June 30, 2013, and ongoing
<b>Agency Contact and Telephone Number</b>	Martha K. Asbury, Assistant Deputy Commissioner, Finance and Operations (850) 245-0420

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-027</b>
<b>CFDA Number</b>	84.126 and 84.390 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>Vocational Rehabilitation Cluster (VR)</b>
<b>Compliance Requirement</b>	Eligibility
<b>State Agency</b>	<b>Florida Department of Education (FDOE)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Finding Type</b>	Opinion Qualification and Material Noncompliance
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-031
<b>Finding</b>	The FDOE did not always ensure that eligibility determinations were made within the time frame required by Program regulations.
<b>Criteria</b>	34 CFR 361.41(b)(1), <i>Processing Referrals and Applications</i>
<b>Condition</b>	<p>An eligibility determination must be made within 60 days after an individual submits an application for vocational rehabilitation services. However, if exceptional and unforeseen circumstances beyond the control of the FDOE preclude making an eligibility determination within 60 days, then the individual and the FDOE can agree to a specific extension of time. FDOE staff documented the agreement of the extension between the individual and the FDOE within case notes included in the individual's case file.</p> <p>Our examination of 40 case records disclosed 6 instances in which the determinations were made after the required 60 days or the agreed-to extension of time. Specifically, the determinations were made from 11 to 285 days after the required date. All 6 instances resulted in determinations of eligibility.</p>
<b>Cause</b>	FDOE counselors did not complete the eligibility determination by the required date.
<b>Effect</b>	Untimely eligibility determinations delay the start of services for eligible individuals and may delay ineligible individuals from seeking other services.
<b>Recommendation</b>	We recommend that FDOE management emphasize to its counselors the importance of timely completing eligibility determinations.
<b>State Agency Response and Corrective Action Plan</b>	VR continues to communicate and emphasize adherence to prescribed procedures during bi-annual supervisor meetings, new counselor training and follow-up training, area director meetings, and counselor performance reviews.
<b>Estimated Corrective Action Date</b>	Activities are ongoing.
<b>Agency Contact and Telephone Number</b>	Martha K. Asbury, Assistant Deputy Commissioner, Finance and Operations (850) 245-0420

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-028</b>
<b>CFDA Number</b>	84.377 and 84.388 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>School Improvement Grants Cluster (SIG)</b>
<b>Compliance Requirement</b>	Subrecipient Monitoring
<b>State Agency</b>	<b>Florida Department of Education (FDOE)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	S388A090010A 2009
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Finding</b>	The FDOE did not always follow established monitoring procedures.
<b>Criteria</b>	OMB Circular A-133 §_400(d), <i>Pass-through entity responsibilities</i>
<b>Condition</b>	<p>During the 2011-12 fiscal year, the FDOE expended SIG funds totaling approximately \$76 million, 99.9 percent of which were payments to 25 local educational agencies (LEA) subrecipients. As described in the FDOE SIG application, prior to awarding funds for a subsequent year, the FDOE was to annually review the progress of each LEA to determine if the LEA's schools were meeting 80 percent of their SIG goals during the 2010-11 school year and 90 percent of their SIG goals in the 2011-12 school year. The FDOE developed the Performance Evaluation Rubric to document its monitoring of the LEAs' progress in meeting their goals for each of the metrics outlined in SIG final requirements.</p> <p>Our review of the FDOE's monitoring activities for 3 LEAs disclosed that the Performance Evaluation Rubric was not completed to document the annual review of the LEA's schools' progress in meeting 80 percent of the schools' SIG goals for the 2010-11 school year. According to FDOE staff, the FDOE relied on e-mails from FDOE staff responsible for monitoring the LEA's schools to document that the goals were met and the schools were eligible for funds in the 2011-12 fiscal year.</p>
<b>Cause</b>	According to FDOE staff, the verification of performance was embedded within the renewal process; however, the performance verifications were not documented.
<b>Effect</b>	Absent adequate documentation of its monitoring activities, the FDOE cannot demonstrate that its monitoring was sufficient to provide assurance that subrecipients had complied with Federal requirements.
<b>Recommendation</b>	We recommend that the FDOE adhere to its established procedures to properly document monitoring activities.
<b>State Agency Response and Corrective Action Plan</b>	FDOE is enhancing its existing procedures to more fully document SIG monitoring activities. Additionally, FDOE has reorganized its staff in the Bureau of Federal Educational Programs and Bureau of School Improvement to ensure that all monitoring activities related to the SIG are aligned and properly documented. Currently, FDOE staff are working with districts to submit documentation evidencing their success in meeting SIG requirements.
<b>Estimated Corrective Action Date</b>	June 30, 2013, and ongoing
<b>Agency Contact and Telephone Number</b>	Martha K. Asbury, Assistant Deputy Commissioner, Finance and Operations (850) 245-0420

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-029</b>
<b>CFDA Number</b>	84.395 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>State Fiscal Stabilization Fund – Race-To-The-Top Incentive Grants (RTTT)</b>
<b>Compliance Requirement</b>	Subrecipient Monitoring
<b>State Agency</b>	<b>Florida Department of Education (FDOE)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	S395A100049 2010
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Finding</b>	The FDOE did not adequately document its monitoring activities to demonstrate that sufficient monitoring had been conducted.
<b>Criteria</b>	OMB Circular A-133 §.400(d), <i>Pass-through entity responsibilities</i>  RTTT State of Florida Monitoring Plan - Establishes both a continuous and risk-based approach to the monitoring of subrecipients including quarterly review of detailed expenditure reports, review and approval of mandatory deliverables submitted by the local educational agency (LEA), and review of annual progress reports submitted annually by the LEA regarding progress and compliance in each Scope of Work area.
<b>Condition</b>	During the 2011-12 fiscal year, the FDOE expended RTTT funds totaling \$105,461,719, including payments totaling approximately \$84 million to 64 LEA subrecipients. The only documentation that the FDOE provided of its 2011-12 fiscal year on-site monitoring activities for the 64 LEAs were two reports related to on-site monitoring reviews conducted in March and May 2012. The FDOE prepared these two reports 98 and 155 days after the monitoring reviews were completed and subsequent to fiscal year end. In addition, documentation of the FDOE's review of contract deliverables and amendments was not always available.
<b>Cause</b>	FDOE management indicated that, in addition to the on-site monitoring, the FDOE performed quarterly reviews and reviews of contract deliverables; however, these reviews were not always documented.
<b>Effect</b>	Absent adequate documentation of its monitoring activities, the FDOE cannot demonstrate that its monitoring was sufficient to provide assurance that subrecipients had complied with Federal requirements.
<b>Recommendation</b>	We recommend that the FDOE maintain documentation for all monitoring conducted for RTTT subrecipients.
<b>State Agency Response and Corrective Action Plan</b>	Monitoring of RTTT subrecipients and vendors is an integral part of the implementation of RTTT in Florida and all projects and contracts are subject to intensive monitoring using a variety of strategies. These projects and contracts are more heavily monitored than any other federal program. FDOE did maintain documentation of the majority of monitoring strategies used for the monitoring of subrecipients as well as vendors and other providers of services (e.g., universities). As outlined in the RTTT Monitoring Plan, FDOE's monitoring process is designed to monitor all subrecipients and vendors through a multi-faceted and continuous process with increased emphasis on the highest-risk subrecipients and vendors. The plan makes maximum use of the department's data sources and staff resources. The plan demonstrates monitoring through the review of web-based quarterly expenditure reports, which involves an examination of the charges to the federal program to ensure that they are consistent with the approved project application. Documentation of monitoring activities available at the time of the audit include reviews of amendments submitted as frequently as twice quarterly and quarterly reconciliations whereby the expenditures reported in the Cash Advance and Reporting of Disbursements System (CARDS) are compared to the web-based,

on-line reports. Quarterly analysis of the deliverables outlined in the LEA's applications was also available. Extensive documentation of monitoring of the following projects was also provided: Local Instructional Improvement Systems, Data Captain and Coaches, CAPE STEM and Expanded Career and Technical Education, Reading Coordinators, and Community of Practice Meetings and Workgroups. During the 2012-13 fiscal year, enhancements were made to the RTTT databases, ensuring a record of the monitoring of all deliverables. Desktop monitoring of high-risk subrecipients has been conducted and reports are being provided to subrecipients. Complete documentation of the 2012-13 monitoring activities will be available prior to the end of the 2012-13 audit period.

**Estimated Corrective  
Action Date**

June 30, 2013, and ongoing

**Agency Contact and  
Telephone Number**

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

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-030</b>
<b>CFDA Number</b>	N/A
<b>Program Title</b>	<b>Statewide Cost Allocation Plan (SWCAP)</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles
<b>State Agency</b>	<b>Florida Department of Financial Services (FDFS)</b> <b>Florida Northwest Regional Data Center (NWRDC)</b> <b>Florida Department of Management Services (FDMS)</b>
<b>Finding Type</b>	Noncompliance Questioned Costs - Unknown
<b>Finding</b>	Reconciliations for the 2013 SWCAP disclosed two funds with excessive balances. Additionally, the 2013 SWCAP Section II documentation did not include all required documentation for the NWRDC.
<b>Criteria</b>	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>
<b>Condition</b>	<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 service 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.</p> <p>Additionally, since billing rates are based on estimated costs, a comparison of the revenue generated by each billed service to the actual allowable costs of the service is required at least annually for each activity included in Section II. An adjustment is generally required in instances where the fund balance is in excess of a reasonable reserve (i.e., an amount estimated to cover cash expenses for 60 days). Adjustments are generally made through one of the following methods: (a) a cash refund to the Federal Government for the Federal share of the adjustment, (b) credits to the amounts charged to the individual programs, or (c) adjustments to future billing rates. In exceptional cases, the cognizant Federal agency may approve a reserve of more than 60 days. Our review of the 2013 SWCAP disclosed:</p> <ul style="list-style-type: none"> <li>➤ The NWRDC and the FDMS' Purchasing Trust Fund had excessive balances of \$678,000 and \$3,677,000 at June 30, 2011, respectively.</li> <li>➤ The FDFS did not include the NWRDC rates for mainframe data processing and storage services.</li> </ul>
<b>Cause</b>	FDFS staff indicated that they were researching the cause for the excessive balance for the FDMS Purchasing Trust Fund. FDFS staff also indicated that the NWRDC excessive balance may be related to depreciation. The NWRDC billing rates were omitted as the rates had not yet been determined by NWRDC.
<b>Effect</b>	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. Additionally, the FDFS may be required to refund money to the Federal Government related to the excessive balances.
<b>Recommendation</b>	We recommend that the FDFS require the NWRDC to determine the mainframe data processing and storage services rates. We also recommend that the FDFS adjust rates as appropriate.



**Florida Department of Financial Services****State Agency Response and  
Corrective Action Plan**

We concur. FDFS will require the NWRDC to determine the mainframe data processing and storage services rates. FDFS will require agencies to monitor their balances and work with agencies to appropriately address any excess balances.

**Estimated Corrective  
Action Date**

October 31, 2013

**Agency Contact and  
Telephone Number**

Tanner Collins, Financial Administrator  
Bureau of Financial Reporting  
(850) 413-5534

**Florida Northwest Regional Data Center****State Entity Response and  
Corrective Action Plan**

Our original SWCAP report submitted in September 2011 showed an excessive balance of \$678,000. This was due to depreciation being left out of the report. We revised our numbers and sent those to DFS in April 2012. Including depreciation resulted in a negative balance of \$106,000 in total. However, once we completed the Multi-Rate A-87 Reconciliation worksheet, it showed 3 negative balances in Mainframe, Server Hosting and Other services and 2 excess balances in Software as a Service and Tallahassee Fiber Loop services. Those excess balances were \$55,438 and \$92,723 respectively.

The excess balance of \$92,723 in the Tallahassee Fiber Loop service was refunded to those customers as credits to their invoices in fiscal year 2011/12. The monthly credits began in August 2011 and ended June 30, 2012. Each customer's credit was based on the amount of revenue each Customer paid from July 1, 2010 to June 30, 2011.

The excess balance of \$55,438 in the Software as a Service was refunded either as a check or as a credit on invoices in fiscal year 12/13. This service was discontinued as of June 30, 2012. Customers were invoiced for the service through June 2012. However, January 2012 was the last payment all customers' made. Monthly credits were given on the February – June 2012 invoices. The monthly credit was based on the amount of revenue each Customer paid from July 1, 2010 to June 30, 2011.

**Estimated Corrective  
Action Date**

July 1, 2011-June 30, 2012

**Entity Contact and  
Telephone Number**

Tim Brown  
(850) 245-3521

**Florida Department of Management Services****State Agency Response and  
Corrective Action Plan**

The Department of Management Services agrees with the finding and recommendation presented to the Department of Financial Services. The Department will work with the Department of Financial Services to monitor any excess funds in the Purchasing Trust Fund. Any funds, less those that might be paid to the Federal Government, will remain in the Purchasing Trust Fund.

**Estimated Corrective  
Action Date**

06/15/2013

**Agency Contact and  
Telephone Number**

Mitchell E. Clark  
(850) 487-9888

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-031</b>
<b>CFDA Number</b>	10.558
<b>Program Title</b>	<b>Child and Adult Care Food Program (CACFP)</b>
<b>Compliance Requirement</b>	Other
<b>State Agency</b>	<b>Florida Department of Health (FDOH)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	2011IN109945 and 2011IN202045 2010-11; 2012IN109945 and 2012IN202045 2011-12
<b>Finding Type</b>	Significant Deficiency
<b>Finding</b>	The FDOH did not follow procedures for preparation and review of the Schedule of Expenditures of Federal Awards (SEFA) data form. As a result, amounts reported on the SEFA were materially misstated before adjustment.
<b>Criteria</b>	<p>OMB Circular A-133§ ___.310(b), <i>Schedule of Expenditures of Federal Awards</i> – A SEFA is to be prepared for the same period of time covered by the financial statements.</p> <p>To reasonably ensure the accuracy and completeness of the State's SEFA, the Florida Department of Financial Services (FDFS) prepared SEFA Instructions that required State agencies to prepare a SEFA data form and certify its accuracy. Included were specific instructions for each column of the data form. The FDFS accumulated the information reported on the agencies' SEFA data forms to prepare the State's SEFA.</p> <p>The SEFA Instructions required that the "Total Expenditures" column include the Federal share of grant expenditures for the 2011-12 fiscal year, and that the amount be calculated on the same basis of accounting by which the financial statements are presented (modified accrual basis). The SEFA instructions also required that the column "Subgranted to non-State of Florida Entities" include Federal awards provided pursuant to a subrecipient relationship (subgranted) to entities that were not State of Florida entities.</p> <p>In addition to the FDFS SEFA instructions, the FDOH has procedures for FDOH staff to follow when preparing its SEFA. These procedures include supervisory review of the FDOH's SEFA prior to submission to the FDFS, to ensure the accuracy and completeness of the amounts presented.</p>
<b>Condition</b>	The FDOH incorrectly included on its 2011-12 fiscal year SEFA expenditures totaling \$15,399,232 that were incurred during the 2010-11 fiscal year and also included as expenditures on its 2010-11 fiscal year SEFA. As a result, the FDOH overstated total expenditures and amounts subgranted to non-State of Florida entities by \$15,399,232. In addition, the FDOH did not include in the "Subgranted to non-State of Florida Entities" column amounts totaling \$176,574,360 that were subgranted to non-State entities. Subsequent to our audit inquiry, the FDOH approved audit adjustments to the SEFA form to correct the errors.
<b>Cause</b>	Expenditures totaling \$15,399,232 represented accounts payable at June 30, 2011, that were reported on the 2010-11 fiscal year SEFA pursuant to the modified accrual basis of accounting. The FDOH's procedures for preparing of the SEFA instructed FDOH staff to subtract from current year expenditures the amount related to payables that had been reported on the prior year's SEFA. FDOH staff inadvertently did not follow the instructions and supervisory review of the SEFA data form did not detect the error. Similarly, the omission of the subgranted amount of \$176,574,360 was the result of staff error that was not detected upon supervisory review of the SEFA.

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<b>Effect</b>	Failure to follow established SEFA preparation and review procedures resulted in material misstatements to the SEFA before adjustment.
<b>Recommendation</b>	We recommend that the FDOH ensure that amounts reported on the SEFA are accurate and complete by following FDFS instructions and FDOH procedures for the preparation and review of the SEFA.
<b>State Agency Response and Corrective Action Plan</b>	FDOH will ensure that amounts reported on the SEFA are accurate and complete by following FDFS instructions and FDOH procedures for the preparation and review of the SEFA.
<b>Estimated Corrective Action Date</b>	September 11, 2013
<b>Agency Contact and Telephone Number</b>	Robert Herron (850) 245-4512

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-032</b>
<b>CFDA Number</b>	Various (Include Recovery Act Funding) (See Finding)
<b>Program Title</b>	<b>Various (See Finding)</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility
<b>State Agency</b>	<b>Florida Department of Children and Families (FDCF)</b> <b>Florida Department of Health (FDOH)</b> <b>Florida Agency for Health Care Administration (FAHCA)</b> <b>Florida Office of Early Learning (FOEL)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	N/A
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Finding</b>	<p>In operational audit report No. 2013-133, titled <i>Public Assistance Eligibility Determination Processes</i>, we addressed the processes used by selected State agencies to determine eligibility for public assistance programs. Our audit disclosed opportunities to improve the efficiency and effectiveness of the State's eligibility determination processes. Our audit also disclosed that the records relied upon by agencies to detect ineligible recipients of public assistance were, in some cases, incomplete and unreliable, thereby reducing the effectiveness and efficiency of agency efforts to detect ineligible program participants. Additionally, our audit disclosed some instances in which payments had been made to ineligible parties as well as deficiencies in procedures that led to agency failures to detect improper payments. Specifically, our audit disclosed improper payments totaling \$294,607 related to the following Federal programs:</p> <p>10.551 and 10.561 – Supplemental Nutrition Assistance Program Cluster  10.557 – Special Supplemental Nutrition Program for Women, Infants, and Children  17.225 – Unemployment Insurance  93.558, 93.714, 93.716 - TANF (Temporary Assistance for Needy Families) Cluster  93.575 and 93.596 – CCDF (Child Care Development Fund) Cluster  93.778 – Medical Assistance Program  93.917 – HIV Care Formula Grants</p> <p>Details of the findings, including descriptions of the criteria, conditions, causes, effects, recommendations, and management's responses are included in report No. 2013-133.</p>

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-033</b>
<b>CFDA Number</b>	Various (Includes Recovery Act Funding) (See Finding)
<b>Program Title</b>	<b>Various (See Finding)</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Eligibility; Matching, Level of Effort, Earmarking; Procurement and Suspension and Debarment; Reporting; Monitoring; and Special Tests and Provisions
<b>State Agency</b>	<b>Florida Southwood Shared Resource Center (SSRC)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Finding Type</b>	Significant Deficiency
<b>Finding</b>	<p>In finding Nos. 2, 5, 6, 7, and 9 of audit report No. 2012-189, dated June 2012, we disclosed deficiencies, each of which we consider to be a significant deficiency, related to the lack of SSRC written policies and procedures for certain functions, change controls, access privileges, security controls, and the determination of billing rates. Details of the findings and recommendations, as well as SSRC management's responses are included in that report.</p> <p>The SSRC was established as a primary data center to serve as an information system utility for customer entities. The SSRC provides services for various systems, including the Unemployment Compensation Claims and Benefits (UCCB) and the One Stop Management Information System (OSMIS) managed by the Florida Department of Economic Opportunity, the Enterprise (Grants) System and the Florida PA System managed by the Florida Division of Emergency Management, the Management Information and Payment System (MIPS) and the AIDS Drug Assistance Program (ADAP) database managed by the Florida Department of Health, OCULUS and SUNTAX managed by the Florida Department of Revenue, and the Consultant Invoice Transmittal System (CITS) and the Electronic Estimate Disbursement (EED) System managed by the Florida Department of Transportation. These systems are used in administering aspects of the following major programs:</p> <p><u>Programs that include Recovery Act Funding:</u></p> <p>14.228 and 14.255 - CDBG - State-Administered CDBG Cluster  17.225 - Unemployment Insurance  17.258, 17.259, 17.260, and 17.278 – WIA Cluster  17.207, 17.801, and 17.804 - Employment Service Cluster  20.205, 20.219, and 23.003 - Highway Planning and Construction Cluster</p> <p><u>Programs that do not include Recovery Act Funding:</u></p> <p>10.558 - Child and Adult Care Food Program  20.500 and 20.507 - Federal Transit Cluster  93.767 - Children's Health Insurance Program  93.917 - HIV Care Formula Grants  97.036 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)  97.039 - Hazard Mitigation Grant  97.067 - Homeland Security Grant Program</p>

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-034</b>
<b>CFDA Number</b>	Various (Includes Recovery Act Funding) (See Finding)
<b>Program Title</b>	<b>Various (See Finding)</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions
<b>State Agency</b>	<b>Florida Department of Children and Families (FDCF)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	N/A
<b>Finding Type</b>	Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-038
<b>Finding</b>	<p>The Florida On-line Recipient Integrated Data Access (FLORIDA) System is a Statewide system operated and maintained by the FDCF to assist in public assistance program eligibility determination and benefit issuance. In our Information Technology operational audit report No. 2013-005, dated August 2012, 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 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  93.658 – Foster Care Program  93.659 – Adoption Assistance Program  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

<b>Finding Number</b>	<b>FA 12-035</b>
<b>CFDA Number</b>	93.767 and 93.778 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>Children's Health Insurance Program (CHIP)</b> <b>Medical Assistance Program</b>
<b>Compliance Requirement</b>	Cash Management
<b>State Agency</b>	<b>Florida Agency for Health Care Administration (FAHCA)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	05-1105FL5021 (Federal 2010-11); 05-1005FL5MAP (Federal 2009-10); 05-1005FL5ADM (Federal 2009-10); 05-1005FLQUAL (Federal 2009-10); 05-1105FL5MAP (Federal 2010-11); 05-1105FL5ADM (Federal 2010-11); 05-1105FLQUAL (Federal 2010-11)
<b>Finding Type</b>	Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-042
<b>Finding</b>	The 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).
<b>Criteria</b>	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 (Treasury-State Agreement)
<b>Condition</b>	<p>The FAHCA annually reports to the FDFS drawdown data related to the receipt of Federal funds, including data components for Direct Program Costs, Direct Administrative Costs, Payroll Costs, and Indirect Costs. The FAHCA also reports data for refund transactions exceeding \$50,000, and data for balances in the Medical Assistance Program (MAP) and Special Purpose Investment Account (SPIA) bank accounts.</p> <p>Our review of the report the FAHCA submitted to the FDFS for the 2010-11 fiscal year disclosed errors in the cash draw amounts reported. Additionally, refunds and related interest liability were not always calculated correctly. Further, the methodology used by the FAHCA to calculate and report interest liabilities on the balances in the MAP and SPIA bank accounts did not allow for an accurate calculation of interest liability. Specifically, our tests disclosed that:</p> <ul style="list-style-type: none"> <li>➤ The FAHCA understated cash draw amounts reported to the FDFS for Direct Program Costs for CFDA No. 93.778 by \$39,420,302.</li> <li>➤ The FAHCA overstated cash draw amounts reported to the FDFS for Direct Program Costs for CFDA No. 93.767 by \$14,596,231.</li> <li>➤ The FAHCA understated cash draw amounts reported to the FDFS for Direct Administrative Costs for CFDA No. 93.767 by \$9,312,380.</li> <li>➤ The FAHCA understated cash draw amounts reported to the FDFS for Payroll Costs for CFDA No. 93.767 by \$4,981,034.</li> <li>➤ The FAHCA improperly incurred an interest liability on cash draws reported to the FDFS for Indirect Program Costs for CFDA No. 93.767 totaling \$302,817. Cash draws for Indirect Program Costs for CFDA No. 93.767 are interest neutral per the Treasury-State agreement.</li> <li>➤ The FAHCA calculated a quarterly average of Federal Medical Assistance Percentage (FMAP) rates applied to refunds deposited during the 2010-11 fiscal year and then applied the average of the quarterly averages to the balances in the MAP and SPIA bank accounts to determine the Federal portion on which interest was to be calculated. Our test results disclosed the FMAP rates applied to the refunds, and used by the FAHCA in the calculation, were not always the Federally approved FMAP rates established</li> </ul>

for the applicable quarter. Additionally, FAHCA staff could not provide documentation or an explanation supporting the reasonableness of the methodology used to calculate the interest liability for the balances in the MAP and SPIA bank accounts.

<b>Cause</b>	While the FAHCA performed a reconciliation between the State's accounting records and the cash draw worksheets, the reconciliation process did not include reconciling FAHCA worksheets to cash draw supporting documentation, which provide information on the draw classification not reflected in the State's accounting records. The FAHCA's supervisory review conducted prior to submission of the report did not detect the issues noted above. Additionally, accounting codes did not always separately identify CHIP cash draws as direct, administrative, payroll, or indirect costs based on other State agency invoices. FAHCA staff stated that the interest liability for the MAP and SPIA bank account balances was calculated based on an agreement between FAHCA and FDFS staff.
<b>Effect</b>	Without ensuring that reported amounts agree with FAHCA accounting records and supporting documentation, the risk is increased that interest liability amounts could be materially misstated and errors not timely detected.
<b>Recommendation</b>	We recommend that the FAHCA enhance its policies and procedures to ensure that cash draws are accurately recorded, and reported on the CMIA report. In addition, the FAHCA should use the Federally approved FMAP rates when determining the Federal portion of the balances in the MAP and SPIA bank accounts. We also recommend that more care be taken during the supervisory review of the CMIA report prior to its submission to the FDFS.
<b>State Agency Response and Corrective Action Plan</b>	FAHCA concurs with the finding in that there were errors in how the amounts were classified on the Cash Management Improvement Act Report for State Fiscal Year 2010-11, and the first level of review should have been more detailed. However, in qualifying the conditions represented in this finding, and in order to formulate an accurate response, our review disclosed the impact of the report errors. Specifically, we found that the impact of the classification of the cash draws and refund classifications as reported to the FDFS reveals that the FAHCA incurred an overstated liability of \$64.43.
<b>Estimated Corrective Action Date</b>	Procedures were improved and put in place to ensure that amounts, rates, methodologies and calculations will be accurate in future reports as well as performing additional managerial reviews - October 31, 2012.
<b>Agency Contact and Telephone Number</b>	Paula Shirley, Finance and Accounting (850) 412-3820



## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-036</b>
<b>CFDA Number</b>	Various (Includes Recovery Act Funding) (See Finding)
<b>Program Title</b>	<b>Various (See Finding)</b>
<b>Compliance Requirement</b>	Eligibility and Reporting
<b>State Agency</b>	<b>Florida Department of Children and Families (FDCF)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	N/A
<b>Finding Type</b>	Significant Deficiency

**Finding**

The Integrated Benefit Recovery System (IBRS) is a system operated and maintained by the FDCF to collect and recover benefit overpayments and benefits paid from public assistance programs to ineligible clients. The IBRS gathers and processes benefit recovery information and directly interfaces with the Florida On-line Recipient Integrated Data Access System. In our Information Technology operational audit report No. 2012-138, dated March 2012, we disclosed in finding Nos. 1 through 5, deficiencies related to the IBRS regarding access and security controls that we consider collectively to be a significant deficiency. Details of the findings and recommendations are included in that report.

The IBRS is used in administering the following major programs:

Programs that include Recovery Act Funding:

10.551, 10.561 – Supplemental Nutrition Assistance Program Cluster  
 93.558, 93.714, 93.716 – Temporary Assistance for Needy Families (TANF) Cluster  
 93.778 – Medical Assistance Program

Programs that do not include Recovery Act Funding:

93.566 – Refugee and Entrant Assistance-State Administered Programs

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-037</b>
<b>CFDA Number</b>	Various (See Condition)
<b>Program Title</b>	<b>Various (See Condition)</b>
<b>Compliance Requirement</b>	Reporting and Subrecipient Monitoring
<b>State Agency</b>	<b>Florida Department of Children and Families (FDCF)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-043
<b>Finding</b>	The FDCF did not report applicable subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations. In addition, the FDCF did not obtain the subrecipient's Dun and Bradstreet Data Universal Numbering System (DUNS) number prior to issuing the subaward.
<b>Criteria</b>	<p>2 CFR 170, <i>Reporting Subaward Executive Compensation Information</i>.</p> <p>2 CFR 25.110, <i>Types of recipient and subrecipient entities to which this part applies</i></p> <p>2 CFR 25, Appendix A, Section I.B.2 <i>Requirement for Data Universal Numbering System (DUNS) Numbers</i></p> <p>FDCF Contract Directive for Administration 11-19, <i>Federal Funding Accountability and Transparency Act (FFATA)</i>, Section 10-14 a., dated April 26, 2011, provides that at the time of obtaining the provider signature on qualifying contracts or grants, or at the time of the completion of other attestation or certification forms, Contract Managers will have the provider complete and sign the FFATA Certification of Executive Compensation Reporting Requirements form. This form includes the DUNS number.</p>
<b>Condition</b>	<p>FFATA regulations require the FDCF, as a recipient, to report in the FSRS key data elements regarding its subawards. The FSRS is a reporting tool used to capture and report subaward and executive compensation data and make it available to the public via a single, searchable Web site. FFATA reporting is required for grants or cooperative agreements exceeding \$25,000, effective on or after October 1, 2010, and made with a new Federal Assistance Identification Number on or after that date. Pursuant to Federal regulations, the FDCF should have reported, by the end of the month following the month in which an obligation was made, the key data elements for such grants. However, as of June 30, 2012, the FDCF had not reported data for 25 of the 40 subawards tested. Also, for 1 other subaward, the DUNS number was inaccurately reported in the FSRS. The expenditures applicable to these subawards totaled approximately \$7.8 million, and were funded by the following programs:</p> <p>10.561 – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program Cluster</p> <p>93.558 – TANF (Temporary Assistance for Needy Families Cluster)</p> <p>93.667 – Social Services Block Grant</p> <p>93.767 – Children's Health Insurance Program</p> <p>93.778 – Medicaid Cluster</p> <p>93.959 – Block Grants for Prevention and Treatment of Substance Abuse</p> <p>Additionally, the FDCF was required to obtain the DUNS number prior to issuing the subaward. For 7 of the 40 subawards, the FDCF did not timely obtain the subrecipients' DUNS numbers as the FDCF obtained and verified the DUNS numbers 39 to 90 days after the subawards were issued.</p>

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<b>Cause</b>	The FDCF had not developed procedures for reporting information in the FSRS. In addition, FDCF personnel failed to follow established operating procedures regarding the collection of DUNS numbers prior to issuing subawards.
<b>Effect</b>	The applicable subaward data was not reported as required in the FSRS.
<b>Recommendation</b>	We recommend that the FDCF ensure that all required key data elements are timely reported in the FSRS. We also recommend that the FDCF ensure compliance with its procedures for obtaining a DUNS number prior to issuing subawards.
<b>State Agency Response and Corrective Action Plan</b>	The Department will ensure all key data elements are reported in the FSRS and obtain DUNS numbers prior to issuing subawards.
<b>Estimated Corrective Action Date</b>	March 1, 2013
<b>Agency Contact and Telephone Number</b>	Greg Garner (850) 717-4579

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-038</b>
<b>CFDA Number</b>	Various (See Condition)
<b>Program Title</b>	<b>Various (See Condition)</b>
<b>Compliance Requirement</b>	Subrecipient Monitoring
<b>State Agency</b>	<b>Florida Department of Children and Families (FDCF)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Finding Type</b>	Significant Deficiency
<b>Finding</b>	The FDCF did not always notify subrecipients of required Federal award information.
<b>Criteria</b>	OMB Circular A-133, §___400(d)(1), Pass through entity responsibilities; Children and Families Operating Procedure No. 75-2 – <i>Procurement and Contract Management</i> , dated May 1, 2011.
<b>Condition</b>	<p>Pursuant to Federal regulations, the FDCF had established procedures requiring that a Post Award Notice of Federal Awards and State Financial Assistance (PAN) be provided to subrecipients to document the FDCF's notification to subrecipients of required Federal award information (i.e., Federal agency, CFDA title and number, and award name and number) and a prediction of funding sources and related amounts based on the contract budget. Subrecipients are to be provided a PAN within 90 days of a contract's execution and whenever the dollar amount of the contract is amended. PANs are generated using the Contract Review Form (CF1122) and the Audit Compliance Wizard application that is accessible via the FDCF Web site. Our review of FDCF documentation pertaining to 40 subrecipients disclosed that:</p> <ul style="list-style-type: none"> <li>➤ In three instances, the FDCF did not include on the PANs Federal award information for funding source CFDA No. 93.667 – Social Services Block Grant (SSBG). However, the FDCF financial records showed SSBG-funded payments of \$266,210.55, \$155,163.29, and \$23,310.89, respectively, to the subrecipients.</li> <li>➤ In another instance, the FDCF did not provide PANs to the subrecipient for the original contract or subsequent contract amendments. The original contract amount was \$6,247,812 and the subsequent amendments totaled \$5,631,420.</li> </ul> <p>The above noted instances pertained to contracts partially funded with the following major programs.</p> <p>93.667 – Social Services Block Grant 93.959 – Block Grants for Prevention and Treatment of Substance Abuse</p>
<b>Cause</b>	The Audit Compliance Wizard application was not operating properly which contributed to various problems, including the use of one accounting code for multiple funding sources.
<b>Effect</b>	The FDCF's failure to timely provide PANs containing accurate Federal award information may result in subrecipients not correctly identifying Federal funds for financial reporting and accountability purposes.
<b>Recommendation</b>	We recommend that the FDCF ensure that subrecipients are timely notified of the required Federal award information in accordance with FDCF procedures.

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<b>State Agency Response and Corrective Action Plan</b>	The Department has reemphasized to Contract Administrators and Contract Managers the importance of producing timely and accurate PAN's.
<b>Estimated Corrective Action Date</b>	March 1, 2013
<b>Agency Contact and Telephone Number</b>	Greg Garner (850) 717-4579

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-039</b>
<b>CFDA Number</b>	93.069
<b>Program Title</b>	<b>Public Health Emergency Preparedness (PHEP)</b>
<b>Compliance Requirement</b>	Matching, Level of Effort, Earmarking
<b>State Agency</b>	<b>Florida Department of Health (FDOH)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	5U90TP417006-10 Revised 2009-2011 and 3U90TP417006-10S1 2010
<b>Finding Type</b>	Noncompliance Questioned Costs – \$1,265,531.87 (Federal Grant Nos. 5U90TP417006-10 \$723,608.46 and 3U90TP417006-10S1 \$541,923.41)
<b>Finding</b>	The FDOH did not maintain records to support salary costs claimed for matching purposes.
<b>Criteria</b>	45 CFR, Section 94.24, <i>Matching and Cost Sharing</i> ; OMB Circular A-87 Attachment B, Section 8.h., <i>Support of Salaries and Wages</i> ; Public Health Preparedness Grant Award Cooperative Agreement; FDOH Financial Memorandum FM 12-02, <i>Federal Timekeeping Requirements</i>
<b>Condition</b>	On November 16, 2011, the FDOH submitted the final Federal Financial Report (FFR) for the PHEP grant for the period August 10, 2009, through August 10, 2011. The FDOH reported on the FFR expenditures of State matching funds totaling \$4,688,802.96. Of that amount, \$1,265,531.87 represented expenditures for salaries and benefits paid on behalf of 11 FDOH employees during the 2009-10 and 2010-11 fiscal years. Our tests of 3 employees' salaries totaling \$257,481.10, disclosed that the employees did not prepare work activity reports reflecting time worked on the grant nor certify that they worked solely on grant-related activities. Effective July 1, 2011, the FDOH issued Financial Memorandum FM 12-02, which provided additional guidance for the timekeeping requirements set forth in Federal Regulations, and established new procedures for meeting the standards for payroll documentation and certification for employees.
<b>Cause</b>	The salary costs claimed as matching for the PHEP grant were incurred before the effective date of the FDOH's Financial Memorandum FM 12-02, and thus were not supported by appropriate time and effort documentation.
<b>Effect</b>	Without inclusion of the undocumented salary costs, the FDOH cannot demonstrate that it met PHEP matching requirements.
<b>Recommendation</b>	We recommend that the FDOH ensure that salary costs claimed for matching for the PHEP grant are supported by appropriate time and effort documentation in accordance with Federal regulations.
<b>State Agency Response and Corrective Action Plan</b>	<p>The Bureau of Preparedness &amp; Response recognized its need for tighter controls in the area of time and effort records and modified its internal processes in 2012 for identifying and documenting employee salary charged to, or used as match for, the PHEP Program.</p> <p>The Bureau of Preparedness and Response's Grant Management Unit modified, in 2012, its internal process for identifying headquarters employees funded from the grants who must either complete 100% timekeeping records bi-weekly or certify their time by completing the Single Federal Award Certifications forms bi-annually. This would also apply to those positions used as match towards the PHEP grant. PHEP funded CHD staff report and certify their time in EARS so the Bureau no longer requires submission of a Single Federal Award Certification or a 100% timekeeping timesheet. PHEP funded CHD staff will be randomly sampled throughout the fiscal year.</p>

**Estimated Corrective  
Action Date**

July 2012

**Agency Contact and  
Telephone Number**Jennifer Coulter  
(850) 245-4580

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-040</b>
<b>CFDA Number</b>	93.558, 93.714, 93.716 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>TANF (Temporary Assistance for Needy Families) Cluster</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles, Eligibility, Special Tests and Provisions – Income Eligibility and Verification System
<b>State Agency</b>	<b>Florida Department of Children and Families (FDCF)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	G-1102FLTANF 2011, 1202FLTANF 2012
<b>Finding Type</b>	Noncompliance and Material Weakness
<b>Prior Year Finding</b>	Questioned Costs – \$3,038 (Federal Share \$577.22; Federal Grant No. G-1102FLTANF, \$119.51; Federal Grant No. 1202FLTANF, \$457.71) Report No. 2012-142, Finding No. FA 11-046
<b>Finding</b>	TANF benefits were not always paid in the correct amount and were made to an individual in excess of the lifetime limit. In addition, Income Eligibility and Verification System (IEVS) data exchange responses received by the FDCF were not always timely processed.
<b>Criteria</b>	Sections 414.095 and 414.105, Florida Statutes; 42 USC 1320b-7, <i>Income and eligibility verification system</i> ; 45 CFR 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 1420.2100 <i>Applying the Family Cap Policy</i> and 2020.0401 <i>Relative Caregiver Payment Standards</i> , and Chapter 3020 relating to Data Exchange Policy
<b>Condition</b>	During the 2011-12 fiscal year, the FDCF made TANF cash benefit payments totaling \$163,523,913. We examined FDCF records of eligibility for 60 clients (cases) and noted six instances where the payment amount was incorrect and one instance where payments were made to a client in excess of the lifetime limit. Specifically: <ul style="list-style-type: none"> <li>➤ A client's TANF cash benefit payment of \$198 was determined based on the client having no shelter obligation; however, the client had reported a shelter obligation of \$0.01 - \$50 per month. Additionally, the client received cash benefit payments for 8 months in excess of the 48-month lifetime limit, without FDCF approval of a hardship extension. The excess payments resulted in overpayments totaling \$1,584 during the 2011-12 fiscal year.</li> <li>➤ A client's TANF cash benefit payment of \$158 was determined based on the client having no shelter obligation; however, the client had reported a shelter obligation of greater than \$50 per month which should have resulted in a benefit payment of \$241. The error resulted in underpayments totaling \$332.</li> <li>➤ A client was paid \$249 per month, the appropriate payment for a relative caregiver of a child age 6 through 12. However, upon the child's 13<sup>th</sup> birthday in January 2012, the FDCF did not properly increase the benefit amount to \$298 until April 2012, resulting in underpayments totaling \$147.</li> <li>➤ For one client, an ineligible individual was included in the assistance group during the period October 2008 through January 2012, causing some benefit payments to be calculated based on a family size of two instead of one. The error resulted in overpayments totaling \$429 during the 2011-12 fiscal year.</li> <li>➤ A child born to a TANF cash assistance recipient more than 10 months from the date of application is subject to a family cap which reduces the additional amount of benefit paid with regard to that child. However, subsequent to a break in assistance for 6 or more continuous months, the family cap is to be</li> </ul>



applied as if the assistance group is a new applicant. For one client, the family cap was applied to a child even though there had been a break in assistance for 34 months. The error resulted in underpayments totaling \$192 during the 2011-12 fiscal year.

- Child support received is considered as unearned income when calculating the monthly benefit amount. For one client, the amount of child support received was incorrectly reported as monthly instead of bi-weekly during the period January through May 2012. The error resulted in overpayments totaling \$354.

In addition, we examined FDCF IEVS data exchange records for 40 cases. Our examination disclosed 8 cases for which the FDCF had not processed IEVS data exchange responses within the established time frame. Federal regulations require the FDCF to verify certain eligibility information through electronic data exchange with other State and Federal agencies. The FDCF has established a 10-day time frame for processing information returned by data exchange responses considered verified upon receipt. As of November 16, 2012, 7 to 278 days had elapsed beyond the 10-day time frame for the 8 cases.

<b>Cause</b>	Notation of shelter obligation amounts, calculation of the TANF lifetime limit, adjustments to payment amounts for changes in age of children in relative caregiver cases, inclusion of appropriate individuals, determination of family cap applicability, and calculation of income amounts are manual processes requiring employee action. Due to employee errors, some actions were not appropriately completed or were not timely performed.
<b>Effect</b>	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 the FDCF from identifying changes in client eligibility status.
<b>Recommendation</b>	We recommend that the FDCF take the necessary steps to ensure that benefit payments are accurately determined, that payments are timely discontinued when lifetime limits are reached, and that verification of eligibility is obtained when necessary. In addition, we recommend that the FDCF process data exchange responses and any related eligibility status adjustments within the established time frame.
<b>State Agency Response and Corrective Action Plan</b>	<p>A policy refresher will be requested in the local areas where the errors occurred to address policies on time limits, shelter screens for vendor and client obligations, child support income, family cap, and standard filing unit.</p> <p>In the one instance where the client's reported shelter obligation was not properly budgeted, there is no underpayment because the client had already exceeded the 48-month lifetime limit for TANF benefits.</p> <p>Regarding the relative caregiver (RCG) case where the payment did not increase when the child turned 13 years old, effective 12/2012, a system enhancement was put in place to automatically increase the relative caregiver payment when the child turns six or 13 years old.</p> <p>All relevant cases will be referred to Benefit Recovery to review for possible overpayment.</p> <p>The Department monitors TANF cases through its quality assurance efforts to ensure they are processed timely and accurately and requires corrective action, where necessary. In addition to the Department's regular quality assurance monitoring efforts, effective 11/2012, the Department began statewide targeted TANF reviews.</p> <p>Regarding the eight cases with IEVS data exchanges (DE) that were not processed timely, the Department concurs. However, due to the increase in the overall public assistance caseloads, the Department has prioritized the processing of DEs via guidance from policy transmittal I-09-05-0014, which</p>

establishes the work priorities. Three of the eight cases cited were priority DEs. On December 19, 2012, the Department implemented a system enhancement to filter out duplicates for certain DE types, which significantly reduces the workload and eases the ability for staff to identify and timely process priority DEs.

**Estimated Corrective  
Action Date**

May 1, 2013

**Agency Contact and  
Telephone Number**

Cindy Mickler  
(850) 717-4123

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-041</b>
<b>CFDA Number</b>	93.558, 93.714, 93.716 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>TANF (Temporary Assistance for Needy Families) Cluster</b>
<b>Compliance Requirement</b>	Reporting
<b>State Agency</b>	<b>Florida Department of Children and Families (FDCF)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	G-1102FLTANF 2011, 1202FLTANF 2012
<b>Finding Type</b>	Noncompliance
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-048
<b>Finding</b>	The FDCF reported incorrect information on the ACF-199 TANF Data Report.
<b>Criteria</b>	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>
<b>Condition</b>	We examined data reported for a sample of 25 cases included in each of two ACF-199 TANF Data Reports, for the quarters ended September 30, 2011, and March 31, 2012. Our examination disclosed that, for one case on each report, the number of months was not calculated and reported correctly on line 44 – Number of Months Countable toward Federal Time Limit. For both cases, one month that should have been counted was not included in the total number of months reported.
<b>Cause</b>	The historical file that was used to generate the reports did not include months in which retroactive payments were made that should have been counted toward the Federal time limit.
<b>Effect</b>	The ACF-199 TANF Data Reports were submitted with incorrect data shown for the number of months countable toward the Federal time limit.
<b>Recommendation</b>	We recommend that the FDCF ensure that files used in the reporting process contain all applicable data so that accurate information is reported.
<b>State Agency Response and Corrective Action Plan</b>	The Department is using another data source file that has been determined to be more complete to calculate the number of months. The new data source file was used for the ACF-TANF Data Report for quarter ending December 31, 2012, which was submitted on 2/15/13. New programming utilizing the new data source file was implemented 2/20/13 for ongoing report submissions. The ACF-TANF Data Report for prior quarters will be resubmitted.
<b>Estimated Corrective Action Date</b>	March 31, 2013
<b>Agency Contact and Telephone Number</b>	Pat Brown (850) 717-7087

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-042</b>
<b>CFDA Number</b>	93.558, 93.714, 93.716 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>TANF (Temporary Assistance for Needy Families) Cluster</b>
<b>Compliance Requirement</b>	Reporting
<b>State Agency</b>	<b>Florida Department of Children and Families (FDCF)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	G-1102FLTANF 2011, 1202FLTANF 2012
<b>Finding Type</b>	Noncompliance
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-051
<b>Finding</b>	The FDCF did not file a revised TANF Emergency Fund Request Form (Form OFA-100) to correct inaccurately reported actual expenditures for basic assistance and non-recurrent short-term benefits.
<b>Criteria</b>	Administration for Children and Families TANF Program Instruction Transmittal No. TANF-ACF-PI-2011-07  Instructions for completing Form OFA-100, Emergency Fund Request Form
<b>Condition</b>	In order to obtain a TANF Emergency Fund grant, states must request a grant by submitting a Form OFA-100, TANF Emergency Fund Request Form, and must also meet the requirements of the grant category for which funding was requested. The grant categories included funding for caseload increases, 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 was used to determine the amount of the award. The FDCF was awarded Emergency Fund grants totaling \$180,535,923 in the 2008-09 and 2009-10 Federal fiscal years. The grant amounts expended during the 2010-11 and 2011-12 fiscal year totaled approximately \$62.3 million, and \$911,000, respectively.  To apply for the Emergency Fund grant, the FDCF 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.  Our review disclosed that the FDCF had not submitted a final Form OFA-100 correcting expenditures that had been reported incorrectly in previous years. FDCF staff stated that they had sought, but had not received, guidance on filing the final Form.
<b>Cause</b>	FDCF management had not resolved reporting errors and was awaiting guidance from the Federal government before submitting the final Form.
<b>Effect</b>	The submittal of a final Form OFA-100 with accurate expenditure amounts could result in a revised Emergency Fund grant award amount.
<b>Recommendation</b>	We recommend that the FDCF ensure that a final Form OFA-100 with accurate expenditure amounts be submitted.
<b>State Agency Response and Corrective Action Plan</b>	The Department has been in communication with the Federal government on this issue. We will prepare a final OFA-100 and submit near the end of March 2013. We are expecting final agreement on TANF ARRA activity at some point subsequent to their review. The State updated the report for actual expenditures each quarter pursuant to Federal instructions; this submission will represent our final ARRA expenditure activity.
<b>Estimated Corrective Action Date</b>	March 29, 2013
<b>Agency Contact and Telephone Number</b>	Mark Mahoney (850) 717-4734

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-043</b>
<b>CFDA Number</b>	93.558, 93.714, 93.716 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>TANF (Temporary Assistance for Needy Families) Cluster</b>
<b>Compliance Requirement</b>	Special Tests and Provisions – Child Support Non-Cooperation
<b>State Agency</b>	<b>Florida Department of Children and Families (FDCF)</b> <b>Florida Department of Revenue (FDOR)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	G-1102FLTANF 2011, 1202FLTANF 2012
<b>Finding Type</b>	Opinion Qualification and Material Weakness Questioned Costs – \$10,136 (Federal Share \$1,925.84; Federal Grant No. G-1102FLTANF, \$15.58; Federal Grant No. 1202FLTANF \$1,910.26)
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-049
<b>Finding</b>	The FDOR could not provide complete records identifying TANF clients that should have been referred to the FDCF for Child Support Enforcement (CSE) sanctions. As a result, evidence was not available to demonstrate that the FDCF had timely imposed sanctions for all applicable cases. For those cases that the FDOR had identified as referred to the FDCF for sanctions, the FDCF had failed to always timely impose CSE sanctions on uncooperative TANF recipients.
<b>Criteria</b>	<p>Section 414.095(6), Florida Statutes, as a condition of eligibility for public assistance, the family must cooperate with the state agency responsible for administering the child support enforcement program in establishing the paternity of the child, if the child is born out of wedlock, and in obtaining support for the child or for the parent or caretaker relative and the child.</p> <p>42 USC 608(a)(2), <i>Reduction or elimination of assistance for non-cooperation in establishing paternity or obtaining child support</i>; 42 USC 609(a)(8), <i>Noncompliance of State child support enforcement program with requirements of part D</i>; 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>; 45 CFR 303.4, <i>Establishment of Support Obligations</i>; 45 CFR 303.5, <i>Establishment of Paternity</i></p> <p>FDCF ACCESS Florida Program Policy Manual, <i>Section 3020.0102, Processing Time Standards (Temporary Cash Assistance)</i> – Requires agency personnel to process sanction responses and dispose of them within 10 calendar days allowing for 10-day adverse notice.</p>
<b>Condition</b>	<p>Under State and Federal laws, 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 2011-12 fiscal year, the FDCF made TANF cash assistance payments totaling \$163,523,913.</p> <p>Upon our request for a listing of clients referred to FDCF during the 2011-12 fiscal year, the FDOR was unable to provide a complete listing of all CSE sanction referrals specific to the TANF Program. However, the FDOR did provide data that identified 2,615 clients who had been referred.</p> <p>Our comparison of the number of cases referred for CSE sanctions during the 2011-12 fiscal year to the number referred in prior fiscal years disclosed that the number of referrals had dramatically declined in the last 6 months of the 2011-12 fiscal year. Specifically, we noted that while, on average, 4,719 cases were referred each year for the past 2 years, and 1,853 cases were referred during the period July through December 2011, before the FDOR transitioned to a new</p>

computer system, only 762 cases were identified as having been referred during the period January through June 2012.

Without a complete listing of cases that the FDOR had referred to the FDCF for CSE sanctions, we were not able to render an opinion regarding the FDCF's compliance with requirements related to CSE non-cooperation sanctions. However, our examination of FDCF records for 60 clients (cases) who were identified by FDOR as referred for CSE sanctions disclosed that:

- The sanction requests for 8 cases were not available for review in the FDCF's computer system. Overpayments related to these cases totaled \$2,256.
- The FDCF did not review the sanction request for 12 cases within 10 days as required. As a result, improper payments totaling \$7,880 were made to clients during the period for which sanctions were not imposed.

#### **Cause**

The FDOR transitioned to a new computer system during the 2011-12 fiscal year and certain reports that had been previously available were no longer offered. FDOR management stated that, in the future, they may append the child support case type to the current report format or they may develop a new report.

Sanctions are manually imposed by employees. Due to employee errors, some actions were not appropriately completed or were not timely performed. In some instances, we could not determine whether the sanction request had posted in the FDCF's Florida On-line Recipient Integrated Data Access System. If the sanction request was not posted, there would be no notification to the employee that a sanction should be imposed.

#### **Effect**

Clients continued to receive TANF Program benefits for which they were not eligible.

#### **Recommendation**

The FDOR should make appropriate system modifications to ensure that cases referred to the FDCF for imposition of CSE sanctions are appropriately identified. Additionally, the FDCF should ensure that sanctions are processed timely and benefits are promptly discontinued.

#### **Florida Department of Children and Families**

#### **State Agency Response and Corrective Action Plan**

The Department concurs. Due to findings from prior audit years for the untimely imposition of Child Support Enforcement (CSE) sanctions, the Department entered into a Corrective Compliance Plan (CCP) on July 31, 2012 with the Administration for Children and Families. Under the CCP the Department is working with the Florida Department of Revenue (FDOR) regarding the instances where the sanction referrals were sent by FDOR but not received by the Department. FDOR is working on programming for a system fix to ensure that the Department receives all FDOR sanction referrals. Target completion date is March 31, 2013. The Department has also put the following activities in place:

The duplication of child support sanction referrals received via DECS data exchanges was corrected December 2011.

On December 19, 2012, the Department implemented a system enhancement to filter out duplicates for certain data exchange (DE) types to help reduce the workload and ease the ability for staff to identify and process priority DEs (per work priorities policy transmittal I-09-05-0014) which includes child support sanction referrals. Since implementation, results from the DE responses received in December 2012 show 97.49 percent of them were filtered out, representing a dramatic reduction in workload.

Staff completed by December 31, 2012, a mandatory statewide training on timely processing, imposing and lifting child support sanctions as well as monitoring and enforcing compliance.

Effective 8/2012, the Department began publicizing, monitoring, and enforcing compliance with timely imposing and lifting sanctions through the addition of two CSE sanctions performance indicators on the Department's Deputy Secretary's Weekly Key Indicators performance report.

Effective 10/1/2012, Management Evaluation Operational Reviews require regional corrective action plans for CSE noncompliance.

Effective 10/2012, statewide targeted CSE case reviews began in the statewide electronic case review system (Quality Management System).

A Benefit Recovery referral was made on all relevant CSE cases from Finding FA 11-049 by 7/13/12.

The CCP has a target completion date of March 31, 2013. Because most of the CCP activities were put in place after the audit period, the Department was aware these cases would not be impacted. It expects to see a vast improvement in the next audit as Department data currently shows 98.1 percent of CSE sanctions statewide are processed timely.

All cases except those where the Department did not receive the sanction request will be referred to Benefit Recovery to review for possible overpayment.

**Estimated Corrective  
Action Date**

May 1, 2013

**Agency Contact and  
Telephone Number**

Cindy Mickler  
(850) 717-4123

**Florida Department of Revenue**

**State Agency Response and  
Corrective Action Plan**

The Program agrees with the finding and recommendation. DOR will complete systems work to produce a file of cases referred to FDCF for sanctions upon request to support the Office of the Auditor General's annual audit. The file will include a case assistance indicator to identify the TANF cases.

**Estimated Corrective  
Action Date**

June 30, 2013

**Agency Contact and  
Telephone Number**

Mel Hedick, Resource Management Process Manager  
(850) 617-8065

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-044</b>
<b>CFDA Number</b>	93.558, 93.714, 93.716 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>TANF (Temporary Assistance for Needy Families) Cluster</b>
<b>Compliance Requirement</b>	Special Tests and Provisions – Penalty for Refusal to Work
<b>State Agency</b>	<b>Florida Department of Children and Families (FDCF)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	1202FLTANF 2012
<b>Finding Type</b>	Opinion Qualification and Material Noncompliance Questioned Costs – \$1,334 (Federal Share \$253.46)
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-050
<b>Finding</b>	The FDCF failed to timely impose sanctions on TANF recipients who did not comply with work activity requirements.
<b>Criteria</b>	<p>Section 414.065, Florida Statutes, <i>Noncompliance with work requirements</i>; 45 CFR 261, <i>Ensuring that Recipients Work</i>; 42 USC 607(e), <i>Mandatory work requirements, Penalties against individuals</i></p> <p>FDCF ACCESS Florida Program Policy Manual, <i>Section 3020.0102, Processing Time Standards (Temporary Cash Assistance)</i> – Requires agency personnel to process sanction responses and dispose of them within 10 calendar days allowing for 10-day adverse notice.</p>
<b>Condition</b>	<p>Under State and Federal law, applicants for and recipients of TANF (participants) are required to engage in work activities, and those who fail to comply with required work activities and who do not meet a good cause reason are subject to certain penalties. The Florida Department of Economic Opportunity (FDEO) is responsible for developing work activities and referring cases to the FDCF where a participant did not comply with the required work activities. During the 2011-12 fiscal year, the FDEO referred 20,356 cases to the FDCF for participants determined to be noncompliant with work activity requirements.</p> <p>Our examination of FDCF records for 60 participants (cases) disclosed that:</p> <ul style="list-style-type: none"> <li>➤ The FDCF reviewed the sanction request timely for 4 cases; however, payments were made to the participant subsequent to the sanction request. These cases resulted in questioned costs totaling \$878.</li> <li>➤ For 2 cases the FDCF could not provide documentation that the sanction request had been processed. These cases resulted in questioned costs totaling \$456.</li> <li>➤ The FDCF did not review the sanction request within the required 10 days for one case.</li> </ul>
<b>Cause</b>	Sanctions were imposed manually by employees or by system action. Due to employee or system errors, some actions were not appropriately completed or were not timely performed. In some instances, it was not clear that the sanction request had posted in the FDCF's Florida On-line Recipient Integrated Data Access System. If the sanction request was not posted, there would be no notification to the employee that a sanction should be implemented.
<b>Effect</b>	Penalties were not enforced and participants continued to receive benefits for which they were not eligible.
<b>Recommendation</b>	The FDCF should ensure that sanctions for noncompliance with work activity requirements are processed timely and benefits are promptly discontinued.



**State Agency Response and  
Corrective Action Plan**

For the instances where the Department timely processed the sanctions but benefits continued, the Department is exploring a reporting feature to identify cases meeting this criteria so that staff may take action to correct the case and discontinue any benefits for noncompliant members.

Regarding the instances where sanction requests were sent by the Florida Department of Economic Opportunity (FDEO) but not received by the Department, the cause of this problem has been identified. DEO's Regional Workforce Boards (RWBs) send sanction requests to the Department based on the service site codes in the eligibility system. The closing of service sites affected the receipt of work sanction requests as the service site codes were no longer available in the eligibility system. Effective 2/2013, this problem was corrected so that the sanction request is based on the client zip code, which is used to link the case to the correct service site regardless of service site closures.

In the one instance where the work sanction was not processed timely, on December 19, 2012, the Department implemented a system enhancement to filter out duplicates for certain data exchange (DE) types to help reduce the workload and ease the ability for staff to identify and process priority DEs (per work priorities policy transmittal I-09-05-0014) which include work sanction referrals. Since implementation, results from the DE responses received in December 2012 show 97.49% of them were filtered out, representing a dramatic reduction in workload.

The Department monitors through its quality assurance efforts work sanctions to ensure they are processed timely and accurately and requires corrective action, where necessary.

All cases except those where the Department did not receive the sanction request will be referred to Benefit Recovery to review for possible overpayment.

**Estimated Corrective  
Action Date**

May 1, 2013

**Agency Contact and  
Telephone Number**

Cindy Mickler  
(850) 717-4123

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-045</b>
<b>CFDA Number</b>	93.566
<b>Program Title</b>	<b>Refugee and Entrant Assistance – State Administered Programs (REAP)</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed
<b>State Agency</b>	<b>Florida Agency for Health Care Administration (FAHCA)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	11AAFL4110 2011 and 12AAFL4110 2012
<b>Finding Type</b>	Noncompliance and Material Weakness
<b>Finding</b>	Refugee Medical Assistance (RMA) claim payments made to providers were not always paid in accordance with established Medicaid policy.
<b>Criteria</b>	<p>45 CFR 400 Subpart G, <i>Refugee Medical Assistance</i></p> <p>Section 409.908(12)(a) and (b), Florida Statutes – A physician shall be reimbursed the lesser of the amount billed by the provider or the Medicaid maximum allowable fee established by the agency. The agency shall adopt a fee schedule, subject to any limitations or directions provided for in the General Appropriations Act, based on a resource-based relative value scale for pricing Medicaid physician services.</p> <p>Medicaid Provider Coverage and Limitations Handbooks, Florida Medicaid Provider General Handbook, and Medicaid Fee Schedules.</p>
<b>Condition</b>	<p>The Florida Medicaid Management Information System (FMMIS) is used to process RMA claims submitted by providers. During the 2011-12 fiscal year, the FAHCA paid approximately \$24.4 million to providers for RMA services provided to REAP recipients.</p> <p>We examined a sample of 60 RMA claim payments (40 fee-for-service and 20 capitation) totaling \$11,395.74 and paid during the 2011-12 fiscal year, to determine whether the payments were for allowable activities, paid in the correct amounts, and processed in accordance with established Medicaid policies and procedures. Our tests disclosed that 9 of the 60 (15 percent) RMA claim payments tested were not paid in the correct amounts or were not processed in accordance with Medicaid policy. Specifically:</p> <ul style="list-style-type: none"> <li>➤ One RMA fee-for-service claim with a March 29, 2012, date of service and totaling \$302.01 was incorrectly paid to a provider under a terminated provider number. The provider for this claim had been terminated from the Program effective July 20, 2009, but also had an active contract effective February 1, 2011. Our query of the FMMIS data disclosed payments totaling \$3,162,282.32 were incorrectly made to this provider under the terminated provider number during the 2011-12 fiscal year. Of this amount, \$23,209.11 was related to RMA claims.</li> <li>➤ FMMIS processed for payment 7 RMA fee-for-service claims at one cent over the maximum allowable amount shown by the Medicaid fee schedule. These claims were for Physician Evaluation and Management procedure codes. Payments made to physicians during the 2011-12 fiscal year for 3,588 RMA claims for these procedure codes totaled approximately \$240,000.</li> <li>➤ For 1 RMA claim, the copayment was not deducted for each Physician service listed on the claim resulting in questioned costs of \$2. Medicaid policy requires a \$2 copayment by the recipient for Physician services for each provider or group provider per day.</li> </ul>

<b>Cause</b>	Differences between the methodology used in setting the fee schedules and those used when uploading reimbursement rates in the FMMIS contributed to the one cent payment discrepancies. Controls were not effective to ensure copayments were always deducted and that claims were not processed under terminated provider numbers.
<b>Effect</b>	Absent appropriate controls, claims may be processed and paid incorrectly and escape timely detection by FAHCA personnel.
<b>Recommendation</b>	We recommend that the FAHCA ensure that appropriate electronic or manual controls are in place and operating effectively to ensure RMA claims are accurately and properly processed.
<b>State Agency Response and Corrective Action Plan</b>	<p>For the payments charged against a terminated provider number, this provider also had an active provider Medicaid ID, an active NPI and an active Tax ID. They also had an inactive FSS ID that was used inadvertently in the claims processing. Since our financial system pays off of Tax ID, they went through and paid with what appeared to be a 'bad' provider ID. This pharmacy was legitimately paid and provided covered services. After discussion between AHCA MCM, HP, and Magellan, we determined to leave the claims "as is" since attempting to make any adjustments would leave negative balances out against inactive numbers and be more confusing than leaving them alone. This provider was also closed out retroactively back to 7/20/09 but this update did not occur until mid-last year.</p> <p>There were no one cent overpayments on claims. Fee schedules are manually prepared separate from rate methodologies that are loaded into the system. Florida Medicaid considers that the fees that are loaded into FMMIS are carefully considered when incorporated into FMMIS and are correct. Rounding errors on the fee schedules result from attempts to duplicate claim adjudication with formulas that may have been previously built into the rate schedules when they are updated. Florida Medicaid continues to work on processes that most accurately reflect the rates on the fee schedules with the rate loaded in FMMIS.</p> <p>The Agency is working to ensure that fee schedules have the accurate rates reflected and that incorrect formulas that are carried over on fee schedules are removed.</p> <p>For claims with multiple dates of service, and the recipient is not in a category for exemption, one copayment was deducted for multiple dates of service. AHCA has written a Customer Services Request (CSR) to research the way copays are applied and to correct any logic where necessary, including this known issue.</p>
<b>Estimated Corrective Action Date</b>	Research for the copayment issue should be completed October 13, 2013.
<b>Agency Contact and Telephone Number</b>	<p>David Powers, Medicaid Contract Management (850) 412-3406</p> <p>Monty McCullough, Medicaid Services (850) 412- 4003</p>

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-046</b>
<b>CFDA Number</b>	93.566
<b>Program Title</b>	<b>Refugee and Entrant Assistance – State Administered Programs (REAP)</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed, Allowable Costs/Cost Principles
<b>State Agency</b>	<b>Florida Department of Health (FDOH)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	11AAFL4100 2011 and 12AAFL4100 2012
<b>Finding Type</b>	Noncompliance Questioned Costs – \$88,256.62 (Federal Grant Nos. 11AAFL4100 2011 \$19,610.36 and 12AAFL4100 2012 \$68,646.26)
<b>Finding</b>	The FDOH did not always maintain appropriate documentation to support salary and benefits charged to REAP.
<b>Criteria</b>	OMB Circular A-87, Appendix A, Section C, <i>Basic Guidelines</i> OMB Circular A-87, Appendix B, Section 8.h., <i>Support of Salaries and Wages</i> FDOH Financial Memorandum FM 12-02, <i>Federal Timekeeping Requirements</i>
<b>Condition</b>	<p>The FDOH Refugee Health Program performed medical screenings and immunizations for refugees. During the 2011-12 fiscal year, expenditures for the administration of refugee medical screenings and immunizations totaled \$14,752,881.18, and included salary and benefit costs totaling \$4,814,944.15.</p> <p>The Electronic Activity Record System (EARS), an automated on-line time activity recording system, was designed to capture the time and effort of direct clinical staff or client care services staff at the county health departments (CHD). CHD direct services staff were required to report, in EARS, 100 percent of their activities to meet Federal requirements for periodic certifications. FDOH employees used EARS documentation to support CHD staff salary charges to Federal grants.</p> <p>Our tests of five salary payments to FDOH employees included review of time spent, as reported in EARS, and salary amounts recorded in the State's accounting records (FLAIR), as well as interviews with employees. In two instances in which employees worked on more than one program, we noted inconsistencies in the information reported in EARS and the salaries charged to REAP in FLAIR.</p> <ul style="list-style-type: none"> <li>➤ For one employee, salary and benefit costs totaling \$41,426.34 for the fiscal year were charged to REAP in FLAIR, representing 88 percent of total salary and benefits paid to the employee. However, EARS reports indicated that only 26 percent of the employee's time was spent on REAP activities. Based on the EARS reports, REAP was overcharged \$29,180.36 in salary and benefit costs for this employee.</li> <li>➤ For another employee, salary and benefit costs totaling \$59,076.26 were charged to REAP in FLAIR, although the EARS reports indicated that the employee did not work on REAP.</li> </ul> <p>Subsequent to our audit inquiry, the FDOH determined there were additional staff who provided Refugee Health services at one CHD who did not properly record their time in EARS. The FDOH provided additional documentation which included refunds to be made to the Refugee Health Program of \$27,321.33 and \$33,381.98, respectively, for the two employees noted above.</p> <p>FDOH personnel indicated that the Refugee Health Program administrator had provided guidance to all CHD managers and staff regarding the proper employee time coding for Refugee Health Program services.</p>

<b>Cause</b>	<p>The Refugee Health Program had created a program subcomponent code in EARS several years ago to reflect time spent on Refugee Health, although this program component was not formally recognized in the FDOH's Health Management Systems Coding Manual, leaving the use of the proper subcomponent code up to the CHDs. Consequently, many CHD employees utilized program component codes that specifically related to the type of health services provided rather than to the Federal program.</p> <p>Also, not all FDOH staff were aware of policy revisions regarding the use of program component codes related to REAP.</p>
<b>Effect</b>	REAP was charged costs that were not substantiated by appropriate records or that did not benefit the Program.
<b>Recommendation</b>	We recommend that the FDOH ensure that appropriate records properly support salary and benefit costs charged to REAP.
<b>State Agency Response and Corrective Action Plan</b>	<p>Prior to the change in FDOH policy that required the use of the electronic activity record system (EARS) for time coding, staff at county health departments were instructed to complete single federal award certificates and/or manual timekeeping for Refugee Health Program staff. The Refugee Health Program had developed a program subcomponent in EARS, 04R, which was a subcomponent of the Tuberculosis Program's component, 04. While the subcomponent was available in EARS and staff at county health departments had been made aware of it in the past, the lack of its inclusion in the FDOH Time Coding Manual resulted in inconsistent coding for Refugee Health activities across county health departments. In addition, the subcomponent is not recognized in FDOH's CONMAN system which allocates salary costs based on EARS time coding. As a result, county health department staff have been manually allocating salary costs to REAP.</p> <ol style="list-style-type: none"> <li>1. The Refugee Health Program will be provided a unique program component in EARS. This program component will be recognized in the FDOH Time Coding Manual. The unique program component in EARS will also facilitate the proper allocation of salary costs for staff working in the Refugee Health Program through CONMAN.</li> <li>2. The Refugee Health Program Administrator will send bi-annual reminders to all Refugee Health Program managers and administrators at county health departments to ensure staff are properly coding their time in EARS and all expenditures charged to the REAP are related to the provision of Refugee Health services.</li> <li>3. Proper employee time coding will be included in the Refugee Health Program's Quality Improvement (QI) monitoring tool and EARS records will be reviewed for accuracy during each QI review.</li> </ol>
<b>Estimated Corrective Action Date</b>	<ol style="list-style-type: none"> <li>1. July 1, 2013</li> <li>2. Ongoing</li> <li>3. Ongoing</li> </ol>
<b>Agency Contact and Telephone Number</b>	<ol style="list-style-type: none"> <li>1. Kelly Brown (850) 245-4444 x 2306</li> <li>2. Kelly Brown (850) 245-4444 x 2306</li> <li>3. Brandi Andrews (850) 245-4444 x 2315</li> </ol>

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-047</b>
<b>CFDA Number</b>	93.566
<b>Program Title</b>	<b>Refugee and Entrant Assistance – State Administered Programs (REAP)</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles and Eligibility
<b>State Agency</b>	<b>Florida Department of Children and Families (FDCF)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	12AAFL4100 2012
<b>Finding Type</b>	Questioned Costs – \$584.00
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-055
<b>Finding</b>	The FDCF was unable to provide sufficient documentation to support the amount of Refugee Cash Assistance (RCA) paid to a REAP client.
<b>Criteria</b>	<p>45 CFR 400.66, <i>Eligibility and payment levels in a publicly-administered RCA program</i>; Section 414.095(10)(c), Florida Statutes</p> <p>REAP State Plan Section II</p> <p>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></p>
<b>Condition</b>	During the 2011-12 fiscal year, the FDCF made RCA payments totaling \$11,678,824.24. We examined FDCF eligibility records for 20 clients (cases). Our examination disclosed one instance in which, although the client's application did not indicate homeless status, the FDCF authorized the client's monthly RCA benefit payment of \$180 based on a determination of homelessness. In this instance, the FDCF should have authorized an RCA monthly benefit of \$95. The error resulted in overpayments totaling \$584 during the 2011-12 fiscal year.
<b>Cause</b>	FDCF caseworkers did not determine RCA benefit amounts in accordance with FDCF policy.
<b>Effect</b>	RCA payments were made to a client in excess of allowable amounts.
<b>Recommendation</b>	We recommend that the FDCF ensure that determinations of client RCA benefit amounts are calculated and documented appropriately.
<b>State Agency Response and Corrective Action Plan</b>	<p>In the one instance where a client's benefit was determined based on a homeless status that was not properly documented, a policy refresher on the following was provided on 1/10/13 to staff in the local area where the error occurred:</p> <ul style="list-style-type: none"> <li>• Definition of homeless;</li> <li>• Refugees who meet homeless definition;</li> <li>• Proper documentation of homeless status.</li> </ul> <p>The case will be referred to Benefit Recovery to review for possible overpayment.</p> <p>The Department monitors Refugee and Entrant Assistance Program (as known as Refugee Assistance Program) cases through its quality assurance efforts to ensure eligibility and payment accuracy and requires corrective action, where necessary.</p>
<b>Estimated Corrective Action Date</b>	May 1, 2013
<b>Agency Contact and Telephone Number</b>	Cindy Mickler (850) 717-4123

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-048</b>
<b>CFDA Number</b>	93.568
<b>Program Title</b>	<b>Low-Income Home Energy Assistance (LIHEAP)</b>
<b>Compliance Requirement</b>	Cash Management
<b>State Agency</b>	<b>Florida Department of Economic Opportunity (FDEO)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	G-1201FLLIEA 2012
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Finding</b>	FDEO 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 subgrantees.
<b>Criteria</b>	<p>31 CFR 205.33, <i>How are funds transfers processed?</i> – The timing and amount of funds transfers must be as close as administratively feasible to a State's actual cash outlay for direct program costs and the proportionate share of any allowable indirect costs.</p> <p>FDEO Division of Community Development Contract Attachment E, Justification of Advance Payment</p>
<b>Condition</b>	<p>During the 2011-12 fiscal year, the FDEO advanced approximately \$6.2 million to 18 LIHEAP 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. The FDEO did not deduct advanced amounts from the monthly reimbursements subsequently made to the subgrantees.</p> <p>Our review of two LIHEAP subgrantee contracts with advances disclosed advances totaling \$436,453 of which \$423,388 was advanced in excess of the amounts actually spent by the subgrantees in the first three months. It took these two subgrantees 208 and 173 days to expend the advanced amounts, or 118 and 83 days, respectively, in excess of the three-month period.</p>
<b>Cause</b>	Program staff did not adequately monitor the status of cash advances or make adjustments to the amount of the advances when subgrantees were not using the funds for LIHEAP purposes as quickly as originally expected.
<b>Effect</b>	Program staff lacked assurance that subgrantees minimized the time between the drawdown and disbursement of funds for LIHEAP purposes.
<b>Recommendation</b>	We recommend that program staff re-evaluate the necessity of providing subgrantees with three-month advances. Additionally, program staff should enhance their procedures to periodically evaluate the status of advanced funds and reduce reimbursements to subgrantees when advances are not timely expended. Program staff should also consider recapturing advanced amounts throughout the contract term, rather than waiting until the final contract payment.
<b>State Agency Response and Corrective Action Plan</b>	All future FDEO WAP/LIHEAP contracts will include a provision which outlines that FDEO will make adjustments to reimbursements due to subrecipients in the fourth month of the contract to use up any remaining advance that has not been expended over the first three months of the contract. If for any reason this adjustment would create a hardship for the subgrantee and the adjustment cannot be fulfilled in the fourth month, staff will work with management to assist in finding a timely solution to the problem. All information provided from the subgrantee and management for the solution will be properly documented in the contract file.

**Estimated Corrective  
Action Date**

February 2013

**Agency Contact and  
Telephone Number**Ken Reecy  
(850) 717-8436



## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-049</b>
<b>CFDA Number</b>	93.568
<b>Program Title</b>	<b>Low-Income Home Energy Assistance (LIHEAP)</b>
<b>Compliance Requirement</b>	Reporting
<b>State Agency</b>	<b>Florida Department of Economic Opportunity (FDEO)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	11B1FLLIEA 2011
<b>Finding Type</b>	Noncompliance
<b>Finding</b>	The FDEO did not report applicable LIHEAP subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations.
<b>Criteria</b>	2 CFR 170 <i>Reporting Subaward and Executive Compensation Information</i>
<b>Condition</b>	FFATA regulations required the FDEO, as a recipient, to report in the FSRS key data elements regarding its subawards. The FSRS is a reporting tool used to capture and report subaward and executive compensation data and make it available to the public via a single, searchable Web site. FFATA reporting is required for grants or cooperative agreements exceeding \$25,000, effective on or after October 1, 2010, and made with a new Federal Assistance Identification Number on or after that date. Pursuant to Federal regulations, the FDEO should have reported, by the end of the month following the month in which an obligation was made, the key data elements for such grants. However, as of June 30, 2012, the FDEO had not reported data for applicable LIHEAP subawards with expenditures totaling approximately \$69.8 million.
<b>Cause</b>	The FDEO did not have a process in place to ensure compliance with FFATA reporting requirements.
<b>Effect</b>	The applicable LIHEAP subaward data was not reported as required by FFATA.
<b>Recommendation</b>	We recommend that the FDEO ensure that all key data elements are timely reported in the FSRS.
<b>State Agency Response and Corrective Action Plan</b>	FDEO began reporting FFATA at the earliest possible moment based on guidance provided by our grantor agency, USHHS. The 2011 FDEO LIHEAP award from USHHS contained a provision that stated: "FFATA Reporting - at this time, HHS does not require continuing non-discretionary programs to adhere to the Transparency Act Subaward and Executive Compensation reporting requirements of 24 CFR Part 96 Part 170. This guidance may change in the future and, if reporting should become a requirement under this award, you will be advised in amended Terms and Conditions and you may visit the following website for registration and reporting information: <a href="https://www.fsrs.gov">https://www.fsrs.gov</a> ." Additionally, because during most of 2011 as communicated to FDEO by the grantor agency, the HHS Administration for Children and Families (ACF) system was not in synchronization with the Office of Management and Budget (OMB) system, any attempt to register or report information by an HHS grantee would fail, FDEO did not initiate FFATA reporting in 2011. However, in December, 2011, based on the soon-to-arrive 2012 LIHEAP award, the FDEO LIHEAP program was notified that LIHEAP needed to register for FFATA and it was at that time that FDEO LIHEAP registered on-line to start the FFATA reporting process. FDEO staff began entering FFATA data for the LIHEAP program at the earliest opportunity allowed by the grantor and the system itself in February, 2012, when the 2012 LIHEAP agreements were executed. FFATA data continues to be reported as required.

**Estimated Corrective  
Action Date**

Corrective action was taken in February 2012.

**Agency Contact and  
Telephone Number**Ken Reecy  
(850) 717-8436

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**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

<b>Finding Number</b>	<b>FA 12-050</b>
<b>CFDA Number</b>	93.575 and 93.596 93.558, 93.714, 93.716
<b>Program Title</b>	<b>CCDF (Child Care and Development Fund) Cluster</b> <b>TANF (Temporary Assistance for Needy Families) Cluster</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles and Eligibility
<b>State Agency</b>	<b>Florida Office of Early Learning (FOEL)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Finding Type</b>	Significant Deficiency
<b>Finding</b>	<p>During the 2011-12 fiscal year, CCDF and TANF distributions supporting the School Readiness Program totaled approximately \$425 million. We recently conducted an operational audit of the FOEL and select early learning coalitions that focused on the administration of the State's early learning programs, including the School Readiness Program which is funded primarily by CCDF and TANF. In report No. 2013-087, titled <i>Office of Early Learning and Select Early Learning Coalitions - Follow-Up on Prior Audit Findings</i>, we noted that, while steps had been taken by the FOEL and early learning coalitions to address findings included in our report No. 2012-061, opportunities continue to exist to enhance the efficiency and effectiveness of early learning program administration and accountability. We consider these findings, collectively, to be a significant deficiency.</p> <p>Details of the findings, including descriptions of the criteria, conditions, causes, effects, and recommendations, and the FOEL's response are included in report No. 2013-087.</p>

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-051</b>
<b>CFDA Number</b>	93.659
<b>Program Title</b>	<b>Adoption Assistance-Title IV-E</b>
<b>Compliance Requirement</b>	Eligibility
<b>State Agency</b>	<b>Florida Department of Children and Families (FDCF)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	1101FL1407 2011 and 1201FL1407 2012
<b>Finding Type</b>	Opinion Qualification and Material Weakness
	Questioned Costs – \$28,718.36 (Federal Share \$16,082.28; Federal Grant No. 1101FL1407, \$13,316.27; Federal Grant No. 1201FL1407, \$2,766.01)
<b>Finding</b>	The FDCF could not provide an accurate detailed listing of Adoption Assistance payments; therefore, the FDCF could not demonstrate that payments were made only on behalf of eligible children. Additionally, the FDCF did not always retain adequate documentation supporting the eligibility of children and, in several instances, made Adoption Assistance payments on behalf of children who were no longer eligible.
<b>Criteria</b>	42 USC 673, <i>Adoption and guardianship assistance program</i> ; Section 409.166, Florida Statutes.
<b>Condition</b>	<p>The FDCF was responsible for collecting and maintaining the necessary data and records for administering the State's Adoption Assistance Program. The FDCF contracted with Community-Based Care (CBC) entities to, among other duties, assist with Adoption Assistance eligibility determinations.</p> <p>The FDCF could not provide an accurate detail listing of children for whom Adoption Assistance payments were made between July 1, 2011, and June 30, 2012. Specifically, upon our request, the FDCF provided a listing from the Florida Safe Families Network system (FSFN) of Adoption Assistance Program payments totaling \$104,060,840.87 for the 2011-12 fiscal year. However, FDCF accounting records showed Adoption Assistance Program expenditures totaling \$100,723,564.42, a difference of \$3,337,840.87 (3.3 percent).</p> <p>Without assurance as to the accuracy of the list of payments, we could not ensure that all payments were subject to selection for testing. However, to test whether eligibility requirements had been met and documented, we examined 40 case files of children for whom the FDCF records indicated the existence of Adoption Assistance payments during the 2011-12 fiscal year. We noted 2 cases in which the FDCF had not documented that a check of the Child Abuse and Neglect Registry was performed for all required persons. Benefits paid for these 2 cases during the 2011-12 fiscal year totaled \$15,924.10.</p> <p>Additionally, as the Adoption Assistance Program may provide adoption assistance to the adoptive parents for the support and maintenance of an eligible child until the child's 18<sup>th</sup> birthday, we performed analytical procedures to determine whether payments were made beyond a child's 18<sup>th</sup> birthday. We identified 17 cases (at six CBCs) for which the FDCF made payments totaling \$12,794.26 from 21 to 355 days after the child's 18<sup>th</sup> birthday. Determining when payments should end was a manual process and was the responsibility of the child's caseworker. For some instances, CBC staff stated that they had improved procedures to ensure that payments were not made after a child's 18<sup>th</sup> birthday and that changes were implemented in the FSFN to help prevent these errors.</p>
<b>Cause</b>	The FDCF had migrated from the Integrated Child Welfare Services Information System (ICWSIS) to the FSFN for payment tracking during the fiscal year and all the intended changes to the system had not been fully implemented as the FDCF

was unable to dedicate the necessary staff to resolve the issues. Also, FDCF personnel indicated that FSFN data may be missing payment adjustments or might include payment adjustments from the wrong period.

Additionally, errors were made in the FSFN at the CBC level, and manual processes did not ensure that documentation supporting client eligibility was retained and that age limits were not exceeded. For example, CBC staff provided the following reasons for overpayments:

- The FDCF transitioned to utilizing FSFN financial functionality during the fiscal year. When a service was end-dated due to a youth turning 18, the service was ended on the first day of the following month. The FSFN recognized this as a payment for that next month. This resulted in an overpayment of one month because of the full-month payment option selected on the service set up in FSFN utilities.
- The FSFN reflected payments that, based on the CBC's reconciliation of FSFN records to check writing software records, were deleted prior to issuance.

Furthermore, the FDCF had not performed a reconciliation between FSFN records and the State's accounting records. Such a comparison would have shown the disparities in the financial data.

**Effect**

Adoption Assistance Program funds were used to pay benefits for children who were not eligible. The extent of the payments for ineligible individuals was not determinable due to inadequate FDCF records.

**Recommendation**

The FDCF should ensure that a complete and accurate record of all Adoption Assistance Program payments is maintained, and that a reconciliation be performed between the FSFN and the State's accounting records. Additionally, the FDCF should ensure that documentation supporting client eligibility is retained and that payments are made only on behalf of eligible children.

**State Agency Response and  
Corrective Action Plan**

The Department agrees with this finding. Corrective action will be completed, including the appropriate adjustment of federal financial participation. The original file provided from FSFN for the audit did not contain all payment adjustment activities due to an error in design of the FSFN financial functionality. This error was corrected in an August 2012 release but only on a prospective basis. Additional FSFN system requirements identified by CBCs financial staff and DCF during design sessions in December 2012 and January 2013 will be scheduled in future releases.

CBCs are required by contract to submit a reconciliation each month between the FSFN OCA Roll Up report and the actual expenditure report, which is used for entry into the state accounting system. DCF relies on eligibility and fiscal staff to ensure compliance with eligibility and records retention requirements. In order to increase compliance, DCF will continue to periodically review cases and re-train staff on eligibility screening and documentation processes that ensure appropriate record retention.

**Estimated Corrective  
Action Date**

December 31, 2013

**Agency Contact and  
Telephone Number**

Mukweso Mwenene  
(850) 717-4672

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-052</b>
<b>CFDA Number</b>	93.659
<b>Program Title</b>	<b>Adoption Assistance - Title IV-E</b>
<b>Compliance Requirement</b>	Matching, Level of Effort, Earmarking
<b>State Agency</b>	<b>Florida Department of Children and Families (FDCF)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	1201FL1407 2012
<b>Finding Type</b>	Opinion Qualification
<b>Finding</b>	The FDCF had not sought guidance regarding the applicability of the maintenance of effort (MOE) requirement after being granted a child welfare waiver demonstration project. Absent guidance exempting the FDCF from the MOE requirement, the FDCF could not demonstrate compliance with the MOE requirement regarding State contributions for the 2011-12 fiscal year.
<b>Criteria</b>	OMB Circular A-133 <i>Compliance Supplement</i> provides that a Title IV-E agency is required to spend an amount equal to any savings in State expenditures under Title IV-E as a result of applying the differing program eligibility rules to applicable children for a fiscal year to provide any service that is permitted under Title IV-B or IV-E (42 USC 673 (a)(8)).
<b>Condition</b>	The U.S. Department of Health and Human Services (USDHHS) granted the FDCF a child welfare waiver demonstration project; however, the FDCF had not sought guidance regarding the applicability of the Adoption Assistance MOE requirement and neither the waiver nor its amendments explicitly addressed MOE requirement. Absent clear guidance regarding the applicability of the requirement, the FDCF had not established a methodology to calculate the savings in State adoption services expenditures generated by applying differing program eligibility rules to applicable children, or to determine how the savings were invested for the 2011-12 fiscal year.
<b>Cause</b>	FDCF personnel indicated that the USDHHS waiver exempted the FDCF from the MOE requirement.
<b>Effect</b>	Absent information regarding the amount of savings generated for the 2011-12 fiscal year, we were unable to evaluate the State's compliance with the MOE requirement.
<b>Recommendation</b>	We recommend that the FDCF seek written guidance from the USDHHS regarding the applicability of the Adoption Assistance MOE requirement. If applicable, the FDCF should develop a methodology for ensuring compliance with the MOE requirement that includes identifying any savings for the Adoption Assistance Program.
<b>State Agency Response and Corrective Action Plan</b>	<p>Florida Waiver Authority's Terms and Conditions has a "savings" compliance requirement in section 2.2(m). These are costs that are either Title IV-E or Title IV-B of the Social Security Act. FDCF has been documenting and providing required information to USDHHS.</p> <p>In addition, FDCF has been actively communicating with USDHHS regarding the information contained in Title IV-E Waiver Demonstration savings and fund source utilization schedule. We have been told by USDHHS, Administration for Children and Families, that they will contact us if they have questions regarding the schedule.</p>
<b>Estimated Corrective Action Date</b>	August 31, 2013
<b>Agency Contact and Telephone Number</b>	Mark Mahoney (850) 717-4734

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-053</b>
<b>CFDA Number</b>	93.767
<b>Program Title</b>	<b>Children's Health Insurance Program (CHIP)</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed and Eligibility
<b>State Agency</b>	<b>Florida Agency for Health Care Administration (FAHCA)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	05-1105FL5021 2011
<b>Finding Type</b>	Noncompliance and Significant Deficiency Questioned Costs – \$627.50 (Federal Share \$434.42)
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-061
<b>Finding</b>	The FAHCA made payments to providers on behalf of ineligible CHIP recipients.
<b>Criteria</b>	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.
<b>Condition</b>	Payments totaling approximately \$62.2 million, for the expansion of Medicaid benefits to uninsured low income children, were made on behalf of CHIP recipients during the 2011-12 fiscal year. We examined 40 payments totaling \$4,602.75 made to medical providers on behalf of 40 CHIP recipients to determine whether the payments were for allowable activities and processed in accordance with established CHIP policy. Our tests disclosed that CHIP payments were made to 3 recipients during periods where the recipient was eligible for Medicaid. CHIP payments made on behalf of these 3 recipients totaled \$627.50.
<b>Cause</b>	The CHIP recipients were retroactively determined to be eligible for Medicaid and the FAHCA did not have a mechanism in place during the 2011-12 fiscal year to timely adjust the payments. The FAHCA sought and obtained guidance from the U.S. Department of Health and Human Services Centers for Medicare and Medicaid (CMS) and were advised to amend the State Plan to provide for provisional CHIP eligibility. The FAHCA proposed an amendment to the State Plan, effective October 1, 2012, to address the eligibility issue.
<b>Effect</b>	Payments were incorrectly charged to CHIP.
<b>Recommendation</b>	We recommend that the FAHCA continue its efforts to amend the State Plan and, once amended, invoke the provisional CHIP eligibility as proposed.
<b>State Agency Response and Corrective Action Plan</b>	<p>At the time the MediKids CHIP payments were made for the three recipient payments cited, each child only had MediKids coverage and the payment was made appropriately. Each child later became eligible for Medicaid, and Medicaid coverage was made retroactive to the month previously covered by MediKids. The children ended up dually enrolled in both programs, but payment was only made by CHIP. It is noted that for two of the three errors cited, the child was not dually enrolled for the audit month, but was dually enrolled in a subsequent month.</p> <p>The state sought guidance from CMS and has been engaged in discussions with CMS to resolve this issue. CMS suggested the state submit a State Plan Amendment requesting the authority to consider the dual enrollment months as CHIP provisional coverage, which allows the CHIP payment to remain a valid CHIP expenditure. State Plan Amendment (SPA) #23 was submitted to CMS on October 5, 2012, with an effective date of October 1, 2012. Subsequently, CMS issued a stop the clock letter with clarifying questions. Staff of FAHCA submitted a draft response to CMS, and on February 14, 2013, they provided a few recommendations for our official response. Our official response to the stop the</p>

clock letter is routing for the Deputy Secretary for Medicaid's signature, and will then be submitted to CMS for final consideration. It is expected that SPA #23 will be approved soon.

**Estimated Corrective  
Action Date**

March 2013 - Anticipated date of State Plan Amendment #23 approval.

**Agency Contact and  
Telephone Number**

Gail Hansen, Medicaid Services  
(850) 412-4195



## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-054</b>
<b>CFDA Number</b>	93.767
<b>Program Title</b>	<b>Children's Health Insurance Program (CHIP)</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
<b>State Agency</b>	<b>Florida Department of Health (FDOH)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	05-1105FL0521 2011
<b>Finding Type</b>	Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-062
<b>Finding</b>	The FDOH had not implemented certain data modification controls for the Case Management Data System (CMDS).
<b>Criteria</b>	<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>
<b>Condition</b>	<p>The Florida Agency for Health Care Administration (FAHCA) provides CHIP funds to the FDOH for the provision of services to eligible children with special health care needs. During the 2011-12 fiscal year, the FDOH expended CHIP funds totaling \$99,837,978 related to children's medical services (CMS). Providers of CMS services were generally to be paid based on Medicaid reimbursement rates established by the 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. The 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>The FDOH CMS Headquarters established a procedure, effective May 1, 2011, that recommended the CMS Area Offices install software updates, including updated fee tables, as soon as reasonably possible and within 5 working days of the release date. However, the procedure did not include provisions to ensure that the CMS Area Offices timely updated the CMDS or notified the FDOH CMS Headquarters when updates were installed. The FDOH amended the procedures, effective June 27, 2012, to require the CMS Area Offices to notify the FDOH CMS Headquarters when updates to CMDS have been installed.</p>
<b>Cause</b>	The CMDS in each CMS Area Office was not connected through a central network. The FDOH is in the process of implementing a new centralized payment system and plans to retire the CMDS; however, the stand-alone systems were still in use during the 2011-12 fiscal year. The FDOH did not require the CMS Area Offices to confirm the timely updates of the CMDS.
<b>Effect</b>	Absent appropriate data modification controls, the FDOH CMS Headquarters lacked assurance that the providers of CMS services were paid based on the correct Medicaid reimbursement rates.
<b>Recommendation</b>	We recommend that the FDOH CMS Headquarters ensure that, after updates for the CMDS are sent to the CMS Area Offices, the CMS Area Offices confirm that the updates have been timely installed.

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<b>State Agency Response and Corrective Action Plan</b>	The FDOH CMS program amended its internal operating procedure for CMDS (HCMS-IOP 145-014-12, effective June 2012) to require local office staff to email CMS central office to confirm that they have loaded CMDS updates. For FA 11-062, (prior year, same finding), CMS received an email from Sidney Stanton, funding specialist with the Centers for Medicare and Medicaid, on February 1, 2013, stating that he was going to close this finding based on information provided.
<b>Estimated Corrective Action Date</b>	June 2012
<b>Agency Contact and Telephone Number</b>	Rae Hendlin (850) 245-4219

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-055</b>
<b>CFDA Number</b>	93.767
<b>Program Title</b>	<b>Children's Health Insurance Program (CHIP)</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles and Cash Management
<b>State Agency</b>	<b>Florida Department of Health (FDOH)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	05-1105FL5021 2011
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-063
<b>Finding</b>	FDOH procedures for monitoring the reasonableness of CHIP capitation rates were not sufficient to prevent the accumulation of a significant cash balance.
<b>Criteria</b>	<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>
<b>Condition</b>	The FDOH received CHIP funds through a capitation agreement with the Florida Agency for Health Care Administration (FAHCA), whereby FAHCA paid the FDOH a fixed monthly rate per client enrolled in the Children's Medical Services component of CHIP. The 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 cash analysis prepared by the FDOH for the Donations Trust Fund listed 28 accounts, including the CHIP capitation account. Our current review of FDOH CHIP activity disclosed that the cash balance for the CHIP capitation account was \$27 million as of June 30, 2012, an increase of \$2.6 million over the June 30, 2011, balance.
<b>Cause</b>	The capitation rates were set at an amount higher than that required to administer the Children's Medical Services component of CHIP.
<b>Effect</b>	A residual balance in excess of Program needs has been accumulated. The FDOH may have, in effect, charged unallowable costs to CHIP.
<b>Recommendation</b>	We continue to recommend that the FDOH monitor capitation rates to determine whether reductions are needed to prevent the accumulation of excess CHIP funds.
<b>State Agency Response and Corrective Action Plan</b>	<p>The reported June 30, 2012 balance in the CMS account for CHIP funds was \$27.2 million. Florida Statutes, 391.026 (16) grants CMS the authority to hold a 10% reserve in order to properly manage claims payments associated with this program. The CMS CHIP legislated budget for state fiscal year 2011-12 was \$131 million; which would allow for \$13.1 million in reserve. In addition, CMS receives its monthly premium payment in advance (receives payment for July in June). Therefore on July 2, 2012, the program established a payable of \$11.1 million to commit funds for payment of prior months claims. Together, these account for \$24.2 million of the \$27.2 million balance. The remaining cash difference, \$3 million, represents 2.29% overage of the annual budget.</p> <p>CMS will continue to monitor account balances to ensure that the program does not accrue excess cash.</p>

**Estimated Corrective  
Action Date**

On-going

**Agency Contact and  
Telephone Number**Rae Hendlin  
(850) 245-4219

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-056</b>
<b>CFDA Number</b>	93.767
<b>Program Title</b>	<b>Children's Health Insurance Program (CHIP)</b>
<b>Compliance Requirement</b>	Reporting
<b>State Agency</b>	<b>Florida Agency for Health Care Administration (FAHCA)</b> <b>Florida Department of Health (FDOH)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	05-1105FL5021 2011
<b>Finding Type</b>	Noncompliance
<b>Finding</b>	The FAHCA and the FDOH did not report applicable CHIP subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations.
<b>Criteria</b>	2 CFR 170 <i>Reporting Subaward and Executive Compensation Information</i>
<b>Condition</b>	FFATA regulations required the FAHCA and the FDOH, as recipients, to report in the FSRS key data elements regarding their subawards. The FSRS is a reporting tool used to capture and report subaward and executive compensation data and make it available to the public via a single, searchable Web site. FFATA reporting is required for grants or cooperative agreements exceeding \$25,000, effective on or after October 1, 2010, and made with a new Federal Assistance Identification Number on or after that date. Pursuant to Federal regulations, the FAHCA and the FDOH should have reported, by the end of the month following the month in which an obligation was made, the key data elements for such grants. However, as of June 30, 2012, the FAHCA had not reported data for applicable CHIP subawards with expenditures totaling approximately \$17 million and the FDOH had not reported data for applicable CHIP subawards with expenditures totaling approximately \$49.2 million.
<b>Cause</b>	The FAHCA and the FDOH did not have a process in place to ensure compliance with FFATA reporting requirements.
<b>Effect</b>	The applicable CHIP subaward data was not reported as required by FFATA.
<b>Recommendation</b>	We recommend that the FAHCA and the FDOH ensure that all key data elements are timely reported in the FSRS.
	<b><u>Florida Agency for Health Care Administration</u></b>
<b>State Agency Response and Corrective Action Plan</b>	FAHCA concurs with the findings. The interpretation upon initial review of the Federal guidance at the original point of reporting, by the Medicaid Program Office Contract Manager and Finance and Accounting staff, was that reporting would not be required based on not meeting all of the criteria in the guidance.
<b>Estimated Corrective Action Date</b>	Grant reporting procedures will be amended to include the requirement to report data identified in FFATA regulations. The data that should have been reported will be entered on the FFATA on-line reporting site. Any new data, covered in FFATA regulations, will also be updated. Data required for reporting by FFATA regulations will be monitored on an on-going basis and updated as required. Corrective action should be completed by March 30, 2013.
<b>Agency Contact and Telephone Number</b>	Paula Shirley, Finance and Accounting (850) 412-3820

**Florida Department of Health****State Agency Response and  
Corrective Action Plan**

The FDOH CMS concurs that the FAHCA and FDOH CMS did not report applicable CHIP subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations. FDOH CMS as a sub-recipient looked to the FAHCA for access to the FSRS system and the reporting timeline. FDOH has a process in place to ensure compliance with FFATA reporting requirements.

CMS will work with FAHCA and will follow the process FDOH has in place to ensure timely reporting of key data elements in the FSRS.

**Estimated Corrective  
Action Date**

On-going

**Agency Contact and  
Telephone Number**

Rae Hendlin  
(850) 245-4219

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-057</b>
<b>CFDA Number</b>	93.720, 93.775, 93.777, 93.778 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>Medicaid Cluster</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed
<b>State Agency</b>	<b>Florida Agency for Health Care Administration (FAHCA)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	05-1105FL5MAP (Federal 2010-11); 05-1205FL5MAP (Federal 2011-12)
<b>Finding Type</b>	Noncompliance and Significant Deficiency Questioned Costs – \$6,227,606.23 (Federal Share \$3,485,962.32; Federal Grant No. 05-1105FL5MAP, \$376,626.91; Federal Grant No. 05-1205FL5MAP, \$3,109,316.23)
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-064
<b>Finding</b>	Medical service claim payments made to providers of Medicaid services were not always paid in accordance with established Medicaid policy and fee schedules. Specifically, some payments were for improper amounts or for unallowable services.
<b>Criteria</b>	<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, Medicaid Reform/Non-Reform Capitation Rate Tables, and Medicaid Fee Schedules.</p>
<b>Condition</b>	<p>The FAHCA contracted with a fiscal agent to provide the Florida Medicaid Management Information System (FMMIS) to process Medicaid claims submitted by providers. Claims totaling approximately \$18.9 billion were processed for Medicaid services during the 2011-12 fiscal year.</p> <p>We examined a sample of 200 claim payments (170 fee-for-service claims and 30 capitation [Managed Care] claims) paid during the 2011-12 fiscal year. We found that 17 of the 200 (8.5 percent) claims were not paid in the correct amounts or were not reimbursed in accordance with Medicaid policy. Specifically:</p> <ul style="list-style-type: none"> <li>➤ For 1 claim, the payment was in excess of the allowed amounts for Medicare crossover claims. In this instance, 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 this claim; however, the FAHCA paid \$59.27 for this claim.</li> <li>➤ For 2 claims, a copayment was not deducted for each Physician service listed on the claim resulting in questioned costs of \$10. Medicaid policy requires a \$2 copayment by the recipient for Physician services for each provider or group provider each day.</li> <li>➤ FMMIS processed for payment 12 fee-for-service claims at one cent over the maximum amount shown by the applicable Medicaid fee schedules. These claims were for Physician procedure codes 99204, 99215, 99223, 99232, 99233, 99238, 99285, and 99472. Payments made during the 2011-12 fiscal</li> </ul>

year to physicians for 1,288,691 Medicaid claims for these procedure codes totaled approximately \$123.5 million.

- FMMIS processed 1 capitation payment at one cent over the maximum amount allowed by Medicaid. In addition, FMMIS processed 3 capitation payments at one cent under the approved Medicaid capitation rate.

We also performed queries of FMMIS data for claims paid during the 2011-12 fiscal year for certain types of Home Health services, Dental services, Chiropractic services, and Inpatient Hospital services in excess of 45 days. Total payments for the claims queried totaled \$20,915,792.22 during the 2011-12 fiscal year. Our queries disclosed instances in which payments totaling \$6,227,536.76 for selected service types were not made in accordance with Medicaid policy. Specifically, we noted that:

- According to the Medicaid Provider Coverage and Limitations Handbook for Home Health Services, claims for Personal Care and Private Duty Nursing are required to have prior authorization by a Medicaid peer review organization prior to reimbursement. Our queries disclosed 6,077 Personal Care Service claim line items totaling \$554,215.70 and 10,969 Private Duty Nursing claim line items totaling \$2,863,537.01 that were reimbursed without prior authorization.
- 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 years of age and older. Additionally, the Federal Balanced Budget Act of 1997 (BBA) provided exceptions to this requirement if certain criteria were met. Our queries disclosed 162 claims totaling \$2,809,784.05 that were paid to recipients 21 years of age and older who did not meet the criteria outlined in the BBA that allows for exceptions to the 45-day limitation.

## Cause

Differences between the methodology used in setting the fee schedules and those used when uploading reimbursement rates in the FMMIS contributed to the one cent payment discrepancies. Controls were not effective to ensure copayments were always deducted and that claims were not processed under terminated provider numbers.

The FAHCA is aware of the Medicare crossover claims issue and is deciding what action can be taken regarding recoupment of the overpayments.

For the claims in which the copayment was not deducted for each service listed on the claim, the FAHCA stated that this is a known system issue, and the FAHCA is working with the fiscal agent to correct the programming.

Rounding issues when uploading reimbursement rates into FMMIS contributed to claims being processed for amounts that differed from the Medicaid approved rates.

For Home Health Services, FAHCA management stated that edits had been enabled in FMMIS on July 28, 2011, to require prior authorization for the Personal Care services procedure codes. FAHCA management stated that the Bureau of Medicaid Program Integrity (MPI) had initiated recoupment efforts on the claims that had already been submitted. However, FMMIS edits did not appear to be operating effectively as our audit disclosed that Personal Care service claims without prior authorization had been paid subsequent to July 28, 2011. Regarding prior authorization for Private Duty Nursing services, FAHCA management indicated that FMMIS does not track prior authorization for Provider Service Network (PSN) claims because those claims are authorized and processed through the PSN.

For Hospital services exceeding the 45-day cap limit, FAHCA management stated that providers obtained authorization for BBA emergency services from FAHCA's Quality Improvement Organization. The providers then billed the



	claims using a non-emergency admission type. As a result, the denial edit in FMMIS for the 45-day cap limit may have been bypassed.
<b>Effect</b>	Absent appropriate controls, unallowable claims may be processed and paid, and not be timely detected by FAHCA personnel.
<b>Recommendation</b>	We recommend that the FAHCA ensure that appropriate electronic or manual controls are in place and operating effectively to ensure that Medicaid claims are accurately and properly processed.
<b>State Agency Response and Corrective Action Plan</b>	<p>Incorrect payments for certain crossover claims is a known issue and FAHCA is working on a system solution and a plan for correcting overpayments.</p> <p>For recipients who are not exempt from the copayment requirements, AHCA has written a Customer Services Request (CSR) to research this known issue and will correct any incorrect logic where necessary.</p> <p>There were no one cent overpayments on claims. Fee schedules are manually prepared separate from rate methodologies that are loaded into the system. Florida Medicaid considers that the fees that are loaded into FMMIS are carefully considered when incorporated into FMMIS and are correct. Rounding errors on the fee schedules result from attempts to duplicate claim adjudication with formulas that may have been previously built into the rate schedules when they are updated. Florida Medicaid continues to work on processes that most accurately reflect the rates on the fee schedules with the rate loaded in FMMIS.</p> <p>FAHCA is working to ensure that fee schedules have the accurate rates reflected and that incorrect formulas that are carried over on fee schedules are removed.</p> <p>In regard to FMMIS processing one capitation payment for one cent over and three payments for one cent less than the approved Medicaid capitation rate, these differences were caused by a rounding error that has been addressed in the system.</p> <p>For Home Health Services: We performed a random sampling of claims. Our findings indicated that the claims paid appropriately. The services approved through the Quality Improvement Organization (QIO) must have a prior authorization (PA) on the claim. The only exception are the claims for Home Health Services that are approved for personal care services by the Agency for Persons with Disabilities (APD) for recipients on the Developmental Disabilities Waivers. They do not have to have a PA number on the submitted claim.</p> <p>Services approved via the QIO are processed based on the number of units and the Max Fee assigned to that procedure code. The edit to require prior authorization for the personal care services procedure codes was enabled on July 28, 2011. MPI initiated recoupment efforts on the claims that were already submitted. This project's recoupment was not being accomplished through voiding of claims; therefore, all of the claims that were originally identified as being without the required prior authorization number would still appear in claims history – unless the provider voided the claims themselves. We did not instruct the providers to void the claims.</p> <p>Although the PA number was not on the claim for some of these services, the paper claims had PA numbers on them:</p> <ul style="list-style-type: none"> <li>• Providers with the recipients that were authorized for services but were unable to bill related to the one hour issue, submitted paper claims that were force paid. The PA number was on the paper claim.</li> <li>• The FMMIS does not track home health services prior authorization numbers for the Provider Service Network claims, which are billed fee for service if the plan is non-capitated, which most of them are.</li> <li>• Private duty nursing services provided to a recipient enrolled in a CMS-PSN are authorized and processed through the CMS-PSN. These claims do not</li> </ul>

require approval by the QIO reviewer contracted with the Agency.

- For the recipients enrolled in a PSN-Reform health plan, paper claims were manually processed for payment by the Agency's fiscal agent. There is sufficient evidence that the services were prior approved by the PSN Reform plan. There was a prior authorization number on the claim and the PSN's "stamp" of approval. Because the claim had a PSN stamp of approval, it is likely that the fiscal agent staff assumed that it was appropriate for payment. We do not recommend that these claims be reprocessed because they were prior approved by the PSN.

INPATIENT CLAIMS PAID IN EXCESS OF 45 DAYS: The Agency will investigate the QIO and MMIS systems to determine where the error may be occurring: provider billing error, limit calculation, or prior authorization programming. The 162 claims will be carefully reviewed to determine an appropriate claim status and reimbursement. System corrections will be made where appropriate.

**Estimated Corrective  
Action Date**

Home Health services: April 2013

INPATIENT CLAIMS PAID IN EXCESS OF 45 DAYS: June 1, 2013

60 days for QIO and Agency to review processing of BBA claims in systems

30 days for thorough review of the 162 claims in question

**Agency Contact and  
Telephone Number**

Mike Bolin, Medicaid Services

Claire Anthony Davis, Medicaid Services

Ronique Hall, Medicaid Services

(850) 412-4003

Melanie Brown-Woofter, Medicaid Health Systems

(850) 412-4028

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-058</b>
<b>CFDA Number</b>	93.720, 93.775, 93.777, 93.778 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>Medicaid Cluster</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed, Allowable Costs/Cost Principles
<b>State Agency</b>	<b>Florida Department of Transportation (FDOT)</b> <b>Florida Agency for Health Care Administration (FAHCA)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	05-1105FL5MAP (Federal 2010-11) and 05-1205FL5MAP (Federal 2011-12)
<b>Finding Type</b>	Significant Deficiency Questioned Costs – \$61,209,557.60 (Federal Share \$34,218,617.43; Federal Grant Nos. 05-1105FL5MAP \$7,821,142.71 and 05-1205FL5MAP \$26,397,474.72)
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-065
<b>Finding</b>	Controls were not sufficient to ensure that amounts paid by the FAHCA to the Commission for the Transportation Disadvantaged (CTD), or amounts paid by the CTD to transportation providers under a Medicaid transportation program, were reasonable.
<b>Criteria</b>	<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; 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>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 that the CTD, in consultation with the FAHCA and the FDOT, 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> <p>Florida Medicaid Transportation Coverage, Limitations, and Reimbursement Handbook</p>
<b>Condition</b>	Effective June 7, 2001, the U.S. Department of Health and Human Services (USDHHS) granted the FAHCA the authority to implement a coordinated NET program. The FAHCA contracted with the CTD, which is administratively housed within the FDOT, to manage the NET Program. Effective November 2004, the CTD began subcontracting with county providers for services. The county providers include both governmental entities and private entities and are referred to as subcontracted transportation providers (STPs). The allocation of NET Program funds to the STPs was based on a formula which considered factors such as: county population density, number of estimated Medicaid trips, and 2002-03 fiscal year Medicaid payments. The FAHCA renegotiated the NET Program contract with the CTD effective December 1, 2008; however, documentation was not available to demonstrate that, in negotiating the contract amount and in the allocation of that amount to the STPs, the FAHCA considered the current actual costs of the CTD and STPs. For the 2011-12 fiscal year, State accounting records reflected FAHCA payments to the CTD totaling \$61,209,557.60.

Our review of the administration of NET Program funds also disclosed weaknesses in the monitoring of the CTD and STPs. Specifically, while the FAHCA indicated that a monitoring visit of CTD had been completed in April 2012, the results of the monitoring visit were not provided to the CTD. In addition, according to CTD staff, no monitoring visits were made to the STPs during the 2011-12 fiscal year. During the 2011-12 fiscal year, FDOT records indicated that the CTD made payments totaling \$53,930,865.12 to the STPs.

**Cause**

The FAHCA's procedures did not require that the CTD demonstrate, using current cost data, the reasonableness of the amounts to be paid and allocated under the contract. FAHCA staff indicated that the documentation supporting the April 2012 CTD monitoring visit was of poor quality and, therefore, they decided to perform another monitoring visit, rather than report the results of the April 2012 monitoring visit. The CTD had not established STP monitoring procedures.

**Effect**

Without a current cost analysis, the FAHCA was unable to determine that NET Program payments were reasonable. In addition, absent the performance of adequate onsite monitoring procedures, the FAHCA has limited assurance that CTD operations are in compliance with the NET Program contract. Absent communication of the monitoring results, the CTD cannot take the necessary actions to correct any noted deficiencies. Further, absent adequate monitoring of the STPs, the CTD has limited assurance that the STPs' operations are in compliance with the contracts between the CTD and STPs.

**Recommendation**

We again recommend that current transportation costs be summarized and used to evaluate the reasonableness of the total NET Program contract amount, as well as the amounts to be allocated to the CTD and STPs for administrative costs. We also recommend that the FAHCA establish adequate monitoring procedures that include the performance of periodic monitoring of the CTD, timely provision of the results of the monitoring activities, and follow-up on any deficiencies noted during monitoring. In addition, the CTD should establish monitoring procedures to require the periodic review of STP operations, provision of the monitoring results to the STPs, and follow-up on any deficiencies noted during monitoring.

**Florida Department of Transportation****State Agency Response and Corrective Action Plan**

The Commission for the Transportation Disadvantaged submitted the Independent Auditors Report to the Agency for Health Care Administration on July 24, 2012.

**Estimated Corrective Action Date**

July 24, 2012

**Agency Contact and Telephone Number**

Steve Holmes  
(850) 410-5700

**Florida Agency for Health Care Administration****State Agency Response and Corrective Action Plan**

Section 427.013(8)(a), Florida Statute requires FAHCA to contract with the CTD for NET services without negotiating with other providers unless the FAHCA and the CTD mutually agree that the CTD is unable to provide those services. Therefore, the FAHCA does not have competitive data to compare to the CTD contract to determine cost effectiveness.

FAHCA conducted onsite contract monitoring at the CTD office on July 18-19, 2012. The monitoring tool was organized into 11 performance components to evaluate vendor contract compliance. The CTD has been encouraged to engage in the same monitoring activities.

**Estimated Corrective  
Action Date**

March 2013 - follow-up CTD onsite contract monitoring.

**Agency Contact and  
Telephone Number**Ronique Hall, Medicaid Services  
(850) 412-4281

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-059</b>
<b>CFDA Number</b>	93.720, 93.775, 93.777, 93.778 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>Medicaid Cluster</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed, Allowable Costs/Cost Principles
<b>State Agency</b>	<b>Florida Agency for Health Care Administration (FAHCA)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	05-1205FL5MAP (Federal 2011-12)
<b>Finding Type</b>	Questioned Costs – \$551,640 (Federal Share \$309,139.06)
<b>Finding</b>	The FAHCA could not provide documentation to support all Disproportionate Share Hospital (DSH) payments.
<b>Criteria</b>	OMB Circular A-87, Attachment A, Section C, <i>Basic Guidelines</i>
<b>Condition</b>	Our review of ten DSH payments disclosed one instance in which supporting documentation for a material portion (\$551,640) of the DSH payment could not be provided for our review.
<b>Cause</b>	FAHCA staff could not locate support for the payment.
<b>Effect</b>	Without documentation to support DSH payments, the FAHCA cannot demonstrate that amounts paid were allowable under the Medicaid Program.
<b>Recommendation</b>	We recommend that the FAHCA maintain supporting documentation for all DSH payments.
<b>State Agency Response and Corrective Action Plan</b>	The LIP/ DSH unit does keep copies of payments processed through our unit and will continue the practice as part of our checks and balances for each program. One DSH payment was not located during the AG audit. We believe the paper work was misfiled during our unit relocation from the second floor to the third floor.
<b>Estimated Corrective Action Date</b>	Please note that currently we keep paper copies of all payments processed from our unit. We will continue this practice and it is currently ongoing.
<b>Agency Contact and Telephone Number</b>	Lecia Behenna, Medicaid Program Finance (850) 412-4130

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-060</b>
<b>CFDA Number</b>	93.720, 93.775, 93.777, 93.778 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>Medicaid Cluster</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed, Allowable Costs/Cost Principles
<b>State Agency</b>	<b>Florida Agency for Health Care Administration (FAHCA)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	05-1205FL5MAP (Federal 2011-12)
<b>Finding Type</b>	Noncompliance and Significant Deficiency Questioned Costs – \$234,513 (Federal Share \$131,421)
<b>Finding</b>	The FAHCA did not have effective procedures in place to prevent duplicate processing of Low Income Pool (LIP) payments.
<b>Criteria</b>	OMB Circular A-87, Attachment A, <i>Section C, Basic Guidelines</i>
<b>Condition</b>	Our review of 15 LIP payments disclosed 2 instances in which payments to providers were processed twice. In addition, we identified other provider payments totaling \$51,603,752 that had also been processed twice. The duplicate processing occurred during the month of December 2011. While the FAHCA had identified and either canceled or recouped most of the duplicate payments, \$234,513 that was paid to the Florida Department of Health had not been recouped.
<b>Cause</b>	In response to our audit inquiries, FAHCA staff indicated that several LIP payments were entered twice by FAHCA's contractor as the FAHCA had submitted requests for payment by both e-mail and hard-copy. The FAHCA's contractor indicated that the process was sped up during the December holidays through the use of e-mail requests; however, the staff who received the hard-copy requests were not aware of the e-mail requests. Subsequently, the FAHCA changed their procedure to eliminate e-mail requests.
<b>Effect</b>	The FAHCA issued payments that were not allowable under the Medicaid Program.
<b>Recommendation</b>	We recommend that the FAHCA continue to ensure that the correct amounts are paid to the LIP providers and take actions to recoup the outstanding overpayments.
<b>State Agency Response and Corrective Action Plan</b>	<p>Concur. Once Agency staff became aware of the duplicate entries, actions were taken to either recoup the duplicate payments within the same financial cycle or to void and reissue the payments in the correct amounts for the vast majority of this amount, thereby preventing the issuance of the duplicate payments to the providers. The Agency entered into an agreement with the Florida Department of Health in which the remaining \$234,513 will be recouped from their next LIP payment.</p> <p>The Agency requested a Corrective Action Plan from the contractor in January 2012 in which procedures were revised to eliminate e-mail requests, as noted above.</p>
<b>Estimated Corrective Action Date</b>	Completed.
<b>Agency Contact and Telephone Number</b>	Brian Meyer (850) 412-3446

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-061</b>
<b>CFDA Number</b>	93.720, 93.775, 93.777, 93.778 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>Medicaid Cluster</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles
<b>State Agency</b>	<b>Florida Agency for Health Care Administration (FAHCA)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	05-1205FL5ADM (Federal 2011-12)
<b>Finding Type</b>	Noncompliance and Significant Deficiency Questioned Costs – \$95,103.76 (Federal Share \$63,461.94)
<b>Finding</b>	The FAHCA did not always maintain appropriate records to support the salary and benefits costs charged to the Medicaid Program.
<b>Criteria</b>	OMB Circular A-87, Attachment A, Section C(1)(j), <i>General Principles for Determining Allowable Costs</i>  OMB Circular A-87, Attachment B, Section 8.h., <i>Support of Salaries and Wages</i>
<b>Condition</b>	During the 2011-12 fiscal year, the FAHCA expended Medicaid Program funds totaling approximately \$51 million for salary and benefit costs for FAHCA employees. For positions where the employee worked on a single Federal program, the FAHCA utilized semi-annual position certifications to support the salary and benefit costs charged to the Federal program. Our tests of salary payments made from Medicaid Program funds to 13 FAHCA employees disclosed that the FAHCA could not provide position certifications for 2 employees. The FAHCA paid from Medicaid Program funds, salaries and benefits totaling \$95,103.76 for these 2 employees during the period for which position certifications could not be provided.
<b>Cause</b>	The FAHCA was not able to locate position certifications for the employees.
<b>Effect</b>	Absent the certifications, the FAHCA cannot demonstrate that the salary and benefits costs charged to the Medicaid Program were adequately supported.
<b>Recommendation</b>	We recommend that the FAHCA strengthen its procedures to ensure that salary and benefits costs charged to Federal programs are supported by periodic certifications.
<b>State Agency Response and Corrective Action Plan</b>	We concur that position certifications for two employees could not be located in the files. However we do believe that the positions supported the Medicaid program as we do have the certifications, for the employees in question, for the bi-annual period before and after the period of time tested. We are re-sending the missing certifications to the appropriate offices to be signed, returned and added to the applicable file.
<b>Estimated Corrective Action Date</b>	The procedures will be modified to include escalation steps when certifications are not received timely from the office managers, effective with the distribution of the April 2013 position certifications.
<b>Agency Contact and Telephone Number</b>	Paula Shirley, Finance and Accounting (850) 412-3820



## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-062</b>
<b>CFDA Number</b>	93.720, 93.775, 93.777, 93.778 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>Medicaid Cluster</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles
<b>State Agency</b>	<b>Florida Agency for Health Care Administration (FAHCA)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	05-1105FL5MAP (Federal 2010-11)
<b>Finding Type</b>	Noncompliance
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-067
<b>Finding</b>	The FAHCA continued to record expenditures to incorrect appropriation categories in the State's accounting records.
<b>Criteria</b>	<p>OMB Circular A-87, Attachment A, Section C – To be allowable under Federal awards, costs must be authorized or not prohibited under State or local laws or regulations.</p> <p>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.</p>
<b>Condition</b>	<p>Using amounts reflected in the Florida Medicaid Management Information System (FMMIS) weekly appropriation report, it was the FAHCA's procedure to record medical assistance related payments in the State's accounting records for medical services appropriation categories (service types). The FAHCA established Other Cost Accumulator codes (OCAs) to ensure payments were recorded to the correct Federal program in the State's accounting records. During the 2011-12 fiscal year, the FAHCA recorded approximately \$20.9 billion to medical service appropriation categories in the State's accounting records.</p> <p>Our audit disclosed instances where the FAHCA made initial entries to medical service appropriation categories in the State's accounting records which did not always agree with the FMMIS weekly appropriation reports. As a result, while the total amount recorded was accurate, there were inaccuracies across medical service appropriation categories. For example, medical assistance payments made on September 28, 2011, totaling \$531,217,664.11 were recorded to only four medical service categories, instead of to the approximately 46 different appropriation categories to which the payments likely applied. Of those payments, \$148,118,552.84 was recorded in the State's accounting records as Inpatient Hospital payments and \$74,983,624.65 was recorded as Physician services payments, although the FMMIS weekly appropriation report reflected \$47,627,179.83 in Inpatient Hospital payments and \$20,239,164.34 in Physician services payments.</p> <p>Subsequently, the 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 the inaccuracies. For example, after the FAHCA made the journal transfers, Inpatient Hospital payments in the State's accounting records totaled \$48,888,626.06 rather than \$47,627,179.83.</p>
<b>Cause</b>	FAHCA staff indicated that the medical claim payments recorded in the FMMIS weekly appropriation reports were recorded in the State's accounting records to as few categories as possible and then adjusting entries were 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. In some instances, charges to appropriation categories were higher than they should be because

	they included expenditures that were related to other categories. The FAHCA is continuing to seek legislative approval to allow for the submittal of budget amendments to realign categories.
<b>Effect</b>	Failure to correctly record medical claim payments in the State's accounting records limits the Federal and State governments' ability to properly administer the programs and the associated funding.
<b>Recommendation</b>	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 actions to ensure that funds are available in the appropriate categories.
<b>State Agency Response and Corrective Action Plan</b>	As indicated above, the total amounts recorded in the Medical Services appropriations are correct. Our procedures are to make the initial disbursement from as few categories as possible and follow-up with an adjusting journal transfer. However, charges totaling \$1,261,446.23 should have been moved out of Hospital Inpatient charges but were not. This charge will be moved as applicable. Our procedures had already been modified for the current fiscal year to ensure there is review and reconciliation of these transactions each week, to ensure all transactions are processed appropriately and timely.
<b>Estimated Corrective Action Date</b>	We will continue to pursue the necessary actions to ensure funds are available in the appropriate categories. Additionally, the review process by supervisors will continue to include verification that the full amount of the adjusting entry was completed.
<b>Agency Contact and Telephone Number</b>	Paula Shirley (850) 412-3820

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-063</b>
<b>CFDA Number</b>	93.720, 93.775, 93.777, 93.778 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>Medicaid Cluster</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles
<b>State Agency</b>	<b>Florida Agency for Health Care Administration (FAHCA)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	05-1105FL5MAP (Federal 2010-11) and 05-1205FL5MAP (Federal 2011-12)
<b>Finding Type</b>	Significant Deficiency
<b>Finding</b>	The FAHCA did not maintain documentation evidencing that contract monitoring activities were performed for the contractor responsible for administering the State's Medicaid Drug Rebate Program.
<b>Criteria</b>	<p>Section 1927 Social Security Act – <i>Payment for Covered Outpatient Drugs</i></p> <p>Section 409.912(37)(a)12, Florida Statutes – The agency may contract for drug rebate administration, including, but not limited to, calculating rebate amounts, invoicing manufacturers, negotiating disputes with manufacturers, and maintaining a database of rebate collections.</p> <p>FAHCA Policy 4006 – <i>Procurement of Goods and Services</i>, VI.F. <i>Contract Manager Responsibilities</i> – An individual who serves as a Contract Manager for an agency contract is, at a minimum, responsible for developing and implementing a contract monitoring plan.</p>
<b>Condition</b>	<p>The Medicaid Drug Rebate Program is a partnership between the Centers for Medicare and Medicaid Services, State Medicaid Agencies, and participating drug manufacturers that helps to offset the Federal and State costs of most outpatient prescription drugs dispensed to Medicaid patients. The Program requires a drug manufacturer to enter into, and have in effect, a national rebate agreement with the Secretary of the United States Department of Health and Human Services in exchange for State Medicaid coverage of most of the manufacturer's drugs. Manufacturers are then responsible for a rebate on those drugs based on the number of times the drugs are dispensed to Medicaid patients. These rebates are paid by drug manufacturers on a quarterly basis and are shared between the State and the Federal government to offset the overall cost of prescription drugs. According to the State's accounting records, the FAHCA received drug rebates totaling approximately \$750 million during the 2011-12 fiscal year.</p> <p>The FAHCA used a contractor to administer the State's Medicaid Drug Rebate Program. The services required to be performed by the contractor included, but were not limited to, creating rebate invoices, mailing rebate invoices to drug manufacturers, retrieving payments received by the FAHCA, reconciling deposits with accompanying documentation, resolving disputes with manufacturers, and generating drug rebate data to be included in the FAHCA's Federal reports. The FAHCA had developed a contract monitoring plan for verifying that the contractor performed the required contractual services and the monitoring plan required FAHCA staff to review periodic reports submitted by the contractor. Our review of the FAHCA's contract documentation disclosed that, while the FAHCA had received the required reports, FAHCA staff did not document their review of the reports in accordance with the contract monitoring plan.</p>
<b>Cause</b>	FAHCA staff did not adhere to internal policies and procedures for contract monitoring.
<b>Effect</b>	Without documentation of adequate contract monitoring, the FAHCA had limited assurance that the contractor was administering the State's Medicaid Drug Rebate Program in accordance with contract terms.

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<b>Recommendation</b>	We recommend that the FAHCA perform and document contract monitoring activities in accordance with the contract monitoring plan.
<b>State Agency Response and Corrective Action Plan</b>	Although the Bureau of Pharmacy Services staff were able to produce documentation of receipt and approval of the reports according to the Contract Monitoring Plan, we understand that this documentation was not deemed sufficient by the auditors. The contract manager will work with the Agency's contracting professionals to devise documentation that will meet the audit requirements and implement use of the documentation on an ongoing basis.
<b>Estimated Corrective Action Date</b>	On-going
<b>Agency Contact and Telephone Number</b>	Michael Alsentzer, Medicaid Pharmacy Services (850) 412-4148

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-064</b>
<b>CFDA Number</b>	93.778 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>Medical Assistance Program</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles
<b>State Agency</b>	<b>Florida Agency for Health Care Administration (FAHCA)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	N/A
<b>Finding Type</b>	Other
<b>Finding</b>	<p>The FAHCA had not resolved issues related to the determination and return of overpayments for Medicare outpatient hospital crossover claims as identified in the Florida Auditor General's report on <i>Florida Medicaid Management Information System (FMMIS) Controls and the Prevention of Improper Medicaid Payments</i> (report No. 2012-021).</p> <p>In our report No. 2012-021, finding No. 3, we identified improper payments for Medicare outpatient hospital crossover claims. The projected overpayments totaled \$117,659,683 for the 2007-08, 2008-09, and 2009-10 State fiscal years.</p> <p>The United States Department of Health and Human Services (USDHHS) issued a resolution letter (CIN Number: A-04-12-18633, dated May 4, 2012) that identified \$117,659,683 in questioned costs and recommended that the FAHCA determine the amount of overpayments and return those amounts to USDHHS. As of January 23, 2013, the FAHCA had not determined the amounts or returned the overpayments.</p>
<b>Recommendation</b>	We recommend that the FAHCA determine and return unallowable costs, as appropriate.
<b>State Agency Response and Corrective Action Plan</b>	FAHCA is in the process of initiating recoupment efforts of improper payments for Medicare outpatient hospital claims.
<b>Estimated Corrective Action Date</b>	August 2013 (6 months), for resolution of the 2007-2010 State Fiscal Year Outpatient Hospital Crossover claim overpayments.
<b>Agency Contact and Telephone Number</b>	Ronique Hall, Medicaid Services (850) 412-4281

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-065</b>
<b>CFDA Number</b>	93.720, 93.775, 93.777, 93.778 (Includes Recovery Act)
<b>Program Title</b>	<b>Medicaid Cluster</b>
<b>Compliance Requirement</b>	Eligibility
<b>State Agency</b>	<b>Florida Department of Children and Families (FDCF)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	1105FL5MAP (Federal 2010-11) and 1205FL5MAP (Federal 2011-12)
<b>Finding Type</b>	Noncompliance and Material Weakness
<b>Finding</b>	Income and Eligibility Verification System (IEVS) and non-IEVS data exchange responses received by the FDCF were not always timely processed.
<b>Criteria</b>	<p>42 CFR 435.940 through 435.965, <i>Income and Eligibility Verification Requirements</i></p> <p>FDCF ACCESS Florida Program Policy Manual Chapters 3030 and 3040 – Requires agency personnel to review responses considered verified upon receipt and dispose of them within 10 calendar days. All other responses that are not verified upon receipt should be disposed of within 45 calendar days.</p> <p>FDCF FLORIDA Data Exchange Reference Guides – Requires the review of data exchanges from sources that are Federally mandated within 10 days and are considered verified upon receipt. Data exchanges from sources that are not federally mandated must be reviewed within 45 calendar days.</p>
<b>Condition</b>	Federal regulations require the FDCF to verify certain information through electronic data exchange with other State and Federal agencies. The FDCF has established a 10-day time frame for data exchange responses considered verified upon receipt and a 45-day time frame for processing all other data exchange responses. We examined FDCF IEVS and non-IEVS data exchange records for 60 cases. Our examination disclosed 13 cases for which the FDCF had not processed IEVS data exchange responses within the established time frames. Additionally, for 1 of the 13 cases, the FDCF did not process a non-IEVS data exchange response within the established time frame. As of January 14, 2013, 1 to 380 days had elapsed beyond the specified time frames for the 13 cases.
<b>Cause</b>	FDCF staff indicated that other data exchange responses may have been given higher priority for review purposes.
<b>Effect</b>	Failure to timely review data exchange responses could preclude the FDCF from identifying changes in client eligibility status.
<b>Recommendation</b>	We recommend that the FDCF process data exchange responses within the established time frames.
<b>State Agency Response and Corrective Action Plan</b>	The Department concurs. The policy for Data Exchange (DE), IEVS and Non-IEVS includes requirements for prioritizing the alerts to process within the established time standards. Policy Transmittal I-09-05-0014, Work Priorities for the Case Maintenance Unit, provides guidance to staff in processing this workload. The audit reflects 6 cases with DE priority alerts that were not timely processed. The elimination of duplicate alerts occurred in December 2012 and Transmittal I-12-12-0026 was implemented to prevent certain alerts from posting to the system. These measures were enacted to assist with reducing the workload for staff, therefore improving the time standard for processing DE alerts.

**Estimated Corrective  
Action Date**

December 19, 2012

**Agency Contact and  
Telephone Number**Dorthene Baker  
(850) 717-4293

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-066</b>
<b>CFDA Number</b>	93.720, 93.775, 93.777, 93.778 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>Medicaid Cluster</b>
<b>Compliance Requirement</b>	Matching, Level of Effort, Earmarking
<b>State Agency</b>	<b>Florida Agency for Health Care Administration (FAHCA)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	05-1105FL5MAP (Federal 2010-11); 05-1105FL5ADM (Federal 2010-11)
<b>Finding Type</b>	Opinion Qualification, Material Noncompliance, Material Weakness Questioned Costs – \$13,517,094
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-069
<b>Finding</b>	The FAHCA had not documented that the State met the matching requirements of the Medicaid Program for the 2010-11 Federal fiscal year (FFY). Additionally, the FAHCA's matching requirement calculations were not adequately supported, accurately prepared, or properly reviewed and approved.
<b>Criteria</b>	42 CFR 433.10(a), <i>Rates of FFP for Program services</i> ; 42 CFR 433.15(a), <i>Rates of FFP for administration</i> .
<b>Condition</b>	<p>Based on reported Federal expenditures totaling \$11,711,278,722, the State was required to expend \$6,932,663,953 in State matching funds for the 2010-11 FFY. Our audit procedures disclosed that the FAHCA did not determine whether the State had provided sufficient, verifiable, and allowable non-Federal contributions to match Federal Medicaid expenditures for the 2010-11 FFY. Subsequent to our inquiries, the FAHCA provided a revised match calculation for the 2010-11 FFY and represented that the State had met the matching requirement. Our review of the FAHCA's State match calculations disclosed that:</p> <ul style="list-style-type: none"> <li>➤ Documentation was available to support \$6,885,261,615 of the total required matching contribution of \$6,932,663,953. However, while the FAHCA had obtained quarterly certifications and support from each entity providing in-kind contributions, the FAHCA did not calculate the total contributions provided to support the allowability of in-kind contributions totaling \$53,838,350. The matching amounts for in-kind contributions correlated to approximately \$13,517,094 in Federal funds expended in excess of the Federal share.</li> <li>➤ The 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 2010-11 FFY, after corrections were made to the calculation, the adjustments represented a \$306.7 million increase in Federal expenditures.</li> <li>➤ FAHCA management did not document supervisory review and approval of the match calculations. In addition, the documentation provided for our review did not identify the preparer or the date that the calculation was prepared.</li> </ul>
<b>Cause</b>	While the FAHCA had developed a grant reporting unit procedure, dated June 1, 2012, that included specific procedures for the calculation of the required State match, including supervisory review and approval, the FAHCA's procedures did not accurately identify the method to be used in calculating and documenting State match.
<b>Effect</b>	Absent effective policies and procedures, the FAHCA lacks a reliable means to reasonably ensure the demonstration of compliance with Federal matching requirements.



<b>Recommendation</b>	We recommend that the FAHCA implement policies and procedures detailing the method for calculating, documenting, and verifying the Medicaid Program State match. We also recommend that the FAHCA document the review and approval of the Medicaid State match calculations.
<b>State Agency Response and Corrective Action Plan</b>	While there was supervisory review, we concur that it was not documented on the worksheet. We also concur that the procedures for preparing the State match calculations were not well documented. We are modifying the procedures to define how the match calculations are derived, sources of financial data, exhibits of screen shots and examples of presentation. Additionally, the spreadsheet will include documentation of management review and approval. The FLAIR reports are the basis of the calculations. FLAIR is the official State accounting system in which the cash disbursements and receipts are reconciled to the Department of Financial Services records. The review of the CMS-64, line 11 determined that the sum of the Federal expenditures were less than the amounts recorded in FLAIR. We will include the step to reconcile CMS-64 line 11 to the FLAIR data for future state match calculations. The back-up documentation for the FFY 2010-11 state match calculations was provided to the audit staff subsequent to the initial review.
<b>Estimated Corrective Action Date</b>	Revised procedures will be completed by March 30, 2013. Supporting documentation will be filed and available for review when the match calculations are prepared.
<b>Agency Contact and Telephone Number</b>	Paula Shirley (850) 412-3820

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-067</b>
<b>CFDA Number</b>	93.720, 93.775, 93.777, 93.778 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>Medicaid Cluster</b>
<b>Compliance Requirement</b>	Special Tests and Provisions – Provider Eligibility
<b>State Agency</b>	<b>Florida Agency for Health Care Administration (FAHCA)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	05-1105FL5MAP (Federal 2010-11); 05-1205FL5MAP (Federal 2011-12)
<b>Finding Type</b>	Questioned Costs – \$1,523,945.38 (Federal Share \$947,451.19; Federal Grant No. 05-1105FL5MAP, \$617,262.35; 05-1205FL5MAP, \$230,188.84)
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-070
<b>Finding</b>	The FAHCA made payments to an ineligible provider.
<b>Criteria</b>	<p>42 CFR 431.107, <i>Required Provider Agreement</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, the 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, the 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>
<b>Condition</b>	We reviewed documentation for 40 providers enrolled in the Medicaid Program who had received payments during the 2011-12 fiscal year to determine whether the providers met the Program eligibility requirements. Our review disclosed that the Medicaid Provider Agreement on file with the FAHCA for one provider expired on January 9, 2008. The subsequent agreement was not effective until October 6, 2011. In addition, FAHCA staff reported that this provider voluntarily terminated participation in the Medicaid Program effective December 31, 2011. Our review of payments made to this provider during the 2011-12 fiscal year disclosed that the FAHCA paid this provider \$1,523,945.38 during the period July 1, 2011, through October 5, 2011, and from January 1, 2012, through June 30, 2012, when the provider did not have an agreement in effect.
<b>Cause</b>	FAHCA staff did not always follow laws, regulations, and established procedures in maintaining documentation to ensure Medicaid Program payments were made only to eligible providers.
<b>Effect</b>	Failure to ensure that current Medicaid Provider Agreements are in effect could preclude the FAHCA from demonstrating provider eligibility and enforcing the provisions of applicable laws and regulations.
<b>Recommendation</b>	We recommend that the FAHCA ensure that payments are made only to providers with Medicaid Provider Agreements in effect.
<b>State Agency Response and Corrective Action Plan</b>	The Agency traditionally re-enrolls providers every 5 years which typically coincides with fiscal agent contract renewals. For a variety of reasons, the most recent fiscal agent contract change was delayed and reenrollment efforts were suspended. Because of the delay surrounding reenrollment efforts, some

agreements did expire between the last reenrollment tasks for the prior fiscal agent and the resumption of reenrollment tasks under the current fiscal agent.

The reenrollment process was automated in 2011 with subsequent enhancements added to restrict claims for any provider whose agreement has expired prior to completion of the reenrollment process. This prevents payments from being issued to providers with expired agreements.

**Estimated Corrective  
Action Date**

This is a repeat finding on an issue that has already been corrected.

**Agency Contact and  
Telephone Number**

Shawn McCauley, Medicaid Contract Management  
(850) 412-3428

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-068</b>
<b>CFDA Number</b>	93.720, 93.775, 93.777, 93.778 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>Medicaid Cluster</b>
<b>Compliance Requirement</b>	Special Tests and Provisions – Utilization Control and Program Integrity
<b>State Agency</b>	<b>Florida Agency for Persons with Disabilities (FAPD)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	05-1105FL5MAP (Federal 2010-11); 05-1205FL5MAP (Federal 2011-12)
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Prior Year Finding</b>	Questioned Costs – \$286,965.25 (Federal Share \$160,553.24; Federal Grant No. 05-1105FL5MAP, \$24,630.70; Federal Grant No. 05-1205FL5MAP, \$135,922.54) Report No. 2012-142, Finding No. FA 11-071
<b>Finding</b>	As similarly noted in the previous audit, the FAPD did not always ensure that annual certifications of need were completed for Medicaid recipients residing in intermediate care facilities for the developmentally disabled (ICF-DDs). Additionally, the FAPD did not always ensure continued stay reviews were timely conducted or appropriately documented.
<b>Criteria</b>	42 CFR 456.360, <i>Certification and recertification of need for inpatient care</i> 42 CFR 456.431, <i>Continued stay review required</i>  Interagency Agreement between the Florida Agency for Health Care Administration (FAHCA) and the FAPD – The FAPD shall conduct utilization and continued stay reviews for all residents of public and private ICF-DDs. When the review is completed, the FAPD will send a copy of the utilization review and continued stay review documents to the FAPD Area Office and the respective ICF-DD.  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.
<b>Condition</b>	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 certifications of need of care for residents of State and private ICF-DDs are conducted by ICF-DD staff. The FAPD is responsible for reviewing documentation to ensure the certification of need was properly completed and signed off on by appropriate ICF-DD personnel (i.e., physician, physician assistant, or nurse practitioner). The FAPD conducted the continued stay reviews at both State and private ICF-DDs.  We tested FAPD records for 40 Medicaid recipients residing in ICF-DDs (11 in State facilities and 29 in private facilities) to determine whether certifications of need of care and continued stay reviews were conducted. Our testing disclosed that: <ul style="list-style-type: none"> <li>➤ Annual certification was required for all 40 recipients tested. For 1 of the 40 recipients, documentation could not be provided to demonstrate that the annual certification had been completed. During the 2011-12 fiscal year, payments totaling \$62,192.52 were made on behalf of this recipient during the period in which a required certification of need of care was not available.</li> <li>➤ Continued stay reviews were required to be completed for all 40 recipients tested. For 15 of the 40 recipients (37.5 percent), continued stay reviews had not been conducted every 6 months. For 11 of these recipients, the</li> </ul>

FAPD had completed the review from 5 to 38 days subsequent to the required 6-month time frame. For 2 recipients, at least one review was conducted; however, the individual completing the review did not document the date the review was completed. For 1 recipient, the FAPD could not provide documentation to demonstrate that a review had been completed during the audit period and, for another recipient, the FAPD could not provide documentation showing that a second review had been completed during the audit period.

<b>Cause</b>	In some instances, FAPD staff did not document on standardized forms, the date continued stay reviews were conducted. Additionally, some staff who completed the reviews no longer worked for the FAPD. As a result, the FAPD was unable to locate documentation showing that the reviews had been completed.
<b>Effect</b>	Absent timely reviews and maintenance of appropriate documentation, the FAPD was unable to demonstrate that ICF-DD residents continued to need Medicaid services. Failure to timely complete the required documents could result in payments to ICF-DDs being subject to disallowance.
<b>Recommendation</b>	We recommend the FAPD ensure that certifications of need of care and continued stay reviews are timely completed and documented for all Medicaid recipients residing in ICF-DDs. We also recommend that the FAPD maintain documentation in such a manner that staff turnover does not affect the FAPD's ability to evidence the conduct of continued stay reviews.
<b>State Agency Response and Corrective Action Plan</b>	<p>FAPD agrees with the above findings.</p> <p>Annual Recertification (Certification of need of care)</p> <p>Annual recertification forms will be reviewed at the time of the Habilitation Plan review. For those that could not be provided, FAPD will provide the coming year's annual recertification form.</p> <p>FAPD will provide additional in-service training for all those involved with this process. FAPD continues to work with AHCA revising the ICF Handbook. Once completed there should be a clear delineation of roles and responsibilities along with process and forms.</p> <p>Continued Stay Reviews</p> <p>Continued stay reviews for all Medicaid recipients residing in the ICF/DD facilities are to be completed within the required 6 month timeframe. FAPD will provide additional in-service training for all those involved with this process.</p> <p>FAPD State Office will provide follow up and technical assistance to monitor compliance.</p>
<b>Estimated Corrective Action Date</b>	<p>Statewide Training call for staff (including supervisors) with follow up addressed with Region/Area nurses individually. (Sept 2012, Ongoing)</p> <p>Continued work with AHCA to revise ICF Handbook. (Ongoing, process formally initiated 2012)</p> <p>FAPD State Office to monitor compliance (Ongoing, Feb 2013)</p> <p>Review of Interagency Agreement (Ongoing as part of review process)</p>
<b>Agency Contact and Telephone Number</b>	Lori Gephart, Registered Nurse Consultant (850) 921-3786

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-069</b>
<b>CFDA Number</b>	93.720, 93.775, 93.777, 93.778 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>Medicaid Cluster</b>
<b>Compliance Requirement</b>	Special Tests and Provisions – Provider Health and Safety Standards
<b>State Agency</b>	<b>Florida Agency for Health Care Administration (FAHCA)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	05-1105FL5MAP (Federal 2010-11); 05-1205FL5MAP (Federal 2011-12)
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Finding</b>	The FAHCA did not always ensure that facilities receiving Medicaid payments met required health and safety standards.
<b>Criteria</b>	<p>42 CFR 431.610(c), <i>Relations with standard-setting and survey agencies</i></p> <p>Florida Medicaid State Plan Section 4.11 – Designates FAHCA as the agency having authority to establish and maintain health and nonhealth related standards for private or public institutions that provide services to Medicaid recipients.</p> <p>FAHCA Division of Health Quality Assurance Licensure and Certification Standard Operating Procedures, Section 6-7 – Establishes time frames for the completion of Life Safety Surveys. Hospitals, nursing homes, and intermediate care facilities for the developmentally disabled (ICF-DD) are to receive a Life Safety Survey on an annual basis, with new Life Safety Surveys conducted within 9 to 15 months of the exit date of the last survey.</p> <p>FAHCA Division of Health Quality Assurance Licensure and Certification Standard Operating Procedures, Section 5-6 – Establishes requirements for follow-up surveys. The field office manager or designee shall monitor and schedule follow-up surveys, which are unannounced, to determine if corrective action has been taken on facility deficiencies found and cited during the survey. For certified facilities, the follow-up visits must be conducted no later than 45 days from the date of the survey.</p>
<b>Condition</b>	<p>During the 2011-12 fiscal year, Medicaid payments to hospitals, nursing homes, and ICF-DD, all of which were required to have an annual Life Safety Survey, totaled approximately \$9.9 billion. We reviewed documentation for 25 facilities (10 hospitals, 10 nursing homes, and 5 ICF-DD) to determine whether the FAHCA retained documentation evidencing that Life Safety Surveys and any necessary follow-up surveys had been timely conducted. We noted that:</p> <ul style="list-style-type: none"> <li>➤ For 5 hospitals, the FAHCA completed the Life Safety Surveys late, with completion dates ranging from 16 to 21 months after the last survey. The FAHCA made Medicaid payments totaling \$10,782,124.29 to these 5 hospitals for the period of time during the 2011-12 fiscal year in which the hospitals did not have a current Life Safety Survey certification.</li> <li>➤ For 4 hospitals, the FAHCA could not provide documentation evidencing that the facilities had received a follow-up survey within 45 days of a survey with cited deficiencies. For these 4 facilities, the follow-up surveys were completed from 3 to 59 days late. The FAHCA made Medicaid payments totaling \$14,242,576.08 to these 4 facilities for the period of time during the 2011-12 fiscal year in which a follow-up survey was due, but had not been completed.</li> </ul>
<b>Cause</b>	FAHCA's internal controls were not operating effectively to ensure that Life Safety Surveys and follow-up surveys were conducted within established time frames.

<b>Effect</b>	Failure to timely complete the required Life Safety Surveys and follow-up surveys could allow facilities that do not meet applicable health and safety standards to continue to provide Medicaid services.
<b>Recommendation</b>	We recommend that the FAHCA increase its efforts to ensure that Life Safety Surveys and follow-up surveys be conducted within the established time frames.
<b>State Agency Response and Corrective Action Plan</b>	Regarding the hospitals, these were state-only visits that were delayed due to workload in federal programs. Additionally, the 45-day revisit on the state LSC Hospital visits is listed in the HQA Standard Operating Procedures as the standard timeframe for revisits. However, we are updating the Standard Operating Procedures Manual to expand the 45-day timeframe to accurately reflect an acceptable timeframe, of a minimum of 45 days but allow for flexibility and desk-review revisits as well.
<b>Estimated Corrective Action Date</b>	7/1/2013 for updating the HQA Standard Operating Procedures Manuals.
<b>Agency Contact and Telephone Number</b>	Kimberly Smoak, Health Quality Assurance (850) 412-4516

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-070</b>
<b>CFDA Number</b>	93.720, 93.775, 93.777, 93.778 (Includes Recovery Act Funding)
<b>Program Title</b>	<b>Medicaid Cluster</b>
<b>Compliance Requirement</b>	Special Tests and Provisions – Inpatient Hospital and Long-Term Care Facility Audits
<b>State Agency</b>	<b>Florida Agency for Health Care Administration (FAHCA)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	05-1105FL5MAP (Federal 2010-11); 05-1205FL5MAP (Federal 2011-12)
<b>Finding Type</b>	Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-072
<b>Finding</b>	The FAHCA's established policies and procedures did not provide for the timely review and issuance of cost report audits and desk reviews of nursing homes and Intermediate Care Facilities for the Developmentally Disabled (ICF-DD).
<b>Criteria</b>	42 CFR 447.253(g), <i>Audit requirements</i>
<b>Condition</b>	<p>During the 2011-12 fiscal year, approximately 650 nursing homes and 96 ICF-DD received Medicaid payments totaling \$3,916,451,812.25 and \$332,557,743.67, respectively. Payments to nursing homes and ICF-DD 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. Periodic audits may be in the form of desk audits or field audits.</p> <p>The FAHCA contracted with certified public accounting (CPA) firms to perform periodic nursing home and ICF-DD cost report audits. The FAHCA developed nursing home and ICF-DD audit programs to be utilized by the CPA firms in the performance of the cost report audits. It was the FAHCA's procedure to review each CPA-audited cost report and the CPA's working papers prior to issuing the audit report to the provider. Additionally, FAHCA staff performed some nursing home and ICF-DD cost report desk audits. The FAHCA used tracking control sheets and routing slips to track the progress of the audits and desk audits.</p> <p>We would consider the issuance of an audit or desk audit to be timely and the most useful when issued within 2 years after the close of the provider's year-end. Our audit disclosed that the FAHCA's policies and procedures did not ensure the annual selection of a sufficient number of cost reports or the timely review and issuance of nursing home and ICF-DD cost report audits and desk audits. Specifically:</p> <ul style="list-style-type: none"> <li>➤ Of the 650 nursing homes receiving Medicaid payments during the 2011-12 fiscal year, 81 cost reports pertaining to 76 (11.96 percent) of these facilities were selected for an audit or desk audit. At this rate, it will take approximately 9 years for each nursing home to receive at least 1 cost report audit or desk audit.</li> <li>➤ Of the 96 ICF-DD receiving Medicaid payments during the 2011-12 fiscal year, 5 cost reports pertaining to 5 (5.21 percent) of these facilities were selected for an audit or desk audit. At this rate, it will take approximately 19 years for each ICF-DD to receive at least 1 cost report audit or desk audit.</li> <li>➤ For nursing home cost report audits and desk audits issued during the 2011-12 fiscal year, the average length of time from the cost report fiscal year-end to the issuance of the audit or desk audit was approximately 4 years. The following table shows the number of audits and desk audits issued during the 2011-12 fiscal year for nursing home cost reports with fiscal years ended 2004 through 2011.</li> </ul>



<b>Cost Reports With Fiscal Years Ended in the Year</b>	<b>Number of Nursing Home Audits and Desk Audits Issued During the 2011-12 Fiscal Year</b>
2004	3
2005	16
2006	19
2007	37
2008	31
2009	25
2010	2
2011	1
Total	<u>134</u>

- For ICF-DD cost report audits and desk audits issued during the 2011-12 fiscal year, the average length of time from the cost report fiscal year-end to the issuance of the audit or desk audit was approximately 3 years. The following table shows the number of audits and desk audits issued during the 2011-12 fiscal years for ICF-DD cost reports with fiscal years ended 2007 through 2010.

<b>Cost Reports With Fiscal Years Ended in the Year</b>	<b>Number of ICF-DD Audits and Desk Audits Issued During the 2011-12 Fiscal Year</b>
2007	13
2008	15
2009	16
2010	12
Total	<u>56</u>

In addition, our audit disclosed that FAHCA staff did not always document their review of audits and desk audits, ensure that required audit programs had been completed, or track the progress of desk audits. Specifically, we examined documentation for 20 engagements and noted:

- For 4 nursing home audits and 4 ICF-DD desk audits, FAHCA staff had not documented their review of the working papers.
- The audit program had not been completed for 3 audits (1 nursing home and 2 ICF-DD) initially started by a CPA firm, but completed as a desk audit by FAHCA staff.
- For 4 ICF-DD desk audits, FAHCA staff had not completed routing slips to track the progress of the desk audits.

#### **Cause**

FAHCA procedures did not provide for the selection of an adequate number of cost reports or the timely review and issuance of cost report audits. The FAHCA's procedure of reviewing supporting work papers for each CPA firm's audit report, and preparing for cost report audit appeals, may have hindered the timely issuance of reports. Additionally, that FAHCA had not established policies and procedures for the selection and timely review and issuance of desk audits performed by FAHCA staff.

#### **Effect**

The failure to select, timely review, and issue audits and desk audits reduces the effectiveness of efforts to ensure that nursing homes and ICF-DD are reimbursed at appropriate rates and limits the FAHCA's ability to timely apply rate adjustments, if necessary.

**Recommendation**

We recommend that the FAHCA enhance its policies and procedures to provide for an adequate number of cost reports to be audited annually, as well as the timely review and issuance of cost report audits and desk audits. To ensure the timeliness and usefulness of the information contained within the cost report audits and desk audits, these procedures should identify the time frames within which the audits and desk audits are to be reviewed and issued.

**State Agency Response and Corrective Action Plan**

On a yearly basis, each of the 650 nursing homes participating in the Medicaid program are to submit a cost report, five months after the close of the provider's fiscal year end, compliant with cost reporting requirements. 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. If the costs submitted in the cost report result in an increased per diem, and the cost report is considered late, the provider would not receive the higher per diem until the next rate setting semester. Otherwise, any rate reductions would be applied immediately.

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 the 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 for the following reasons.

FAHCA has reviewed the average length of time from cost report acceptance to audit assignment, and from audit assignments to report issuance. For the 134 audits issued during the 2011-12 fiscal year, these average lengths of time were 15.4 months and 21.6 months, respectively. Combining these timeframes, reports are issued on average within 37 months from cost report acceptance.

Of the 134 audits in the 2011-12 fiscal year, twenty nine audits were for fiscal year ending 2004 through 2008, based on assignments originally started by one contracted CPA firm which were still open when the firm's contract was not renewed. Six of these assignments with fiscal year ending 2004 and 2005 were completed by the Agency, rather than reassigning them to another CPA firm, saving the Agency an estimated \$90,000 of contracted audit costs. However, due to limited Agency resources, the other twenty three assignments with fiscal years ending 2006, 2007 and 2008 were assigned to other contracted CPA firms.

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 FAHCA action, and the FAHCA is required to provide administrative hearing or appeal rights. The FAHCA is responsible for all work necessary to conclude any appeals, including defending adjustments in the reports and performing additional audit steps, including any report revisions. Releasing reports without having reviewed the adjustments and supporting work papers would put the FAHCA at a disadvantage in a legal challenge.

Should the provider choose to appeal the adjustments, no further processing of the report is done until the administrative action is legally concluded. This includes any rate changes resulting from these audit reports.

FAHCA'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 to be the highest risk for audit. FAHCA 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**

NA

**Agency Contact and Telephone Number**

Mercedes Bosque, Medicaid Program Analysis  
(850) 412-4083

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-071</b>
<b>CFDA Number</b>	93.917
<b>Program Title</b>	<b>HIV Care Formula Grants</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles and Matching, Level of Effort, Earmarking
<b>State Agency</b>	<b>Florida Department of Health (FDOH)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	6X09HA20252-01 2010, 4X07HA00057-21 2011, 6X07HA00057-22 2012, and 2X08HA16858-03 2011
<b>Finding Type</b>	Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-074
<b>Finding</b>	The FDOH did not ensure that effective access security controls had been established for the AIDS Information Management System (AIMS).
<b>Criteria</b>	<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.</p>
<b>Condition</b>	<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>Our audit disclosed that, as similarly noted in the prior audit, access security controls for AIMS needed improvement. Specific details of the issues are not disclosed in the report to avoid the possibility of compromising FDOH security. Appropriate FDOH personnel have been notified of the issues.</p>
<b>Cause</b>	The FDOH stated in its prior year response that AIMS required recoding in order to comply with updated security standards. As of June 30, 2012, the FDOH stated that the enhancement project was underway, but was without a developer and that the FDOH was in the process of contracting with a new developer to complete the enhancements.
<b>Effect</b>	Absent appropriate access security controls, the integrity of the data contained within AIMS is subject to increased risk of compromise.
<b>Recommendation</b>	We recommend that the FDOH proceed with its actions to enhance AIMS access security controls.
<b>State Agency Response and Corrective Action Plan</b>	<p>Planning to address security issues began in November 2011 but development of a new AIMS software application was not begun until July 2012. Final development is currently being completed. The new AIMS software application requires each individual to have a user name and password. Security is role-based and specific edit and add/delete functions are limited based on role. A log has been added which records user activity history.</p> <p>The new AIMS software application will be open to data entry beginning April 1, 2013 and the previous version of AIMS will no longer be available after June 30, 2013.</p>
<b>Estimated Corrective Action Date</b>	June 30, 2013
<b>Agency Contact and Telephone Number</b>	Kate Goodin (850) 245-4448

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-072</b>
<b>CFDA Number</b>	93.917
<b>Program Title</b>	<b>HIV Care Formula Grants</b>
<b>Compliance Requirement</b>	Eligibility
<b>State Agency</b>	<b>Florida Department of Health (FDOH)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	4 X07HA00057-21-03 2011 and 6 X07HA00057-22-03 2012
<b>Finding Type</b>	Noncompliance and Significant Deficiency Questioned Costs – \$9,546.04 (Federal Grant Nos. 4 X07HA00057-21-03 \$7,621.28 and 6 X07HA00057-22-03 \$1,924.76)
<b>Finding</b>	Eligibility determination procedures were not sufficient to ensure that only eligible individuals received AIDS Drug Assistance Program (ADAP) Benefits.
<b>Criteria</b>	42 USC 300ff-26(b), <i>Provision of Treatment – Eligible Individuals</i> ; 42 USC 300ff-27(b)(7)(f)(ii) – <i>Description of intended uses and agreements</i> ; FDOH HIV/AIDS Eligibility Procedures Manual
<b>Condition</b>	During the 2011-12 fiscal year, the FDOH expended approximately \$74,271,946 in ADAP funds to purchase and distribute drugs to eligible clients. We reviewed records for 60 clients receiving ADAP assistance who were enrolled or re-enrolled in ADAP during the 2011-12 fiscal year. Clients eligible to participate in the Medicaid Program are not eligible to receive drugs through ADAP. The FDOH did not identify ineligibility for ADAP benefits for 2 of the 60 clients reviewed. Our comparison of records from the ADAP database to the Medicaid system disclosed that these 2 clients received ADAP drug benefits totaling \$9,546.04 during the 2011-12 fiscal year, although they also had received Medicaid benefits during the same period.
<b>Cause</b>	FDOH procedures required initial screening for Medicaid eligibility through ACCESS, Florida's Online Public Assistance Pre-screening Tool, and redetermination of client eligibility every 6 months. In addition, the FDOH was to perform periodic matches between the ADAP system and the Medicaid system. According to FDOH management, the matches had been conducted monthly until January 2011, when they were suspended until August 2011 due to the number of FDOH vacant positions. As of August 2011, the matches were to be performed quarterly; however, during the 2011-12 fiscal year, the FDOH only performed two matches.
<b>Effect</b>	Drugs benefits were provided to clients who did not meet ADAP eligibility requirements.
<b>Recommendation</b>	We recommend that the FDOH conduct periodic matches to better ensure that Medicaid eligible persons are not provided ADAP benefits.
<b>State Agency Response and Corrective Action Plan</b>	FDOH will pursue a process to establish more frequent electronic matches with the Agency for Healthcare Administration in regards to client's access to Medicaid to ensure that ADAP is the payer of last resort. The first action step is to set up a more frequent match which is still compliant with our current Memorandum of Agreement. The second action step is to pursue a new MOA which will allow FDOH to match clients on a daily basis.  The HIV/AIDS and Hepatitis program moved to a daily match. The process for establishing a new MOA began May 1, 2012. As of February 2, 2013, the updated MOA allowing for daily matches was approved by FDOH and sent to the Agency for Healthcare Administration for approval. We expect the process to be fully approved and operational by April 1, 2013. This daily match process will serve all clients to include ADAP's, eliminating the need for monthly match by the ADAP program.

**Estimated Corrective  
Action Date**

April 1, 2013

**Agency Contact and  
Telephone Number**Lorraine Wells  
(850) 245-2544, or  
Stephanie Brown  
(850) 245-4444 x2551

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-073</b>
<b>CFDA Number</b>	93.959
<b>Program Title</b>	<b>Block Grants for Prevention and Treatment of Substance Abuse (SAPT)</b>
<b>Compliance Requirement</b>	Matching, Level of Effort, Earmarking
<b>State Agency</b>	<b>Florida Department of Children and Families (FDCF)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	3B08TI010010-11S4 and 2B08TI010010-12
<b>Finding Type</b>	Opinion Qualification and Material Noncompliance
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-075
<b>Finding</b>	The FDCF did not meet the SAPT maintenance of effort (MOE) requirement for the 2011-12 fiscal year.
<b>Criteria</b>	<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>
<b>Condition</b>	During the 2011-12 fiscal year, the FDCF was required to expend \$86,645,454 in State funds in order to meet the SAPT MOE requirement. Eligible MOE expenditures totaled \$72,118,978 for the 2011-12 fiscal year, resulting in a \$14,526,476 shortfall (approximately 17 percent).
<b>Cause</b>	According to FDCF personnel, due to continuing economic difficulties in Florida, sufficient General Revenue Fund moneys were not available to meet the SAPT MOE requirement.
<b>Effect</b>	The U.S. Department of Health and Human Services could reduce the SAPT allotment for the 2012-13 Federal fiscal year by the amount of the MOE shortfall.
<b>Recommendation</b>	We recommend that the FDCF work with the Substance Abuse and Mental Health Services Administration to ensure compliance with the MOE requirement.
<b>State Agency Response and Corrective Action Plan</b>	The FDCF is in the process of requesting a waiver of the SAPT MOE requirement from SAMHSA. The waiver request is due on or before March 4, 2013. The FDCF will continue to correspond with SAMHSA during the eligibility process for receiving a waiver of the SAPT MOE.
<b>Estimated Corrective Action Date</b>	TBD
<b>Agency Contact and Telephone Number</b>	R.S. Whisenhunt (850) 921-8461

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-074</b>
<b>CFDA Number</b>	93.959
<b>Program Title</b>	<b>Block Grants for Prevention and Treatment of Substance Abuse (SAPT)</b>
<b>Compliance Requirement</b>	Matching, Level of Effort, Earmarking
<b>State Agency</b>	<b>Florida Department of Children and Families (FDCF)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	2B08TI010010-10
<b>Finding Type</b>	Opinion Qualification and Material Noncompliance
<b>Finding</b>	The FDCF did not meet the SAPT earmarking requirement for primary prevention programs for individuals who do not require treatment of substance abuse.
<b>Criteria</b>	42 USC 300x-22, <i>Allocation regarding primary prevention programs</i> – The State shall expend not less than 20 percent of the grant for prevention programs for individuals who do not require treatment of substance abuse.  45 CFR 96.124(b)(1), <i>Certain Allocations</i>
<b>Condition</b>	For the 2010 grant period, the FDCF was required to expend at least \$20,137,717 for prevention programs for individuals who did not require treatment of substance abuse. The FDCF spent \$18,107,830 for prevention programs, resulting in a spending shortfall of \$2,029,886.
<b>Cause</b>	FDCF personnel indicated that the spending shortfall was due to errors in budgeting contract expenditures.
<b>Effect</b>	The U.S. Department of Health and Human Services could reduce future SAPT allotments by the amount of the shortfall.
<b>Recommendation</b>	We recommend that the FDCF ensure that at least 20 percent of SAPT grant funds are expended for prevention programs.
<b>State Agency Response and Corrective Action Plan</b>	The FDCF has strengthened current practice which now includes the Financial Analyst reviewing set aside requirement expenditures on a monthly basis and working with FDCF contract managers to ensure that the certified forward process is followed correctly at the end of the fiscal year. The 2010-2011 set aside requirement has been exceeded.
<b>Estimated Corrective Action Date</b>	Completed
<b>Agency Contact and Telephone Number</b>	R.S. Whisenhunt (850) 921-8461

## U.S. DEPARTMENT OF HOMELAND SECURITY

<b>Finding Number</b>	<b>FA 12-075</b>
<b>CFDA Number</b>	97.039
<b>Program Title</b>	<b>Hazard Mitigation Grant</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles
<b>State Agency</b>	<b>Florida Division of Emergency Management (FDEM)</b> [Transferred to the <b>Florida Executive Office of the Governor</b> effective October 1, 2011]
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Finding Type</b>	Significant Deficiency
<b>Finding</b>	FDEM management had not established appropriate controls for the Mitigation.org application.
<b>Criteria</b>	44 CFR 13.20, <i>Standards for Financial Management Systems</i>  Information Technology Best Practices  Management should implement procedures that provide secure data application, transmission, and backup recovery.
<b>Condition</b>	The FDEM uses Mitigation.org to manage Hazard Mitigation Grant Program projects and subrecipients make payment requests through the application. During the 2011-12 fiscal year, the FDEM used the Mitigation.org application to process and approve Hazard Mitigation Grant Program subrecipient payments totaling \$55,776,809.  Our review of the Mitigation.org application controls disclosed that appropriate security controls had not been implemented. Specific details of the issues we noted are not disclosed in this report to avoid the possibility of compromising FDEM security. Appropriate FDEM personnel have been notified of the issues.
<b>Cause</b>	The application had been located on the server of the FDEM contractor who initially developed the application, and that server did not have the same security controls in place as the State's server. In addition, the application was undergoing additional changes.
<b>Effect</b>	Absent appropriate security controls, the confidentiality, integrity, and availability of the data contained within the Mitigation.org application is subject to increased risk of compromise.
<b>Recommendation</b>	The FDEM should enhance controls for the Mitigation.org application.
<b>State Agency Response and Corrective Action Plan</b>	The improvements and enhancements to access controls called for in the finding were completed prior to November 15, 2012 and the security system currently addresses all concerns expressed by the auditors. These include individual authentication controls and need-based determination of access privileges, both implemented to industry standards.  Details of the specific corrective actions undertaken by FDEM and corroborating documentation of same cannot be included here without compromising security, but have been discussed with and furnished to auditors from the Florida Auditor General.
<b>Estimated Corrective Action Date</b>	June 30, 2012
<b>Agency Contact and Telephone Number</b>	Ronnie Atkins (850) 922-1611



## U.S. DEPARTMENT OF HOMELAND SECURITY

<b>Finding Number</b>	<b>FA 12-076</b>
<b>CFDA Number</b>	97.067
<b>Program Title</b>	<b>Homeland Security Grant Program</b>
<b>Compliance Requirement</b>	Reporting
<b>State Agency</b>	<b>Florida Division of Emergency Management (FDEM)</b> [Transferred to the <b>Florida Executive Office of the Governor</b> effective October 1, 2011]
<b>Federal Grant/Contract Number and Grant Year</b>	EMW-2011-SS-00067 2011
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Finding</b>	The FDEM did not report applicable Homeland Security Grant Program subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations.
<b>Criteria</b>	2 CFR 170 <i>Reporting Subaward and Executive Compensation Information</i>
<b>Condition</b>	FFATA regulations required the FDEM, as a recipient, to report in the FSRS key data elements regarding its subawards. The 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 exceeding \$25,000, effective on or after October 1, 2010, and made with a new Federal Assistance Identification Number on or after that date. Pursuant to Federal regulations, the FDEM should have reported, by the end of the month following the month in which the obligation was made, the key data elements for such grants. However, as of June 30, 2012, the FDEM had not reported data for Homeland Security Grant Program subawards totaling \$24,200,209 made to 117 subgrantees.
<b>Cause</b>	FDEM did not have a process in place to ensure compliance with FFATA reporting requirements until after June 30, 2012.
<b>Effect</b>	Applicable Homeland Security Grant Program subaward data was not reported as required by FFATA.
<b>Recommendation</b>	We recommend that the FDEM ensure that all key data elements are timely reported in the FSRS.
<b>State Agency Response and Corrective Action Plan</b>	FDEM has not reported applicable Homeland Security Grant Program sub award data in the Federal Funding Accountability and Transparency Act (FFATA) Sub award Reporting System for Federal Grant number EMW-2011-SS-00067 2011 because of questions regarding data input requirements for the primary awardee and subawardee.  We will continue populating the FSRS with grant data and provide the necessary guidance to any subawardees to which we transfer money.
<b>Estimated Corrective Action Date</b>	February 28, 2013
<b>Agency Contact and Telephone Number</b>	Ronnie Atkins (850) 922-1611

## U.S. DEPARTMENT OF HOMELAND SECURITY

<b>Finding Number</b>	<b>FA 12-077</b>
<b>CFDA Number</b>	97.067
<b>Program Title</b>	<b>Homeland Security Grant Program</b>
<b>Compliance Requirement</b>	Reporting
<b>State Agency</b>	<b>Florida Department of Financial Services (FDFS)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	EMW-2011-SS-00067 2011
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Finding</b>	The FDFS did not report applicable Homeland Security Grant Program subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations.
<b>Criteria</b>	2 CFR 170 <i>Reporting Subaward and Executive Compensation Information</i>
<b>Condition</b>	FFATA regulations required the FDFS, as a recipient, to report in the FSRS key data elements regarding its subawards. The FSRS is a reporting tool used to capture and report subaward and executive compensation data and make it available to the public via a single, searchable Web site. FFATA reporting is required for grants or cooperative agreements exceeding \$25,000, effective on or after October 1, 2010, and made with a new Federal Assistance Identification Number on or after that date. Pursuant to Federal regulations, the FDFS should have reported, by the end of the month following the month in which the obligation was made, the key data elements for such grants. However, as of June 30, 2012, the FDFS had not reported data for the Homeland Security Grant Program subawards totaling \$1,853,605 that were made to 27 subgrantees.
<b>Cause</b>	The FDFS did not have a process in place to ensure compliance with FFATA reporting requirements.
<b>Effect</b>	The FDFS did not report the applicable Homeland Security Grant Program subaward data as required by FFATA.
<b>Recommendation</b>	We recommend that the FDFS implement procedures to ensure that all key data elements are timely reported in FSRS.
<b>State Agency Response and Corrective Action Plan</b>	We concur. The Division of State Fire Marshal will work with the Division of Emergency Management to ensure all applicable Homeland Security Grant Program subawards authorized by the Department of Financial Services are properly entered into the Subaward Reporting System per the Federal Funding Accountability and Transparency Act.
<b>Estimated Corrective Action Date</b>	June 30, 2013
<b>Agency Contact and Telephone Number</b>	John Kohnke, Division of State Fire Marshal (850) 413-3611

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**STATE UNIVERSITIES AND COMMUNITY COLLEGES  
SUMMARY OF QUESTIONED COSTS  
For the Fiscal Year Ended June 30, 2012**

<u>Compliance Requirement/ Institutions</u>	<u>Questioned Costs</u>
<b><u>Student Financial Assistance Cluster</u></b>	
<b>ELIGIBILITY AND SPECIAL TESTS AND PROVISIONS - Finding No. FA 12-079</b>	
Overaward and Official Withdrawals and Unofficial Withdrawals:	
Hillsborough Community College	\$ <u>unknown</u>
<b>ELIGIBILITY - Finding Nos. FA 12-080, 081, 082, 083, 084</b>	
Satisfactory Academic Progress:	
Florida A & M University	47,053.00
University of North Florida	29,250.00
Florida State College at Jacksonville	unknown
Hillsborough Community College	1,387.00
Northwest Florida State College	<u>32,822.00</u>
<b>Total</b>	<u>110,512.00</u>
<b>SPECIAL TESTS AND PROVISIONS - Finding No. FA 12-087</b>	
Return to Title IV - Unofficial Withdrawals and Nonattendance:	
University of Florida	<u>9,586.50</u>
<b>SPECIAL TESTS AND PROVISIONS - Finding No. FA 12-088</b>	
Return to Title IV - Nonattendance:	
University of South Florida	<u>2,445.54</u>
<b>SPECIAL TESTS AND PROVISIONS - Finding No. FA 12-089</b>	
Return to Title IV - Official Withdrawals and Unofficial Withdrawals:	
Florida Gateway College	<u>1,651.00</u>
<b>SPECIAL TESTS AND PROVISIONS - Finding No. FA 12-090</b>	
Return to Title IV - Unofficial Withdrawals:	
Gulf Coast State College	<u>1,807.50</u>
<b>SPECIAL TESTS AND PROVISIONS - Finding Nos. FA 12-091, 093</b>	
Return to Title IV - Official Withdrawals:	
Polk State College	1,797.99
Tallahassee Community College	<u>2,754.58</u>
<b>Total</b>	<u>4,552.57</u>
<b>SPECIAL TESTS AND PROVISIONS - Finding Nos. FA 12-094, 095</b>	
Disbursements - Escheating:	
North Florida Community College	1,345.61
Tallahassee Community College	<u>9,796.42</u>
<b>Total</b>	<u>11,142.03</u>
<b>Total Student Financial Assistance Cluster</b>	<u>\$ 141,697.14</u>

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-078</b>
<b>CFDA Number</b>	Various
<b>Program Title</b>	<b>Student Financial Assistance Cluster (SFA)</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles and Eligibility
<b>State Educational Entity</b>	<b>Various</b>
<b>Finding Type</b>	Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-081
<b>Finding</b>	Certain access controls protecting ten institutions' 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.
<b>Criteria</b>	<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. Periodically reviewing assigned IT access privileges promotes good internal control and is necessary to ensure that appropriate access privileges are defined and assigned to employees to prevent the initiation of transactions for incompatible processing functions within the application.</p>
<b>Condition</b>	Discussed with appropriate institution personnel.
<b>Cause</b>	Discussed with appropriate institution personnel.
<b>Effect</b>	Weak access controls increase the risk that unauthorized or inappropriate changes to data may occur and not be detected in a timely manner.
<b>Recommendation</b>	The institution should enhance access controls as noted.
<b>FAMU Response and Corrective Action Plan</b>	<p><b><u>Florida Agricultural and Mechanical University (FAMU)</u></b></p> <p>We have evaluated the security controls which have been recommended to be changed, and have concluded that they will have minimum to moderate impact to the University Community, and as a result, will be scheduled in two (2) phases. We have currently scheduled to execute these changes beginning in February 2013, following completion of other concurrent upgrades sharing the same infrastructure.</p> <p>The security changes taking place will be communicated to the FAMU community through EIT advisories as they are taking place. The changes will be formally requested to be approved through EIT change control, and will not require any further approvals outside of EIT. Since these changes are technical in nature, they will be enforced by the systems which they are applied on.</p>

<b>Estimated Corrective Action Date</b>	March 2013
<b>FAMU Contact and Telephone Number</b>	Michael James, Interim Director Information Technology (850) 412-7979
<b>UCF Response and Corrective Action Plan</b>	<p><b><u>University of Central Florida (UCF)</u></b></p> <p>Effective December 10, 2012, the procedure for requesting additions or changes to an employee's security access or changes to roles and permission lists must be made using the Computer Services and Telecommunications LEAP change management system. Once the request is received by CS&amp;T, the changes are reviewed, and if approved, made by the Computer Services Security staff. A response is sent back to the requestor to indicate the changes are complete.</p> <p>Student Financial Assistance has modified our process to include a review of changes in both areas identified in order to confirm the appropriateness of the change. The review will take place each semester.</p>
<b>Estimated Corrective Action Date</b>	Spring semester 2013
<b>UCF Contact and Telephone Number</b>	<p>Bob Yanckello, Chief Technology Officer, Computer Services and Telecommunications; (407) 823-2711</p> <p>Mary McKinney, Executive Director, Student Financial Assistance (407) 823-2827</p>
<b>UF Response and Corrective Action Plan</b>	<p><b><u>University of Florida (UF)</u></b></p> <p>On August 6, 2012 the Office of the Auditor General issued a Confirmation Memorandum to The Office for Student Financial Affairs (SFA). On August 13, 2012 SFA formally responded to the memorandum indicating that the appropriate enhancements to strengthen its security access controls had been implemented.</p> <p>SFA has reviewed its access controls as well as the procedures involved and has implemented the recommendations cited during the audit.</p>
<b>Estimated Corrective Action Date</b>	Corrected August 13, 2012
<b>UF Contact and Telephone Number</b>	Rick Wilder, Director, Student Financial Aid (352) 392-6684
<b>USF Response and Corrective Action Plan</b>	<p><b><u>University of South Florida (USF)</u></b></p> <p>The following actions are being taken by University Scholarships &amp; Financial Aid Services (USFAS) to address this deficiency:</p> <ol style="list-style-type: none"> <li>1. USFAS will be implementing procedures that will address the recommendations. A review of all employees with financial aid system access will be conducted to ensure that each employee has update capabilities only when that access is compatible with their job responsibilities.</li> <li>2. A weekly report will be deployed that will identify potential areas of concerns noted in the audit, and a review process of those transactions will be put in place.</li> <li>3. USFAS, in collaboration with IT, will conduct a semi-annual review of system access to assure that appropriate system update capabilities are compatible with each employee's job responsibilities.</li> </ol>
<b>Estimated Corrective Action Date</b>	March 1, 2013

<b>USF Contact and Telephone Number</b>	Billie Jo Hamilton, Director, University Scholarships and Financial Aid Services (813) 974-3039
<b>BrwC Response and Corrective Action Plan</b>	<u><b>Broward College (BrwC)</b></u> Corrective action was taken immediately to remove access for these employees that were noted. This College has set a procedure to monitor access controls monthly. It has also been made clear that the responsible College staff and administrators will ensure that this access is removed timely or face disciplinary action up to and including termination.
<b>Estimated Corrective Action Date</b>	Corrected
<b>BrwC Contact and Telephone Number</b>	Angelia Millender, Vice President of Student Affairs and Enrollment (954) 201-7486
<b>CCF Response and Corrective Action Plan</b>	<u><b>College of Central Florida (CCF)</b></u> The College has taken appropriate action to limit access controls over IT resources based on an employee's job responsibility. Regarding periodic review of access privileges, the College is developing system reports by functional manager that will list all users and their system access. The College will distribute these reports to the functional managers who will then: review each user's access level; report that the review has been completed; and identify any security access adjustments to be made. As a further control, an additional report will be generated that shows which functional managers have not completed these required security access reviews.
<b>Estimated Corrective Action Date</b>	By June 30, 2013
<b>CCF Contact and Telephone Number</b>	Francis J. Mazur III, MS-CIS, CPA, Vice President of Administration and Finance (352) 873-5823
<b>LSCC Response and Corrective Action Plan</b>	<u><b>Lake Sumter Community College (LSCC)</b></u> Lake-Sumter State College is in receipt of two findings as a result of the Audit of Federal awards for the period ending June 30, 2012. Both of these findings had to do with "certain access controls protecting the institution's information technology" and therefore were orally disclosed to college officials. It was noted that these findings related to the overall internal controls over the student Financial Aid program rather than a failure on the part of the College concerning specific Federal compliance requirements for awarding financial aid.
<b>Estimated Corrective Action Date</b>	We agree with the findings and the College has already taken the steps to further separate duties and limit access controls for the processing and awarding of Federal financial aid.
<b>LSCC Contact and Telephone Number</b>	Richard M. Scott, Vice President for Business Affairs (352) 365-3524
<b>NFCC Response and Corrective Action Plan</b>	<u><b>North Florida Community College (NFCC)</b></u> The specifics of this issue were discussed with appropriate institution personnel. It is important to note that, as a result of the small size of the institution, the employees at North Florida Community College wear many 'hats'. The necessary cross-training of duties results in access to certain automated functions, which might not ordinarily be allocated to a certain position.  To counteract this local issue, a monthly audit report of changes to student award records within the automated data processing system is prepared. This report is sent to both the College Controller and the Director of Financial Aid for review, thus insuring that no unauthorized changes have been made.

<b>Estimated Corrective Action Date</b>	Resolved
<b>NFCC Contact and Telephone Number</b>	Amelia Mulkey, Dean of Administrative Services (850) 973-1604
<b>PBSC Response and Corrective Action Plan</b>	<b><u>Palm Beach State College (PBSC)</u></b>  The finding concerns the number of staff having update capability to two screens: The override screen for satisfactory academic progress (SAP) and the disbursement requirement screen. Title IV regulations do not specify a staff limit to internal control documents. Access is based on the employee's responsibilities within the financial aid office. The satisfactory progress screen can only be updated by staff who have the authority to make SAP override decisions. Most financial aid staff have access to the disbursement requirement screen to log and complete required documents. On the disbursement screen is the override for release of aid. A complete review of employee access has commenced, and new reports of satisfactory progress decisions and disbursement overrides will be reviewed by the financial aid director on a regular basis. To date, no erroneous decisions/disbursements have been detected.
<b>Estimated Corrective Action Date</b>	December 1, 2012
<b>PBSC Contact and Telephone Number</b>	Mrs. Susan F. Kadir, Director of Financial Aid (561) 868-3390
<b>PolkSC Response and Corrective Action Plan</b>	<b><u>Polk State College (Polk SC)</u></b>  The College migrated to a new financial aid system in the 2012 academic year which will include enhanced access controls relating to employees performing incompatible functions. The College will review the effectiveness of the new financial aid system on an ongoing basis to ensure that employees do not perform incompatible functions.
<b>Estimated Corrective Action Date</b>	Completed
<b>PolkSC Contact and Telephone Number</b>	Peter S. Elliott, Vice President Administration/CFO (863) 297-1081
<b>SFeC Response and Corrective Action Plan</b>	<b><u>Santa Fe College (SFeC)</u></b>  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.
<b>Estimated Corrective Action Date</b>	August 2013
<b>SFeC Contact and Telephone Number</b>	Ginger Gibson, Vice President for Administrative Affairs (352) 395-5208
<b>SCF Response and Corrective Action Plan</b>	<b><u>State College of Florida – Manatee/Sarasota (SCF)</u></b>  The college has established new Banner financial aid security classes to more specifically define users' access. Additional measures have been implemented to terminate user privileges in a more timely manner. The institution continues to work toward establishing system generated reports for management review of manual updates to BANNER financial aid fields.
<b>Estimated Corrective Action Date</b>	February 1, 2013
<b>SCF Contact and Telephone Number</b>	Sandra Shimp, Assistant Director, Financial Aid (941) 752-5434



## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-079</b>
<b>CFDA Number</b>	84.063 and 84.268
<b>Program Title</b>	<b>Student Financial Assistance Cluster (SFA)</b> Federal Pell Grant Program (PELL) Federal Direct Student Loan Program (FDSL)
<b>Compliance Requirement</b>	Eligibility – Overaward – PELL Recalculations Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds – Official and Unofficial Withdrawals
<b>State Educational Entity</b>	<b>Hillsborough Community College (HCC)</b>
<b>Finding Type</b>	Noncompliance
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-103
<b>Finding</b>	Improvements were needed over the institution's procedures for documenting attendance accurately and timely prior to disbursing Federal PELL grants and 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 officially withdrew. As a result, some ineligible students received PELL grants and not all students requiring returns of Title IV HEOA funds were identified.
<b>Criteria</b>	<i>34 CFR 690.80(b)(2), Recalculation of a Federal PELL Grant Award and 668.22, Treatment of Title IV Funds When a Student Withdraws</i>
<b>Condition</b>	<p>In our report No. 2012-142, finding No. FA 11-103, we noted that improvements were needed over the institution's procedures for determining, calculating, and timely returning Title IV HEOA funds. We also noted that the institution did not adequately enforce procedures to identify students who stopped attending before the 60 percent point in the academic period, and as a result, not all students requiring returns of Title IV HEOA funds were identified. We identified \$1,901.91 in questioned costs and noted that the institution returned the funds to USED.</p> <p>We also noted that the institution did not always document attendance accurately or timely to determine eligibility prior to disbursing Title IV HEOA funds. In the USED Final Audit Determination Letter (FAD) for the 2009-10 fiscal year, the institution was required to return Title IV HEOA funds in the amount of \$125,617 to USED. The funds were returned on January 16, 2012.</p> <p>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, 2012, as noted in their response on the 2011-12 fiscal year's Summary Schedule of Prior Audit Findings. As such, there is an increased risk that incorrect calculations and withdrawal dates occurred during the 2011-12 fiscal year that caused the institution to retain unearned Title IV HEOA funds, and that attendance was not accurately or timely documented to determine eligibility prior to disbursing Title IV HEOA funds.</p>
<b>Cause</b>	The institution's procedures needed improvement to ensure that returns of Title IV HEOA funds were determined and timely returned. Also procedures were not adequate to ensure the use of the correct withdrawal date of students that unofficially withdrew. Additionally, procedures needed improvement to ensure that attendance was accurately or timely documented to determine eligibility for Title IV HEOA funds prior to disbursing funds.
<b>Effect</b>	The institution retained unearned Title IV HEOA funds that should have been returned to applicable Federal programs, and the institution disbursed Title IV HEOA funds to ineligible students.

<b>Recommendation</b>	The institution should continue its efforts to improve procedures to ensure that returns of Title IV HEOA funds are determined and timely returned to the applicable Federal programs, and continue to enhance procedures to ensure the correct use of the withdrawal date. Once procedures are corrected, a review of official and unofficial withdrawals for the 2011-12 fiscal year should be completed and any additional funds, as applicable, should be returned to the Federal programs. Also, the institution should continue its efforts to enhance procedures to ensure that timely and accurate enrollment status records are maintained to document eligibility for Title IV HEOA funds disbursed.
<b>HCC Response and Corrective Action Plan</b>	Hillsborough Community College acknowledges the need to continue its efforts in improving procedures to ensure that Title IV HEOA funds are determined and timely returned to the applicable Federal programs. Communication to academic administrators and faculty about the importance of adherence to the Withdrawn for Non Attendance policy is ongoing. The College will use the 50% midpoint date for unofficial withdrawals and actual withdrawal date for official withdrawals for all students having a withdrawal status. The College will review the official and unofficial withdrawals for the 2011-12 fiscal year and determine the amount to be returned to the Federal programs, and will work with the US Department of Education if repayment is required.
<b>Estimated Corrective Action Date</b>	August 31, 2012
<b>HCC Contact and Telephone Number</b>	Dr. Barbara A. Larson, Vice President for Administration/CFO (813) 253-7015

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-080</b>
<b>CFDA Number</b>	84.007, 84.063, 84.268
<b>Program Title</b>	<b>Student Financial Assistance Cluster (SFA)</b> Federal Supplemental Education Opportunity Grants (FSEOG) Federal Pell Grant Program (PELL) Federal Direct Student Loan Program (FDSL)
<b>Compliance Requirement</b>	Eligibility – Satisfactory Academic Progress (SAP)
<b>State Educational Entity</b>	<b>Florida Agricultural and Mechanical University (FAMU)</b>
<b>Finding Type</b>	Noncompliance Questioned Costs – \$47,053 (\$500 FSEOG; \$16,650 PELL; \$8,750 FDSL subsidized; \$21,153 FDSL unsubsidized)
<b>Finding</b>	The institution's policies and procedures were not adequate to ensure that students met SAP requirements and were eligible for Title IV Higher Education Opportunity Act (HEOA) funds.
<b>Criteria</b>	34 CFR 668.32 <i>Student Eligibility – General</i> and 668.34 <i>Satisfactory Progress</i> and Federal Student Aid Handbook
<b>Condition</b>	<p>Although the institution's procedures generally appeared to be in compliance with Federal SAP requirements, we noted that 3 of 25 students tested did not complete at least 67 percent of attempted hours as required. These 3 students received Title IV HEOA funds totaling \$47,053 during the 2011-12 award year for which they were not eligible, as follows:</p> <ul style="list-style-type: none"> <li>➤ Student 1 – this student's academic record began in Summer 2002, and the student never met the 67 percent completion rate requirement over 9 terms. Completion percentages ranged from a low of 0.25 percent to a high of 58.6 percent, with a 56 percent completion rate for the Spring 2011 term evaluation for the 2011-12 award year. Title IV HEOA funds received during the 2011-12 award year totaled \$15,050 (\$5,550 PELL; \$3,500 FDSL subsidized; \$6,000 FDSL unsubsidized).</li> <li>➤ Student 2 – this student's academic record began in Summer 2009, and the student never met the 67 percent completion rate requirement over 10 terms. Completion percentages ranged from a low of 6 percent to a high of 37.5 percent, with a 28.3 percent completion rate for the Spring 2011 term evaluation for the 2011-12 award year. Title IV HEOA funds received during the 2011-12 award year totaled \$16,050 (\$5,550 PELL; \$4,500 FDSL subsidized; \$6,000 FDSL unsubsidized).</li> <li>➤ Student 3 – this student's academic record began in Fall 2002, and the student met the 67 percent completion rate requirement for the first 3 terms. For the next 15 terms, beginning with the Summer 2004 term, the student did not meet the 67 percent completion rate. Completion percentages ranged from 40 percent to 62.2 percent, with a 58.3 percent completion rate for the Spring 2011 term evaluation for the 2011-12 award year. Title IV HEOA funds received during the 2011-12 award year totaled \$15,953 (\$500 FSEOG; \$5,550 PELL; \$750 FDSL subsidized; \$9,153 FDSL unsubsidized).</li> </ul> <p>Although the institution had approved appeal requests for these 3 students, it was not apparent how these students with multiple terms of below satisfactory academic progress would meet SAP eligibility requirements and, therefore, it was not evident why the institution determined these students to be eligible for Title IV HEOA funds.</p>

<b>Cause</b>	While the institution had revised its student financial assistance policies and procedures to comply with Federal regulations, those policies and procedures, and Federal regulations, were not followed and ineligible students were allowed to receive Title IV HEOA funds.
<b>Effect</b>	In the absence of adequate controls to ensure compliance with established policies and procedures, and Federal SAP regulations, ineligible students may receive Title IV HEOA funds.
<b>Recommendation</b>	The institution should implement controls to ensure compliance with its policies and procedures and Federal regulations. The institution should also review SAP eligibility for all recipients of Title IV HEOA funds for the 2011-12 award year to determine if other ineligible students received Title IV HEOA funds and return any additional funds, including the Title IV HEOA funds totaling \$47,053, for the 3 students noted above, as applicable to the appropriate Federal programs.
<b>FAMU Response and Corrective Action Plan</b>	<p>We concur that the three students did not complete at least 67 percent of attempted hours as required. As noted, the university approved appeal requests for the three students. Section 34 CFR 668.34 Satisfactory Process allows an institution to use professional judgment on a case-by-case basis to determine that an unusual or extraordinary situation affected the student's progression toward the successful completion of his or her program of study and continue to receive financial aid even when the quantitative measure of completion of 67 percent of attempted courses is not attained. In Monograph 25, Satisfactory Progress, dated August 2012, NASFAA provided examples of reasonable cause that may be considered to be extenuating circumstances including the following:</p> <ul style="list-style-type: none"> <li>• Illness or injury of the student or the student's dependent;</li> <li>• Death of a family member;</li> <li>• Family difficulties, such as divorce or illness;</li> <li>• Interpersonal problems with friends, roommates, or significant other;</li> <li>• Difficulty balancing work, athletics, family responsibilities, etc., and school; and</li> <li>• Financial difficulties.</li> </ul> <p>Under the University's appeal procedures, the students must submit letters of appeal that should be based on mitigating circumstances that impacted negatively on the student's ability to meet the SAP standards. Based on the University's review of the extenuating circumstances, filed as part of the appeals process, eligibility to receive financial aid may be restored.</p> <p>The students in question were cited as not meeting the requirements and their financial aid eligibility was suspended for not meeting SAP requirements. The students followed the procedures for submitting an appeal and individual education plans and, after consideration of the student's situation, financial aid eligibility was restored. The written appeals describe and document the extenuating circumstances for the student. These are reviewed on a case-by-case basis and, in the judgment of the appeals committee, the students had extenuating circumstances which justified restoring their eligibility for financial aid. Two of the students had changes in their major and were making progress toward successful completion of their program of study. Accordingly, we believe our process and procedures meet the requirements of Federal Regulations and are being followed. Although we believe our process complies with the Regulations, we will continue to refine the appeals process and seek guidance from USDOE regarding implementation of the regulations governing satisfactory progress.</p>
<b>Estimated Corrective Action Date</b>	Fall 2013
<b>FAMU Contact and Telephone Number</b>	William E. Hudson, Vice President Student Affairs (850) 556-8157

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-081</b>
<b>CFDA Number</b>	84.063 and 84.268
<b>Program Title</b>	<b>Student Financial Assistance Cluster (SFA)</b> Federal Pell Grant Program (PELL) Federal Direct Student Loan Program (FDSL)
<b>Compliance Requirement</b>	Eligibility – Satisfactory Academic Progress (SAP)
<b>State Educational Entity</b>	<b>University of North Florida (UNF)</b>
<b>Finding Type</b>	Noncompliance and Significant Deficiency Questioned Costs – \$29,250 (\$16,570 PELL; \$8,000 FDSL subsidized; \$4,680 FDSL unsubsidized)
<b>Finding</b>	The institution's SAP policies and procedures did not include all elements of the Federal SAP standards, and internal controls were not always adequate resulting in undetected clerical errors when determining student eligibility, which allowed ineligible students to receive Title IV Higher Education Opportunity Act (HEOA) funds.
<b>Criteria</b>	34 CFR 668.34 <i>Satisfactory Progress</i>
<b>Condition</b>	<p>An institution's SAP policy is considered reasonable if it provides for all of the elements included in Federal regulations, which require that the institution's policy be at least as strict as the policy that is applied to a student who is not receiving Title IV HEOA funds.</p> <p>The institution's SAP policy required that an undergraduate student achieve a minimum GPA of 2.0 each term and earn a minimum of 67% of the hours attempted (pace) each term, but did not require either GPA or pace minimum requirements be maintained on a cumulative basis, contrary to Federal regulation. In addition, this policy was not consistent with the institution's Academic Standing policy that required a student to achieve a current term and total institutional (cumulative) GPA of 2.0, or above, to be in good standing. Federal regulations also require an institution to calculate the pace by dividing the cumulative number of hours that were successfully completed by the cumulative number of hours that were attempted, and also require that the policy describe how a student's GPA and pace of completion are affected by course incompletes, withdrawals, repetitions, or transfer of credits from other institutions, that must count as both attempted and completed hours. These institution policies and Federal regulations together require that the institution's SAP policy include both a term and a cumulative requirement for GPA and pace.</p> <p>Furthermore, 34 CFR 668.34(a)(9)(ii/iii) addresses SAP appeals and states, in part, that when a SAP appeal is filed, the student must explain why they failed to make SAP and what has changed that will allow the student to demonstrate SAP by the next term. Alternatively, 34 CFR 668.34(a)(8)(ii) allows the institution to approve an appeal if a specific academic plan is negotiated with the student, such as enrolling in and passing specific courses, and the student must meet the requirements of the academic plan to qualify for Title IV HEOA funds the next term. For 7 of 30 students tested we noted the following:</p> <ul style="list-style-type: none"> <li>➤ Four of the students tested met term-based SAP standards but failed cumulative standards resulting in ineligible students receiving \$25,168 in Title IV HEOA funds during the 2011-12 fiscal year (PELL \$12,488; FDSL subsidized \$8,000; FDSL unsubsidized \$4,680). Subsequent to audit inquiry, in July 2012, the institution reimbursed the United States Department of Education (USED) \$25,168 for the ineligible Title IV HEOA funds, and in August 2012, the institution determined that there were 36 other students who had failed the cumulative SAP standards during the 2011-12 fiscal year</li> </ul>

and reimbursed USED an additional \$206,075 (\$65,745 PELL; \$63,451 FDSL subsidized; \$68,129 FDSL unsubsidized; and \$8,750 FDSL Plus).

- For three students tested (one student already included in above refunds for the 2011 Fall term only), we noted clerical errors in the processing of Title IV HEOA funds resulting in \$4,082 of ineligible Pell grant funds being disbursed. The institution determined that two other students had similar errors resulting in \$8,082 more ineligible Title IV HEOA funds being disbursed for the 2012 Spring term. Subsequent to audit inquiry, the institution reimbursed USED for these erroneous payments totaling \$12,164 (\$6,164 PELL; \$5,000 FDSL subsidized; and \$1,000 FDSL unsubsidized).
- Also, when testing the 30 students, we noted two instances in which student appeals addressed academic improvement in general, e.g., setting aside time to study, but did not address how the student would attain SAP the next term; however, their Title IV HEOA funds were refunded by the institution as a result of another exception included above.

**Cause**

There were significant changes to the Federal SAP regulations, effective July 1, 2011, and the institution failed to timely revise and implement their SAP policy and processes to include all elements of a SAP policy. Additionally, internal controls were not adequately designed to detect clerical errors when the current SAP policy and procedures were not followed.

**Effect**

The failure to adequately apply the revised Federal regulations, and the failure to have adequate controls in place to detect clerical errors, resulted in ineligible students receiving Title IV HEOA funds.

**Recommendation**

The institution should revise its SAP policies and procedures to ensure compliance with all elements of Federal SAP regulations. The institution should also review and enhance its processes to timely detect clerical errors.

**UNF Name Response and  
Corrective Action Plan**

UNF has revised the SAP policy to include cumulative standards and be as strict as the institutional academic policy. In addition to the policy revision, UNF has modified the SAP appeal form to include a specific Plan of Action form that delineates the student's academic plan for future success. Significant changes were made to the SAP calculation process in Banner to align the SAP calculation process with the updated institutional SAP policy.

UNF has identified the staff members in question and has reviewed all key financial aid processes with the individuals. UNF has implemented a SAP compliance review of all new incoming ISIRs. Additionally, UNF has created and implemented a training module to further train staff on SAP and how it relates to financial aid processes.

**Estimated Corrective  
Action Date**

January 9, 2013

**UNF Name Contact and  
Telephone Number**

Anissa J. Agne, Director, Student Financial Aid  
(904) 620-2681

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-082</b>
<b>CFDA Number</b>	84.007, 84.063, 84.268, 84.376
<b>Program Title</b>	<b>Student Financial Assistance Cluster (SFA)</b> 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
<b>Compliance Requirement</b>	Eligibility – Satisfactory Academic Progress (SAP)
<b>State Educational Entity</b>	<b>Florida State College at Jacksonville (FSCJ)</b>
<b>Finding Type</b>	Noncompliance and Significant Deficiency Questioned Costs - Unknown
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-085
<b>Finding</b>	In prior report No. 2012-142, we noted that the institution's internal controls over the SAP appeals process did not provide for an appropriate level of administrative oversight and appeal determinations were based primarily on academic progress rather than all required elements of the Federal SAP requirements, which resulted in ineligible students receiving Title IV Higher Education Opportunity Act (HEOA) funds.
<b>Criteria</b>	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>
<b>Condition</b>	<p>Errors and internal control deficiencies over the SAP process that were noted during the prior audit were not corrected timely enough to prevent ineligible students from receiving awards of Title IV HEOA funds during the 2011-12 academic year.</p> <p>The USED instructed the institution, on May 29, 2012, to review all SAP appeals for the 2010-11 and 2011-12 academic years, and enter the results on prescribed spreadsheets. This task was assigned to the Director of Student Financial Aid (Director). The institution hired a consultant to review the SAP appeal determinations made by the Director and to complete the prescribed spreadsheets. This data was sent to the USED in September 2012 for review and final audit determination and required corrective action.</p> <p>In addition, the USED Office of Federal Student Aid, Atlanta School Participation Division (ASPD), conducted an on-site review July 30, 2012, through August 3, 2012, at the institution. The ASPD issued a <i>Program Review Report</i>, Dated November 7, 2012 (OPE ID 00148400 PRCN 201240428075). This preliminary report included 10 findings, including exceptions related to SFA program administration, student eligibility, and SAP. The institution is to provide responses in its corrective action plan within 60 days, allowing the USED ASPD to make its final determinations and issue the final report.</p> <p>At the conclusion of our audit fieldwork in early November 2012, there had been no official response from the USED to the required SAP appeal review data submitted in September nor had the more recent ASPD <i>Program Review Report</i> been finalized.</p>
<b>Cause</b>	Although the institution enacted new <i>Policies and Procedures</i> effective July 1, 2011, and was in the process of updating its <i>Catalog</i> and improving its processes, the implementation was gradual over the course of the 2011-12 award year. This resulted in a continuation of ineligible students receiving Title IV HEOA funds during the 2011-12 academic year.
<b>Effect</b>	In the absence of timely and proper administrative oversight, the timely implementation of adequate internal SAP policies and procedures, and adherence to Federal SAP regulations, ineligible students may continue to

	receive Title IV HEOA aid until full implementation of the new processes are in place.
<b>Recommendation</b>	The institution should continue to work with the USED to resolve the overpayment of Title IV HEOA funds for the 2010-11 and 2011-12 academic years, and complete the implementation of the revised SAP procedures to ensure only eligible awards are made.
<b>FSCJ Response and Corrective Action Plan</b>	The college accepts the recommendation. The college is following USED directive to resolve the overpayment of Title IV HEOA funds for the 2010-11 and 2011-12 years. The college has revised and implemented a revised SAP appeal approval process with strong centralized control. The College has engaged the services of a financial aid compliance consultant to fully revise its SAP policy.
<b>Estimated Corrective Action Date</b>	Initial corrective action in place. Additional process improvement will be ongoing.
<b>FSCJ Contact and Telephone Number</b>	Dr. Tracy Pierce, Vice President of Student Services (904) 632-5048



## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-083</b>
<b>CFDA Number</b>	84.063
<b>Program Title</b>	<b>Student Financial Assistance Cluster (SFA)</b> Federal Pell Grant Program (PELL)
<b>Compliance Requirement</b>	Eligibility – Satisfactory Academic Progress (SAP)
<b>State Educational Entity</b>	<b>Hillsborough Community College (HCC)</b>
<b>Finding Type</b>	Noncompliance Questioned Costs – \$1,387
<b>Finding</b>	The institution's SAP policies and procedures were not in accordance with Federal regulations and may have resulted in students receiving Title IV Higher Education Opportunity Act (HEOA) funds for which they were not eligible.
<b>Criteria</b>	34 CFR 668.32 <i>Student Eligibility – General</i> ; 668.34 <i>Satisfactory Progress</i> ; Federal Student Aid Handbook
<b>Condition</b>	<p>The institution's SAP policies and procedures were not updated to comply with current Federal regulations effective July 1, 2011. Our review of the institution's SAP policies and procedures and our audit testing disclosed the following:</p> <ul style="list-style-type: none"> <li>➤ The institution's SAP policy did not include language describing both a warning and probation status as provided by Federal regulations when an institution performs SAP evaluations at the end of each payment period.</li> <li>➤ The institution's SAP policy provided for SAP evaluations at the end of the Fall and Spring terms, but not at the end of the Summer term. Students who do not meet SAP standards at the end of the Spring term and attend the Summer term remain on probation in the Fall, contrary to Federal regulations.</li> <li>➤ Of 5 students tested, Title IV HEOA funds totaling \$1,387 PELL were awarded to 1 student who was ineligible to receive Title IV HEOA funds based on Federal regulations. The institution had placed the student on probation status at the end of the Spring 2011 term, the student attended classes in the Summer 2011 term on probation, and the student's SAP was not evaluated at the conclusion of this term. After the Summer 2011 term, the student would not have met SAP requirements; however, the student attended classes on probation, again, without an approved appeal in the Fall 2011 term and received Title IV HEOA funds.</li> </ul>
<b>Cause</b>	The institution had not updated its SAP policies and procedures to reflect changes in the Federal regulations effective for the 2011-12 award year, until May 25, 2012, which was too late to apply to 2011-12 students, and the institution did not go back and determine if other students were ineligible when the correct rules were applied.
<b>Effect</b>	In the absence of adherence to Federal regulations, ineligible students may receive Title IV HEOA funds.
<b>Recommendation</b>	The institution should complete the implementation and update of its SAP policies and procedures to comply with current Federal regulations. The institution should also review SAP for all recipients of Title IV HEOA funds for the 2011-12 award year to determine if other ineligible students received Title IV HEOA funds and return funds, including the Title IV HEOA funds noted above totaling \$1,387, as applicable, to the appropriate Federal programs.

**HCC Response and  
Corrective Action Plan**

Hillsborough Community College acknowledges the need to complete the implementation and update of its SAP policies and procedures to comply with current Federal regulations. This will be accomplished through the update of Datatel, the College's ERP system accordingly. We will review SAP records for 2011-12 students to determine appropriate eligibility and to determine the amount to be returned to the Federal programs, and will work with the U.S. Department of Education if repayment is required.

**Estimated Corrective  
Action Date**

August 31, 2013

**HCC Contact and  
Telephone Number**

Dr. Barbara A. Larson, Vice President for Administration/CFO  
(813) 253-7015

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-084</b>
<b>CFDA Number</b>	84.007, 84.033, 84.063, 84.268
<b>Program Title</b>	<b>Student Financial Assistance Cluster (SFA)</b> Federal Supplemental Education Opportunity Grants (FSEOG) Federal Work-Study Program (FWS) Federal Pell Grant Program (Pell) Federal Direct Student Loan Program (FDSL)
<b>Compliance Requirement</b>	Eligibility – Satisfactory Academic Progress (SAP)
<b>State Agency</b>	<b>Northwest Florida State College (NWFS)</b>
<b>Finding Type</b>	Noncompliance Questioned Costs – \$32,822 (FSEOG \$100; FWS \$1,248; Pell \$29,224; FDSL subsidized \$2,250)
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-086
<b>Finding</b>	The institution's policies and procedures were not in accordance with Federal regulations, and SAP Committee appeal determinations were based primarily on academic progress rather than all elements of the Federal SAP standards as required, and may have resulted in students receiving Title IV Higher Education Opportunity Act (HEOA) funds for which they were not eligible.
<b>Criteria</b>	34 CFR 668.32 <i>Student Eligibility – General</i> and 668.34 <i>Satisfactory Progress</i> Federal Student Aid Handbook
<b>Condition</b>	<p>In our report No. 2012-142, finding No. FA 11-086, we noted that the institution's procedures were not adequate to ensure consistent application of its published SAP policies to all students and that the institution was in the process of revising its procedures manual and college catalog. In addition, the institution was working with the United States Education Department (USED) to return the required funds to the applicable Federal programs and was waiting for final resolution with USED. Our review of the institution's revised policies and other audit procedures disclosed the following:</p> <ul style="list-style-type: none"> <li>➤ The institution's SAP policies did not include language describing both the warning and probation statuses as provided by Federal regulations when an institution performs SAP evaluations at the end of each payment period. The institution's policy provided for SAP evaluations at the end of each term and for a warning after the Fall term. However, the institution's policy did not provide a warning for other terms, contrary to regulations. As a result, some students were granted warnings and continued Title IV HEOA fund eligibility while others were required to file appeals or became ineligible.</li> <li>➤ Federal regulations provide that an institution can have financial aid probation in its SAP policy, if after the initial warning, SAP is still not met. The regulations further provide that when a student loses Title IV HEOA fund eligibility due to failed SAP (i.e., warning or subsequent probations) the student may appeal on the basis of injury or illness, the death of a relative, or other special circumstances. The institution's policy provides that appeals must be based on mitigating circumstances defined as a death of a close relative affecting the student's academic performance, an illness of the student or close family member having a direct effect upon the student's academic record, or a special circumstance of a substantial nature or of a unique kind as determined by the SAP Committee. The institution's appeal form required written documentation supporting the reasons for an appeal; however, institution personnel informed us that the appeals committee considered it a special circumstance if a student showed success with at least a 2.0 semester GPA because the student was showing progress toward regaining eligibility and passing SAP. The institution, therefore, approved appeal requests on the basis of academic progress rather than applying all</li> </ul>

required elements included in the Federal SAP standards, which would include documentation supporting the reasons for the special circumstance as provided by the student.

- For students who appeal and who are placed on probation status, the institution's policy did not require academic plans, that when followed, would ensure the student would meet SAP by a specific time. The institution did have a degree audit tool available to help students monitor their academic progress and students also had the option of meeting with an advisor to receive a written plan. These tools, however, did not include information necessary to ensure students would meet SAP requirements by a specific time and the institution did not require staff or students to use these tools.

Of the 25 students tested, Title IV HEOA funds totaling \$32,822 were awarded to 11 students who were ineligible to receive Title IV HEOA funds based on Federal regulations. In addition, we noted the following:

- The institution did not place 6 of the students on warning status when they initially failed SAP requirements. Four of the 6 students were denied Title IV HEOA funds eligibility; however, they may have been eligible.
- The institution placed 2 students on warning status and allowed them to maintain eligibility for the Spring 2012 term, contrary to Federal regulations.
- The appeal requests for 7 students did not clearly identify the special circumstance and the students provided no documentation to support a special circumstance. For example:
  - Appeal requests for all 7 students included statements about academic progress and 3 of the requests included statements that the student had paid tuition on their own. However, the institution's records did not evidence that the appeal requests included a mitigating or special circumstance as required by Federal regulation.
  - One student's appeal request included a statement that the student was on disability and could not afford to go to school. However, it did not appear that the student's disability affected academic progress because the appeal request did not explain what the disability was or how the disability affected the student's academic progress. Institutional personnel indicated that the appeal was approved based on the student's academic progress made since returning to college as there was a 13-year gap in the student's academic record.
  - Appeal requests from 6 students included statements relating to personal living arrangements and conflicts between family life and school. While living arrangements and family life may affect academic progress, it was not apparent how these circumstances were any different from circumstances noted for other students in which appeal requests were denied for having no basis for appeal. For some students, the only difference noted between their Fall 2011 and Spring 2012 term appeal requests was their academic progress. Based on our review of institution records and discussions with institution personnel, we determined that the SAP committee considered academic progress a special circumstance and approved the appeal requests based upon student progress toward regaining eligibility and passing SAP.
- The institution approved 1 student's appeal request for the Spring 2012 term without obtaining supporting documentation after the institution had denied the appeal request for the Fall 2011 term because the student failed to provide supporting documentation.
- For 5 students who did not meet SAP after being placed on warning status, the institution did not provide support that it had either determined the students should be able to meet SAP after the subsequent term or had

developed an academic plan with the student that, when followed, would ensure the student would meet SAP by a specific time in accordance with Federal regulations.

- For the 6 students who did not meet SAP after the end of the probationary period, the institution did not provide evidence that it had developed academic plans for the students and that it had determined that the students were meeting the academic plan requirements in accordance with Federal regulations.

**Cause**

While the institution had revised its student financial assistance policies and procedures to comply with prior Federal regulations, the institution did not update its policies and procedures to reflect Federal regulations effective for the 2011-12 award year. In addition, the institution's SAP committee's appeal determinations were not always based on Federal SAP standards.

**Effect**

In the absence of adequate internal SAP policies and adherence to Federal SAP regulations, ineligible students may receive Title IV HEOA funds.

**Recommendation**

The institution should complete resolution with USED and revise its policies and procedures for SAP and appeal determinations to ensure Federal regulations and guidelines are included and followed. The institution should also review SAP for all recipients of Title IV HEOA funds for the 2011-12 award year to determine if other ineligible students received Title IV HEOA funds and return any additional funds, including the Title IV HEOA funds for the 11 students noted above, as applicable to the appropriate Federal programs.

**NWFSC Response and  
Corrective Action Plan**

The College policy has been revised to state that "The first semester a student fails to meet the satisfactory progress standards for financial aid, he/she will be placed on Warning Status."

Response: The College does not agree with the audit conclusion, but understands the basis on which it was drawn. The Financial Aid Committee did not approve appeal requests solely on the basis of academic progress. Academic progress was simply one factor that influenced the Committee's decisions. The problem is that the Committee does not always clearly document the rationale behind their appeal decisions. In the future, the Financial Aid Office will require the Committee to better document those decisions.

Response: Again, this is primarily a matter of documentation. Many of these students have academic plans. The plans simply were not retained for audit purposes in the Financial Aid Office. These plans will be maintained in the Financial Aid Office in the future. Response: The College is waiting for a final determination on its formal Appeal to the Secretary under 34 C.F.R. 668.119 for the prior audit findings. We have revised our policies and procedures for SAP and appeal determinations and believe that we currently meet all requirements. We are also initiating a review of SAP appeals for the 2011-12 award year to determine if other ineligible students received Title IV HEOA funds and will return applicable funds to the appropriate Federal programs.

**Estimated Corrective  
Action Date**

All corrective action will be completed not later than the end of the 2012 fall term.

**NWFSC Contact and  
Telephone Number**

Donna Utley, Associate Vice President for Business Services  
(850) 729-5368; or

Dr. Gary Yancey, Vice President for Administration  
(850) 729-5364

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-085</b>
<b>CFDA Number</b>	84.033
<b>Program Title</b>	<b>Student Financial Assistance Cluster (SFA)</b> Federal Work Study Program (FWS) (includes Job Location and Development (JLD))
<b>Compliance Requirement</b>	Reporting – Special Reports - Fiscal Operations Report and Application to Participate (FISAP)
<b>State Educational Entity</b>	<b>Florida State University (FSU)</b>
<b>Finding Type</b>	Noncompliance
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-087
<b>Finding</b>	The 2010-11 fiscal year FISAP Edit Report did not accurately disclose the FWS JLD Program matching fund amount in compliance with the United States Department of Education (USED) FISAP Instructions, Part V. The Edit report was due by December 15, 2011.
<b>Criteria</b>	34 CFR 675.19, <i>Fiscal Procedures and Records</i> and 675.33, <i>Allowable Costs</i> Instructions accompanying the FISAP report.
<b>Condition</b>	As similarly noted in report No. 2012-142, finding No. FA 11-087, the institution incorrectly reported the 2010-11 award year's JLD Program matching funds amount on the FISAP Edit report. In addition, the institution did not meet the 20 percent matching requirement. Of the \$95,324 in total FWS expenditures during the 2010-11 fiscal year, the institution should have provided \$19,065 in matching funds (20 percent of \$95,324). Although the match amount reported on the FISAP Edit report as \$20,324, the accounting records did not show that any matching funds were actually provided.
<b>Cause</b>	Institution personnel did not review the FISAP Edit report to ensure the appropriate matching requirements were met before the report was submitted to USED.
<b>Effect</b>	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.
<b>Recommendation</b>	The institution should ensure information provided on the FISAP Edit report is updated and accurate, and that all matching requirements are met.
<b>FSU Response and Corrective Action Plan</b>	To help minimize reporting errors, procedural and review enhancements have been established and include using a distinct account code for recording matching funds. For the 2011-12 award year, the JLD Program match was met and accurately reported. This report was submitted on December 4, 2012.
<b>Estimated Corrective Action Date</b>	Completed December 4, 2012
<b>FSU Contact and Telephone Number</b>	Michael Williams, University Controller (850) 644-7351

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-086</b>
<b>CFDA Number</b>	84.063
<b>Program Title</b>	<b>Student Financial Assistance Cluster (SFA)</b> Federal Pell Grant Program (PELL)
<b>Compliance Requirement</b>	Reporting – Common Origination and Disbursement System (COD)
<b>State Educational Entity</b>	<b>North Florida Community College (NFCC)</b>
<b>Finding Type</b>	Noncompliance
<b>Finding</b>	PELL disbursement dates and amounts in the institution's records did not always agree with the United States Department of Education (USED) COD system's disbursement dates and amounts, contrary to USED regulations and technical references.
<b>Criteria</b>	34 CFR 690.83, <i>Submission of Reports</i> COD Technical Reference
<b>Condition</b>	<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 students from our test of eligibility, and 25 students from our test of withdrawals, who received PELL awards disclosed differences in disbursement dates, and award and disbursement amounts, reported in COD for 31 of 50 students tested as follows:</p> <ul style="list-style-type: none"> <li>➤ For 23 of 25 students tested for eligibility, the disbursement dates in the COD system were incorrectly reported by the institution. The disbursement dates reported in COD were from 14 to 71 days before the actual disbursement dates.</li> <li>➤ For 8 of 25 withdrawn students tested, \$3,855.22 in award adjustments due to withdrawals was not posted to the COD system. For 2 of the 8 students, institution records had been adjusted to \$3,470 for awards totaling \$4,857, due to enrollment changes; however COD was not updated.</li> </ul>
<b>Cause</b>	The date posted to COD as the disbursement date was generally not the disbursement date but the date the award was calculated by the institution. Also, system updates to COD information from uploads from the institution's financial aid system were not processed in all instances to revise disbursed amounts when revisions were necessary. In addition, the institution did not have a process in place to reconcile individual student disbursements per institution records to disbursement information recorded in COD to ensure the accuracy of the information provided to USED.
<b>Effect</b>	Inaccuracies of student information in COD increase the risk that students may not receive the correct amount of Title IV HEOA funds to which they are entitled, and the level of PELL authorization for an institution is affected by the accuracy with which the PELL information is reported in the COD system.
<b>Recommendation</b>	The institution should revise its procedures to ensure that information provided to USED through the COD system is accurate.
<b>NFCC Response and Corrective Action Plan</b>	<p>Procedures have been implemented which not only reconciled disbursement amounts for the audit year, but has also ensured that 2012-2013 awards are reconciled in a timely manner.</p> <p>As noted in the audit review, the disbursement date for PELL funds was not out of compliance, only the reporting process. This reporting process has been</p>

changed for the 2012-2013 Award Year, so that disbursement dates are reported in a more accurate manner.

**Estimated Corrective  
Action Date**

Resolved

**NFCC Contact and  
Telephone Number**

Amelia Mulkey, Dean of Administrative Services  
(850) 973-1604



## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-087</b>
<b>CFDA Number</b>	84.007, 84.038, 84.063, and 84.268
<b>Program Title</b>	<b>Student Financial Assistance Cluster (SFA)</b> Federal Supplemental Educational Opportunity Grants (FSEOG) Federal Perkins Loan Program (FPL) Federal Pell Grant Program (PELL) Federal Direct Student Loan Program (FDSL)
<b>Compliance Requirement</b>	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds – Unofficial Withdrawals and Nonattendance
<b>State Educational Entity</b>	<b>University of Florida (UF)</b>
<b>Finding Type</b>	Noncompliance Questioned Costs – \$9,586.50 (\$2,000 FPL; \$2,112.50 PELL, \$3,484 FDSL subsidized, and \$1,990 FDSL unsubsidized).
<b>Finding</b>	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 for 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 program for students who unofficially withdrew prior to the 60 percent point of the payment period. In addition, the institution did not always document attendance in at least one class (or participation in an academically related activity) for students who received Title IV HEOA funds and return applicable Title IV HEOA funds disbursed to the Federal programs.
<b>Criteria</b>	34 CFR 668.21 and 668.22, <i>Treatment of Title IV Funds if Recipient Withdraws, Drops Out, or is Expelled Before His or Her First Day of Class</i> and <i>Treatment of Title IV Funds When a Student Withdraws</i> .
<b>Condition</b>	<p>Our review of the institution's procedures for determining and returning Title IV HEOA funds to appropriate programs for 15 students (enrolled in 44 classes) who unofficially withdrew during the Fall 2011 and Spring 2012 terms included sending written requests to the students' instructors to obtain the last date of attendance in the class, or determine whether they attended at all.</p> <p>Written responses were received for 21 classes (12 students) in which instructors provided a response with a last date of attendance. Our comparison of the instructors' responses with assigned grades disclosed that for 14 of 21 classes (10 of 12 students) an incorrect grade was recorded in the students' transcripts for at least one class. For 13 classes, the students' transcripts showed a grade of E (attended the entire enrollment period); however, the instructors indicated that the student either did not attend class or take exams (2 classes), or attended at least one class but ceased attending class prior to the end of the enrollment period (11 classes). For 1 class in which the student's transcripts showed a grade of E1 (stopped attending prior to the end of the enrollment period), the instructor indicated that the student never attended class. As a result of these incorrect grades we noted the following:</p> <ul style="list-style-type: none"> <li>➤ For 6 students who ceased participation in all classes prior to the 60 percent point of the enrollment period, the institution did not make a determination of how much unearned Title IV HEOA funds should have been returned to the appropriate Federal programs. (Amounts paid to these students totaled \$30,216.50 – \$1,000 FSEOG, \$3,462.50 PELL, \$12,663 FDSL subsidized, and \$13,091 FDSL unsubsidized).</li> <li>➤ For 1 student who never attended any classes, the institution did not return Title IV HEOA funds to the appropriate Federal programs. (Questioned costs</li> </ul>

totaled \$5,424.50 – \$2,000 FPL, \$687.50 PELL, \$1,742 FDSL subsidized, and \$995 FDSL unsubsidized).

For the following students, although requested, the institution did not provide documentation to evidence that the students had attended at least one class through the 60 percent point of the enrollment period. Consequently:

- For 3 students that attended at least one class, but ceased attending prior to the 60 percent point of the enrollment period, the institution did not make a determination of how much unearned Title IV HEOA funds should have been returned to the appropriate Federal programs. (Amounts paid to these students totaled \$17,427.50 – \$770 FSEOG, \$1,477 FPL, \$4,731.50 PELL, \$7,216 FDSL subsidized, and \$3,233 FDSL unsubsidized).
- For 1 student, all Title IV HEOA funds should be returned to the appropriate Federal program because the institution did not document attendance in any class. (Questioned costs totaled \$4,162 – \$1,425 PELL, \$1,742 FDSL subsidized, and \$995 FDSL unsubsidized).

#### **Cause**

The institution relies on faculties' accurate input to the grading system. Faculty are to accurately record attendance by assigning an E grade to students who attended the entire enrollment period but fail; an E1 grade to students who stopped attending prior to the end of the enrollment period; and an E0 grade if the student never attended or participated. Under this grading scheme, for a student assigned all E0 grades, the institution must restore all Title IV HEOA funds to the applicable Federal program; for a student who receives at least one grade of E, a student is deemed to have earned all assistance provided; and for a student who receives all E1 grades, or at least one E1 grade with E0 grades, the institution must make a determination of the withdrawal date no later than 30 days after the end of the period of enrollment, or, alternatively, process the return to Title IV HEOA funds at 50 percent earned as allowed by regulation. Documentation should be maintained to support the last date of attendance or other basis of the return to Title IV HEOA programs computation and retained for audit. These records are intended to assist in the timely return of unearned funds to the applicable Title IV HEOA 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 the applicable Federal programs.

#### **Recommendation**

The institution should enhance procedures to ensure that institutional personnel input accurate grade information for students who unofficially withdraw prior to the end of the enrollment period. The institution should return questioned costs and make a determination of the unearned assistance provided for the other students noted and restore those amounts to the applicable Title IV HEOA programs.

#### **UF Response and Corrective Action Plan**

SFA has in place a procedure 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 UF for their withdrawal and that procedure was applied to all the students referenced in the finding. UF does not require faculty to take attendance. As provided by federal regulations, UF uses the midpoint of the payment period for students who unofficially withdraw as part of its procedure for determining if a return of Title IV HEOA funds is appropriate.

SFA has reviewed the students cited who had new grade assessments after the initial review to confirm the amounts and has calculated the appropriate amounts of Title IV HEOA funds that should be returned to the appropriate federal programs based on the new grade assessments and the appropriate transactions

have been made. SFA has provided documentation to the Auditor General with detailed information concerning the transactions made to correct the student files cited.

As a result of the Auditor General's finding, the University will update its' grade collection system with the following enhancements:

1. When a grader attempts to assign an "E" grade for a student, they will be required to answer the following question:

- a. Did the student ever attend or participate in academic related activity?

If the answer is no, no further action is necessary.

If the answer is yes, the grader must answer the following question:

- b. Did the student stop attending or participating in academic related activity?

If the answer is yes, no further action is necessary.

If the answer is no, the grader must certify the following:

- c. By checking the following box, I certify the student completed the class and earned a failing grade.

Certification box must be checked to submit a failing grade.

2. Based on these answers, the university grading system will calculate and record the appropriate grade/grade code (E, E0, or E1). The grade will trigger related actions to adjust the Title IV financial aid for each student, as needed.

**Estimated Corrective  
Action Date**

June 30, 2013

**UF Contact and  
Telephone Number**

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

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-088</b>
<b>CFDA Number</b>	84.063 and 84.268
<b>Program Title</b>	<b>Student Financial Assistance Cluster (SFA)</b> Federal Pell Grant Program (PELL) Federal Direct Loan Program (FDSL)
<b>Compliance Requirement</b>	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds – Nonattendance
<b>State Educational Entity</b>	<b>University of South Florida (USF)</b>
<b>Finding Type</b>	Noncompliance Questioned Costs – \$2,445.54 (\$2,429 PELL; \$16.54 FDSL unsubsidized)
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-097
<b>Finding</b>	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.
<b>Criteria</b>	34 CFR 668.21 and 685.305, <i>Treatment of Title IV Grant and Loan Funds if the Recipient does not Begin Attendance at the Institution and Processing Loan Proceeds</i> .
<b>Condition</b>	For 3 of 20 students tested that received Title IV HEOA funds during the Fall 2011 and Spring 2012 terms, the institution did not document attendance in at least one class. Absent documentation evidencing that the students attended at least one class, the students were not eligible for Title IV HEOA funds totaling \$2,445.54 (\$2,429 PELL; \$16.54 FDSL unsubsidized).
<b>Cause</b>	The institution relied on the instructor's 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, and as a result, the institution presumed there were no students that should be dropped if a roster was not submitted. 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 applicable Federal programs, the institution should not have disbursed any Title IV HEOA funds during the term due to nonattendance. The amounts of Title IV HEOA funds questioned are net of the already returned Title IV HEOA funds from the unofficial withdrawal calculations. As of Spring 2012, the institution revised and included in their existing policy that if the last date of attendance is listed as the first day of class, the student is assumed to have not attended the first day and Title IV HEOA funds will be returned as required by 34 CFR 668.21.
<b>Effect</b>	The institution retained unearned Title IV HEOA funds that should have been returned to applicable Federal programs.
<b>Recommendation</b>	The institution should ensure its enhanced procedures 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 \$2,445.54 to the applicable Federal programs. The institution should also perform a complete review of students' attendance for the 2011-12 fiscal year 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 has returned \$2,445.54 to the applicable Federal programs and has performed a complete review of students' attendance for the 2011-12 fiscal year. To ensure compliance in future periods, 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 and 12 A-133 audit, the University now requires 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 ensure stricter compliance with the attendance policy and financial regulations. USF has put in place system development to help with this process that was completed in time for Fall 2012 registration. In addition, USF has communicated the importance of taking attendance to all faculty, including those teaching graduate courses; has implemented additional controls in the First Day Attendance (FDA) tool to handle attendance reporting for alternative calendar and fully online/distance learning courses; and has taken steps to insure that all instructors submit an attendance roster, even if there are no students to drop for non-attendance at the first class meeting.

**Estimated Corrective  
Action Date**

December 21, 2012

**USF Contact and  
Telephone Number**

Angela Debose, University Registrar  
(813) 974-4018

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-089</b>
<b>CFDA Number</b>	84.063
<b>Program Title</b>	<b>Student Financial Assistance Cluster (SFA)</b> Federal Pell Grant Program (PELL)
<b>Compliance Requirement</b>	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds – Official and Unofficial Withdrawals
<b>State Educational Entity</b>	<b>Florida Gateway College (FGC)</b>
<b>Finding Type</b>	Noncompliance Questioned Costs - \$1,651 PELL
<b>Finding</b>	Improvements were needed over the institution's procedures for determining and returning Title IV HEOA funds to the applicable Federal programs for students who withdraw. Also, the institution did not have procedures in place to notify students or NSLDS or USED of grant overpayments.
<b>Criteria</b>	34 CFR 668.22, <i>Treatment of Title IV Funds When a Student Withdraws</i>
<b>Condition</b>	Our test of 25 students that officially or unofficially withdrew disclosed the following:  <u>Official Withdrawals:</u> <ul style="list-style-type: none"> <li>➤ For one of ten students who officially withdrew, the institution used an inaccurate withdrawal date when calculating the return, which resulted in an underpayment of \$343 (PELL). Subsequent to audit inquiry, the funds were returned 296 days late.</li> </ul> <u>Unofficial Withdrawals:</u> <ul style="list-style-type: none"> <li>➤ Two of ten students who unofficially withdrew and owed PELL grant overpayments totaling \$310 were not notified of grant overpayments nor were the overpayments reported to NSLDS or USED, although such notification was required.</li> <li>➤ Three of 15 students tested who unofficially withdrew were not identified as unofficial withdrawals by the institution and returns of Title IV HEOA funds were not calculated. Subsequent to audit inquiry, one return totaling \$1,308 (PELL) was made 226 days late, and for the remaining two students a return was not required.</li> </ul>
<b>Cause</b>	The institution did not have procedures in place to notify students of the student portion of grant overpayments, and as a result NSLDS or USED were not notified when required. The students that were not identified for a return to Title IV HEOA funds were not listed on the reports generated to identify official and unofficial withdrawals, at the end of each term. Institution personnel indicated that a grade change status may have occurred subsequent to the generating of these reports that may have caused the omissions, and the cause of the inaccurate withdrawal date appeared to be a clerical input error.
<b>Effect</b>	The institution retained unearned Title IV HEOA funds that should have been returned to the applicable Federal programs. In addition, for students that were not reported to NSLDS or USED for grant overpayments, additional awards may have been made for which the students were not eligible due to the overpayments.
<b>Recommendation</b>	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 and establish procedures to notify students, and as applicable NSLDS and USED, in the event of grant overpayments that may result from a withdrawal.

**FGC Response and  
Corrective Action Plan**

The College has procedures to prepare Title IV refund calculations when a student officially or unofficially withdrawals. Procedures will be implemented to notify the student, if they owe a grant overpayment. In addition the college will report the grant overpayments to NSLDS or USED in a timely manner.

The College will establish a procedure that reviews Title IV students who have had a grade change that may require the institution to perform a refund calculation. The procedure will be put in place to assure the timely repayment of Federal funds, if required.

**Estimated Corrective  
Action Date**

December 17, 2012

**FGC Contact and  
Telephone Number**

Ms. Debberin Tunsil, Director of Financial Aid  
(386) 754-4283

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-090</b>
<b>CFDA Number</b>	84.063 and 84.268
<b>Program Title</b>	<b>Student Financial Assistance Cluster (SFA)</b> Federal Pell Grant Program (PELL) Federal Direct Student Loan Program (FDSL)
<b>Compliance Requirement</b>	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds – Unofficial Withdrawals
<b>State Educational Entity</b>	<b>Gulf Coast State College (GCSC)</b>
<b>Finding Type</b>	Noncompliance Questioned Costs – \$1,807.50 (\$1,310.50 PELL; \$497.00 FDSL unsubsidized)
<b>Finding</b>	Improvements were needed over the institution's procedures for documenting 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 and did not attend past the 60 percent point of the payment period.
<b>Criteria</b>	34 CFR 668.22, <i>Treatment of Title IV Funds When a Student Withdraws</i>
<b>Condition</b>	For 3 of 25 students tested who unofficially withdrew and received Title IV HEOA funds during the Fall 2011 term, the institution did not maintain documentation to support that the students attended past the 60 percent point of the payment period. The institution returned Title IV HEOA funds totaling \$1,807.50, to the applicable Federal programs, subsequent to audit inquiry (179, 194, and 220 days after the end of the payment period).
<b>Cause</b>	The institution relied on faculty to provide accurate last dates of attendance at an academic related activity to identify students who unofficially withdraw; however, faculty may not be aware of the importance of maintaining documentation and accurately reporting the last date of attendance at an academic related activity.
<b>Effect</b>	The institution retained unearned Title IV HEOA funds that should have been returned to the applicable Federal programs.
<b>Recommendation</b>	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. A review of unofficial withdrawals during the 2011-12 fiscal year should be completed and any additional Title IV HEOA funds returned as applicable.
<b>GCSC Response and Corrective Action Plan</b>	<p>The Return to Title IV (R2T4) regulations state that if an institution can document a student attended more than 60% of a semester, that student earned 100% of the federal aid disbursed. It has been GCSC's policy that faculty are required to report a last date of academic related activity for all grades of W, F, or I. It has also been GCSC's policy that if that date is past the 60% point, through the R2T4 calculation, the college and student do not have to return funds. In that regard, GCSC has been complying with the federal R2T4 regulations.</p> <p>It is apparent that GCSC needs to do a better job of communicating to faculty what is considered to be a last date of academic related activity and the importance of that date. In a few instances, some faculty haven't been clear about what to enter for that date and have used an incorrect date. GCSC will immediately provide additional information and guidance to faculty about the last date of academic activity through a series of email communications, as well as committee and staff meetings. A sample will be pulled at the end of the fall and spring semesters to verify the date reported is supported by appropriate documentation.</p>



**Estimated Corrective  
Action Date**

December 14, 2012

**GCSC Contact and  
Telephone Number**

Chris Westlake, Director of Financial Aid  
(850) 873-3543

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-091</b>
<b>CFDA Number</b>	84.063
<b>Program Title</b>	<b>Student Financial Assistance Cluster (SFA)</b> Federal Pell Grant Program (PELL)
<b>Compliance Requirement</b>	Special Tests and Provisions — Return of Title IV Higher Education Opportunity Act (HEOA) Funds — Official Withdrawals
<b>State Educational Entity</b>	<b>Polk State College (PolkSC)</b>
<b>Finding Type</b>	Noncompliance Questioned Costs — \$1,797.99
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-101
<b>Finding</b>	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.
<b>Criteria</b>	34 CFR 668.22, <i>Treatment of Title IV Funds When a Student Withdraws</i>
<b>Condition</b>	For 6 of 15 students tested who officially withdrew and received Title IV HEOA funds during the Fall 2011 and Spring 2012 terms, we noted the following: <ul style="list-style-type: none"> <li>➤ For 2 of 6 students tested who officially withdrew from the institution during the Fall 2011 term and received Title IV HEOA funds, the institution returned PELL funds totaling \$1,797.99 from 130 to 150 days late.</li> <li>➤ For all 6 students tested who officially withdrew from the institution during the Fall 2011 term and received Title IV HEOA funds, the institution used the incorrect number total days in the calculation and as a result, all Fall 2011 term returns were miscalculated. The miscalculated returns included the returns for the 2 students noted above, for which the institution overcharged the students and overpaid Title IV HEOA programs by a total of \$859.63 PELL.</li> </ul>
<b>Cause</b>	The institution did not have adequate procedures to correctly and timely calculate returns of Title IV HEOA funds, and the institution incorrectly calculated the number of calendar days during the Fall 2011 term because it did not exclude the correct number of days for a break of five days or more.
<b>Effect</b>	When returns are not timely, 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 calculations, the institution overpaid Title IV HEOA programs and overcharged students by amounts the students did not owe.
<b>Recommendation</b>	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. The institution should also review all official withdrawals for the 2011-12 fiscal year to identify all students that were overcharged for incorrectly calculated returns and return any applicable funds to those students.
<b>PolkSC Response and Corrective Action Plan</b>	The College has enhanced its procedures to ensure the timely and accurate return of unearned Title IV HEOA funds applicable Federal programs for the Spring 2012 term. For the Fall 2011 term, the College has reviewed all students who withdrew from the College using the correct number of days and adjusted the students accounts to reflect calculations based on the correct number of total days.

**Estimated Corrective  
Action Date**

Corrected

**PolkSC Contact and  
Telephone Number**Marcia Conliffe, Director Student Financial Services  
(863) 292-3680

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-092</b>
<b>CFDA Number</b>	84.063
<b>Program Title</b>	<b>Student Financial Assistance Cluster (SFA)</b> Federal Pell Grant Program (PELL)
<b>Compliance Requirement</b>	Special Tests and Provisions — Return of Title IV Higher Education Opportunity Act (HEOA) Funds — Unofficial Withdrawals
<b>State Educational Entity</b>	<b>Polk State College (PolkSC)</b>
<b>Finding Type</b>	Noncompliance
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-107
<b>Finding</b>	The institution needed to improve its procedures for determining and returning Title IV HEOA funds to applicable Federal programs for students who unofficially withdrew.
<b>Criteria</b>	34 CFR 688.22, <i>Treatment of Title IV Funds When a Student Withdraws</i>
<b>Condition</b>	For 45 students tested who unofficially withdrew and received Title IV HEOA funds during the Fall 2011 and Spring 2012 terms, we noted the following: <ul style="list-style-type: none"> <li>➤ For 21 students who unofficially withdrew from the institution during the Fall 2011 term, the institution used the incorrect number of total days in the term and as a result, all Fall 2011 term returns were miscalculated. For the 21 students, the institution overcharged the students and overpaid Title IV HEOA programs by a total of \$1,834.58 PELL.</li> <li>➤ For 11 students, who unofficially withdrew from the institution during the Fall 2011 term, the institution returned PELL funds totaling \$8,982.04, from 8 to 152 days late. In addition, for 1 of 11 students, a student portion PELL grant overpayment of \$85.01 was due and the institution notified the student of PELL grant overpayment 28 days late.</li> </ul>
<b>Cause</b>	The institution did not have adequate procedures to correctly and timely calculate returns to the Title IV HEOA program, and the institution incorrectly calculated the number of calendar days during the Fall 2011 term because it did not exclude the correct number of days for a break of five days or more.
<b>Effect</b>	When returns are not timely, 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 calculations, the institution overpaid Title IV HEOA programs and overcharged students.
<b>Recommendation</b>	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. The institution should also review all unofficial withdrawals for the 2011-12 fiscal year to identify all students that were overcharged for incorrectly calculated returns and return any applicable funds to those students.
<b>PolkSC Response and Corrective Action Plan</b>	The College has enhanced its procedures to ensure the timely and accurate return of unearned Title IV HEOA funds applicable Federal programs for the Spring 2012 term. For the Fall 2011 term, the College has reviewed all students who withdrew from the College using the correct number of days and adjusted the students accounts to reflect calculations based on the correct number of total days.
<b>Estimated Corrective Action Date</b>	Corrected
<b>PolkSC Contact and Telephone Number</b>	Marcia Conliffe, Director Student Financial Services (863) 292-3680

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-093</b>
<b>CFDA Number</b>	84.063 and 84.268
<b>Program Title</b>	<b>Student Financial Assistance Cluster (SFA)</b> Federal Pell Grant Program (PELL) Federal Direct Student Loan Program (FDSL)
<b>Compliance Requirement</b>	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds – Official Withdrawals
<b>State Agency</b>	<b>Tallahassee Community College (TCC)</b>
<b>Finding Type</b>	Noncompliance Questioned Costs – \$2,754.58 (\$1,058.91 PELL, \$544.72 FDSL subsidized, \$1,150.95 FDSL unsubsidized)
<b>Finding</b>	The institution did not always use the correct withdrawal date of students that officially withdrew. As a result, not all students requiring returns of Title IV HEOA funds were identified and some calculations were incorrect.
<b>Criteria</b>	34 CFR 668.22, <i>Treatment of Title IV Funds When a Student Withdraws</i>
<b>Condition</b>	For 14 students tested who officially withdrew during the Fall 2011 and Spring 2012 terms and received Title IV HEOA funds for the Spring term, the institution used an incorrect number of days when calculating Spring term returns, which resulted in an underpayment of \$354 PELL for one student. We requested a list of all official withdrawals for the Spring 2012 term and determined that of the 462 officially withdrawn students, 5 additional students required a return of Title IV HEOA funds totaling \$2,400.58 (\$704.91 PELL, \$544.72 FDSL subsidized, \$1,150.95 FDSL unsubsidized).
<b>Cause</b>	The institution had not fully implemented adequate procedures to accurately calculate the correct number of days to exclude for the Spring 2012 semester.
<b>Effect</b>	The institution retained unearned Title IV HEOA funds that should have been returned to the applicable Federal programs.
<b>Recommendation</b>	The institution should enhance its procedures to ensure that institution personnel input the correct number of days so that it can perform return of Title IV HEOA funds calculations correctly. The institution should also return \$2,754.58 (\$1,058.91 PELL, \$544.72 subsidized FDSL, \$1,150.95 unsubsidized FDSL) to the applicable Federal programs.
<b>TCC Response and Corrective Action Plan</b>	TCC concurs the number of days used in the spring term for the Return to Title IV calculations was incorrect. While the approved schedule was correct, the wrong number was entered into the Federal Return to Title IV Calculation Program. The Financial Aid Office has instituted a new policy that requires the Director and the Assistant Director to review both the schedule and the information entered into the Federal Return to Title IV program prior to R2T4's being calculated. All funds cited have been returned as required.
<b>Estimated Corrective Action Date</b>	December 5, 2012
<b>TCC Contact and Telephone Number</b>	Bill Spiers, Director of Student Financial Aid (850) 201-6134

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-094</b>
<b>CFDA Number</b>	84.063
<b>Program Title</b>	<b>Student Financial Assistance Cluster (SFA)</b> Federal Pell Grant Program (PELL)
<b>Compliance Requirement</b>	Special Tests and Provisions – Disbursements - Prohibition on Escheating of Title IV Higher Education Opportunity Act (HEOA) Funds
<b>State Educational Entity</b>	<b>North Florida Community College (NFCC)</b>
<b>Finding Type</b>	Noncompliance Questioned Costs – \$1,345.61
<b>Finding</b>	The institution's procedures were not adequate to ensure the timely return of unclaimed Title IV HEOA funds to applicable Federal programs.
<b>Criteria</b>	34 CFR 668.164(h)(2), Subpart K, <i>Cash Management, Disbursing Funds</i>  According to the United States Department of Education, institutions are prohibited from allowing Title IV HEOA funds to revert (or "escheat") to a third-party, State, or institutional coffers, and Florida institutions must return unclaimed Title IV HEOA funds no later than 240 days after checks containing such funds are written.
<b>Condition</b>	Our review of seven outstanding student checks containing Title IV HEOA funds disclosed that as of August 30, 2012, four of the seven checks totaling \$1,345.61 (PELL), were outstanding 331 to 408 days after the checks were written, 91 and 168 days more than the 240 days allowed. Although the institution had implemented procedures to identify outstanding checks containing Title IV HEOA funds, the institution had not returned applicable funds to the PELL program in a timely manner.
<b>Cause</b>	The institution had not fully implemented adequate procedures to timely return Title IV HEOA funds to the applicable Federal program.
<b>Effect</b>	The institution may be allowing Title IV HEOA funds to be used for purposes other than that for which they are intended.
<b>Recommendation</b>	The institution should implement procedures to timely return outstanding checks containing Title IV HEOA funds to the applicable Federal programs no later than 240 days after the date the check was issued. Additionally, the institution should return \$1,345.61 to the PELL program.
<b>NFCC Response and Corrective Action Plan</b>	Procedures have been implemented which will require timely review of all Title IV outstanding checks, with proper and timely return to the U.S. Department of Education. All funds for Academic Year 2011-2012 have been reconciled and unused funds returned.
<b>Estimated Corrective Action Date</b>	Resolved
<b>NFCC Contact and Telephone Number</b>	Amelia Mulkey, Dean of Administrative Services (850) 973-1604

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-095</b>
<b>CFDA Number</b>	84.063 and 84.268
<b>Program Title</b>	<b>Student Financial Assistance Cluster (SFA)</b> Federal Pell Grant Program (PELL) Federal Direct Student Loan Program (FDSL)
<b>Compliance Requirement</b>	Special Tests and Provisions – Disbursements – Prohibition on Escheating of Title IV Higher Education Opportunity Act (HEOA) Funds
<b>State Agency</b>	<b>Tallahassee Community College (TCC)</b>
<b>Finding Type</b>	Noncompliance Questioned Costs – \$9,796.42 (\$1,110.35 FDSL subsidized, \$5,911.06 FDSL unsubsidized, and \$2,775.01 PELL)
<b>Finding</b>	The institution's procedures were not adequate to ensure the timely return of unclaimed Title IV HEOA funds to applicable Federal programs.
<b>Criteria</b>	34 CFR 668.164(h)(2), Subpart K, <i>Cash Management, Disbursing Funds</i>  According to the United States Department of Education, institutions are prohibited from allowing Title IV HEOA funds to revert (or "escheat") to a third-party, State, or institutional coffers, and Florida institutions must return unclaimed Title IV HEOA funds no later than 240 days after checks containing such funds are written.
<b>Condition</b>	Our review of 25 outstanding student checks containing Title IV HEOA funds disclosed that 7 of the 25 checks, totaling \$9,796.42 (\$1,110.35 FDSL subsidized, \$5,911.06 FDSL unsubsidized, and \$2,775.01 PELL), were not returned to the Federal programs within 240 days. The number of days outstanding ranged from 293 to 561 days, which was 53 to 321 days late. Although the institution had implemented procedures to identify checks containing Title IV HEOA funds for return, the institution had not returned applicable funds to the Federal programs in a timely manner.
<b>Cause</b>	The institution had not implemented adequate procedures to timely return unclaimed Title IV HEOA funds to the applicable Federal programs.
<b>Effect</b>	The institution may be allowing Title IV HEOA funds to be used for purposes other than that for which they are intended.
<b>Recommendation</b>	The institution should revise its procedures to ensure that unclaimed Title IV HEOA funds are timely returned to the applicable Federal programs.
<b>TCC Response and Corrective Action Plan</b>	TCC has implemented revised procedures to ensure that unclaimed Title IV HEOA funds are timely identified and returned to applicable Federal programs and lenders. The revised procedures now include the College's Controller monthly reviewing the status of funds being returned to the respective Federal programs to ensure compliance with the 34 CFR 668.164(h)(2).
<b>Estimated Corrective Action Date</b>	January 2, 2013
<b>TCC Contact and Telephone Number</b>	Patricia Manning, Controller (850) 201-8525

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-096</b>
<b>CFDA Number</b>	84.268
<b>Program Title</b>	<b>Student Financial Assistance Cluster (SFA)</b> Federal Direct Student Loan Program (FDSL)
<b>Compliance Requirement</b>	Special Tests and Provisions – Student Status Changes – Exit Counseling
<b>State Educational Entity</b>	<b>Florida Agricultural and Mechanical University (FAMU)</b>
<b>Finding Type</b>	Noncompliance
<b>Finding</b>	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.
<b>Criteria</b>	34 CFR 685.304(b), <i>Counseling Borrowers, Exit Counseling</i>
<b>Condition</b>	Eleven of 25 FDSL student loan borrowers tested required exit counseling during the 2011-12 award year. For 5 of the 11 FDSL student loan borrowers, the exit counseling materials were provided 4 to 152 days late, and as of December 10, 2012, exit counseling materials had not been provided for 2 of the 11 FDSL student loan borrowers.
<b>Cause</b>	The institution's procedures for sharing student enrollment status information between departments were inadequate, resulting in untimely exit counseling compliance. In addition, the institution's newly implemented grading procedure did not always identify unofficially withdrawn students that required exit counseling materials be provided within 30 days of the student ceasing to be enrolled at least half-time.
<b>Effect</b>	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.
<b>Recommendation</b>	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.
<b>FAMU Response and Corrective Action Plan</b>	The University concurs with the Finding. The Office of Financial Aid and Registrar's office has enhanced its procedures to ensure exit counseling information is provided within the 30 days of the student ceasing enrollment at least half-time. The Registrar's office provides the Financial Aid office with a report of all students that are graduating prior to the end of the term, copies of official withdrawal forms, and a report of unofficial withdrawals after grades are posted each term.
<b>Estimated Corrective Action Date</b>	Spring 2013.
<b>FAMU Contact and Telephone Number</b>	William E. Hudson, Vice President Student Affairs (850) 556-8157



## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-097</b>
<b>CFDA Number</b>	84.268
<b>Program Title</b>	<b>Student Financial Assistance Cluster (SFA)</b> Federal Direct Student Loan Program (FDSL)
<b>Compliance Requirement</b>	Special Tests and Provisions – Student Status Changes – Exit Counseling
<b>State Educational Entity</b>	<b>Gulf Coast State College (GCSC)</b>
<b>Finding Type</b>	Noncompliance
<b>Finding</b>	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.
<b>Criteria</b>	34 CFR 685.304(b), <i>Counseling Borrowers, Exit Counseling</i>
<b>Condition</b>	Our test and review of the institution's procedures for providing exit counseling materials to 15 students who received FDSL loans during the audit period and ceased to be enrolled at least half-time, disclosed that exit counseling materials were provided from 16 to 34 days late for 5 students, and for 3 students, subsequent to audit inquiry, exit counseling materials were mailed from 146 to 166 days late.
<b>Cause</b>	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.
<b>Effect</b>	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.
<b>Recommendation</b>	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.
<b>GCSC Response and Corrective Action Plan</b>	<p>With the conversion from FFELP to Direct Lending, new system processes had to be written to be used for awarding, disbursement, and notification. None of these processes were automatically scheduled, but relied on a staff member to run them at appropriate times. There was not an adequate schedule of dates established for the exit counseling notifications, which resulted in some of them being sent late. The same system process had different parameters for which it could be run which would also provide different results. In one instance, it was run with a set of parameters that, unknowingly, missed a small group of people and college staff sent notifications to those who were missed.</p> <p>We are now using different software, Banner, that has a process to find those students needing exit counseling notifications. The process still requires a staff member to run it, but we will have a schedule of dates established to ensure students are notified in the required timeframe.</p>
<b>Estimated Corrective Action Date</b>	October 15, 2012
<b>GCSC Contact and Telephone Number</b>	Chris Westlake, Director of Financial Aid (850) 873-3543

## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>FA 12-098</b>
<b>CFDA Number</b>	84.268
<b>Program Title</b>	<b>Student Financial Assistance Cluster (SFA)</b> Federal Direct Student Loan Program (FDSL)
<b>Compliance Requirement</b>	Special Tests and Provisions – Student Status Changes – National Student Loan Data System (NSLDS) Roster Files
<b>State Educational Entity</b>	<b>Florida State University (FSU)</b>
<b>Finding Type</b>	Noncompliance
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-109
<b>Finding</b>	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 ceased to be enrolled on at least a half-time basis.
<b>Criteria</b>	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>
<b>Condition</b>	As similarly noted in report No. 2012-142, finding No. FA 11-109, for 8 of 20 FDSL student loan borrowers tested who withdrew or otherwise ceased to be enrolled at least half-time during the 2011-12 fiscal year, the institution did not report enrollment status changes to NSLDS timely. These eight students had been academically dismissed during the Spring 2012 term. The institution notified NSLDS 93 to 120 days late for 7 of the academically dismissed students and for the remaining student, the institution had not notified NSLDS, as of October 25, 2012, 121 days late. Further testing revealed that the institution did not timely report enrollment status changes to NSLDS for a total of 550 academically dismissed students from the Spring 2012 term who were also FDSL student loan borrowers.
<b>Cause</b>	The institution uploads data monthly to the National Student Clearinghouse (NSC) for students who withdraw, and NSC then provides the FDSL student loan borrower's enrollment status change data to NSLDS. However, for academically dismissed students (institutionally withdrawn) during the Spring 2012 term, the institution did not have a procedure for reporting the enrollment status changes until after the subsequent Fall term drop and add period, which resulted in late reporting.
<b>Effect</b>	When NSLDS is not timely notified, 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.
<b>Recommendation</b>	The institution should enhance its procedures to ensure that all enrollment status changes for FDSL student loan borrowers who cease to be enrolled at least half-time are reported timely to NSLDS.
<b>FSU Response and Corrective Action Plan</b>	The target population for this finding was students that were academically dismissed. The University has made two process changes to address this finding. This first was the addition of language to the dismissal notification, informing students that a failure to be reinstated for the next term may result in a change in their loan status. The second change is to generate a list of academically dismissed students who are not reinstated and enrolled for the next subsequent term. Staff will update the status of these individuals with the National Student Clearinghouse in conjunction with correcting the month enrollment report. An additional change will be made with the enrollment report for the Summer semester to differ from the NSLDS guidance and report students

	with less than half time status at the start of summer, rather than treating it as an optional term.
<b>Estimated Corrective Action Date</b>	The language changes to the dismissal letter were made effective with the Fall 2012 semester grade posting. The update to the enrollment status for the subsequent term enrollment was implemented with the Spring 2013 semester. The changes to the summer file submission will be in effect for Summer 2013.
<b>FSU Contact and Telephone Number</b>	Kimberly Barber, University Registrar (850) 644-6127

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-099</b>
<b>CFDA Number</b>	Various (Includes Recovery Act Funding)
<b>Program Title</b>	<b>Research and Development Cluster (R&amp;D)</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles – Cost Accounting Standards (CAS) Exemptions
<b>State Educational Entity</b>	<b>Florida Agricultural and Mechanical University (FAMU)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-113
<b>Finding</b>	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.
<b>Criteria</b>	<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&amp;A) indirect costs. CAS exemptions are used to charge F&amp;A costs as direct costs. The Circular also provides guidance for "major projects" where direct charging of F&amp;A costs (administrative or clerical staff salaries) may be appropriate.</p>
<b>Condition</b>	According to institution records, for the 2011-12 fiscal year there were 77 R&D grants with total expenditures of \$8.2 million that had CAS exemption indicators and estimated F&A costs totaling \$1.1 million charged as direct costs. The institution had policies and procedures in place to identify F&A costs to be charged as direct costs, which included 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 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. 2012-142, finding No. FA 11-113, the institution did not develop a baseline or threshold to apply when determining whether the criteria for "major project" were met.
<b>Cause</b>	Because the institution believes its CAS exemption identification procedures are adequate to identify "major programs" or "unlike circumstances" without the development of a baseline or threshold, the institution is going to rely on whether the appropriate Federal agency requires the establishment of a baseline or threshold for determining whether directly charged F&A costs are above the routine level of support.
<b>Effect</b>	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.

<b>Recommendation</b>	The institution should enhance its 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.
<b>FAMU Response and Corrective Action Plan</b>	The procedure was enhanced to provide additional clarity regarding the determination of a "major project" or "unlike circumstances" according to the OMB Circulars. A "Frequently Asked Questions" document was also developed to enhance the procedure and assist the departments in identifying CAS exemptions. We believe that FAMU's policies and procedures regarding the direct charging of CAS related expenditures are consistent with the intent and requirements of OMB Circular A-21 as well as the procedures developed and adhered to by other Universities within the SUS. Baselines or thresholds are not referenced in the OMB circulars and are not the sole determinant of whether or not an expense meets the exemption requirements. FAMU will continue to seek guidance from USDHHS regarding clarity on this issue.
<b>Estimated Corrective Action Date</b>	Fall 2013
<b>FAMU Contact and Telephone Number</b>	K. Ken Redda, Interim Vice President Sponsored Research (850) 412-5102

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-100</b>
<b>CFDA Number</b>	Various
<b>Program Title</b>	<b>Research and Development Cluster (R&amp;D)</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles – Cost Accounting Standards (CAS) Exemptions
<b>State Educational Entity</b>	<b>Florida State University (FSU)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-114
<b>Finding</b>	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.
<b>Criteria</b>	<p>OMB Circular A-21, Section F.6.b., <i>Department Administration Expenses, and Exhibit C, 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&amp;A) indirect costs. CAS exemptions are used to charge F&amp;A costs as direct costs. The Circular also provides guidance for "major projects" where direct charging of F&amp;A costs (administrative or clerical staff salaries) may be appropriate.</p>
<b>Condition</b>	<p>The institution has policies and procedures in place to identify F&amp;A costs to be charged as direct costs; however, there was no central report that captured all approved CAS exemptions, requiring 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&amp;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 previous audit reports, most recently, report No. 2012-142, finding No. FA 11-114, and report No. 2011-167, finding No. FA 10-108, 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&amp;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 conducted an audit of the institution's use of CAS exemptions to charge F&amp;A expenses as direct costs to Federal programs and, on October 9, 2012, the institution provided a response to the final audit report issued by the USDHHS. However, resolution of the audit findings had not been finalized as of December 7, 2012.</p>

<b>Cause</b>	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.
<b>Effect</b>	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.
<b>Recommendation</b>	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.
<b>FSU Response and Corrective Action Plan</b>	<p>As noted in this report, prior findings 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. Our response to the prior year finding indicated that 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 report No. 2010-165, finding No. FA 09-108. We continue to believe and feel DCA concurred based on their response to the referenced prior finding that our policies and procedures for these types of charges are adequate and consistent with the intent and requirements of OMB Circular A-21.</p> <p>As further noted in this report, FSU is currently waiting for final resolution to the USDHHS audit conducted in 2011. Should it be determined through this audit that FSU needs to enhance its policies and procedures regarding the direct charging of such costs as discussed in this finding, then FSU will take action to do so.</p> <p>FSU continues efforts to provide ample training opportunities for faculty and staff to learn and understand the federal cost principles.</p>
<b>Estimated Corrective Action Date</b>	Upon final resolution of the audit performed by USDHHS FSU will prepare a timeline for implementing corrective actions determined necessary.
<b>FSU Contact and Telephone Number</b>	Olivia H. Pope, Assistant Vice President for Research (850) 644-8664

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-101</b>
<b>CFDA Number</b>	Various
<b>Program Title</b>	<b>Research and Development Cluster (R&amp;D)</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles – Cost Accounting Standards (CAS) Exemptions
<b>State Educational Entity</b>	<b>University of Central Florida (UCF)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-115
<b>Finding</b>	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.
<b>Criteria</b>	<p>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>.</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&amp;A) indirect costs. CAS exemptions are used to charge F&amp;A costs as direct costs. The Circular also provides guidance for "major projects" where direct charging of F&amp;A costs (administrative or clerical staff salaries) may be appropriate.</p>
<b>Condition</b>	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. 2012-142, finding No. FA 11-115, the institution's policies and procedures did not provide for sufficient documentation of the methodology used to determine CAS exemption determinations.
<b>Cause</b>	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.
<b>Effect</b>	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.
<b>Recommendation</b>	The institution should enhance its 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.
<b>UCF Response and Corrective Action Plan</b>	The University believes its Major Project Exemption policies and procedures are adequate and properly follow OMB Circular A-21 standards to determine when administrative charges may be appropriately assigned to research and development grants. We therefore do not agree there is an increased risk that



Major Project exemptions claimed will not be in compliance with the Department of Health & Human Services and OMB Circular A-21 requirements.

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:

"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."

We do not believe federal regulations 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 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 in their Disclosure Statement (DS2). A university's disclosed distinction and circumstances is determinative as to whether or not such costs are incurred for the same purpose.

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.

The university will review, and when warranted, 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 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 30, 2013

**UCF Contact and  
Telephone Number**

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

**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. 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. 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

<b>Finding Number</b>	<b>FA 12-102</b>
<b>CFDA Number</b>	Various
<b>Program Title</b>	<b>Research and Development Cluster (R&amp;D)</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles – Cost Accounting Standards (CAS) Exemptions
<b>State Educational Entity</b>	<b>University of Florida (UF)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-116
<b>Finding</b>	While the institution has developed policies and procedures to apply CAS exemptions to R&D grants received, the application of those policies may not, in all instances, demonstrate compliance that CAS exemptions 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.
<b>Criteria</b>	<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&amp;A) indirect costs. CAS exemptions are used to charge F&amp;A costs as direct costs. The Circular also provides guidance for "major projects" where direct charging of F&amp;A costs (administrative or clerical salaries) may be appropriate.</p>
<b>Condition</b>	<p>During the 2011-12 fiscal year, the institution approved CAS exemptions totaling \$5,882,492, consisting of \$5,194,286 in payroll charges to 154 Federal grant accounts and \$688,206 in non-payroll charges to 245 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 noted in our prior reports, most recently report No. 2012-142, finding No. FA 11-116, 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&amp;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>In June 2009, the USDHHS, Office of Inspector General (OIG), Office of Audit Services was engaged to perform an audit to determine whether the institution's claims for reimbursement of F&amp;A costs charged as direct costs to grants, contracts, and other agreements with USDHHS components were made in accordance with applicable Federal regulations. The results of the audit were pending as of September 25, 2012. Accordingly, the institution had not implemented new processes or procedures as of June 30, 2012.</p>

<b>Cause</b>	Because the institution believes its policies and procedures for determining CAS exemptions are adequate, it has not made any changes to its policies and procedures, and is awaiting the results of the USDHHS audit.
<b>Effect</b>	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.
<b>Recommendation</b>	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.
<b>UF Response and Corrective Action Plan</b>	<p>The University of Florida policy and procedures for making Cost Accounting Standards exemption determinations have been consistent and relatively small (less than 2% of expenditures) over the past fiscal years. Such procedures were deemed acceptable by the HHS/Division of Cost Allocation in response to Audit Report Number A004-06-84817 Finding #FA 05-116.</p> <p>Establishment of baselines or thresholds are not required by regulation. Further, since the only proper determination for whether an exemption is allowable is the ability to allocate the charge directly based on the project and the expenditure, establishment of such a baseline would not be reflective of the necessity to perform a case by case review and the changing trends in project funding from year to year. For example, funding of large institutional programs over small individual investigator bench research would increase the volume of CAS exemptions. Benchmarking would not reflect the need to consider such program weights.</p> <p>While the University believes its policies and procedures for determining CAS exemptions are adequate, the University will review the results of the USDHHS audit and will take appropriate actions.</p>
<b>Estimated Corrective Action Date</b>	NA
<b>UF Contact and Telephone Number</b>	Stephanie Gray, Director, Division of Sponsored Research (352) 392-3516

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-103</b>
<b>CFDA Number</b>	Various (Includes Recovery Act Funding)
<b>Program Title</b>	<b>Research and Development Cluster (R&amp;D)</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles – Cost Accounting Standards (CAS) Exemptions
<b>State Educational Entity</b>	<b>University of South Florida (USF)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-117
<b>Finding</b>	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.
<b>Criteria</b>	<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&amp;A) indirect costs. The Circular also provides guidance for "major projects" where direct charging of F&amp;A costs (administrative or clerical salaries) may be appropriate.</p> <p>OMB Circular A-133, _____.500 (e) <i>Audit Follow-up</i></p>
<b>Condition</b>	<p>During the 2011-12 fiscal year, the institution used CAS exemptions to charge \$2,160,829.03 in F&amp;A costs as direct costs, which consisted of \$116,536.17 charged to 60 grant accounts for salaries and benefits and \$2,044,292.86 charged to 421 grant accounts for other expenditures.</p> <p>For grants for which CAS exemptions were used to charge F&amp;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&amp;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>A similar finding was noted in report No. 2012-142, finding No. FA 11-117 and report No. 2011-167, finding No. FA 10-110. The institution, in the 2011-12 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.</p> <p>The USDHHS is conducting an audit of the institution's use of CAS exemptions to charge F&amp;A costs as direct costs to Federal programs; however, the results of the audit were pending as of November 15, 2012.</p>

<b>Cause</b>	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, and is awaiting the results of the USDHHS audit.
<b>Effect</b>	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 USDHHS and OMB Circular A-21 guidelines, which could result in the institution being subject to repayment of unallowable costs.
<b>Recommendation</b>	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 once completed. Also, the institution should accurately report the status of prior year findings on the SSPAF.
<b>USF Response and Corrective Action Plan</b>	<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. The US Department of Health and Human Services (USDHHS) is currently conducting an audit of University procedures related to CAS exemptions and any findings from that audit will be implemented in addition to what the University has already put in place. No findings have yet been presented. If there are no findings from USDHHS, that will be reported as a response to this finding.</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 for the fiscal year ended June 30, 2011.</p>
<b>Estimated Corrective Action Date</b>	June 30, 2011
<b>USF Contact and Telephone Number</b>	Rebecca Puig, Director, Sponsored Research (813) 974-5465
<b>Auditor's Remarks</b>	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, 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. Results from the ongoing USDHHS audit, the cognizant agency, will 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

<b>Finding Number</b>	<b>FA 12-104</b>
<b>CFDA Number</b>	Various
<b>Program Title</b>	<b>Research and Development Cluster (R&amp;D)</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles – Cost Transfers
<b>State Educational Entity</b>	<b>University of Florida (UF)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Finding Type</b>	Noncompliance and Significant Deficiency Questioned Costs – Unknown
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-118
<b>Finding</b>	The institution utilized cost transfers in the form of retroactive salary adjustments (retros) to move salary expenditures among grants, from non-Federal to Federal and between Federal grants. These retros were not always timely completed (within 90 days). The institution did not have a methodology to apply the correct Fringe Benefit Pool (FBP) rates to all cost transfers for retros.
<b>Criteria</b>	Office of Management and Budget 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> ; and the institution's directives and procedures.
<b>Condition</b>	<p>The institution's cost transfer policy requires that an error in charging costs must be identified and corrected within 90 days of the error and the cost transfer must be requested within 30 days of the project expiration date. Our test of 15 retro transactions from the institution's financial accounting system disclosed 2 instances, totaling \$11,302.62, in which cost transfers occurred 130 and 205 days after the error, and 50 and 43 days after the project expiration date, respectively.</p> <p>Additionally, the institution utilized a FBP to charge fringe benefit costs to activities incurring personnel costs using a 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 change from one fiscal year to the next. FBP costs charged to Federal grants totaled \$11.3 million for the 2011-12 fiscal year. Retros applicable to the 2011-12 fiscal year that were processed after fiscal year end were processed using the FBP rates applicable to the 2012-13 fiscal year, which differed from the rates authorized for the 2011-12 fiscal year. For example, the rates for faculty and for non-exempt TEAMS (Technical, Executive, Administrative, and Management Support) and USPS (University Support Personnel System) positions decreased 3.7 percent and increased 0.6 percent, respectively, for the 2012-13 fiscal year compared to the prior fiscal year.</p>
<b>Cause</b>	Controls were not adequate to ensure that retros were timely completed (within 90 days of the error). The FBP rates that should have been applied were not available because information necessary to capture such rates was not maintained in the institution's financial information system.
<b>Effect</b>	When cost transfers are not made timely or when incorrect FBP rates are used, costs may be disallowed and the institution may be required to repay those costs.
<b>Recommendation</b>	The institution should continue its efforts to improve controls over the timeliness and tracking of cost transfers and should enhance controls to ensure that the correct FBP rates are used for retros.

**UF Response and  
Corrective Action Plan**

The University's cost transfer policy states, "An error in charging of costs must be identified and corrected within 90 days of the occurrence; all cost transfer requests must be made within 30 days of the expiration of the project." NIH guidelines state that cost transfers should be accomplished within 90 days of when the error was discovered. Inherently unstated in NIH's policy is that cost transfers made after 90 days have a higher threshold of documentation requirements which would be necessary to substantiate the reasons for the lateness of the transfer and would also require additional evidence of allocability. The University adheres to these inferred additional requirements over late cost transfers.

The process of changing fringe benefit rate 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, the University continues to enhance controls on cost transfers as we continue to enhance all financial and accounting practices on federal awards.

**Estimated Corrective  
Action Date**

June 30, 2013

**UF Contact and  
Telephone Number**

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

## U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

<b>Finding Number</b>	<b>FA 12-105</b>
<b>CFDA Number</b>	Various
<b>Program Title</b>	<b>Research and Development Cluster (R&amp;D)</b>
<b>Compliance Requirement</b>	Allowable Costs/Cost Principles – Recharge Centers
<b>State Educational Entity</b>	<b>Florida State University (FSU)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2012-142, Finding No. FA 11-119
<b>Finding</b>	While the institution has developed policies and procedures to apply auxiliary service (recharge center) charges to R&D grants, such policies and procedures were not always followed to ensure compliance with Office of Management and Budget (OMB) Circular A-21 regarding service charges applied to R&D grants.
<b>Criteria</b>	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 that 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.
<b>Condition</b>	In report No. 2012-142, finding No. FA 11-119, we noted biennial reviews of the service charge rates used by recharge centers were not performed. In addition, actual charges to the grants we tested exceeded the costs of the services provided.  In its response to the finding, the institution indicated it would review its policy and the service charge rates with recharge centers to ensure compliance with the institution's policies and procedures regarding periodic rates, and that this would be completed by December 31, 2012. Institution personnel indicated that as of October 26, 2012, all 35 recharge centers had submitted adjusted service charge rates and documented the cost methodologies for review for the period July 2010 through December 2011 (charges totaled \$1,934,857 for this period for the 35 recharge centers). Institution personnel further indicated that the institution had completed rate reviews for 3 recharge centers, 24 reviews were in progress, and 8 reviews were pending. In addition, as also indicated in its response to the prior audit finding, the institution reviewed all 2010-11 fiscal year charges made by the Computer Store, determined those charges that exceeded the costs of the services provided, and refunded \$3,617.56 to grants that were overcharged.
<b>Cause</b>	Recharge centers did not always follow the institution's policies and procedures to ensure auxiliary service charges to Federal programs did not exceed actual costs of services provided and service charge rates were adjusted biennially.
<b>Effect</b>	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.
<b>Recommendation</b>	The institution should continue its efforts to ensure that service charge rates for auxiliary services do not exceed actual costs of services provided, perform biennial reviews to take into account under/over applied costs included in the rates, and return applicable funds once determined.



**FSU Response and  
Corrective Action Plan**

The following actions have been taken to ensure recharge centers' detailed methodologies and computations of rates are submitted to the university and reviewed for adherence to A-21 costing guidelines:

- Instruction memo was sent to units (May 1, 2012) and is located on the internet.
- To date, the Budget Office has received rates and methodologies for all recharge center auxiliaries that have charged a federal grant.
- All rates along with methodologies are reviewed by the Budget Office and the Office of Audit Services on an annual basis to ensure compliance with A-21.
- Training is conducted throughout the year for all units that charge federal grants, for compliance to A-21 (Sponsored Research Accounting Services [SRAS] and Budget Office staff provide the training).
- A review of university policy with the recharge centers to ensure compliance with the institution's requirements regarding periodic computations and reviews of rates was completed by December 31, 2012.
- Auxiliary rates and rate methodology will be available on the University's intranet (Blackboard) for review by Sponsored Research Accounting Services as needed.

**Estimated Corrective  
Action Date**

December 31, 2012

**FSU Contact and  
Telephone Number**

Ralph Alvarez  
Associate Vice President for Budget Planning & Financial Services  
(850) 644-4444

STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

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
FDCF	Florida Department of Children and Families
FDEO	Florida Department of Economic Opportunity
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

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# **STATE OF FLORIDA**

## **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR FISCAL YEAR ENDED JUNE 30, 2012**

STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	2011-2012
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Office of National Drug Control Policy				
Direct Programs - Not Clustered				
Other Federal Awards	FDLE	07.UNK	65,013	
Subtotal - Direct Programs - Not Clustered			\$65,013	
Subtotal - Office of National Drug Control Policy			\$65,013	
U. S. Department of Agriculture				
Direct Programs - Clustered				
Child Nutrition Cluster:				
School Breakfast Program (1)	FDACS/ FDOE/ FSDB/ SCC	10.553	183,267,259	183,176,855
National School Lunch Program (1)	FDACS/ FDJJ/ FDOC/ FDOE/ FDOEA/ FSDB/ SCC/ SU	10.555	701,617,120	630,114,890
Special Milk Program for Children	FDACS/ FDOE	10.556	30,993	16,932
Summer Food Service Program for Children	FDACS/ FDOE/ SU	10.559	23,095,526	22,281,435
Emergency Food Assistance Cluster:				
ARRA - Emergency Food Assistance Program (Administrative Costs)	FDACS	10.568	6,183	
Emergency Food Assistance Program (Administrative Costs)	FDACS	10.568	4,950,046	4,672,091
Emergency Food Assistance Program (Food Commodities) (1)	FDACS	10.569	20,066,411	
Forest Service Schools and Roads Cluster:				
Schools and Roads - Grants to States	FDFS	10.665	2,525,938	
Research & Development Cluster:				
Agricultural Research Basic and Applied Research	SU	10.001	1,457,912	24,822
Plant and Animal Disease, Pest Control, and Animal Care	SU	10.025	1,463,633	
Federal-State Marketing Improvement Program	SU	10.156	12,852	
Specialty Crop Block Grant Program	SU	10.169	190,214	
Specialty Crop Block Grant Program - Farm Bill	SU	10.170	1,256,898	41,125
Grants for Agricultural Research, Special Research Grants	SU	10.200	7,715,809	1,584,502
Cooperative Forestry Research	SU	10.202	1,036,892	
Payments to Agricultural Experiment Stations Under the Hatch Act	SU	10.203	3,802,751	
Payments to 1890 Land-Grant Colleges and Tuskegee University	SU	10.205	1,916,564	
Grants for Agricultural Research Competitive Research Grants	SU	10.206	1,155,562	134,730
Animal Health and Disease Research	SU	10.207	57,632	
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	SU	10.210	50,423	
Sustainable Agriculture Research and Education	SU	10.215	14,147	
1890 Institution Capacity Building Grants	SU	10.216	927,524	11,108
Higher Education Challenge Grants	SU	10.217	79,306	4,570
Higher Education Multicultural Scholars Program	SU	10.220	80,370	
Hispanic Serving Institutions Education Grants	SU	10.223	294,052	55,715
Agricultural and Rural Economic Research	SU	10.250	3,487	
Integrated Programs	SU	10.303	685,535	94,983
International Science and Education Grants	SU	10.305	45,825	
Specialty Crop Research Initiative	SU	10.309	1,755,602	629,739
Agriculture and Food Research Initiative (AFRI)	SU	10.310	5,702,186	1,996,721
Biomass Research and Development Initiative Competitive Grants Program (BRDI)	SU	10.312	861,559	
Crop Insurance	SU	10.450	51,074	
Partnership Agreements to Develop Non-Insurance Risk Management Tools for Producers (Farmers)	SU	10.456	302,272	
Meat, Poultry, and Egg Products Inspection	SU	10.477	51	
Food Safety Cooperative Agreements	SU	10.479	2,037	
Cooperative Extension Service	SU	10.500	2,906,247	
Technical Assistance for Specialty Crops Program	SU	10.604	17,378	
Forestry Research	SU	10.652	262,245	
Cooperative Forestry Assistance	SU	10.664	96,215	3,150
Urban and Community Forestry Program	SU	10.675	2,569	
Forest Health Protection	SU	10.680	99,154	

STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	2011-2012
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
ARRA - Wildland Fire Management	SU	10.688	9,474	
1890 Land Grant Institutions Rural Entrepreneurial Outreach Program	SU	10.856	81,014	
Soil and Water Conservation	SU	10.902	6,561	
Soil Survey	SU	10.903	31,446	
Environmental Quality Incentives Program	SU	10.912	3,842	
Agricultural Statistics Reports	SU	10.950	119,858	
Technical Agricultural Assistance	SU	10.960	125,735	
ARRA - Scientific Cooperation and Research	SU	10.961	18,715	
Scientific Cooperation and Research	SU	10.961	85,593	
Other Federal Awards	SU	10.UNK	968,973	81,891
SNAP Cluster:				
Supplemental Nutrition Assistance Program (1)	FDCF	10.551	5,473,165,975	
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	FAWI/ FDCF/ FDEO/ FDFS/ SU	10.561	94,582,207	7,541,308
Subtotal - Direct Programs - Clustered			\$6,539,064,846	\$852,466,567
Direct Programs - Not Clustered				
Agricultural Research Basic and Applied Research	SCC/ SU	10.001	90,641	
Plant and Animal Disease, Pest Control, and Animal Care	FDACS/ FFWCC/ SU	10.025	14,280,928	
Wildlife Services	FFWCC	10.028	14,982	
Federal-State Marketing Improvement Program	FDACS	10.156	60,646	
Market Protection and Promotion	FDACS	10.163	1,860,081	130,349
Specialty Crop Block Grant Program - Farm Bill	FDACS/ SU	10.170	2,400,671	2,009,519
Grants for Agricultural Research, Special Research Grants	SU	10.200	587,838	
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	SU	10.210	160,962	
1890 Institution Capacity Building Grants	SU	10.216	138,127	504
Higher Education Challenge Grants	SU	10.217	325,175	128,244
Buildings and Facilities Program	SU	10.218	5,343	
Hispanic Serving Institutions Education Grants	SCC	10.223	75,760	
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	SCC	10.226	37,526	
Integrated Programs	SU	10.303	331,937	70,919
Homeland Security Agricultural	FDACS/ SU	10.304	1,127,100	506,000
International Science and Education Grants	SU	10.305	12,538	
Specialty Crop Research Initiative	SU	10.309	182,925	86,414
Agriculture and Food Research Initiative (AFRI)	SU	10.310	380,480	33,670
Beginning Farmer and Rancher Development Program	SU	10.311	250,202	
State Mediation Grants	SU	10.435	35,489	
Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	SU	10.443	160,250	
Crop Insurance	SU	10.450	21,089	
Cooperative Extension Service	SU	10.500	10,431,409	14,486
Special Supplemental Nutrition Program for Women, Infants, and Children (1)	FDOH/ SU	10.557	363,720,276	922,464
Child and Adult Care Food Program	FDOEA/ FDOH/ SCC	10.558	178,427,543	176,723,744
State Administrative Expenses for Child Nutrition	FDACS/ FDOE/ FDOEA/ FDOH/ SCC/ SU	10.560	9,863,238	
WIC Farmers Market Nutrition Program (FMNP)	FDACS	10.572	277,533	
Team Nutrition Grants	FDACS/ FDOE/ SU	10.574	161,101	114,947
Senior Farmers Market Nutrition Program	FDOEA	10.576	102,684	
ARRA - WIC Grants To States (WGS)	FDOH	10.578	261,104	
Child Nutrition Discretionary Grants Limited Availability	FDACS/ FDOE	10.579	1,025,054	955,979
Supplemental Nutrition Assistance Program, Outreach/Participation Program	FDCF/ FDOEA	10.580	288,753	194,665
Fresh Fruit and Vegetable Program	FDACS/ FDOE	10.582	6,036,706	3,190,295
Market Access Program	CITRUS	10.601	5,094,017	
Technical Assistance for Specialty Crops Program	CITRUS	10.604	105,794	
Forestry Research	FDACS/ SU	10.652	340,218	
Cooperative Forestry Assistance	FDACS/ SU	10.664	3,925,016	1,204,487
Forest Legacy Program	FDACS	10.676	43,584	

STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	2011-2012
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Forest Stewardship Program	FDACS	10.678	23,458	
International Forestry Programs	SU	10.684	2,592	
ARRA - Wildland Fire Management	FDACS	10.688	1,799,859	602,290
1890 Land Grant Institutions Rural Entrepreneurial Outreach Program	SU	10.856	24,145	
Soil and Water Conservation	FFWCC/ SCC/ SU	10.902	547,547	
Wildlife Habitat Incentive Program	FDEP	10.914	80,887	
Technical Agricultural Assistance	SU	10.960	1,629	
Scientific Cooperation and Research	SU	10.961	14,932	
Cochran Fellowship Program-International Training-Foreign Participant	SU	10.962	42,889	
Other Federal Awards	SU	10.UNK	61,506	
Subtotal - Direct Programs - Not Clustered			\$605,244,164	\$186,888,976
Indirect Programs - Clustered				
Research & Development Cluster:				
Agricultural Research Basic and Applied Research	SU	10.001	246,430	
Plant and Animal Disease, Pest Control, and Animal Care	SU	10.025	49,109	
Specialty Crop Block Grant Program - Farm Bill	SU	10.170	348,112	65,587
Grants for Agricultural Research, Special Research Grants	SU	10.200	574,956	
Grants for Agricultural Research Competitive Research Grants	SU	10.206	52,551	
Small Business Innovation Research	SU	10.212	63,354	
Sustainable Agriculture Research and Education	SU	10.215	94,487	20,242
1890 Institution Capacity Building Grants	SU	10.216	75,176	
Research Innovation and Development Grants in Economic (RIDGE)	SU	10.255	33,211	
Integrated Programs	SU	10.303	303,052	
Organic Agriculture Research and Extension Initiative	SU	10.307	42,957	
Specialty Crop Research Initiative	SU	10.309	868,391	
Agriculture and Food Research Initiative (AFRI)	SU	10.310	225,772	
Sun Grant Program	SU	10.320	17,625	
Soil and Water Conservation	SU	10.902	13,204	
Scientific Cooperation and Research	SU	10.961	2,397	
Other Federal Awards	SU	10.UNK	37,603	
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	SCC	10.561	35,102	
Subtotal - Indirect Programs - Clustered			\$3,083,489	\$85,829
Indirect Programs - Not Clustered				
Plant and Animal Disease, Pest Control, and Animal Care	FDACS	10.025	34,572	
Specialty Crop Block Grant Program - Farm Bill	SU	10.170	159,618	65,587
Grants for Agricultural Research, Special Research Grants	SU	10.200	3,262	
Sustainable Agriculture Research and Education	SU	10.215	132,557	44,000
1890 Institution Capacity Building Grants	SU	10.216	3,332	
Higher Education Challenge Grants	SU	10.217	3,991	
Integrated Programs	SU	10.303	109,982	
Organic Agriculture Research and Extension Initiative	SU	10.307	1,385	
Specialty Crop Research Initiative	SU	10.309	152,104	
Agriculture and Food Research Initiative (AFRI)	SU	10.310	11,942	
ARRA - Trade Adjustment Assistance for Farmers Training Coordination Program (TAAF)	SU	10.315	51,162	
Cooperative Extension Service	SU	10.500	252,062	
Other Federal Awards	SU	10.UNK	22,457	
Subtotal - Indirect Programs - Not Clustered			\$938,426	\$109,587
Subtotal - U. S. Department of Agriculture			\$7,148,330,925	\$1,039,550,959
<b>U. S. Department of Commerce</b>				
Direct Programs - Clustered				
Economic Development Cluster:				
Investments for Public Works and Economic Development Facilities	SCC/ SU	11.300	1,431,787	
ARRA - Investments for Public Works and Economic Development Facilities	SCC	11.300	316,024	

STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	2011-2012
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Economic Adjustment Assistance	SCC/ SU	11.307	11,337,202	
Research & Development Cluster:				
Census Bureau Data Products	SU	11.001	73,049	
Ocean Exploration	SU	11.011	10,496	
Economic Development Technical Assistance	SU	11.303	138,071	
Economic Adjustment Assistance	SU	11.307	271,184	18,506
Sea Grant Support	SU	11.417	952,959	9,727
Coastal Zone Management Administration Awards	SU	11.419	321,994	7,935
Coastal Zone Management Estuarine Research Reserves	SU	11.420	77,992	
Financial Assistance for National Centers for Coastal Ocean Science	SU	11.426	327	
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	SU	11.427	91,747	
Climate and Atmospheric Research	SU	11.431	1,888,788	481,179
ARRA - National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	SU	11.432	78,316	26,471
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	SU	11.432	1,505,190	1,102,494
Marine Fisheries Initiative	SU	11.433	465,719	53,303
Southeast Area Monitoring and Assessment Program	SU	11.435	44,918	
Marine Mammal Data Program	SU	11.439	52,619	11,918
Environmental Sciences, Applications, Data, and Education	SU	11.440	247,817	66,556
Unallied Management Projects	SU	11.454	112,327	35,408
Cooperative Science and Education Program	SU	11.455	28,537	
Special Oceanic and Atmospheric Projects	SU	11.460	349,916	212,272
Habitat Conservation	SU	11.463	1,561	
Applied Meteorological Research	SU	11.468	321,683	
Unallied Science Program	SU	11.472	736,672	
Coastal Services Center	SU	11.473	98,288	22,962
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	SU	11.478	1,404,677	584,943
Educational Partnership Program	SU	11.481	146,614	
Measurement and Engineering Research and Standards	SU	11.609	68,932	
Other Federal Awards	SU	11.UNK	701,966	2,485
Subtotal - Direct Programs - Clustered			\$23,277,372	\$2,636,159
Direct Programs - Not Clustered				
Economic Development Technical Assistance	SU	11.303	390	
Interjurisdictional Fisheries Act of 1986	FFWCC	11.407	85,262	
Sea Grant Support	SU	11.417	1,777,312	367,204
Coastal Zone Management Administration Awards	FDACS/ FDCA/ FDEO/ FDEP/ FDOH/ FDOS/ FFWCC/ SU	11.419	3,768,381	268,842
Coastal Zone Management Estuarine Research Reserves	FDEP/ SU	11.420	1,833,827	
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	38,842	
Marine Sanctuary Program	FDEP/ FFWCC	11.429	1,224,976	
Climate and Atmospheric Research	SU	11.431	57,866	7,382
Marine Fisheries Initiative	FFWCC	11.433	119,540	
Cooperative Fishery Statistics	FFWCC	11.434	147,323	
Southeast Area Monitoring and Assessment Program	FFWCC/ SU	11.435	494,458	
Marine Mammal Data Program	FFWCC	11.439	34,623	
Regional Fishery Management Councils	FFWCC	11.441	1,155	
Unallied Industry Projects	SU	11.452	33,603	
Unallied Management Projects	FDACS/ FFWCC	11.454	1,335,490	100,405
Cooperative Science and Education Program	SU	11.455	278,804	
Habitat Conservation	FDEP/ FFWCC	11.463	132,769	
Applied Meteorological Research	FDCA	11.468	4,612,234	4,298,064
Congressionally Identified Awards and Projects	FDEP	11.469	70,159	
Unallied Science Program	FFWCC	11.472	1,723,263	660,696
Coastal Services Center	FDEP/ SU	11.473	523,524	



STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012 EXPENDITURES	2011-2012
				TRANSFERS TO SUBRECIPIENTS
Atlantic Coastal Fisheries Cooperative Management Act	FFWCC	11.474	244,403	
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	FFWCC/ SU	11.478	533,458	
Educational Partnership Program	SU	11.481	2,528,670	902,677
Public Telecommunications Facilities Planning and Construction	SU	11.550	439,953	
Public Safety Interoperable Communications Grant Program	FDCA/ FDMS/ FEOG	11.555	10,435,101	7,979,954
ARRA - Broadband Technology Opportunities Program (BTOP)	SU	11.557	878,471	
ARRA - State Broadband Data and Development Grant Program	FDMS/ FDOS	11.558	1,995,014	
Measurement and Engineering Research and Standards	SU	11.609	4,531	
Other Federal Awards	SU	11.UNK	81,950	
Subtotal - Direct Programs - Not Clustered			\$35,565,352	\$14,585,224
Indirect Programs - Clustered				
Research & Development Cluster:				
Integrated Ocean Observing System (IOOS)	SU	11.012	252,505	
Economic Development Technical Assistance	SU	11.303	25,370	
Sea Grant Support	SU	11.417	122,445	
Coastal Zone Management Administration Awards	SU	11.419	83,811	
Financial Assistance for National Centers for Coastal Ocean Science	SU	11.426	28,568	
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	SU	11.427	4,627	
Undersea Research	SU	11.430	20,893	
Climate and Atmospheric Research	SU	11.431	66,800	
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	SU	11.432	1,736,124	
Marine Fisheries Initiative	SU	11.433	45,170	
Cooperative Fishery Statistics	SU	11.434	25,391	
Regional Fishery Management Councils	SU	11.441	16,241	
Unallied Industry Projects	SU	11.452	18,966	
Unallied Management Projects	SU	11.454	93,117	
ARRA - Habitat Conservation	SU	11.463	41,453	
Habitat Conservation	SU	11.463	51,131	
Meteorologic and Hydrologic Modernization Development	SU	11.467	40,838	
Congressionally Identified Awards and Projects	SU	11.469	6,355	
Coastal Services Center	SU	11.473	205,252	
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	SU	11.478	207,095	
Technology Innovation Program (TIP)	SU	11.616	128,632	
Other Federal Awards	SU	11.UNK	50,114	
Subtotal - Indirect Programs - Clustered			\$3,270,898	
Indirect Programs - Not Clustered				
Integrated Ocean Observing System (IOOS)	SU	11.012	29,000	
Sea Grant Support	SU	11.417	111,739	
Coastal Zone Management Administration Awards	FDEP	11.419	5,913	
Marine Sanctuary Program	SU	11.429	5,738	
Climate and Atmospheric Research	SU	11.431	2,112	
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	SU	11.432	14,281	
Southeast Area Monitoring and Assessment Program	FFWCC/ SU	11.435	75,974	
Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	SU	11.438	10,324	
Unallied Industry Projects	SU	11.452	869	
Habitat Conservation	SCC/ SU	11.463	21,608	
Congressionally Identified Awards and Projects	SU	11.469	25,832	
Coastal Services Center	FDEP/ FFWCC/ SU	11.473	67,452	
Fisheries Disaster Relief	SU	11.477	12,500	
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	SU	11.478	52,160	
Manufacturing Extension Partnership	SU	11.611	11,942	
Other Federal Awards	SU	11.UNK	1,320	
ARRA - Other Federal Awards	SU	11.UNK	19,180	
Subtotal - Indirect Programs - Not Clustered			\$467,944	
Subtotal - U. S. Department of Commerce			\$62,581,566	\$17,221,383

STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	2011-2012
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
U. S. Department of Defense				
Direct Programs - Clustered				
Research & Development Cluster:				
Procurement Technical Assistance For Business Firms	SU	12.002	110,869	
Aquatic Plant Control	SU	12.100	93,488	
Beach Erosion Control Projects	SU	12.101	100,049	
Collaborative Research and Development	SU	12.114	40	
Basic and Applied Scientific Research	SU	12.300	26,464,522	7,064,246
Basic Scientific Research - Combating Weapons of Mass Destruction	SU	12.351	1,138,347	
Research on Chemical and Biological Defense	SU	12.360	47,980	
Military Medical Research and Development	SU	12.420	10,578,221	1,396,473
Basic Scientific Research	SU	12.431	6,005,127	953,961
Basic, Applied, and Advanced Research in Science and Engineering	SU	12.630	2,199,086	
Air Force Defense Research Sciences Program	SU	12.800	5,948,623	787,517
Mathematical Sciences Grants Program	SU	12.901	61,828	
Information Security Grant Program	SU	12.902	8,580	
Research and Technology Development	SU	12.910	6,559,816	1,403,329
Other Federal Awards	SU	12.UNK	20,690,795	881,130
Subtotal - Direct Programs - Clustered			\$80,007,371	\$12,486,656
Direct Programs - Not Clustered				
Procurement Technical Assistance For Business Firms	SCC/ SU	12.002	800,075	
State Memorandum of Agreement Program for the Reimbursement of Technical Services	FDEP	12.113	1,100,765	
Basic and Applied Scientific Research	SU	12.300	427,438	
Military Construction, National Guard	FDMA	12.400	4,643,993	
National Guard Military Operations and Maintenance (O&M) Projects	FDMA	12.401	33,355,687	
National Guard ChalleNGe Program	FDMA	12.404	3,475,936	
Military Medical Research and Development	SU	12.420	72,970	
ARRA - Basic Scientific Research	SCC	12.431	288,644	
Basic Scientific Research	SU	12.431	44,090	
Basic, Applied, and Advanced Research in Science and Engineering	SU	12.630	56,216	
Air Force Defense Research Sciences Program	SU	12.800	23,871	
Language Grant Program	SU	12.900	18,931	
Mathematical Sciences Grants Program	SU	12.901	183,259	
Other Federal Awards	SU	12.UNK	2,758,627	238,000
Subtotal - Direct Programs - Not Clustered			\$47,250,502	\$238,000
Indirect Programs - Clustered				
Research & Development Cluster:				
Collaborative Research and Development	SU	12.114	937	
Basic and Applied Scientific Research	SU	12.300	1,311,753	4,478
Basic Scientific Research - Combating Weapons of Mass Destruction	SU	12.351	446,265	
Military Medical Research and Development	SU	12.420	1,251,070	
Basic Scientific Research	SU	12.431	1,839,902	6,668
Community Economic Adjustment	SU	12.600	3,983	
Basic, Applied, and Advanced Research in Science and Engineering	SU	12.630	446,160	
Air Force Defense Research Sciences Program	SU	12.800	1,500,801	
Research and Technology Development	SU	12.910	1,299,727	
ARRA - Other Federal Awards	SU	12.UNK	67,143	
Other Federal Awards	SU	12.UNK	8,887,886	658,379
Subtotal - Indirect Programs - Clustered			\$17,055,627	\$669,525
Indirect Programs - Not Clustered				
Basic Scientific Research	SU	12.431	5,085	
The Language Flagship Grants to Institutions of Higher Education	SU	12.550	105,165	
Research and Technology Development	SU	12.910	2,727	
Other Federal Awards	SU	12.UNK	874,319	
ARRA - Other Federal Awards	SU	12.UNK	289,801	
Subtotal - Indirect Programs - Not Clustered			\$1,277,097	

STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	2011-2012
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Subtotal - U. S. Department of Defense			\$145,590,597	\$13,394,181
<b>U. S. Department of Housing and Urban Development</b>				
Direct Programs - Clustered				
CDBG - State-Administered CDBG Cluster:				
Community Development Block Grants/States program and Non-Entitlement Grants in Hawaii	FDCA/ FDEO	14.228	119,048,003	117,091,882
ARRA - Community Development Block Grants/States program and Non-Entitlement Grants in Hawaii	FDCA/ FDEO	14.255	4,677,433	4,677,433
Subtotal - Direct Programs - Clustered			\$123,725,436	\$121,769,315
Direct Programs - Not Clustered				
Housing Counseling Assistance Program	SU	14.169	12,211	
Emergency Shelter Grants Program	FDCF	14.231	2,586,129	2,247,272
Housing Opportunities for Persons with AIDS	FDOH	14.241	5,109,229	1,034,214
Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants	SCC	14.251	199,444	
ARRA - Homelessness Prevention and Rapid Re-Housing Program	FDCF	14.257	82,911	
Subtotal - Direct Programs - Not Clustered			\$7,989,924	\$3,281,486
Indirect Programs - Clustered				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants	FDOH	14.218	182,407	
Research & Development Cluster:				
Sustainable Communities Regional Planning Grant Program	SU	14.703	155,598	
Other Federal Awards	SU	14.UNK	61,941	
Subtotal - Indirect Programs - Clustered			\$399,946	
Indirect Programs - Not Clustered				
Housing Opportunities for Persons with AIDS	FDOH	14.241	284,772	
Subtotal - Indirect Programs - Not Clustered			\$284,772	
Subtotal - U. S. Department of Housing and Urban Development			\$132,400,078	\$125,050,801
<b>U. S. Department of the Interior</b>				
Direct Programs - Clustered				
Fish and Wildlife Cluster:				
Sport Fish Restoration Program	FFWCC	15.605	13,166,779	16,000
Wildlife Restoration and Basic Hunter Education	FFWCC	15.611	5,135,035	
Research & Development Cluster:				
Wildland Fire Research and Studies Program	SU	15.232	29,961	9,477
SECURE Water Act - Research Agreements	SU	15.560	13,495	
Sport Fish Restoration Program	SU	15.605	667,832	
Fish and Wildlife Management Assistance	SU	15.608	70	
Cooperative Endangered Species Conservation Fund	SU	15.615	77,159	
Coastal Program	SU	15.630	33,712	
Partners for Fish and Wildlife	SU	15.631	5,915	
Conservation Grants Private Stewardship for Imperiled Species	SU	15.632	23,081	
State Wildlife Grants	SU	15.634	337,916	
Challenge Cost Share	SU	15.642	4,385	
Federal Junior Duck Stamp Conservation and Design	SU	15.644	4,773	
Research Grants (Generic)	SU	15.650	436,845	1,999
Endangered Species Conservation - Recovery Implementation Funds	SU	15.657	161,310	
Assistance to State Water Resources Research Institutes	SU	15.805	106,977	
ARRA - U.S. Geological Survey Research and Data Collection	SU	15.808	3,187	
U.S. Geological Survey Research and Data Collection	SU	15.808	2,008,265	155,418
Gap Analysis Program	SU	15.811	2,037	
Cooperative Research Units Program	SU	15.812	1,091,830	
Cooperative Research and Training Programs - Resources of the National Park System	SU	15.945	32,731	
Other Federal Awards	SU	15.UNK	2,587,733	52,422
Subtotal - Direct Programs - Clustered			\$25,931,028	\$235,316

STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	2011-2012
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Direct Programs - Not Clustered				
Marine Minerals Activities	FDEP	15.424	39,653	
Fish and Wildlife Management Assistance	FDACS	15.608	6,088	
Coastal Wetlands Planning, Protection and Restoration Act	FFWCC	15.614	135,002	135,002
Cooperative Endangered Species Conservation Fund	FDACS/ FDEP/ FFWCC/ SU	15.615	3,114,220	1,548,966
Clean Vessel Act	FDEP	15.616	1,309,109	875,945
Sportfishing and Boating Safety Act	FFWCC	15.622	1,492,880	
Enhanced Hunter Education and Safety Program	FFWCC	15.626	296,852	
Coastal Program	FDEP/ FFWCC	15.630	217,466	
Partners for Fish and Wildlife	FFWCC/ SU	15.631	11,313	
Landowner Incentive Program	FFWCC	15.633	109,750	
State Wildlife Grants	FDEP/ FFWCC/ SU	15.634	2,102,315	372,777
Wildlife Without Borders - Latin America and the Caribbean	SU	15.640	8,909	
Research Grants (Generic)	FDACS/ FDEP	15.650	17,799	
Migratory Bird Monitoring, Assessment and Conservation	FFWCC	15.655	13,163	
Endangered Species Conservation - Recovery Implementation Funds	FFWCC/ SCC/ SU	15.657	131,270	
U.S. Geological Survey Research and Data Collection	FDEP/ FDOR/ SU	15.808	1,964,071	
National Spatial Data Infrastructure Cooperative Agreements Program	FDOT	15.809	34,610	
National Cooperative Geologic Mapping Program	FDEP	15.810	143,187	
National Geological and Geophysical Data Preservation Program	FDEP	15.814	28,460	
Historic Preservation Fund Grants-In-Aid	FDOS	15.904	1,025,289	126,208
Outdoor Recreation Acquisition, Development and Planning	FDEP/ FFWCC	15.916	2,233,323	2,045,405
National Center for Preservation Technology and Training	SU	15.923	6,867	
Save Americas Treasures	FDOS/ SU	15.929	221,424	200,000
ARRA - Preservation of Historic Structures on the Campuses of Historically Black Colleges and Universities (HBCUs)	SU	15.932	551,992	
Cooperative Research and Training Programs - Resources of the National Park System	SU	15.945	18,076	
Other Federal Awards	FFWCC/ SU	15.UNK	240,663	25,677
Subtotal - Direct Programs - Not Clustered			\$15,473,751	\$5,329,980
Indirect Programs - Clustered				
Research & Development Cluster:				
Fish, Wildlife and Plant Conservation Resource Management	SU	15.231	82,079	
Fish and Wildlife Management Assistance	SU	15.608	9,000	
Cooperative Endangered Species Conservation Fund	SU	15.615	10,368	
Assistance to State Water Resources Research Institutes	SU	15.805	18,284	
Other Federal Awards	SU	15.UNK	1,219,768	
Subtotal - Indirect Programs - Clustered			\$1,339,499	
Indirect Programs - Not Clustered				
Cultural Resource Management	SU	15.224	3,968	
Fish and Wildlife Management Assistance	SU	15.608	49,382	
Save Americas Treasures	SU	15.929	24,623	
Subtotal - Indirect Programs - Not Clustered			\$77,973	
Subtotal - U. S. Department of the Interior			\$42,822,251	\$5,565,296
<b>U. S. Department of Justice</b>				
Direct Programs - Clustered				
JAG Program Cluster:				
Edward Byrne Memorial Justice Assistance Grant Program	FDLE/ FDMA/ FDOC	16.738	18,825,388	12,428,067
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	COURTS/ FDJJ/ FDLE/ FDOC/ JAC	16.803	9,563,760	3,437,317
Research & Development Cluster:				
Part E - Developing, Testing and Demonstrating Promising New Programs	SU	16.541	176,927	73,816
National Institute of Justice Research, Evaluation, and Development Project Grants	SU	16.560	1,877,182	94,235
National Institute of Justice W.E.B. DuBois Fellowship Program	SU	16.566	77,176	
Crime Victim Assistance	SU	16.575	123,085	
Public Safety Partnership and Community Policing Grants	SU	16.710	135,070	69,332

STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	2011-2012
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Juvenile Mentoring Program	SU	16.726	54,865	
Subtotal - Direct Programs - Clustered			\$30,833,453	\$16,102,767
Direct Programs - Not Clustered				
Law Enforcement Assistance Narcotics and Dangerous Drugs Training	FDMA	16.004	116,479	
Sexual Assault Services Formula Program	FDOH	16.017	299,573	285,663
Comprehensive Approaches to Sex Offender Management Discretionary Grant (CASOM)	FDLE	16.203	36,692	
Juvenile Accountability Block Grants	COURTS/ FDJJ	16.523	1,462,040	
Legal Assistance for Victims	SU	16.524	139,131	5,722
Juvenile Justice and Delinquency Prevention Allocation to States	FDJJ	16.540	2,058,265	
State Justice Statistics Program for Statistical Analysis Centers	FDLE	16.550	50,365	
National Criminal History Improvement Program (NCHIP)	COURTS/ FDLE	16.554	559,390	
National Institute of Justice Research, Evaluation, and Development Project Grants	FDOC/ SU	16.560	257,531	
Crime Victim Assistance	FDHSMV/ FDLA/ FDOH/ FPC/ JAC/ SU	16.575	25,613,723	20,849,544
Crime Victim Compensation	FDLA	16.576	11,094,000	
Edward Byrne Memorial Formula Grant Program	FDACS	16.579	473,734	386,269
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	FDLE/ JAC/ SCC	16.580	199,948	
Drug Court Discretionary Grant Program	COURTS/ JAC	16.585	298,032	
ARRA - Violence Against Women Formula Grants	JAC	16.588	113,096	
Violence Against Women Formula Grants	COURTS/ FDCF/ JAC	16.588	6,397,363	5,787,729
Residential Substance Abuse Treatment for State Prisoners	FDLE/ FDOC	16.593	1,440,324	195,815
State Criminal Alien Assistance Program	FDOC	16.606	12,038,004	
Bulletproof Vest Partnership Program	FDLE	16.607	0	
Project Safe Neighborhoods	FDLE/ JAC/ SCC	16.609	728,557	305,419
State and Local Anti-Terrorism Training	SCC	16.614	137,306	
ARRA - Public Safety Partnership and Community Policing Grants	SCC	16.710	1,269	
Public Safety Partnership and Community Policing Grants	FDLE/ SCC	16.710	131,907	
Enforcing Underage Drinking Laws Program	FDBPR	16.727	143,695	
Forensic DNA Backlog Reduction Program	FDLE	16.741	3,803,699	
Paul Coverdell Forensic Sciences Improvement Grant Program	FDFS/ FDLE/ SU	16.742	1,218,852	376,070
Support for Adam Walsh Act Implementation Grant Program	FDLE	16.750	141,486	
Edward Byrne Memorial Competitive Grant Program	JAC/ SCC	16.751	372,845	
Congressionally Recommended Awards	SCC	16.753	416,845	
Harold Rogers Prescription Drug Monitoring Program	FDOH	16.754	367,653	
ARRA - State Victim Assistance Formula Grant Program	JAC	16.801	25,687	
ARRA - Edward Byrne Memorial Competitive Grant Program	FDOC/ JAC	16.808	2,075,245	
ARRA - Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program	FFWCC	16.810	55,027	
Second Chance Act Prisoner Reentry Initiative	FDOC	16.812	534,406	
NICS Act Record Improvement Program	FDLE	16.813	1,539,680	4,324
John R. Justice Prosecutors and Defenders Incentive Act	FDLA/ FDOE	16.816	286,355	
Other Federal Awards	FDLE	16.UNK	110,944	
Subtotal - Direct Programs - Not Clustered			\$74,739,148	\$28,196,555
Indirect Programs - Clustered				
JAG Program Cluster:				
Edward Byrne Memorial Justice Assistance Grant Program	JAC/ SCC/ SU	16.738	137,851	
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	JAC/ SU	16.803	276,316	
Research & Development Cluster:				
National Institute of Justice Research, Evaluation, and Development Project Grants	SU	16.560	147,007	
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	SU	16.580	17,076	7,930
Second Chance Act Prisoner Reentry Initiative	SU	16.812	18,573	
Other Federal Awards	SU	16.UNK	574,656	
Subtotal - Indirect Programs - Clustered			\$1,171,479	\$7,930

STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Indirect Programs - Not Clustered				
ARRA - Law Enforcement Assistance Narcotics and Dangerous Drugs Laboratory Analysis	SU	16.001	4,031	
Services for Trafficking Victims	SCC	16.320	3,717	
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	JAC	16.580	28,408	
Drug Court Discretionary Grant Program	SU	16.585	17,190	
Violence Against Women Formula Grants	JAC	16.588	1,208,462	
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	JAC	16.589	5,652	
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	JAC	16.590	10,000	
Criminal and Juvenile Justice and Mental Health Collaboration Program	SU	16.745	7,012	
ARRA - Edward Byrne Memorial Competitive Grant Program	JAC	16.808	211,443	
Edward Byrne Memorial Competitive Grant Program	FDLE	16.808	993	
Other Federal Awards	FDLE	16.UNK	299	
Subtotal - Indirect Programs - Not Clustered			\$1,497,207	
Subtotal - U. S. Department of Justice			\$108,241,287	\$44,307,252
<b>U. S. Department of Labor</b>				
Direct Programs - Clustered				
Employment Service Cluster:				
ARRA - Employment Service/Wagner-Peyser Funded Activities	FAWI	17.207	2,066	
Employment Service/Wagner-Peyser Funded Activities	FAWI/ FDEO/ FDOE	17.207	43,621,786	16,094,308
Disabled Veterans Outreach Program (DVOP)	FAWI/ FDEO	17.801	4,939,172	1,510,533
Local Veterans Employment Representative Program	FAWI/ FDEO	17.804	4,617,176	1,277,937
Research & Development Cluster:				
H-1B Job Training Grants	SU	17.268	21,476	
ARRA - Other Federal Awards	SU	17.UNK	50,187	
WIA Cluster:				
WIA Adult Program	FAWI/ FDEO/ FDOE/ SU	17.258	52,561,757	47,913,717
ARRA - WIA Adult Program	FAWI	17.258	31,113	22,692
ARRA - WIA Youth Activities	FAWI	17.259	68,604	50,036
WIA Youth Activities	FAWI/ FDEO/ FDOE/ SCC	17.259	44,969,236	41,022,443
WIA Dislocated Worker Formula Grants	FAWI/ FDEO/ FDOE	17.278	78,361,980	71,548,348
Subtotal - Direct Programs - Clustered			\$229,244,553	\$179,440,014
Direct Programs - Not Clustered				
Labor Force Statistics	FAWI/ FDEO/ SU	17.002	2,990,838	
ARRA - Unemployment Insurance	FAWI/ FDEO	17.225	321,616,951	
Unemployment Insurance	FAWI/ FDEO/ FDOR	17.225	3,057,264,368	10,553,227
Senior Community Service Employment Program	FDOEA	17.235	3,521,148	3,181,743
Trade Adjustment Assistance	FAWI/ FDEO	17.245	4,001,729	2,952,124
WIA Dislocated Workers	FAWI/ FDEO/ FDOE	17.260	7,059,380	5,189,374
ARRA - WIA Dislocated Workers	FAWI/ FDEO	17.260	2,159,321	2,073,662
WIA Pilots, Demonstrations, and Research Projects	FAWI/ FDEO/ SCC/ SU	17.261	529,288	
National Farmworker Jobs Program	FDOE/ SCC	17.264	4,071,145	2,857,232
Incentive Grants - WIA Section 503	FDOE/ SCC	17.267	457,735	455,921
H-1B Job Training Grants	SCC/ SU	17.268	47,014	
Community Based Job Training Grants	SCC	17.269	2,966,275	
Work Opportunity Tax Credit Program (WOTC)	FAWI/ FDEO	17.271	415,268	
Temporary Labor Certification for Foreign Workers	FAWI/ FDEO	17.273	300,831	
Youthbuild	SCC	17.274	215,251	21,750
ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	FAWI/ FDEO/ SCC	17.275	961,032	510,363
Workforce Investment Act (WIA) Dislocated Worker National Reserve Demonstration Grants	SCC	17.280	1,594,397	
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	SCC	17.282	144,287	
Occupational Safety and Health Susan Harwood Training Grants	SCC	17.502	272,800	



STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Consultation Agreements	SU	17.504	2,301,564	
Mine Health and Safety Grants	FDEP	17.600	158,874	
Mine Health and Safety Education and Training	SCC	17.602	128,715	
Transition Assistance Program	FDEO	17.807	85,250	23,595
Other Federal Awards	SU	17.UNK	16,608	
Subtotal - Direct Programs - Not Clustered			\$3,413,280,069	\$27,818,991
Indirect Programs - Clustered				
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities	SCC/ SU	17.207	57,530	
Disabled Veterans Outreach Program (DVOP)	SCC	17.801	20,050	
Local Veterans Employment Representative Program	SCC	17.804	10,025	
Research & Development Cluster:				
WIA Adult Program	SU	17.258	100,000	
Other Federal Awards	SU	17.UNK	894,685	
WIA Cluster:				
WIA Adult Program	SCC	17.258	1,008,990	
WIA Youth Activities	SCC	17.259	696,476	
WIA Dislocated Worker Formula Grants	SCC	17.278	105,878	
Subtotal - Indirect Programs - Clustered			\$2,893,634	
Indirect Programs - Not Clustered				
Unemployment Insurance	SCC	17.225	141,671	
ARRA - WIA Dislocated Workers	SCC	17.260	49,555	
WIA Dislocated Workers	SU	17.260	137,644	56,167
WIA Pilots, Demonstrations, and Research Projects	SU	17.261	6,196	
Youthbuild	SCC	17.274	123,386	
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	SCC	17.282	128,224	
Other Federal Awards	SCC	17.UNK	98,792	
Subtotal - Indirect Programs - Not Clustered			\$685,468	\$56,167
Subtotal - U. S. Department of Labor			\$3,646,103,724	\$207,315,172
<b>U. S. Department of State</b>				
Direct Programs - Clustered				
Research & Development Cluster:				
International Programs to Support Democracy, Human Rights and Labor	SU	19.345	150,106	74,133
International Education Training and Research	SU	19.430	264,760	
Criminal Justice Systems	SU	19.703	406,768	94,978
Other Federal Awards	SU	19.UNK	293,658	8,020
Subtotal - Direct Programs - Clustered			\$1,115,292	\$177,131
Direct Programs - Not Clustered				
One-Time International Exchange Grant Program	SCC/ SU	19.014	285,521	
Educational and Cultural Exchange Programs Appropriation Overseas Grants	SU	19.022	3,137	
Academic Exchange Programs - Scholars	SU	19.401	272,781	
Subtotal - Direct Programs - Not Clustered			\$561,439	
Indirect Programs - Clustered				
Research & Development Cluster:				
Environmental and Scientific Partnerships and Programs	SU	19.017	42,958	
Other Federal Awards	SU	19.UNK	14,834	
Subtotal - Indirect Programs - Clustered			\$57,792	
Indirect Programs - Not Clustered				
Academic Exchange Programs - Undergraduate Programs	SCC	19.009	439,466	
One-Time International Exchange Grant Program	SCC	19.014	11,351	
Academic Exchange Programs - Graduate Students	SCC	19.400	82,120	
Academic Exchange Programs - Scholars	SU	19.401	31,937	
Academic Exchange Programs - English Language Programs	SCC	19.421	24,771	
Other Federal Awards	SU	19.UNK	272,476	

STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Subtotal - Indirect Programs - Not Clustered			\$862,121	
Subtotal - U. S. Department of State			\$2,596,644	\$177,131
<b>U. S. Department of Transportation</b>				
Direct Programs - Clustered				
Federal Transit Cluster:				
Federal Transit Capital Investment Grants	FDOT	20.500	73,808,984	
Highway Planning and Construction Cluster:				
ARRA - Highway Planning and Construction	FDEP/ FDOT	20.205	288,180,881	79,545,272
Highway Planning and Construction	FDEP/ FDOS/ FDOT/ FFWCC/ SU	20.205	1,859,794,266	149,291,868
Recreational Trails Program	FDACS/ FDEP	20.219	1,266,859	1,168,798
Highway Safety Cluster:				
State and Community Highway Safety	FDHSMV/ FDOH/ FDOT/ SCC/ SU	20.600	16,610,403	
Alcohol Impaired Driving Countermeasures Incentive Grants I	FDHSMV/ FDLE/ FDOT/ JAC/ SCC	20.601	10,182,444	2,789,924
Occupant Protection Incentive Grants	FDOH/ FDOT/ SCC	20.602	85,375	
Safety Belt Performance Grants	FDOT	20.609	12,188	12,188
State Traffic Safety Information System Improvement Grants	FDHSMV/ FDOH/ FDOT/ SCC	20.610	638,951	
Incentive Grant Program to Increase Motorcyclist Safety	FDOT/ SU	20.612	167,877	
Research & Development Cluster:				
Aviation Research Grants	SU	20.108	18,307	
Air Transportation Centers of Excellence	SU	20.109	480,536	25,406
Highway Research and Development Program	SU	20.200	935,303	804,284
Highway Planning and Construction	SU	20.205	1,435,333	
Highway Training and Education	SU	20.215	26,858	
National Motor Carrier Safety	SU	20.218	272,028	
Public Transportation Research	SU	20.514	1,486,534	
State and Community Highway Safety	SU	20.600	820,232	
State Traffic Safety Information System Improvement Grants	SU	20.610	281,429	
University Transportation Centers Program	SU	20.701	941,647	
Other Federal Awards	SU	20.UNK	1,656,523	259,664
Transit Services Programs Cluster:				
Capital Assistance Program for Elderly Persons and Persons with Disabilities	FDOT	20.513	9,724,519	9,724,519
Job Access Reverse Commute	FDOT	20.516	1,342,129	1,319,129
New Freedom Program	FDOT	20.521	913,011	913,011
Subtotal - Direct Programs - Clustered			\$2,271,082,617	\$245,854,063
Direct Programs - Not Clustered				
Airport Improvement Program	FDOT	20.106	2,640,741	
Highway Research and Development Program	SCC	20.200	309,659	
Highway Training and Education	SU	20.215	139,507	
Motor Carrier Safety	FDOT	20.217	180,787	
National Motor Carrier Safety	FDHSMV/ FDOT	20.218	6,644,530	
Transportation Infrastructure Finance and Innovation Act (TIFIA) Program	FDOT	20.223	136,656	
Commercial Drivers License Program Improvement Grant	FDHSMV	20.232	345,653	
Safety Data Improvement Program	FDHSMV	20.234	15,281	
Commercial Vehicle Information Systems and Networks	FDOT/ SU	20.237	446,315	
Fuel Tax Evasion-Intergovernmental Enforcement Effort	FDOR	20.240	1,674	
ARRA - High-Speed Rail Corridors and Intercity Passenger Rail Service - Capital Assistance Grants	FDOT	20.319	149,242	
Metropolitan Transportation Planning	FDOT	20.505	5,717,506	5,066,442
ARRA - Formula Grants for Other Than Urbanized Areas	FDOT/ SU	20.509	2,622,037	1,988,861
Formula Grants for Other Than Urbanized Areas	FDOT	20.509	16,719,117	16,364,856
Public Transportation Research	SU	20.514	441,953	
State Planning and Research	FDOT/ SU	20.515	1,469,619	
Safety Incentive Grants for Use of Seatbelts	SCC	20.604	50	



STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants	FDOT	20.614	156,955	
E-911 Grant Program	FDMS	20.615	228,688	
Interagency Hazardous Materials Public Sector Training and Planning Grants	FDCA/ FEOG	20.703	724,226	618,157
Assistance to small and disadvantaged businesses	SCC	20.910	172,086	
Other Federal Awards	SU	20.UNK	1,715,704	87,130
Subtotal - Direct Programs - Not Clustered			\$40,977,986	\$24,125,446
Indirect Programs - Clustered				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	SU	20.205	272,753	
Research & Development Cluster:				
Highway Planning and Construction	SU	20.205	171,300	22,707
Public Transportation Research	SU	20.514	104,657	
Paul S. Sarbanes Transit in the Parks	SU	20.520	274,037	
State and Community Highway Safety	SU	20.600	203	
University Transportation Centers Program	SU	20.701	47,506	
Other Federal Awards	SU	20.UNK	1,061,213	34,000
Transit Services Programs Cluster:				
Job Access Reverse Commute	SU	20.516	3,276	
New Freedom Program	SU	20.521	3,276	
Subtotal - Indirect Programs - Clustered			\$1,938,221	\$56,707
Indirect Programs - Not Clustered				
Public Transportation Research	SU	20.514	23,171	
Other Federal Awards	SU	20.UNK	244,996	
Subtotal - Indirect Programs - Not Clustered			\$268,167	
Subtotal - U. S. Department of Transportation			\$2,314,266,991	\$270,036,216
<b>U. S. Office of Personnel Management</b>				
Direct Programs - Clustered				
Research & Development Cluster:				
Federal Civil Service Employment	SU	27.001	58,109	
Subtotal - Direct Programs - Clustered			\$58,109	
Direct Programs - Not Clustered				
Federal Civil Service Employment	SU	27.001	913,841	
Subtotal - Direct Programs - Not Clustered			\$913,841	
Indirect Programs - Not Clustered				
Federal Civil Service Employment	SU	27.001	13,320	
Subtotal - Indirect Programs - Not Clustered			\$13,320	
Subtotal - U. S. Office of Personnel Management			\$985,270	
<b>U. S. General Services Administration</b>				
Direct Programs - Clustered				
Research & Development Cluster:				
Donation of Federal Surplus Personal Property (1)	SU	39.003	3,355	
Subtotal - Direct Programs - Clustered			\$3,355	
Direct Programs - Not Clustered				
Donation of Federal Surplus Personal Property (1)	FDMS/ SU	39.003	3,052,914	
Election Reform Payments	FDOS	39.011	162,752	
Subtotal - Direct Programs - Not Clustered			\$3,215,666	
Subtotal - U. S. General Services Administration			\$3,219,021	
<b>Library of Congress</b>				
Direct Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	42.UNK	29,610	

STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Subtotal - Direct Programs - Clustered			\$29,610	
Direct Programs - Not Clustered				
Other Federal Awards	SU	42.UNK	129,940	
Subtotal - Direct Programs - Not Clustered			\$129,940	
Subtotal - Library of Congress			\$159,550	
<b>National Aeronautics and Space Administration</b>				
Direct Programs - Clustered				
Research & Development Cluster:				
Science	SU	43.001	2,965,699	261,030
Aeronautics	SU	43.002	650,869	
Space Operations	SU	43.007	73,216	
Education	SU	43.008	160,560	55,250
Cross Agency Support	SU	43.009	230,537	
Other Federal Awards	SU	43.UNK	5,031,522	753,818
Subtotal - Direct Programs - Clustered			\$9,112,403	\$1,070,098
Direct Programs - Not Clustered				
Science	FDEP/ SCC/ SU	43.001	167,798	
Aeronautics	FDEP/ FFWCC/ SU	43.002	75,906	
Space Operations	SU	43.007	23,052	
Education	SU	43.008	466,031	108,098
Cross Agency Support	SU	43.009	49,408	
Other Federal Awards	SU	43.UNK	30,635	
Subtotal - Direct Programs - Not Clustered			\$812,830	\$108,098
Indirect Programs - Clustered				
Research & Development Cluster:				
Science	SU	43.001	313,100	
Aeronautics	SU	43.002	418,072	
Exploration	SU	43.003	3,619	
Other Federal Awards	SU	43.UNK	1,817,999	31,393
Subtotal - Indirect Programs - Clustered			\$2,552,790	\$31,393
Indirect Programs - Not Clustered				
Science	SU	43.001	29,070	
Education	SU	43.008	14,686	
Other Federal Awards	SU	43.UNK	7	
Subtotal - Indirect Programs - Not Clustered			\$43,763	
Subtotal - National Aeronautics and Space Administration			\$12,521,786	\$1,209,589
<b>National Foundation on the Arts and the Humanities</b>				
Direct Programs - Clustered				
Research & Development Cluster:				
Promotion of the Arts Grants to Organizations and Individuals	SU	45.024	35,114	
Promotion of the Arts Partnership Agreements	SU	45.025	14,139	
Promotion of the Humanities Division of Preservation and Access	SU	45.149	3,269	
Promotion of the Humanities Fellowships and Stipends	SU	45.160	63,774	
Promotion of the Humanities Research	SU	45.161	135,092	75,024
Promotion of the Humanities Office of Digital Humanities	SU	45.169	65,878	9,983
Conservation Project Support	SU	45.303	3,357	2,643
Grants to States	SU	45.310	1,765	
National Leadership Grants	SU	45.312	31,697	
Laura Bush 21st Century Librarian Program	SU	45.313	180,696	
Subtotal - Direct Programs - Clustered			\$534,781	\$87,650
Direct Programs - Not Clustered				
Promotion of the Arts Grants to Organizations and Individuals	FDOS/ SCC/ SU	45.024	139,538	
Promotion of the Arts Partnership Agreements	FDOS/ SCC	45.025	863,511	263,133
Promotion of the Humanities Division of Preservation and Access	SU	45.149	13,273	

STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Promotion of the Humanities Fellowships and Stipends	SU	45.160	58,809	
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	SCC	45.162	12,698	
Promotion of the Humanities Public Programs	SU	45.164	150,093	
Museums for America	SCC	45.301	20,124	
21st Century Museum Professionals	SU	45.307	53,834	
Museum Grants for African American History and Culture	SU	45.309	8,165	
Grants to States	FDOS/ SU	45.310	8,154,620	2,545,003
National Leadership Grants	SCC/ SU	45.312	9,394	4,655
Laura Bush 21st Century Librarian Program	SCC/ SU	45.313	204,596	
Subtotal - Direct Programs - Not Clustered			\$9,688,655	\$2,812,791
Indirect Programs - Clustered				
Research & Development Cluster:				
Promotion of the Humanities Research	SU	45.161	6,371	
Grants to States	SU	45.310	56,170	
National Leadership Grants	SU	45.312	24,104	
Subtotal - Indirect Programs - Clustered			\$86,645	
Indirect Programs - Not Clustered				
Promotion of the Arts Grants to Organizations and Individuals	SCC	45.024	17,000	
Promotion of the Arts Partnership Agreements	SCC	45.025	5,025	
Promotion of the Humanities Federal/State Partnership	SU	45.129	3,854	
Promotion of the Humanities Public Programs	SCC	45.164	2,060	
Museum Grants for African American History and Culture	SU	45.309	37,438	
Grants to States	SU	45.310	18,442	
Laura Bush 21st Century Librarian Program	SU	45.313	10,278	
Subtotal - Indirect Programs - Not Clustered			\$94,097	
Subtotal - National Foundation on the Arts and the Humanities			\$10,404,178	\$2,900,441
<b>National Science Foundation</b>				
Direct Programs - Clustered				
Research & Development Cluster:				
Engineering Grants	SU	47.041	13,401,177	337,529
ARRA - Engineering Grants	SU	47.041	11,377	
Mathematical and Physical Sciences	SU	47.049	51,337,234	7,949,129
Geosciences	SU	47.050	7,566,229	366,900
Computer and Information Science and Engineering	SCC/ SU	47.070	8,642,170	66,937
ARRA - Biological Sciences	SU	47.074	15,179	
Biological Sciences	SU	47.074	13,449,514	1,362,034
ARRA - Social, Behavioral, and Economic Sciences	SU	47.075	24,184	
Social, Behavioral, and Economic Sciences	SU	47.075	2,746,183	20,901
Education and Human Resources	SCC/ SU	47.076	16,963,874	1,606,420
ARRA - Polar Programs	SU	47.078	117,401	
Polar Programs	SU	47.078	501,820	16,664
International Science and Engineering (OISE)	SU	47.079	2,267,633	216,564
Office of Cyberinfrastructure	SU	47.080	2,362,449	1,614,726
ARRA - Office of Cyberinfrastructure	SU	47.080	141,740	3,000
ARRA - Trans-NSF Research Support	SU	47.082	15,851,178	44,152
Trans-NSF Research Support	SU	47.082	3,468	
Other Federal Awards	SU	47.UNK	458,660	
Subtotal - Direct Programs - Clustered			\$135,861,470	\$13,604,956
Direct Programs - Not Clustered				
ARRA - Engineering Grants	SU	47.041	10,358	
Engineering Grants	SU	47.041	102,847	
Mathematical and Physical Sciences	SU	47.049	148,107	
Geosciences	SU	47.050	40,980	
Computer and Information Science and Engineering	SCC/ SU	47.070	415,907	
Biological Sciences	SU	47.074	82,648	4,264

STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	2011-2012
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Social, Behavioral, and Economic Sciences	FDOH/ SU	47.075	339,799	
Education and Human Resources	SCC/ SU	47.076	4,558,626	133,621
International Science and Engineering (OISE)	SU	47.079	149,024	
ARRA - Trans-NSF Reasearch Support	SU	47.082	1,389,215	
Subtotal - Direct Programs - Not Clustered			<u>\$7,237,511</u>	<u>\$137,885</u>
Indirect Programs - Clustered				
Research & Development Cluster:				
Engineering Grants	SU	47.041	1,370,338	17,203
Mathematical and Physical Sciences	SU	47.049	3,095,498	
Geosciences	SU	47.050	241,656	
Computer and Information Science and Engineering	SU	47.070	477,910	
Biological Sciences	SU	47.074	1,547,333	
Social, Behavioral, and Economic Sciences	SU	47.075	14,668	
Education and Human Resources	SCC/ SU	47.076	464,148	
International Science and Engineering (OISE)	SU	47.079	429,809	
Office of Cyberinfrastructure	SU	47.080	268,996	
ARRA - Trans-NSF Reasearch Support	SU	47.082	496,055	
Trans-NSF Reasearch Support	SU	47.082	70,219	
Other Federal Awards	SU	47.UNK	97,343	63,309
Subtotal - Indirect Programs - Clustered			<u>\$8,573,973</u>	<u>\$80,512</u>
Indirect Programs - Not Clustered				
Mathematical and Physical Sciences	SCC	47.049	98	
Geosciences	FWWCC/ SU	47.050	13,167	
Computer and Information Science and Engineering	SCC	47.070	1,330	
Education and Human Resources	SCC/ SU	47.076	75,076	
International Science and Engineering (OISE)	SU	47.079	991	
Subtotal - Indirect Programs - Not Clustered			<u>\$90,662</u>	
Subtotal - National Science Foundation			<u>\$151,763,616</u>	<u>\$13,823,353</u>
<b>U. S. Small Business Administration</b>				
Direct Programs - Clustered				
Research & Development Cluster:				
Small Business Development Centers	SU	59.037	743,867	
Subtotal - Direct Programs - Clustered			<u>\$743,867</u>	
Direct Programs - Not Clustered				
7(j) Technical Assistance	SU	59.007	74,106	
Small Business Development Centers	SCC/ SU	59.037	11,034,544	266,316
Veterans Business Development	SCC/ SU	59.044	174,267	
Congressional Grants	SCC	59.059	4,871	
Other Federal Awards	SCC/ SU	59.UNK	80,844	
Subtotal - Direct Programs - Not Clustered			<u>\$11,368,632</u>	<u>\$266,316</u>
Indirect Programs - Not Clustered				
Small Business Development Centers	SU	59.037	236,382	
Subtotal - Indirect Programs - Not Clustered			<u>\$236,382</u>	
Subtotal - U. S. Small Business Administration			<u>\$12,348,881</u>	<u>\$266,316</u>
<b>U. S. Department of Veterans Affairs</b>				
Direct Programs - Clustered				
Research & Development Cluster:				
Veterans Medical Care Benefits	SU	64.009	18,597	
Sharing Specialized Medical Resources	SU	64.018	32,490	
Other Federal Awards	SU	64.UNK	493,011	
Subtotal - Direct Programs - Clustered			<u>\$544,098</u>	
Direct Programs - Not Clustered				
ARRA - Grants to States for Construction of State Home Facilities	FDVA	64.005	139,062	
Grants to States for Construction of State Home Facilities	FDVA	64.005	66,166	

STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012 EXPENDITURES	2011-2012 TRANSFERS TO SUBRECIPIENTS
Veterans State Domiciliary Care	FDVA	64.014	1,557,491	
Veterans State Nursing Home Care	FDVA	64.015	29,648,736	
Veterans State Hospital Care	SU	64.016	91,310	
Post-9/11 Veterans Educational Assistance	SCC	64.027	3,398,884	
Vocational Rehabilitation for Disabled Veterans	SU	64.116	20,828	
Survivors and Dependents Educational Assistance	SCC	64.117	1,878,880	
Other Federal Awards	SU	64.UNK	686,719	
Subtotal - Direct Programs - Not Clustered			\$37,488,076	
Indirect Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	64.UNK	185	
Subtotal - Indirect Programs - Clustered			\$185	
Subtotal - U. S. Department of Veterans Affairs			\$38,032,359	
<b>U. S. Environmental Protection Agency</b>				
Direct Programs - Clustered				
Research & Development Cluster:				
Congressionally Mandated Projects	SU	66.202	28,767	
Water Pollution Control State, Interstate, and Tribal Program Support	SU	66.419	291,228	
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	SU	66.436	735,446	45,714
Nonpoint Source Implementation Grants	SU	66.460	558,238	
Regional Wetland Program Development Grants	SU	66.461	49,021	
Capitalization Grants for Drinking Water State Revolving Funds	SU	66.468	16,367	
Water Protection Grants to the States	SU	66.474	41,699	
Gulf of Mexico Program	SU	66.475	145,544	
Science To Achieve Results (STAR) Research Program	SU	66.509	397,970	
Office of Research and Development Consolidated Research/Training/Fellowships	SU	66.511	4,357	
Science To Achieve Results (STAR) Fellowship Program	SU	66.514	32,517	
P3 Award: National Student Design Competition for Sustainability	SU	66.516	18,803	
Pollution Prevention Grants Program	SU	66.708	30,142	
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	SU	66.716	21,940	
Source Reduction Assistance	SU	66.717	11,918	
Hazardous Waste Management State Program Support	SU	66.801	26,389	
Other Federal Awards	SU	66.UNK	21,587	
Subtotal - Direct Programs - Clustered			\$2,431,933	\$45,714
Direct Programs - Not Clustered				
Air Pollution Control Program Support	FDEP/ FDOH	66.001	1,640,515	
State Indoor Radon Grants	FDOH	66.032	181,801	
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	FDEP/ FDOH	66.034	598,588	15,993
State Clean Diesel Grant Program	FDEP	66.040	361,525	
Water Pollution Control State, Interstate, and Tribal Program Support	FDEP	66.419	7,083,844	475,110
State Public Water System Supervision	FDEP	66.432	4,086,699	
State Underground Water Source Protection	FDEP	66.433	268,504	
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	SU	66.436	22	
Water Quality Management Planning	FDEP/ FFWCC	66.454	1,175,061	347,357
ARRA - Capitalization Grants for Clean Water State Revolving Funds	FDEP	66.458	12,152,703	12,152,703
Capitalization Grants for Clean Water State Revolving Funds	FDEP	66.458	49,845,000	49,845,000
Nonpoint Source Implementation Grants	FDEP/ FDOH/ SCC/ SU	66.460	7,043,184	4,211,359
ARRA - Capitalization Grants for Drinking Water State Revolving Funds	FDEP	66.468	5,325,067	4,374,517
Capitalization Grants for Drinking Water State Revolving Funds	FDEP	66.468	55,927,687	54,486,226
Beach Monitoring and Notification Program Implementation Grants	FDOH	66.472	461,795	
Water Protection Grants to the States	FDEP/ SU	66.474	88,375	
Gulf of Mexico Program	FDEP/ FFWCC/ SU	66.475	554,282	83,495

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Wetland Program Grants - State/Tribal Environmental Outcome Wetland Demonstration Program	FDEP	66.479	110,421	
Office of Research and Development Consolidated Research/Training/Fellowships	SU	66.511	90,682	
Science To Achieve Results (STAR) Fellowship Program	SU	66.514	11,745	
Performance Partnership Grants	FDACS/ SU	66.605	721,997	
Environmental Information Exchange Network Grant Program and Related Assistance	FDEP	66.608	16,812	
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	FDOH	66.707	60,172	
Pollution Prevention Grants Program	FDEP	66.708	11,109	
Multi-Media Capacity Building Grants for States and Tribes	FDEP	66.709	24,166	
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	FDOH	66.716	46,446	
Hazardous Waste Management State Program Support	FDEP	66.801	2,930,418	
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	FDEP	66.802	743,597	
Underground Storage Tank Prevention, Detection and Compliance Program	FDEP	66.804	1,182,207	
Leaking Underground Storage Tank Trust Fund Corrective Action Program	FDEP	66.805	5,179,215	
Environmental Workforce Development and Job Training Cooperative Agreements	SCC	66.815	89,979	
ARRA - Environmental Workforce Development and Job Training Cooperative Agreements	SCC	66.815	149,874	
State and Tribal Response Program Grants	FDEP	66.817	829,330	
Subtotal - Direct Programs - Not Clustered			\$158,992,822	\$125,991,760
Indirect Programs - Clustered				
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	148,497	40,061
National Estuary Program	SU	66.456	34,370	
Science To Achieve Results (STAR) Research Program	SU	66.509	94,577	
Office of Research and Development Consolidated Research/Training/Fellowships	SU	66.511	25,631	
Other Federal Awards	SU	66.UNK	237,097	
Subtotal - Indirect Programs - Clustered			\$540,172	\$40,061
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	17,327	
National Estuary Program	SU	66.456	61,800	
Other Federal Awards	SU	66.UNK	15,929	15,098
Subtotal - Indirect Programs - Not Clustered			\$95,056	\$15,098
Subtotal - U. S. Environmental Protection Agency			\$162,059,983	\$126,092,633
<b>U. S. Nuclear Regulatory Commission</b>				
Direct Programs - Clustered				
Research & Development Cluster:				
U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	SU	77.006	196,642	
U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	SU	77.007	18,401	
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	SU	77.008	204,874	
U.S. Nuclear Regulatory Commission Office of Research Financial Assistance Program	SU	77.009	10,933	
Other Federal Awards	SU	77.UNK	162,307	
Subtotal - Direct Programs - Clustered			\$593,157	
Direct Programs - Not Clustered				
U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	SCC	77.006	18,038	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	2011-2012
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	SCC	77.007	27,806	
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	SCC	77.008	26,384	
Subtotal - Direct Programs - Not Clustered			\$72,228	
Indirect Programs - Not Clustered				
U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	SU	77.007	929	
Subtotal - Indirect Programs - Not Clustered			\$929	
Subtotal - U. S. Nuclear Regulatory Commission			\$666,314	
<b>U. S. Department of Energy</b>				
Direct Programs - Clustered				
Research & Development Cluster:				
Inventions and Innovations	SU	81.036	261,615	115,385
ARRA - State Energy Program	SU	81.041	5,129,069	
ARRA - Weatherization Assistance for Low-Income Persons	SU	81.042	276,673	29,167
Office of Science Financial Assistance Program	SU	81.049	13,999,946	1,498,197
ARRA - Office of Science Financial Assistance Program	SU	81.049	334,187	
University Coal Research	SU	81.057	30,174	
Conservation Research and Development	SU	81.086	1,052,480	146,821
ARRA - Conservation Research and Development	SU	81.086	268,740	62,439
ARRA - Renewable Energy Research and Development	SU	81.087	632,823	187,975
Renewable Energy Research and Development	SU	81.087	5,183,589	898,609
Fossil Energy Research and Development	SU	81.089	653,569	
Office of Environmental Waste Processing	SU	81.104	3,806,193	
Stewardship Science Grant Program	SU	81.112	433,814	
Defense Nuclear Nonproliferation Research	SU	81.113	314,980	
State Energy Program Special Projects	SU	81.119	121,772	
Nuclear Energy Research, Development and Demonstration	SU	81.121	39,451	
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	SU	81.122	1,993	
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	SU	81.123	184,015	46,800
Advanced Research and Projects Agency - Energy Financial Assistance Program	SU	81.135	111,491	
ARRA - Advanced Research and Projects Agency - Energy Financial Assistance Program	SU	81.135	719,005	85,000
ARRA - Other Federal Awards	SU	81.UNK	1,226,599	391,464
Other Federal Awards	SU	81.UNK	4,934,842	1,587,311
Subtotal - Direct Programs - Clustered			\$39,717,020	\$5,049,168
Direct Programs - Not Clustered				
ARRA - State Energy Program	FDACS/ FEOG/ SCC	81.041	53,841,432	26,552,423
State Energy Program	FDACS/ FEOG/ SU	81.041	1,649,267	429,701
ARRA - Weatherization Assistance for Low-Income Persons	FDCA/ FDEO/ SCC/ SU	81.042	84,601,005	78,240,281
Weatherization Assistance for Low-Income Persons	FDCA/ FDEO	81.042	167,586	
Regional Biomass Energy Programs	SU	81.079	88,929	
Conservation Research and Development	SCC	81.086	93,770	
Renewable Energy Research and Development	FDEP	81.087	32,389	
ARRA - Stewardship Science Grant Program	FEOG	81.112	0	
Stewardship Science Grant Program	FEOG	81.112	559,380	
State Energy Program Special Projects	FDACS	81.119	0	
Nuclear Energy Research, Development and Demonstration	SU	81.121	9,938	
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	FDACS/ FDLE/ FPSC	81.122	164,766	
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG) (1)	FDACS/ FDBPR/ FDCA/ FEOG	81.128	9,219,401	7,012,300
Energy Efficiency and Conservation Block Grant Program (EECBG) (1)	FDMS	81.128	3,927,652	



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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
ARRA - Energy Efficiency and Renewable Energy Technology Deployment, Demonstration and Commercialization	SCC	81.129	482,099	
Other Federal Awards	SU	81.UNK	30,336	
Subtotal - Direct Programs - Not Clustered			\$154,867,950	\$112,234,705
Indirect Programs - Clustered				
Research & Development Cluster:				
State Energy Program	SU	81.041	16,947	
ARRA - Office of Science Financial Assistance Program	SU	81.049	335,288	
Office of Science Financial Assistance Program	SU	81.049	981,509	11,542
ARRA - Conservation Research and Development	SU	81.086	42,537	
ARRA - Renewable Energy Research and Development	SU	81.087	48,712	
Renewable Energy Research and Development	SU	81.087	645,371	174,196
Fossil Energy Research and Development	SU	81.089	524,021	
Stewardship Science Grant Program	SU	81.112	30,475	
ARRA - Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	SU	81.117	35,731	
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	SU	81.117	48,764	
Nuclear Energy Research, Development and Demonstration	SU	81.121	48,538	
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	SU	81.122	72,961	
ARRA - Industrial Carbon Capture and Storage (CCS) Application	SU	81.134	46,910	
Advanced Research and Projects Agency - Energy Financial Assistance Program	SU	81.135	165,268	
ARRA - Advanced Research and Projects Agency - Energy Financial Assistance Program	SU	81.135	155,554	
ARRA - Other Federal Awards	SU	81.UNK	637,230	174,873
Other Federal Awards	SU	81.UNK	3,284,701	
Subtotal - Indirect Programs - Clustered			\$7,120,517	\$360,611
Indirect Programs - Not Clustered				
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	SU	81.122	59,760	
Electricity Delivery and Energy Reliability, Research, Development and Analysis	SCC	81.122	33,590	
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG) (1)	SCC/ SU	81.128	305,332	
Other Federal Awards	SU	81.UNK	174,410	
Subtotal - Indirect Programs - Not Clustered			\$573,092	
Subtotal - U. S. Department of Energy			\$202,278,579	\$117,644,484
<b>Federal Emergency Management Agency</b>				
Direct Programs - Not Clustered				
Disaster Assistance	FDOC	83.516	8,449	
Subtotal - Direct Programs - Not Clustered			\$8,449	
Subtotal - Federal Emergency Management Agency			\$8,449	
<b>U. S. Department of Education</b>				
Direct Programs - Clustered				
Early Intervention Services (IDEA) Cluster:				
Special Education-Grants for Infants and Families	FDOE/ FDOH/ SU	84.181	28,513,722	17,467,022
ARRA - Special Education - Grants for Infants and Families	FDOH/ SCC/ SU	84.393	615,131	121,045
Education of Homeless Children and Youth Cluster:				
Education for Homeless Children and Youth	FDOE	84.196	3,782,166	3,782,166
ARRA - Education for Homeless Children and Youth	FDOE/ SU	84.387	346,789	340,788
Educational Technology State Grants Cluster:				
Educational Technology State Grants	FDOE/ SU	84.318	4,915,866	4,650,578
ARRA - Education Technology State Grants	FDOE/ SU	84.386	3,139,379	3,072,095
Independent Living Services for Older Individuals Who Are Blind Cluster:				



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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012 EXPENDITURES	2011-2012 TRANSFERS TO SUBRECIPIENTS
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	FDOE/ SCC	84.177	3,492,322	
ARRA - Independent Living Services for Older Individuals Who are Blind	FDOE	84.399	467,198	
Independent Living State Grants Cluster:				
Independent Living State Grants	FDOE	84.169	3,941,420	
ARRA - Independent Living State Grants	FDOE	84.398	103,904	
Research & Development Cluster:				
Title I Grants to Local Educational Agencies	SU	84.010	32,627	
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	357,341	92,258
Overseas Programs - Faculty Research Abroad	SU	84.019	36,841	
Overseas Programs - Group Projects Abroad	SU	84.021	27,439	18,398
Special Education Grants to States	SU	84.027	2,877,439	1,270,571
Higher Education Institutional Aid	SU	84.031	875,456	
TRIO Student Support Services	SU	84.042	261,955	
TRIO Upward Bound	SU	84.047	192,832	
Fund for the Improvement of Postsecondary Education	SU	84.116	815,777	102,601
Minority Science and Engineering Improvement	SU	84.120	317,054	
Rehabilitation Long-Term Training	SU	84.129	118,562	
Business and International Education Projects	SU	84.153	3,917	
Special Education Preschool Grants	SU	84.173	300,875	
Special Education-Grants for Infants and Families	SU	84.181	869,243	
Safe and Drug-Free Schools and Communities National Programs	SU	84.184	87,355	
Graduate Assistance in Areas of National Need	SU	84.200	378,072	
TRIO McNair Post-Baccalaureate Achievement	SU	84.217	192,340	
Centers for International Business Education	SU	84.220	236,707	
Projects with Industry	SU	84.234	823,727	321,485
Twenty-First Century Community Learning Centers	SU	84.287	605,661	49,388
Education Research, Development and Dissemination	SU	84.305	7,588,762	780,116
Special Education - State Personnel Development	SU	84.323	164,165	
Research in Special Education	SU	84.324	3,113,978	303,305
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	SU	84.325	3,305,042	
Gaining Early Awareness and Readiness for Undergraduate Programs	SU	84.334	532,262	63,537
Child Care Access Means Parents in School	SU	84.335	238,572	
International Education Technological Innovation and Cooperation for Foreign Information Access	SU	84.337	51,299	
Reading First State Grants	SU	84.357	23	
Mathematics and Science Partnerships	SU	84.366	4,681,487	2,303,508
ARRA - Improving Teacher Quality State Grants	SU	84.367	4,738	
Improving Teacher Quality State Grants	SU	84.367	398,321	86,305
ARRA - Rehabilitation Services-Vocational Rehabilitation Grants to States	SU	84.390	23,019	
ARRA - Special Education - Grants for Infants and Families	SU	84.393	55,321	
ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants	SU	84.394	1,015,441	
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants	SU	84.395	2,928,754	1,185,444
ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services	SU	84.397	35,445	
Transition Programs for Students with Intellectual Disabilities into Higher Education	SU	84.407	9,424	
Other Federal Awards	SU	84.UNK	280,546	
School Improvement Grants Cluster:				
School Improvement Grants	FDOE	84.377	27,755,916	26,997,916
ARRA - School Improvement Grants	FDOE/ SU	84.388	49,544,309	49,520,208
Special Education Cluster (IDEA):				
Special Education Grants to States	FDOC/ FDOE/ FSDB/ SCC/ SU	84.027	606,055,281	568,711,024
Special Education Preschool Grants	FDOE/ FSDB/ SU	84.173	17,083,162	16,397,693
ARRA - Special Education Grants to States	FDOC/ FDOE/ FSDB/ SU	84.391	45,787,710	45,613,540
ARRA - Special Education - Preschool Grants	FDOE	84.392	3,074,269	3,074,269
State Fiscal Stabilization Fund Cluster:				

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	2011-2012
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants	FDOE/ SU	84.394	19,100,505	19,079,476
ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services	FDOE/ SU	84.397	4,683,892	3,699,623
Statewide Data Systems Cluster:				
Statewide Data Systems	FDOE	84.372	30,187	
ARRA - Statewide Data Systems	FDOE	84.384	1,513,960	91,414
Student Financial Assistance Cluster:				
Federal Supplemental Educational Opportunity Grants	SCC/ SU	84.007	18,883,353	
Federal Family Education Loans	SCC	84.032	5,580	
ARRA - Federal Work-Study Program	SCC	84.033	872,596	
Federal Work-Study Program	SCC/ SU	84.033	20,969,716	
Perkins Loan Cancellations	SCC/ SU	84.037	220,374	
Federal Perkins Loan Program Federal Capital Contributions	SCC/ SU	84.038	80,713,261	
Federal Pell Grant Program	SCC/ SU	84.063	1,396,360,547	
Federal Direct Student Loans	SCC/ SU	84.268	2,258,956,283	
Academic Competitiveness Grants	SCC/ SU	84.375	793,582	
National Science and Mathematics Access to Retain Talent (SMART) Grants	SCC/ SU	84.376	555,298	
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	SCC/ SU	84.379	1,001,997	
Postsecondary Education Scholarships for Veterans Dependents	SU	84.408	16,650	
Teacher Quality Partnership Grants Cluster:				
Teacher Quality Partnership Grants	SCC	84.336	5,000	
Title I, Part A Cluster:				
Title I Grants to Local Educational Agencies	FDOE/ FSDB/ SCC/ SU	84.010	708,064,988	698,560,841
ARRA - Title I Grants to Local Educational Agencies	FDOE/ FSDB/ SU	84.389	52,122,287	52,086,682
TRIO Cluster:				
TRIO Student Support Services	SCC/ SU	84.042	6,418,366	
TRIO Talent Search	SCC/ SU	84.044	3,298,368	
TRIO Upward Bound	SCC/ SU	84.047	5,693,880	
TRIO Educational Opportunity Centers	SCC	84.066	1,032,586	
TRIO McNair Post-Baccalaureate Achievement	SU	84.217	461,896	
Vocational Rehabilitation Cluster:				
Rehabilitation Services Vocational Rehabilitation Grants to States	FDOE/ SU	84.126	167,710,575	
ARRA - Rehabilitation Services-Vocational Rehabilitation Grants to States	FDOE	84.390	1,394,068	
Subtotal - Direct Programs - Clustered			\$5,583,336,158	\$1,519,843,296
Direct Programs - Not Clustered				
Adult Education - Basic Grants to States	FDOC/ FDOE/ SCC/ SU	84.002	42,723,700	29,246,439
Migrant Education State Grant Program	FDOE	84.011	23,522,975	23,276,232
Title I State Agency Program for Neglected and Delinquent Children and Youth	FDOC/ FDOE	84.013	1,329,705	164,538
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	1,042,034	
Undergraduate International Studies and Foreign Language Programs	SU	84.016	47,103	
Overseas Programs - Doctoral Dissertation Research Abroad	SU	84.022	100	
Higher Education Institutional Aid	SCC/ SU	84.031	19,342,950	
Federal Family Education Loans	FDOE	84.032	180,037,253	
Career and Technical Education -- Basic Grants to States	FDOC/ FDOE/ FSDB/ SCC/ SU	84.048	58,318,388	33,475,301
Career and Technical Education -- National Programs	FDOE/ SU	84.051	621	
Leveraging Educational Assistance Partnership	SCC	84.069	1,749,746	
Career and Technical Education - Grants to Native Americans and Alaska Natives	SU	84.101	90,377	
Fund for the Improvement of Postsecondary Education	SCC/ SU	84.116	2,457,655	48,384
Minority Science and Engineering Improvement	SCC/ SU	84.120	566,287	
Migrant Education High School Equivalency Program	SCC/ SU	84.141	841,739	
Migrant Education Coordination Program	FDOE	84.144	93,169	71,457
Migrant Education College Assistance Migrant Program	SU	84.149	392,683	
Business and International Education Projects	SU	84.153	78,369	
Safe and Drug-Free Schools and Communities National Programs	FDCF/ FDOE/ SCC/ SU	84.184	788,487	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	2011-2012
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Safe and Drug-Free Schools and Communities State Grants	FDOE/ SU	84.186	205,450	158,950
Supported Employment Services for Individuals with the Most Significant Disabilities	FDOE	84.187	1,386,730	
Bilingual Education Professional Development	SCC/ SU	84.195	413,676	
Graduate Assistance in Areas of National Need	SU	84.200	467,586	
Javits Gifted and Talented Students Education	SU	84.206	187,322	18,339
Even Start State Educational Agencies	FAWI/ FDOE/ SCC	84.213	1,683,757	1,207,048
Fund for the Improvement of Education	SU	84.215	183,620	
Centers for International Business Education	SCC/ SU	84.220	235,477	
Assistive Technology	FDOE	84.224	727,730	
Tech-Prep Education	SCC	84.243	1,797	
Rehabilitation Training State Vocational Rehabilitation Unit In-Service Training	FDOE	84.265	188,555	
Charter Schools	FDEP/ FDOE/ SCC/ SU	84.282	15,969,538	14,901,524
Twenty-First Century Community Learning Centers	FDOE/ SCC/ SU	84.287	47,000,521	44,751,670
State Grants for Innovative Programs	SU	84.298	362	
Education Research, Development and Dissemination	SU	84.305	825,580	50,494
Parental Information and Resource Centers	SU	84.310	268,174	26,482
Special Education - State Personnel Development	FDOE/ SCC/ SU	84.323	931,076	
Research in Special Education	SU	84.324	574,160	
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	SU	84.325	3,515,032	
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	SU	84.326	1,071,655	362,400
Special Education Technology and Media Services for Individuals with Disabilities	SU	84.327	10,997	
Grants to States for Workplace and Community Transition Training for Incarcerated Individuals	FDOC/ SCC	84.331	1,178,004	
Gaining Early Awareness and Readiness for Undergraduate Programs	FDOE/ SCC	84.334	1,535,272	
Child Care Access Means Parents in School	SCC/ SU	84.335	566,619	
TRIO Dissemination Partnership Grants	SU	84.344	21,206	
Vocational Education Occupational and Employment Information State Grants	FDOE	84.346	6,763	
Transition to Teaching	FDOE/ SCC/ SU	84.350	1,058,195	167,973
Rural Education	FDOE	84.358	2,776,876	2,776,876
Voluntary Public School Choice	FDOE/ SU	84.361	2,194,737	2,017,540
English Language Acquisition Grants	FDOE	84.365	44,567,253	39,413,282
Mathematics and Science Partnerships	FDOE/ SCC/ SU	84.366	101,380	
Improving Teacher Quality State Grants	FDOC/ FDOE/ FSDB/ SCC/ SU	84.367	122,076,770	118,534,024
Grants for State Assessments and Related Activities	FDOE	84.369	14,808,377	
Striving Readers	FDOE	84.371	43,852	4,168
College Access Challenge Grant Program	FDOE/ SCC/ SU	84.378	6,387,535	
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants	FDOE/ SCC/ SU	84.395	122,415,371	97,774,982
ARRA - State Fiscal Stabilization Fund (SFSF) - Investing in Innovation (i3) Fund	SU	84.396	290,674	
Transition Programs for Students with Intellectual Disabilities into Higher Education	SU	84.407	333,517	20,000
ARRA - Education Jobs Fund	FDOE/ SCC/ SU	84.410	45,297,776	45,187,416
ARRA - Other Federal Awards	SU	84.UNK	407,378	
Other Federal Awards	SU	84.UNK	5,033,888	141,176
Subtotal - Direct Programs - Not Clustered			\$780,373,579	\$453,796,695
Indirect Programs - Clustered				
Early Intervention Services (IDEA) Cluster:				
Special Education-Grants for Infants and Families	SU	84.181	31,413	
ARRA - Special Education - Grants for Infants and Families	SU	84.393	15,570	
Educational Technology State Grants Cluster:				
Educational Technology State Grants	SU	84.318	24,029	
Research & Development Cluster:				
Fund for the Improvement of Postsecondary Education	SU	84.116	117,067	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
National Institute on Disability and Rehabilitation Research	SU	84.133	93,408	
Bilingual Education Professional Development	SU	84.195	47,468	
Fund for the Improvement of Education	SU	84.215	135,700	
Assistive Technology	SU	84.224	97,617	
Charter Schools	SU	84.282	1,784	
Comprehensive Centers	SU	84.283	417,309	
Education Research, Development and Dissemination	SU	84.305	1,614,581	
Research in Special Education	SU	84.324	1,053,150	
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	SU	84.326	61,477	
Race to the Top - Early Learning Challenge	SU	84.412	173,009	
School Improvement Grants Cluster:				
School Improvement Grants	SU	84.377	300,792	
Special Education Cluster (IDEA):				
Special Education Grants to States	SU	84.027	25,334	
Teacher Incentive Fund Cluster:				
Teacher Incentive Fund	SU	84.374	244,357	
Title I, Part A Cluster:				
Title I Grants to Local Educational Agencies	SCC/ SU	84.010	440,609	
Subtotal - Indirect Programs - Clustered			<u>\$4,894,674</u>	
Indirect Programs - Not Clustered				
Adult Education - Basic Grants to States	SCC	84.002	539,226	
Fund for the Improvement of Postsecondary Education	SCC/ SU	84.116	119,309	
National Institute on Disability and Rehabilitation Research	SU	84.133	6,885	
Magnet Schools Assistance	SU	84.165	218,561	
Safe and Drug-Free Schools and Communities National Programs	SU	84.184	24,804	
Fund for the Improvement of Education	SCC/ SU	84.215	136,143	
Rehabilitation Training Continuing Education	SU	84.264	38,740	
Charter Schools	SCC	84.282	155,097	
Comprehensive Centers	SU	84.283	359,250	
Twenty-First Century Community Learning Centers	SU	84.287	5,727	
Ready-To-Learn Television	SCC/ SU	84.295	714,086	
Parental Information and Resource Centers	SU	84.310	21,993	
Research in Special Education	SU	84.324	116,102	
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	SU	84.325	51,683	
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	SU	84.326	74,670	
Gaining Early Awareness and Readiness for Undergraduate Programs	SU	84.334	139,575	
Early Childhood Educator Professional Development	SU	84.349	2,916	
Transition to Teaching	SCC	84.350	33,312	
Arts in Education	SU	84.351	11,599	
High School Graduation Initiative	SCC	84.360	100,844	
Voluntary Public School Choice	SU	84.361	264,145	
English Language Acquisition Grants	SU	84.365	19,993	
Mathematics and Science Partnerships	SU	84.366	63,976	
Improving Teacher Quality State Grants	SCC/ SU	84.367	292,090	
ARRA - Education Jobs Fund	SCC	84.410	1,336	
ARRA - Race to the Top	SCC	84.413	42,180	
ARRA - Other Federal Awards	SU	84.UNK	143,567	
Other Federal Awards	FDOE/ SU	84.UNK	189,808	
Subtotal - Indirect Programs - Not Clustered			<u>\$3,887,617</u>	
Subtotal - U. S. Department of Education			<u>\$6,372,492,028</u>	<u>\$1,973,639,991</u>
<b>National Archives and Records Administration</b>				
Direct Programs - Not Clustered				
National Historical Publications and Records Grants	FDOS/ SU	89.003	30,323	
Subtotal - Direct Programs - Not Clustered			<u>\$30,323</u>	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Subtotal - National Archives and Records Administration			\$30,323	
<b>Election Assistance Commission</b>				
Direct Programs - Clustered				
Research & Development Cluster:				
Help America Vote College Program	SU	90.400	4,669	
Subtotal - Direct Programs - Clustered			\$4,669	
Direct Programs - Not Clustered				
Help America Vote Act Requirements Payments	FDLE/ FDOS	90.401	6,140,812	1,802,586
Subtotal - Direct Programs - Not Clustered			\$6,140,812	\$1,802,586
Subtotal - Election Assistance Commission			\$6,145,481	\$1,802,586
<b>U. S. Department of Health and Human Services</b>				
Direct Programs - Clustered				
Aging Cluster:				
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	FDOEA	93.044	30,772,409	29,591,062
Special Programs for the Aging Title III, Part C Nutrition Services	FDOEA	93.045	38,869,061	36,161,415
Nutrition Services Incentive Program	FDOEA	93.053	9,400,239	9,080,629
CCDF Cluster:				
Child Care and Development Block Grant	FAWI/ FDCF/ FDOE/ FDOH/ SCC/ SU	93.575	201,385,892	174,767,680
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	FAWI/ FDOE	93.596	152,327,101	152,327,101
CSBG Cluster:				
Community Services Block Grant	FDCA/ FDEO	93.569	19,777,390	19,289,623
Head Start Cluster:				
Head Start	SU	93.600	1,063,173	159,000
ARRA - Head Start	FAWI/ FDOE/ SU	93.708	1,338,001	
Health Centers Cluster:				
ARRA - 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	712,722	
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	8,558,256	
Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program	FDOH	93.527	60,851	
Immunization Cluster:				
Immunization Grants (1)	FDOH	93.268	218,639,912	
ARRA - Immunization	FDOH	93.712	2,113,557	
Medicaid Cluster:				
ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative	FAHCA	93.720	2,303	
State Medicaid Fraud Control Units	FDLA	93.775	10,088,391	
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	FAHCA/ FDOH/ SU	93.777	5,953,437	
ARRA - Medical Assistance Program	FAHCA	93.778	193,397,911	
Medical Assistance Program	FAHCA/ FAPD/ FDCF/ FDOEA/ FDOH/ FDOT/ SU	93.778	10,240,299,580	16,566,910
Research & Development Cluster:				
HIV Prevention Programs for Women	SU	93.015	114,518	
Innovations in Applied Public Health Research	SU	93.061	306,112	70,732
Environmental Public Health and Emergency Response	SU	93.070	270,862	191,346
Healthy Marriage Promotion and Responsible Fatherhood Grants	SU	93.086	1,472,358	
Food and Drug Administration Research	SU	93.103	219,929	168,949
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	SU	93.104	1,960	
Environmental Health	SU	93.113	2,304,163	278,075
Oral Diseases and Disorders Research	SU	93.121	7,250,450	349,213

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	2011-2012
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Nurse Anesthetist Traineeships	SU	93.124	10,447	
Injury Prevention and Control Research and State and Community Based Programs	SU	93.136	96,344	35,445
NIEHS Superfund Hazardous Substances Basic Research and Education	SU	93.143	11,783	
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	SU	93.153	436,862	35,000
Human Genome Research	SU	93.172	38,293	
Research Related to Deafness and Communication Disorders	SU	93.173	4,776,344	174,533
Human Health Studies Applied Research and Development	SU	93.206	106,424	
Research and Training in Complementary and Alternative Medicine	SU	93.213	1,403,826	
Research on Healthcare Costs, Quality and Outcomes	SU	93.226	792,456	87,202
Grants to States to Support Oral Health Workforce Activities	SU	93.236	4,507	
Policy Research and Evaluation Grants	SU	93.239	215,405	58,623
Mental Health Research Grants	SU	93.242	8,560,200	261,715
Advanced Nursing Education Grant Program	SU	93.247	331,702	
Occupational Safety and Health Program	SU	93.262	16,509	11,386
Alcohol National Research Service Awards for Research Training	SU	93.272	19,849	
Alcohol Research Programs	SU	93.273	5,911,018	352,012
Drug Abuse National Research Service Awards for Research Training	SU	93.278	18,741	
Drug Abuse and Addiction Research Programs	SU	93.279	7,803,166	246,695
ARRA - Drug Abuse and Addiction Research Programs	SU	93.279	23,560	
Mental Health Research Career/Scientist Development Awards	SU	93.281	342,425	
Mental Health National Research Service Awards for Research Training	SU	93.282	37,631	
Centers for Disease Control and Prevention Investigations and Technical Assistance	SU	93.283	356,214	
Discovery and Applied Research for Technological Innovations to Improve Human Health	SU	93.286	2,546,217	643,707
Minority Health and Health Disparities Research	SU	93.307	4,571,581	619,045
Trans-NIH Research Support	SU	93.310	1,578,293	75,533
National Center for Advancing Translational Sciences	SU	93.350	5,006,834	2,289,839
Advanced Nursing Education Traineeships	SU	93.358	249,869	
Nursing Research	SU	93.361	1,820,746	249,945
National Center for Research Resources	SU	93.389	876,699	
Cancer Cause and Prevention Research	SU	93.393	2,921,114	153,967
Cancer Detection and Diagnosis Research	SU	93.394	460,814	
Cancer Treatment Research	SU	93.395	5,529,593	430,078
Cancer Biology Research	SU	93.396	1,794,386	257
Cancer Research Manpower	SU	93.398	899,970	
Cancer Control	SU	93.399	73,585	
Strengthening Public Health Infrastructure for Improved Health Outcomes	SU	93.507	16,478	
Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program	SU	93.527	38,861	
Temporary Assistance for Needy Families	SU	93.558	334,515	
Child Support Enforcement Research	SU	93.564	206,583	7,791
Head Start	SU	93.600	4,315	
Child Support Enforcement Demonstrations and Special Projects	SU	93.601	61,982	31,192
Foster Care Title IV-E	SU	93.658	402,627	
ARRA - Trans-NIH Research Support	SU	93.701	21,492,844	6,626,248
ARRA - Child Care and Development Block Grant	SU	93.713	252,045	
ARRA - Comparative Effectiveness Research - AHRQ	SU	93.715	477,186	
ARRA - Health Information Technology Regional Extension Centers Program	SU	93.718	3,878,281	1,347,570
State Grants to Promote Health Information Technology	SU	93.719	103,663	
Childrens Health Insurance Program	SU	93.767	472,937	
Medical Assistance Program	SU	93.778	12,102	
ARRA - Cardiovascular Diseases Research	SU	93.837	136,514	
Cardiovascular Diseases Research	SU	93.837	10,187,960	718,362
Lung Diseases Research	SU	93.838	2,568,627	47,337
Blood Diseases and Resources Research	SU	93.839	6,185,054	175,214
Arthritis, Musculoskeletal and Skin Diseases Research	SU	93.846	5,936,317	839,109



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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	2011-2012
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Diabetes, Digestive, and Kidney Diseases Extramural Research	SU	93.847	9,854,093	200,465
Digestive Diseases and Nutrition Research	SU	93.848	210,372	
Kidney Diseases, Urology and Hematology Research	SU	93.849	1,490,790	96,822
Extramural Research Programs in the Neurosciences and Neurological Disorders	SU	93.853	18,648,889	1,852,336
Allergy, Immunology and Transplantation Research	SU	93.855	19,985,602	2,341,492
ARRA - Allergy, Immunology and Transplantation Research	SU	93.855	42,039	
Microbiology and Infectious Diseases Research	SU	93.856	253,212	16,563
ARRA - Biomedical Research and Research Training	SU	93.859	50,694	
Biomedical Research and Research Training	SU	93.859	19,275,757	2,203,029
Population Research	SU	93.864	243,478	
Child Health and Human Development Extramural Research	SU	93.865	8,848,813	476,823
Aging Research	SU	93.866	14,881,106	5,938,838
Vision Research	SU	93.867	5,049,670	157,915
Medical Library Assistance	SU	93.879	369,002	50,454
Grants for Training in Primary Care Medicine and Dentistry	SU	93.884	54,186	
ARRA - Health Care and Other Facilities	SU	93.887	2,383	
National Bioterrorism Hospital Preparedness Program	SU	93.889	100,000	
Public Health Traineeships	SU	93.964	13,924	
International Research and Research Training	SU	93.989	279,329	23,764
Other Federal Awards	SU	93.UNK	39,572,827	17,936,627
Student Financial Assistance Cluster:				
Nurse Faculty Loan Program (NFLP)	SU	93.264	1,217,485	
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	SU	93.342	4,765,059	
Nursing Student Loans	SCC/ SU	93.364	68,882	
ARRA - Scholarships for Disadvantaged Students	SU	93.407	6,630	
ARRA - Nurse Faculty Loan Program	SU	93.408	62,044	
Scholarships for Health Professions Students from Disadvantaged Backgrounds	SCC/ SU	93.925	3,751,589	
TANF Cluster:				
Temporary Assistance for Needy Families	FAWI/ FDCF/ FDEO/ FDFS/ FDOE/ SU	93.558	400,059,430	275,773,038
Subtotal - Direct Programs - Clustered			<u>\$11,808,270,121</u>	<u>\$761,587,706</u>
Direct Programs - Not Clustered				
Public Health and Social Services Emergency Fund	FDCF	93.003	3,288,149	3,230,476
Medical Reserve Corps Small Grant Program	FDOH	93.008	2,931	
Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	FDOEA	93.041	346,137	193,600
Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	FDOEA	93.042	1,200,677	
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	FDOEA	93.043	1,259,284	1,078,969
Special Programs for the Aging Title IV and Title II Discretionary Projects	FDOEA	93.048	391,717	339,518
Alzheimers Disease Demonstration Grants to States	FDOEA	93.051	300,342	255,818
National Family Caregiver Support, Title III, Part E	FDOEA	93.052	11,523,511	9,244,520
Public Health Emergency Preparedness	FDACS/ FDOH/ SU	93.069	30,203,862	152,244
Environmental Public Health and Emergency Response	FDOH	93.070	705,500	
Emergency System for Advance Registration of Volunteer Health Professionals	FDOH	93.089	80,630	
Affordable Care Act (ACA) Health Profession Opportunity Grants	SCC	93.093	1,395,322	589,939
Food and Drug Administration Research	FDACS/ SU	93.103	1,560,699	
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	FDCF	93.104	2,181,190	1,996,427
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	SU	93.107	600,654	485,342
Maternal and Child Health Federal Consolidated Programs	FDOH/ SU	93.110	1,131,924	
Environmental Health	SU	93.113	87,865	
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	FDOH/ SU	93.116	8,331,709	
Oral Diseases and Disorders Research	SU	93.121	145,421	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Nurse Anesthetist Traineeships	SU	93.124	18,166	
Emergency Medical Services for Children	FDOH	93.127	177,583	
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	FDOH	93.130	330,213	
Centers for Research and Demonstration for Health Promotion and Disease Prevention	SU	93.135	264,188	67,080
Injury Prevention and Control Research and State and Community Based Programs	FDOH/ SU	93.136	2,121,208	929,330
Protection and Advocacy for Individuals with Mental Illness	SU	93.138	4,853	
AIDS Education and Training Centers	SU	93.145	2,850,071	882,320
Projects for Assistance in Transition from Homelessness (PATH)	FDCF/ SU	93.150	4,183,589	3,950,078
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	FDOH/ SU	93.153	3,031,759	779,618
Research Related to Deafness and Communication Disorders	SU	93.173	290,379	
Disabilities Prevention	SU	93.184	468,739	55,052
Childhood Lead Poisoning Prevention Projects State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	FDOH	93.197	41,977	
Family Planning Services	FDOH	93.217	11,198,319	
Research on Healthcare Costs, Quality and Outcomes	SU	93.226	264,641	37,500
Affordable Care Act (ACA) Abstinence Education Program	FDOH	93.235	1,798,603	921,000
Grants to States to Support Oral Health Workforce Activities	FDOH/ SU	93.236	351,989	
Policy Research and Evaluation Grants	SU	93.239	27	
State Capacity Building	FDOH	93.240	409,808	
State Rural Hospital Flexibility Program	FDOH	93.241	329,168	
Mental Health Research Grants	SU	93.242	955,922	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	FDCF/ FDOH/ SCC/ SU	93.243	3,836,576	1,741,518
Advanced Nursing Education Grant Program	SU	93.247	1,340,785	
Universal Newborn Hearing Screening	FDOH	93.251	203,038	
Poison Center Support and Enhancement Grant Program	SU	93.253	437,313	413,094
Occupational Safety and Health Program	FDOH/ SU	93.262	1,463,396	8,274
Adult Viral Hepatitis Prevention and Control	FDOH	93.270	84,522	
Alcohol National Research Service Awards for Research Training	SU	93.272	33,842	
Alcohol Research Programs	SU	93.273	5,903	
Substance Abuse and Mental Health Services-Access to Recovery	FDCF/ SU	93.275	3,900,882	3,011,550
Drug-Free Communities Support Program Grants	FDOH	93.276	134,905	
Drug Abuse and Addiction Research Programs	SU	93.279	88,692	
Mental Health National Research Service Awards for Research Training	SU	93.282	43,324	
Centers for Disease Control and Prevention Investigations and Technical Assistance	FDACS/ FDOH/ SU	93.283	9,717,166	408,872
State Partnership Grant Program to Improve Minority Health	FDOH	93.296	161,831	
Teenage Pregnancy Prevention Program	FDOH/ SU	93.297	2,456,031	
Small Rural Hospital Improvement Grant Program	FDOH	93.301	134,481	
Minority Health and Health Disparities Research	SU	93.307	23,183	
National Center for Advancing Translational Sciences	SU	93.350	537,296	
Advanced Nursing Education Traineeships	SU	93.358	638,641	
Nurse Education, Practice and Retention Grants	SU	93.359	531,355	
Nursing Research	SU	93.361	12,684	
National Center for Research Resources	SU	93.389	1,005,421	23,067
Cancer Research Manpower	SU	93.398	378,174	
Cancer Control	SU	93.399	2,734	
ARRA - Grants for Training in Primary Care Medicine and Dentistry Training and Enhancement	SU	93.403	258,399	
ARRA - Public Health Traineeship Program	SU	93.405	35,152	
ARRA - Equipment to Enhance Training for Health Professionals	SU	93.411	229,562	
ARRA - State Primary Care Offices	FDOH	93.414	42,418	
ARRA - Nursing Workforce Diversity	SCC	93.417	171,965	
Ruminant Feed Ban Support Project	FDACS	93.449	358,771	



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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	2011-2012
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Affordable Care Act (ACA) Grants for School-Based Health Center Capital Expenditures	FDOH	93.501	16,531	
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	FDOH/ SU	93.505	2,753,730	2,487,196
ACA Nationwide Program for National and State Background Checks for Direct Patient Access Employees of Long Term Care Facilities and Providers	FAHCA	93.506	881,441	
ARRA - ACA Nationwide Program for National and State Background Checks for Direct Patient Access Employees of Long Term Care Facilities and Providers	FDLE	93.506	101,631	
Strengthening Public Health Infrastructure for Improved Health Outcomes	FDOH	93.507	1,795,594	
ARRA - Affordable Care Act (ACA) Primary Care Residency Expansion Program	SU	93.510	135,040	
Affordable Care Act (ACA) Advanced Nursing Education Expansion Initiative	SU	93.513	406,560	
Affordable Care Act (ACA) Expansion of Physician Assistant Training Program	SCC	93.514	106,920	
Affordable Care Act (ACA) Public Health Training Centers Program	SU	93.516	859,776	
Centers for Disease Control and Prevention - Affordable Care Act (AC) - Communities Putting Prevention to Work	FDOH	93.520	2,322,444	
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	1,240,073	
The Affordable Care Act: Human Immunodeficiency Virus (HIV) Prevention and Public Health Fund Activities	FDOH	93.523	1,345,863	125,929
Affordable Care Act - National Environmental Public Health Tracking Program-Network Implementation	FDOH/ SU	93.538	756,525	
Health Promotion and Disease Prevention Research Centers: Affordable Care Act Projects	SU	93.542	358,073	28,582
The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) authorizes Coordinated Chronic Disease prevention and Health Promotion Program	FDOH	93.544	405,999	
Early Retiree Reinsurance Program	SCC	93.546	101,464	
Promoting Safe and Stable Families	FDCF/ SU	93.556	14,883,448	14,357,018
Child Support Enforcement	COURTS/ FDOR/ JAC/ SU	93.563	210,390,862	25,228,747
Child Support Enforcement Research	FDOR	93.564	175,690	
Refugee and Entrant Assistance State Administered Programs	FAHCA/ FDCF/ FDOH/ SCC	93.566	56,531,728	15,869,849
Low-Income Home Energy Assistance	FDCA/ FDEO/ FDOEA	93.568	113,075,196	112,393,422
Refugee and Entrant Assistance Discretionary Grants	FDCF/ FDOH/ SCC/ SU	93.576	23,993,039	17,088,885
U.S. Repatriation	FDCF	93.579	8,147	
Refugee and Entrant Assistance Targeted Assistance Grants	FDCF	93.584	12,532,834	12,485,168
State Court Improvement Program	COURTS	93.586	1,411,555	
Community-Based Child Abuse Prevention Grants	FDCF	93.590	1,957,394	1,317,155
Grants to States for Access and Visitation Programs	FDCF	93.597	640,098	618,169
Chafee Education and Training Vouchers Program (ETV)	FDCF	93.599	2,396,966	2,356,036
Child Support Enforcement Demonstrations and Special Projects	FDOR	93.601	57,193	
Adoption Incentive Payments	FDCF	93.603	5,718,271	5,632,511
Affordable Care Act - Preparedness and Emergency Response Learning Centers	SU	93.606	490,111	
Voting Access for Individuals with Disabilities Grants to States	FDOS	93.617	506,020	505,630
Developmental Disabilities Basic Support and Advocacy Grants	SU	93.630	67,380	
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	SU	93.632	498,754	
Childrens Justice Grants to States	FDCF/ FDJJ/ SU	93.643	1,058,193	
Stephanie Tubbs Jones Child Welfare Services Program	FDCF	93.645	11,554,626	5,977,360
Foster Care Title IV-E	FDCF/ FDJJ/ SU	93.658	173,540,219	146,504,083
Adoption Assistance	FDCF/ SU	93.659	79,073,081	78,125,488
Social Services Block Grant	FAPD/ FAWI/ FDCF/ FDJJ/ FDOE/ FDOH/ SCC/ SU	93.667	160,542,906	59,493,690

STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	2011-2012
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Child Abuse and Neglect State Grants	FDCF	93.669	1,977,699	1,977,699
Family Violence Prevention and Services/Grants for Battered Womens Shelters Grants to States and Indian Tribes	FDCF	93.671	3,803,595	3,730,224
Chafee Foster Care Independence Program	FDCF	93.674	5,834,829	5,692,179
ARRA - Trans-NIH Research Support	SU	93.701	549,413	
ARRA - National Center for Research Resources, Construction Support	SU	93.702	1,920,243	
ARRA - Grants to Health Center Programs	FDOH	93.703	791,309	
ARRA - Strengthening Communities Fund	SU	93.711	110,299	75,000
ARRA - Child Care and Development Block Grant	FAWI/ SCC	93.713	1,378,418	
ARRA - Comparative Effectiveness Research - AHRQ	FDOH	93.715	546,823	
ARRA - Preventing Healthcare-Associated Infections	FDOH	93.717	673,604	
ARRA - State Grants to Promote Health Information Technology	FAHCA	93.719	4,609,109	
ARRA - Health Information Technology Professionals in Health Care	SCC	93.721	195,196	
ARRA - Prevention and Wellness-State, Territories and Pacific Islands	FDOE/ FDOH/ SU	93.723	2,454,840	335,101
ARRA - Prevention and Wellness -Communities Putting Prevention to Work Funding Opportunities Announcement (FOA)	FDOH	93.724	9,430,235	5,296,941
ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program	FDOEA	93.725	371,332	332,065
ARRA - Health Information Technology and Public Health	FDOH	93.729	473,509	
Childrens Health Insurance Program	FAHCA/ FDCF/ FDOH/ SU	93.767	376,815,822	241,807,852
Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities	FAPD	93.768	349,407	
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	FDOEA	93.779	2,966,213	1,531,554
Cardiovascular Diseases Research	SU	93.837	707,058	19,078
Lung Diseases Research	SU	93.838	80,697	
Blood Diseases and Resources Research	SU	93.839	52,020	
Arthritis, Musculoskeletal and Skin Diseases Research	SU	93.846	212,621	
Diabetes, Digestive, and Kidney Diseases Extramural Research	SU	93.847	166,820	
Digestive Diseases and Nutrition Research	SU	93.848	673	
Kidney Diseases, Urology and Hematology Research	SU	93.849	528,239	
Extramural Research Programs in the Neurosciences and Neurological Disorders	SU	93.853	327,903	
Allergy, Immunology and Transplantation Research	SU	93.855	220,011	
Biomedical Research and Research Training	SU	93.859	155,025	
Child Health and Human Development Extramural Research	SU	93.865	236,907	
Aging Research	SU	93.866	416,737	
Vision Research	SU	93.867	143,058	
Medical Library Assistance	SU	93.879	4,422	
Grants for Training in Primary Care Medicine and Dentistry	SU	93.884	818,546	
ARRA - Health Care and Other Facilities	SU	93.887	16,591	
Health Care and Other Facilities	FDOH/ SCC/ SU	93.887	693,662	
Specially Selected Health Projects	SCC/ SU	93.888	465,813	290,257
National Bioterrorism Hospital Preparedness Program	FDOH/ SU	93.889	20,370,954	575,582
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	FDOH/ SCC	93.912	269,523	
Grants to States for Operation of Offices of Rural Health	FDOH	93.913	188,868	64,000
HIV Care Formula Grants	FDOC/ FDOH/ SU	93.917	128,572,576	23,696,055
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	FDOH/ SU	93.918	4,106,600	195,022
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	FDOH	93.919	4,929,235	
Healthy Start Initiative	FDOH/ SU	93.926	1,037,750	
Special Projects of National Significance	FDOH/ SU	93.928	587,429	
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	FDOE/ FDOH/ SU	93.938	327,703	
HIV Prevention Activities Health Department Based	FDOH/ SU	93.940	21,955,796	3,059,574

STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	2011-2012
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups	FDOH	93.943	3,273,596	180,670
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	FDOH	93.944	5,029,531	
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	FDOH	93.946	132,569	
Block Grants for Community Mental Health Services	FDCF	93.958	26,676,186	25,203,756
Block Grants for Prevention and Treatment of Substance Abuse	FDCF/ SU	93.959	101,002,389	99,443,195
Public Health Traineeships	SU	93.964	58,663	
Geriatric Education Centers	SU	93.969	32,491	
Preventive Health Services Sexually Transmitted Diseases Control Grants	FDOH	93.977	4,632,328	
International Research and Research Training	SU	93.989	212,457	
Preventive Health and Health Services Block Grant	FDOH	93.991	901,560	56,312
Maternal and Child Health Services Block Grant to the States	FDOH/ SU	93.994	22,302,931	5,946,598
Other Federal Awards	SU	93.UNK	427,819	
Subtotal - Direct Programs - Not Clustered			\$1,774,316,195	\$950,898,838
Indirect Programs - Clustered				
CCDF Cluster:				
Child Care and Development Block Grant	FDOH	93.575	631	
Head Start Cluster:				
Head Start	SU	93.600	331,183	
Medicaid Cluster:				
Medical Assistance Program	FDOH	93.778	2,878,954	
Research & Development Cluster:				
Special Programs for the Aging Title VI, Part A, Grants to Indian Tribes	SU	93.047	5,000	
Part B, Grants to Native Hawaiians				
Innovations in Applied Public Health Research	SU	93.061	6,991	
Food and Drug Administration Research	SU	93.103	65,287	
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	SU	93.107	12,500	
Maternal and Child Health Federal Consolidated Programs	SU	93.110	146,641	
Environmental Health	SU	93.113	44,554	
Oral Diseases and Disorders Research	SU	93.121	1,885,337	
NIEHS Superfund Hazardous Substances Basic Research and Education	SU	93.143	35,660	
Research Related to Deafness and Communication Disorders	SU	93.173	227,945	
Disabilities Prevention	SU	93.184	25,150	
Research and Training in Complementary and Alternative Medicine	SU	93.213	16,805	
Research on Healthcare Costs, Quality and Outcomes	SU	93.226	45,413	
National Center on Sleep Disorders Research	SU	93.233	5,103	
Grants to States to Support Oral Health Workforce Activities	SU	93.236	4,210	
Mental Health Research Grants	SU	93.242	1,501,213	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	SU	93.243	195,675	
Public Health Training Centers Grant Program	SU	93.249	254,795	
State Health Access Program	SU	93.256	4,920,958	
Occupational Safety and Health Program	SU	93.262	13,933	
Alcohol Research Programs	SU	93.273	681,868	
Drug Abuse and Addiction Research Programs	SU	93.279	786,763	
Centers for Disease Control and Prevention Investigations and Technical Assistance	SU	93.283	5,923	
Discovery and Applied Research for Technological Innovations to Improve Human Health	SU	93.286	170,268	
Minority Health and Health Disparities Research	SU	93.307	131,344	
Trans-NIH Research Support	SU	93.310	2,263	
Nursing Research	SU	93.361	45,411	
National Center for Research Resources	SU	93.389	231,210	
Cancer Cause and Prevention Research	SU	93.393	163,529	
Cancer Detection and Diagnosis Research	SU	93.394	235,111	
Cancer Treatment Research	SU	93.395	2,081,174	

STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	2011-2012
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Cancer Biology Research	SU	93.396	167,705	
Cancer Centers Support Grants	SU	93.397	230,550	
Cancer Control	SU	93.399	57,797	16,336
Family Violence Prevention and Services/Grants for Battered Womens Shelters Discretionary Grants	SU	93.592	19,985	
Head Start	SU	93.600	152,709	
ARRA - IMR and NCCIM Programs	SU	93.700	14,678	
ARRA - Trans-NIH Research Support	SU	93.701	974,774	
Trans-NIH Research Support	SU	93.701	100,360	
ARRA - Comparative Effectiveness Research - AHRQ	SU	93.715	38,880	
Comparative Effectiveness Research - AHRQ	SU	93.715	72,169	
Cardiovascular Diseases Research	SU	93.837	1,107,224	57,011
Lung Diseases Research	SU	93.838	446,668	
Blood Diseases and Resources Research	SU	93.839	365,022	21,920
Arthritis, Musculoskeletal and Skin Diseases Research	SU	93.846	984,788	
Diabetes, Digestive, and Kidney Diseases Extramural Research	SU	93.847	584,570	
Digestive Diseases and Nutrition Research	SU	93.848	4,145	
Kidney Diseases, Urology and Hematology Research	SU	93.849	1,533	
Extramural Research Programs in the Neurosciences and Neurological Disorders	SU	93.853	1,496,110	
Allergy, Immunology and Transplantation Research	SU	93.855	2,812,266	
Microbiology and Infectious Diseases Research	SU	93.856	574,365	
Biomedical Research and Research Training	SU	93.859	1,177,015	
Child Health and Human Development Extramural Research	SU	93.865	2,126,755	109,302
Aging Research	SU	93.866	2,549,698	
Vision Research	SU	93.867	1,146,098	64,757
Medical Library Assistance	SU	93.879	87,244	
HIV Prevention Activities Health Department Based	SU	93.940	23,462	
Geriatric Education Centers	SU	93.969	8,133	
International Research and Research Training	SU	93.989	22,588	
ARRA - Other Federal Awards	SU	93.UNK	25,241	
Other Federal Awards	SU	93.UNK	3,659,552	1,415,435
TANF Cluster:				
Temporary Assistance for Needy Families	FDOH/ SCC/ SU	93.558	2,236,709	
Subtotal - Indirect Programs - Clustered			\$40,427,595	\$1,684,761
Indirect Programs - Not Clustered				
ARRA - Public Health and Social Services Emergency Fund	SU	93.003	7	
National Family Caregiver Support, Title III, Part E	SU	93.052	63,395	
Healthy Marriage Promotion and Responsible Fatherhood Grants	SU	93.086	17,761	
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	FDOH/ SU	93.104	574,969	
Maternal and Child Health Federal Consolidated Programs	FEOG/ SU	93.110	46,822	194
Environmental Health	SU	93.113	1,853	
Injury Prevention and Control Research and State and Community Based Programs	SU	93.136	55,063	
Projects for Assistance in Transition from Homelessness (PATH)	SU	93.150	321,961	
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	SU	93.153	139,676	
Clinical Research Loan Repayment Program for Individuals from Disadvantaged Backgrounds	SU	93.220	2,918	
Mental Health Research Grants	SU	93.242	19,975	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	SU	93.243	1,094,665	
Substance Abuse and Mental Health Services-Access to Recovery	SU	93.275	74,619	
Drug Abuse and Addiction Research Programs	SU	93.279	337,261	
Centers for Disease Control and Prevention Investigations and Technical Assistance	FDOH/ SU	93.283	314,690	
Teenage Pregnancy Prevention Program	FDOH/ SU	93.297	497,911	
Cancer Treatment Research	SU	93.395	7,022	
Cancer Centers Support Grants	SU	93.397	6,787	

STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Cancer Research Manpower	SU	93.398	1,407	
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	FDOH	93.505	195,488	
Child Care for Families At-Risk of Welfare Dependency	SCC	93.574	265,435	
Early Learning Fund	SU	93.577	11,122	
Community-Based Child Abuse Prevention Grants	FDOH	93.590	21,270	
Developmental Disabilities Basic Support and Advocacy Grants	SU	93.630	170,837	
Adoption Opportunities	SU	93.652	203,665	
Foster Care Title IV-E	SU	93.658	292,610	
ARRA - Trans-NIH Research Support	FDOH/ SCC/ SU	93.701	62,238	
ARRA - Health Information Technology Professionals in Health Care	SCC	93.721	892,845	
Childrens Health Insurance Program	SU	93.767	149,665	
Diabetes, Digestive, and Kidney Diseases Extramural Research	SU	93.847	4,145	
Extramural Research Programs in the Neurosciences and Neurological Disorders	SU	93.853	17,635	
Allergy, Immunology and Transplantation Research	FDOH	93.855	23,558	
Biomedical Research and Research Training	SCC/ SU	93.859	65,615	
Child Health and Human Development Extramural Research	SU	93.865	805,601	
Aging Research	SU	93.866	49,168	
HIV Emergency Relief Project Grants	FDOH/ SU	93.914	6,290,666	
HIV Care Formula Grants	FDOH/ SU	93.917	1,874,190	
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	FDOH	93.918	94,684	
Ryan White HIV/AIDS Dental Reimbursements Community Based Dental Partnership	FDOH	93.924	1,915,057	
Healthy Start Initiative	FDOH/ SU	93.926	951,319	
HIV Demonstration, Research, Public and Professional Education Projects	SU	93.941	8,485	
Block Grants for Prevention and Treatment of Substance Abuse	FDOH/ SU	93.959	654,468	
Geriatric Education Centers	SU	93.969	13,763	
Maternal and Child Health Services Block Grant to the States	FDOH/ SU	93.994	2,057,234	
Other Federal Awards	SU	93.UNK	197,507	
Subtotal - Indirect Programs - Not Clustered			\$20,867,032	\$194
Subtotal - U. S. Department of Health and Human Services			\$13,643,880,943	\$1,714,171,499
<b>U. S. Corporation for National and Community Service</b>				
Direct Programs - Clustered				
Foster Grandparent/Senior Companion Cluster:				
Senior Companion Program	FDOEA	94.016	299,148	221,019
Research & Development Cluster:				
Learn and Serve America School and Community Based Programs	SU	94.004	122,467	
Learn and Serve America Higher Education	SU	94.005	1,121	
Nonprofit Capacity Building	SU	94.022	96,246	
Other Federal Awards	SU	94.UNK	279,232	
Subtotal - Direct Programs - Clustered			\$798,214	\$221,019
Direct Programs - Not Clustered				
Retired and Senior Volunteer Program	SCC	94.002	126,646	
State Commissions	FEOG	94.003	965,621	965,621
Learn and Serve America School and Community Based Programs	SU	94.004	2,378	
Learn and Serve America Higher Education	SCC/ SU	94.005	479,818	332
AmeriCorps	FAPD/ FEOG/ SU	94.006	2,619,644	2,462,711
Program Development and Innovation Grants	FEOG	94.007	216,159	216,159
Training and Technical Assistance	FEOG	94.009	114,740	114,740
Volunteers in Service to America	SU	94.013	101,549	
Volunteer Generation Fund	FEOG	94.021	364,471	364,471
Subtotal - Direct Programs - Not Clustered			\$4,991,026	\$4,124,034
Indirect Programs - Clustered				
Research & Development Cluster:				
Learn and Serve America Higher Education	SU	94.005	2,822	

STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Subtotal - Indirect Programs - Clustered			\$2,822	
Indirect Programs - Not Clustered				
Learn and Serve America Higher Education	SCC	94.005	1,146	
AmeriCorps	FDEP/ FDOEA/ FDOH/ SCC/ SU	94.006	1,085,753	114,789
Program Development and Innovation Grants	SCC	94.007	500	
Subtotal - Indirect Programs - Not Clustered			\$1,087,399	\$114,789
Subtotal - U. S. Corporation for National and Community Service			\$6,879,461	\$4,459,842
<b>U. S. Social Security Administration</b>				
Direct Programs - Clustered				
Disability Insurance/SSI Cluster:				
Social Security Disability Insurance	FDFS/ FDOH	96.001	129,898,609	
Subtotal - Direct Programs - Clustered			\$129,898,609	
Indirect Programs - Not Clustered				
Other Federal Awards	FDLE	96.UNK	113,666	
Subtotal - Indirect Programs - Not Clustered			\$113,666	
Subtotal - U. S. Social Security Administration			\$130,012,275	
<b>U. S. Department of Homeland Security</b>				
Direct Programs - Clustered				
Research & Development Cluster:				
Flood Mitigation Assistance	SU	97.029	106,368	
Hazard Mitigation Grant	SU	97.039	149,575	
Assistance to Firefighters Grant	SU	97.044	367,451	
Scientific Leadership Awards	SU	97.062	128,797	
Homeland Security Grant Program	SU	97.067	136,508	
Other Federal Awards	SU	97.UNK	128,485	
Subtotal - Direct Programs - Clustered			\$1,017,184	
Direct Programs - Not Clustered				
State and Local Homeland Security National Training Program	SU	97.005	6,674	
Non-Profit Security Program	FDCA/ FEOG	97.008	3,298,304	3,274,630
Citizenship Education and Training	SCC	97.010	17,967	
Boating Safety Financial Assistance	FFWCC	97.012	9,601,283	
Community Assistance Program State Support Services Element (CAP-SSSE)	FDCA/ FEOG	97.023	581,327	196,268
Flood Mitigation Assistance	FDCA/ FEOG	97.029	3,992,673	3,890,400
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	FDACS/ FDCA/ FDEP/ FDOC/ FEOG/ SU	97.036	122,358,872	102,500,103
Hazard Mitigation Grant	FDACS/ FDCA/ FEOG/ SU	97.039	58,857,747	55,316,567
National Dam Safety Program	FDEP	97.041	74,317	
Emergency Management Performance Grants	FDCA/ FEOG	97.042	11,807,844	3,927,436
State Fire Training Systems Grants	FDFS	97.043	16,500	
Pre-Disaster Mitigation	FDCA/ FEOG/ SU	97.047	4,287,967	3,935,719
Emergency Operations Center	FEOG	97.052	461,406	461,406
Citizen Corps	FDCA	97.053	4,203	4,203
Interoperable Emergency Communications	FDCA/ FEOG	97.055	2,203,652	1,611,176
Scientific Leadership Awards	SU	97.062	86,168	
Homeland Security Grant Program	FDACS/ FDCA/ FDEP/ FDFS/ FDHSMV/ FDLE/ FDMS/ FDOE/ FDOH/ FEOG/ FFWCC/ SCC/ SU	97.067	75,477,701	56,993,927
Metropolitan Medical Response System	FDCA	97.071	287,620	287,039
Law Enforcement Terrorism Prevention Program (LETPP)	FDCA	97.074	0	
Rail and Transit Security Grant Program	FDCA/ FEOG	97.075	2,169,577	2,156,240
Buffer Zone Protection Program (BZPP)	FDCA/ FDLE/ FEOG	97.078	1,208,030	1,037,627



STATE OF FLORIDA  
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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	2011-2012
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Homeland Security Outreach, Education, and Technical Assistance	SCC	97.086	29,637	
Drivers License Security Grant Program	FDHSMV	97.089	1,462,633	
Repetitive Flood Claims	FDCA/ FEOG	97.092	2,007,004	1,167,490
Severe Repetitive Loss Program	FDCA/ FEOG	97.110	3,246,957	3,127,253
Other Federal Awards	FDLE	97.UNK	37,407	
Subtotal - Direct Programs - Not Clustered			\$303,583,470	\$239,887,484
Indirect Programs - Clustered				
Research & Development Cluster:				
Hazard Mitigation Grant	SU	97.039	25,032	
Centers for Homeland Security	SU	97.061	225,727	42,119
Homeland Security Grant Program	SU	97.067	34,636	
Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies	SU	97.108	14,154	
Other Federal Awards	SU	97.UNK	684,726	
Subtotal - Indirect Programs - Clustered			\$984,275	\$42,119
Indirect Programs - Not Clustered				
Homeland Security Preparedness Technical Assistance Program	SCC	97.007	6,903	
Homeland Security Grant Program	SCC	97.067	44,178	
Competitive Training Grant	SCC	97.068	36,129	
Rail and Transit Security Grant Program	SCC	97.075	5,462	
Subtotal - Indirect Programs - Not Clustered			\$92,672	
Subtotal - U. S. Department of Homeland Security			\$305,677,601	\$239,929,603
<b>U. S. Agency for International Development</b>				
Direct Programs - Clustered				
Research & Development Cluster:				
USAID Foreign Assistance for Programs Overseas	SU	98.001	12,299,419	7,820,842
Other Federal Awards	SU	98.UNK	363,806	
Subtotal - Direct Programs - Clustered			\$12,663,225	\$7,820,842
Indirect Programs - Clustered				
Research & Development Cluster:				
USAID Foreign Assistance for Programs Overseas	SU	98.001	325,447	
Denton Program	SU	98.010	5,854	
USAID Development Partnerships for University Cooperation and Development	SU	98.012	185,538	14,000
Other Federal Awards	SU	98.UNK	1,267,709	99,326
Subtotal - Indirect Programs - Clustered			\$1,784,548	\$113,326
Indirect Programs - Not Clustered				
USAID Foreign Assistance for Programs Overseas	SCC/ SU	98.001	481,295	
Cooperative Development Program (CDP)	SU	98.002	1,835	
John Ogonowski Farmer-to-Farmer Program	SU	98.009	173,935	
USAID Development Partnerships for University Cooperation and Development	SU	98.012	130,071	
Other Federal Awards	SU	98.UNK	218,531	
Subtotal - Indirect Programs - Not Clustered			\$1,005,667	
Subtotal - U. S. Agency for International Development			\$15,453,440	\$7,934,168
<b>Other Federal Grants</b>				
Direct Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	99.UNK	30,916	
Subtotal - Direct Programs - Clustered			\$30,916	
Direct Programs - Not Clustered				
Other Federal Awards	SU	99.UNK	10,000	
Subtotal - Direct Programs - Not Clustered			\$10,000	
Indirect Programs - Clustered				
Research & Development Cluster:				

STATE OF FLORIDA  
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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2011-2012	2011-2012
			EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
Other Federal Awards	SU	99.UNK	4,209	
Subtotal - Indirect Programs - Clustered			\$4,209	
Indirect Programs - Not Clustered				
Other Federal Awards	SU	99.UNK	173,360	77,653
Subtotal - Indirect Programs - Not Clustered			\$173,360	\$77,653
Subtotal - Other Federal Grants			\$218,485	\$77,653
<b>Program Totals</b>				
Direct Total Federal Awards Expenditures			\$34,545,320,220	\$5,923,024,287
Indirect Total Federal Awards Expenditures			\$132,916,879	\$3,546,262
Total Expenditures of Federal Awards			\$34,678,237,099	\$5,926,570,549

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 effective October 1, 2011. Most notably, the unemployment insurance program previously administered by AWI was transferred to DEO as a result of the reorganization. These changes are reflected in the accompanying schedule.

- **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 "2011-2012 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, State Universities, State Community Colleges, and Florida Colleges reported expenditures in accordance with the modified accrual and cash basis of accounting except for amounts reported for the Unemployment Insurance (UI) Program (CFDA No. 17.225) and the Direct Loans Program (CFDA No. 84.268). Expenditures for the UI Program and payments to lenders under the Direct Loans Program are reported using the accrual basis of accounting. The University of Florida, the University of Central Florida, New College of Florida, and the University of West Florida 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 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 “2011-2012 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 “2011-2012 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 2011-2012 Fiscal Year are included within the accompanying schedule. Expenditures reported on the accompanying schedule for ARRA awards totaled \$1,440,049,161.

- **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), National 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 Block Grant Program (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 Block Grant Program (CFDA No. 81.128), School Breakfast Program (CFDA No. 10.553), National 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 \$205 million during the 2011-2012 Fiscal Year. The State distributed noncash benefits in the amount of \$7,986 through the School Breakfast Program, \$65,675,998 through the National School Lunch Program, and \$258,923,021 through the Special Supplemental Nutrition Program for Women, Infants, and Children, and \$3,927,651 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 \$5,580 and \$2,258,956,283, 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 \$80,713,261, \$1,217,485, \$4,765,059, \$68,882, 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 Fiscal Year 2011-2012 totaled \$8,764,741. 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, 2012, totaled \$67,129,741.

- **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 up to the amount of \$270,000,000. The TIFIA Loan Agreement allows the Department 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. A Draw from the RCF Loan was not made in Fiscal Year 2011-2012. There were eligible expenditures in the amount of \$136,656 for Fiscal Year 2011-2012.

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

A revolving loan trust fund is used by the State to provide loans to eligible recipients for the construction of wastewater treatment facilities and implementation of other water quality management activities. The current year loan disbursements made during Fiscal Year 2011-2012 totaled \$207,764,466 (\$131,540,721 disbursed from the State bank and \$76,223,745 disbursed from the Florida Water Pollution Control Financing Corporation bank). Of the loans disbursed during Fiscal Year 2011-2012, \$32,633,679 were State funded. All other loan disbursements were Federally funded. The value of loans made in previous years that are still in the construction phase at June 30, 2012, totaled \$349,310,409, of which \$243,793,096 are pledged to the Florida Water Pollution Control Financing Corporation (Corporation). The Corporation was created pursuant to State law for the purpose of financing or refinancing water pollution control projects and other activities in the State. The Corporation issued debt obligations that were secured by loan repayments and related interest from loans pledged to it from the revolving loan trust fund accounts.

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

A revolving loan trust fund is used by the State to provide loans to eligible recipients for infrastructure improvements to drinking water systems and for other eligible activities. The current year loan disbursements made during Fiscal Year 2011-2012 totaled \$54,944,265. Of the loans disbursed during Fiscal Year 2011-2012,

\$8,725,843 were State funded. All other loan disbursements were Federally funded. The values of loans made in previous years but are still in the construction phase at June 30, 2012, totaled \$147,710,030.

- **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 2011-2012 Fiscal Year, payments made to lenders to cover student loans in default totaled \$180,037,253. The value of net loan guarantees represents actual loans guaranteed during Fiscal Year 2011-2012. The value of outstanding loans guaranteed at June 30, 2012, totaled \$2,434,846,097.

***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. (No advances from Federal Unemployment Trust Fund were used to fund State benefits.) The State's administrative expenditures incurred under this Program are funded by Federal grants. Expenditures reported on the accompanying schedule for the UI Program are identified in the following table.

Federal Administration	135,219,138
ARRA Federal Administration	2,008,210
ARRA Federal Benefits Emergency	12,544,727
ARRA Federal Benefits Extended	307,064,014
Federal Benefits Ex Military/Federal Employees	32,570,389
Federal Benefits Emergency	1,664,231,528
Federal Benefits TRADE/Disaster	887,031
State Benefits funded by State Taxes	1,224,356,280
Total	<hr/> 3,378,881,317 <hr/>



***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 16.55 percent of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2011, and 10.95 percent of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2012.

### ***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, 2012

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2011-2012 EXPENDITURES
<b>U. S. Department of Agriculture</b>				
Alpha Scents, Inc.	2010-33610-41501	SU	10.212	9,595
Auburn University	10-AGR-361482-UF/ 11-AGR-373007-UF	SU	10.200	93,698
Auburn University	12-EPP-373011-UF	SU	10.307	41,034
Auburn University	08-USDA-ARMY-UFL/ 10-ACES-374584-UFG	SU	10.500	123,160
California Department of Food and Agriculture	SCB09048	FDACS	10.025	34,572
Colorado State University	G-1474-4	SU	10.200	2,865
Colorado State University	G-1420-3	SU	10.303	36,473
Colorado State University	G-1495-1	SU	10.309	101,315
Columbia University	59-3625-1-745	SU	10.001	246,430
Cornell University	61191-9304	SU	10.200	19,824
Cornell University	55705-8825/ 61839-9391	SU	10.303	38,868
EngenNano Technology, Inc.	2011-33610-30490	SU	10.212	18,768
Florida Blueberry Growers Association	00081385	SU	10.170	12,964
Florida Blueberry Growers Association/ciation	FBGA 010410	SU	10.170	12,687
Florida Specialty Crop Foundation	00085980/ 00093961/ 00093964/ 018020	SU	10.170	128,700
Florida Specialty Crop Foundation	00094262/ 00098982	SU	10.UNK	36,221
Florida Trail Association	167000524030087	SU	10.UNK	7,294
GeoSpider, Inc.	2011-33610-30458	SU	10.212	29,350
Guild Associates, Inc.	Phage mediated detec	SU	10.212	5,641
Gulf Citrus Growers Association, Inc.	00086171	SU	10.170	143,086
Gulf Coast Workforce Development Board, Inc.	12-GCCC-WFC-FSET	SCC	10.561	35,102
Iowa State University	416-40-22F	SU	10.200	457
Iowa State University	416-40-61B	SU	10.303	64,211
Louisiana State University	49706/ 52411	SU	10.500	15,823
Michigan State University	61-4244B	SU	10.206	27
Michigan State University	2011-51181-30666	SU	10.309	31,316
Michigan State University	61-4259A/ RC100236UF	SU	10.310	60,498
Mississippi State University	00076253/ 00093137/ 00099509/ 06-16977/07-18470/ 2008-38500-19251	SU	10.200	122,948
Mississippi State University	018000-321470-04	SU	10.255	33,211
Mississippi State University	018000-340362-11	SU	10.500	24,813
Mississippi State University Southern Regional Aquaculture Center	2008-38500-19251	SU	10.200	2,283
North Carolina A&T State University	240443D	SU	10.216	15,119
North Carolina State University	2007-1634-28	SU	10.303	40,289
North Carolina State University	2011-1609-02	SU	10.309	22,593
North Carolina State University	2011-1688-03	SU	10.500	11,216
North Dakota State University	FAR0015680-1	SU	10.310	5,709
North Walton County Mosquito Control	P100913340	SU	10.UNK	291
Okaloosa County Mosquito Control	401009134	SU	10.UNK	362
Oregon State University	C0358A-E	SU	10.UNK	14,933
Purdue University	8000025883-AG	SU	10.217	3,991
Rutgers State University	2011-FL001CWR-OSBORN	SU	10.025	49,109
Rutgers State University	2010-FL001ARS/ 2011-FL001ARS/ 2011-FL-ASBIO-DAVIS/ 2011-FL-ESBio-Kanga/ IR-4 Biopesticide Re/ PO # 1400748	SU	10.200	72,154
Rutgers State University	4580 PO# S1608842/ PO: S1400594	SU	10.309	67,555
Santa Rosa County Mosquito Control	5520015	SU	10.UNK	297
Southern University	OSP-02-8300-20110043	SU	10.216	3,332
Texas A&M Research Foundation	99-S120051	SU	10.200	492
Texas A&M Research Foundation	S110019tr	SU	10.309	77,630
Texas A&M University	451005	SU	10.303	69,680
Texas A&M University	2012-68006-30187	SU	10.310	12,279
Timucuan Trail Parks Foundation	124-001	SU	10.UNK	432
Tuskegee University	36-22091-287	SU	10.216	60,057
University of Arkansas	21655-02/ 21660-01	SU	10.500	13,045
University of California	2009 12876-01	SU	10.170	207,794
University of California, Davis	SA7464/ SA7505/ SA7660/ SA7661	SU	10.200	206,012

STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2011-2012 EXPENDITURES
University of California, Davis	09-001514-02	SU	10.303	38,959
University of California, Davis	09-001838-01	SU	10.309	643,537
University of California, Riverside	S-000400	SU	10.170	2,499
University of California, Riverside	S-0000233	SU	10.206	7,098
University of California, Riverside	S-000470/ S-000475	SU	10.310	85,200
University of Cincinnati	007680 PO L12-4500062819	SU	10.961	2,397
University of Georgia	RE682-292/4892246	SU	10.200	2,919
University of Georgia	RC293-502/4691328	SU	10.206	55
University of Georgia	RD309-101/4690698/ 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/ RD309-117/4893456/ RE675-116/4892286/ RE675-155/4690508	SU	10.215	170,622
University of Georgia	RF330-411/3843868/ RF332-464/3503738	SU	10.303	57,674
University of Georgia	RC293-365/4692028/ RE273-192/4693428	SU	10.310	35,225
University of Georgia	RE675-161/4786036	SU	10.500	6,949
University of Georgia SARE/ACE	RD309-105/4695338/ RD309-109/4784766/ RD309-109/4895956/ RD309-109/4895966/ RE675-155/4690518	SU	10.215	45,831
University of Hawaii Manoa	Univ Haw PI: Bruland	SU	10.200	288
University of Idaho	BJK409-SB-004	SU	10.902	13,204
University of Illinois	00096868	SU	10.500	5,970
University of Maine	UM-S820/ UM-S857	SU	10.200	9,567
University of Maryland	Z546101	SU	10.215	10,591
University of Maryland	Z546703	SU	10.309	39,781
University of Maryland	Z540901	SU	10.500	49,367
University of Minnesota	H001344210	SU	10.315	51,162
University of Nebraska	25-6329-0059-805	SU	10.500	1,719
University of Nebraska	2.17/98	SU	10.UNK	230
University of Puerto Rico	PO-2009-01/20237	SU	10.200	24,036
University of Tennessee	8500017511	SU	10.307	3,308
University of Tennessee	8500022700	SU	10.320	17,625
University of Virgin Islands	2010-ZIM-01	SU	10.200	20,675
University of Wisconsin Madison	X374356	SU	10.206	28,569
University of Wisconsin Madison	293K053	SU	10.310	38,803
Washington State University	113378 G002752	SU	10.303	66,880
Washington State University	111359_G002632	SU	10.309	36,768
West Virginia University	Prime 2008-55401-04487	SU	10.206	16,802
Total - U. S. Department of Agriculture				\$4,021,915
<b>U. S. Department of Commerce</b>				
Alaska Department of Fish and Game	11244507	SU	11.438	10,324
Associated Scientists at Woods Hole	069000524029775	SU	11.UNK	8,008
Auburn University	NA10OAR4310180	SU	11.431	52,597
Cetacean Logic Foundationndation	00092925	SU	11.417	84,652
Consortium for Ocean Leadership	SA #11-26/ SA #11-32	SU	11.469	25,832
CSA International, Inc.	CSA JOB # 2245/ CSA Job#2245	SU	11.463	37,783
Dauphin Island Sea Lab	2303JD-FDEP OEE-01	FDEP	11.473	10,351
Earth Networks	00094554	SU	11.UNK	1,320
East Coast Zoological Society D/B/A Brevard Zoo	40725	SU	11.463	4,341
Ecosphere Restoration Institute, Inc.	U380908302010	SU	11.UNK	19,180
Florida Manufacturing Extension Partners	70NANB7H6134	SU	11.611	11,942
Florida Sea Grant College	E/ST-45/ R/LR-Q-33/ UF12047-R/C-E-56	SU	11.417	76,606
Gulf & South Atlantic Fisheries Foundation, Inc.	91-10-120000/0/ 91-18-11672/0/ 91-19-10001/0	SU	11.452	1,583
Gulf of Mexico Fishery Management Council	S4044810012010	SU	11.441	16,241
Gulf States Marine Fisheries Commission	EDP-ESF-RB-2010-UFL	SU	11.434	25,391

STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2011-2012 EXPENDITURES
Gulf States Marine Fisheries Commission	NA10NMF4770481	SU	11.477	12,500
Hillsborough County Environmental Protection	DPEP11148003	SU	11.435	1,552
Institute For Marine Mammal Studies	SG2-UF	SU	11.417	8,084
Island Institute	EDA-1 99-07-13873	SU	11.303	25,370
Louisiana State University	62673 Revised	SU	11.433	45,170
Medical University of South Carolina	NA86RG0052Am.7	SU	11.473	385
Mississippi State University	191001-363637-03	SU	11.012	2,995
Mississippi State University	191001-363405-03/ 191001-363558-01	SU	11.432	1,234,421
Mote Marine Laboratory	MML 185-472	SU	11.417	31,511
Mote Marine Laboratory	MML 170-502A	SU	11.469	6,355
National Fish and Wildlife Foundation	0304.11.028426/ 2009-0045-000/454	SCC	11.463	16,754
National Fish and Wildlife Foundation	0304.11.028426/ 2009-0045-000/454	SU	11.463	4,854
National Marine Fisheries Services (NMFS)	NA09NMF4540137/ WC133F10SE3523	SU	11.454	93,117
National Marine Sanctuary Foundation	S5375908012010	SU	11.429	5,738
Nature Conservancy	UF CS NOAA DEP 09011	SU	11.419	8,000
New England Aquarium	NEAQ CG #2571/ SUBCONTRACT NEAQ CG#2592	SU	11.452	18,252
North Carolina State University	2010-1706-07	SU	11.417	2,401
North Carolina State University	2009-0669-01	SU	11.431	9,999
Nova Southeastern University	NSUs Acct #331248, Prime NA09NOS4260253/ Prime: NA10NOS4260221 / NSU Acct # 331247	SU	11.426	28,568
Old Dominion University	10-141-796431	SU	11.463	13,977
Oregon State University	NA221A-E	SU	11.431	2,112
Photo Science	P.O. #002002MD	SU	11.435	18,420
Sinmat, Inc.	UF-Sinmat-2011-NIST	SU	11.616	99,808
Skidaway Institute of Oceanography	93_392/0000020125	SU	11.473	6,436
South Carolina Department of Natural Resources	SC DNR FY2009-003	FFWCC	11.435	56,002
South Carolina Sea Grant Consortium	S-657/ S665/ S666/ S669	FFWCC	11.473	19,249
South Carolina Sea Grant Consortium	S-657/ S665/ S666/ S669	SU	11.473	47,564
South Carolina Sea Grant Consortium	S667/ S668	SU	11.478	110,610
Southeast Coastal Ocean Observing Region	U60957-08182011	SU	11.473	19,997
Southeast Coastal Ocean Observing Region	IOOS.11(033)FIO.JV.1/ IOOS.11(033)USF.CM.O/ IOOS.11(033)USF.RW.D/ IOOS.11(033)USF.RW.H/ IOOS.11(033)USF.RW.O	SU	11.478	148,645
Southeast Coastal Ocean Observing Regional Association	IOOS.11(033)UF.PS.MO/ NA11NOSO120033	SU	11.012	100,093
Southeastern Universities Research Association	2011-004/ 2011-007/ SURA-2010-007	SU	11.012	55,538
St. Johns River Water Management District	25488	SU	11.463	3,670
Texas A&M Research Foundation	01200006	SU	11.012	10,182
Texas A&M Research Foundation	S100078	SU	11.427	1,912
Texas A&M Research Foundation	S0080023	SU	11.473	17,115
Texas A&M University	S120011	SU	11.012	22,910
Texas A&M University	S100079	SU	11.427	2,715
Texas A&M University	#09-016	SU	11.473	29,155
The Nature Conservancy	1090083905-1	SU	11.463	19,339
University Corporation for Atmospheric Research	Z10-83391/ Z10-83394/ Z11-68143/ Z12-93225	SU	11.467	40,838
University of Alaska, Fairbanks	UAF 11-0027	SU	11.432	96,628
University of California, Davis	07-002197-USFL	SU	11.431	4,204
University of Georgia, Athens	RR100-521/4785126	SU	11.430	12,609
University of Maryland	CA 12-08 07-5-25684	SU	11.012	88,573
University of Maryland	CA 10-24	SU	11.473	72,731
University of Miami	66741X / P161500/ P168022/ S110003/ S12-0007/ S12- 0009/P168220/ S12-004; PO#P168133/ Sub Award No. S12- 0005	SU	11.432	232,838
University of Miami	6-6584N / Prime NA09NOS4730071	SU	11.473	29,440
University of Miami	ACCOUNT NO. 66553N PO P161656	SU	11.616	28,824
University of Michigan	3001105234/ 3001626326	SU	11.432	112,490
University of New Hampshire	02-615/ 12-039/ 12-068	SU	11.419	75,811

STATE OF FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2011-2012 EXPENDITURES
University of New Hampshire	02-615/ 12-039/ 12-068	FDEP	11.419	5,913
University of North Carolina	5-43730	SU	11.012	1,214
University of North Carolina	UNC-CH 5-43705	SU	11.UNK	30,358
University of North Carolina, Chapel Hill	5-56675	SU	11.430	462
University of North Carolina, Wilmington	2008-01-01-B	SU	11.430	7,822
University of South Carolina	12-2022/21600-FB72	SU	11.473	20,281
University of Southern Mississippi	USM-GR04114-R/MG/SLR	SU	11.417	30,930
University of Southern Mississippi	USM-GR04148-003/ USM-GR04445-002	SU	11.432	74,028
University of Southern Mississippi	USM-GR0412-A10	SU	11.463	13,474
Virginia Aquarium & Marine Science Center	Project #596-Subcontract VAQF596SC-04	SU	11.UNK	11,748
Total - U. S. Department of Commerce				\$3,738,842
<b>U. S. Department of Defense</b>				
Abt Associates Inc.	30351	SU	12.UNK	67,661
Academy of Applied Science	1144/ 1165/ 12-55/ W911NF-040100226	SU	12.431	10,080
Advanced Technology International	2010-329/ 2010-329 Task 1	SU	12.UNK	496,406
Agiltron, Inc.	PO 441663	SU	12.UNK	6,398
Alion Science and Technology	DAAD1901C0065/ SUB1113617MDT/ SUB1118011	SU	12.UNK	165,418
American Burn Association	W81XWH-09-2-0194	SU	12.420	6,052
American Councils For International Education	NSEP-U631043-AC-AFR	SU	12.UNK	71,652
Amewas	0633	SU	12.600	3,983
Anthrotronix, Inc.	1115001	SU	12.UNK	14,268
Arizona State University	10-237/ 10-267	SU	12.300	311,410
Arizona State University	11-600	SU	12.431	103,484
Arizona State University	11-618/ 11-620	SU	12.800	343,181
Auburn University	11-FWS-360804-UFL	SU	12.UNK	156,293
BAE Systems	709372 SLIN 2.1/ 787302	SU	12.910	190,337
Ball Aerospace and Technologies Corporation	PO 09RMS00022	SU	12.UNK	3,914
Banyan Biomarkers Inc.	ATO-07	SU	12.420	90,067
Banyan Biomarkers Inc.	W82XWH-06-1-0517	SU	12.UNK	69,442
Battelle Memorial Institute	278269/ 297107	SU	12.UNK	15,009
California State University, Fullerton	08GR8011	SU	12.UNK	59,843
Case Western Reserve University	RES505853	SU	12.910	43,326
CG2, Inc.	S500110/ S500411	SU	12.UNK	70,713
Chenega Federal Systems, LLC	PO 160079.00006	SU	12.UNK	998
Chi Systems, Inc.	05023-001	SU	12.114	465
Chi Systems, Inc.	pCHI 04018-001	SU	12.630	9,464
Chi Systems, Inc.	11004001	SU	12.UNK	133,407
Childrens Board of Hillsborough County	Agreement of 10/1/11	SU	12.UNK	37,248
City of Lakeland	PO 244265	SU	12.UNK	2,082
City of Miami	R-11-0001	SU	12.UNK	289,801
City of Tampa	POST12500015	SU	12.UNK	20,505
City of Winterhaven	PO #300-3105	SU	12.UNK	3,223
Clarkson Aerospace	SI 08-S567-0011-02-C	SU	12.UNK	6,394
Clemson University	96975582012005000	SU	12.431	65,067
Combustion Research & Flow Technology, Inc.	10-M-0188/C435	SU	12.UNK	22,804
Composite Technology Development	13030	SU	12.UNK	113
Concurrent Technologies Corporation	111000055/ W91WAW-09-D-0022	SU	12.UNK	625,596
Constellation Technology Corporation	S2943205012010	SU	12.UNK	8,425
Convergent Modeling, Inc.	N6335-08-C-0348	SU	12.UNK	104
CRDF Global	CO-31047-11	SU	12.UNK	119,534
Csu Fullerton Aux Serv Corp	S-5021-UFG1/ S-5021-UFG2	SU	12.420	270,651
DSCI	PERCEPTS2726	SU	12.300	201,183
Duke University	11ONR1067	SU	12.300	37,565
Earth and Space Research	09-92 2007-140	SU	12.300	20,819
Electrodynamics Associates, Inc.	C0901p-1001	SU	12.UNK	57,158
Emory University	S367574	SU	12.UNK	161,751
Energia Technologies	TSA2011FSU/Energia	SU	12.UNK	73,066
EOIR Technologies	P4002060	SU	12.UNK	139,714

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FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2011-2012 EXPENDITURES
ERC, Inc.	RS110112/ RS111006	SU	12.UNK	83,939
General Dynamics	W911NF-10-2-0016	SU	12.630	224,468
General Dynamics	100005MC/ 201200683	SU	12.UNK	1,064,204
General Technical Services	GTS-S-10-1-391/ GTS-S-11-396	SU	12.UNK	218,334
George Mason University	E2025231	SU	12.910	256,220
Georgia Aerospace Systems	217000524028568	SU	12.UNK	97,102
Georgia Institute of Technology	RA306-S11	SU	12.300	127,447
Georgia Institute of Technology	RA752-G1	SU	12.431	70,744
Georgia Institute of Technology	RB250G2	SU	12.800	342,513
Georgia Institute of Technology	RA231G1	SU	12.910	123,815
Global Strategic Solutions	R&D-202-12-002	SU	12.UNK	10,425
Gulf of Mexico Research Initiative	GRI-001	SU	12.UNK	46,572
Hart Metals, Inc.	PRIME W911NF1020002	SU	12.UNK	16,649
Harvard University	123662	SU	12.UNK	37,129
Henry Ford Health System	W81XWH1110407	SU	12.420	608
Henry M. Jackson Foundation	670569/ 703437/ JACKSON FOU, HENRY M/ W81XWH-08-C-0737	SU	12.UNK	1,372,612
High Performance Technologies, Inc.	TO 002 /PP-CCM-KY-58	SU	12.UNK	20,420
Hillsborough County	PO POPR12392003	SU	12.UNK	20,555
Hillsborough County Health & Social Services Department	A33FDB	SU	12.UNK	1,201
Hillsborough County Public Works Department	PO DPPW12512027 &	SU	12.UNK	25,754
Hillsborough River Watershed Alliance	Letter Agreement	SU	12.UNK	560
Hispanic Serving Health Professions School	OMH-5-MPCMP101038-US/ OMH- MPCMP101039-USF	SU	12.UNK	6,765
Housing Finance Authority of Hillsborough County	U3809-05012011	SU	12.UNK	12,100
Howard University	0007396-1000033052	SU	12.431	92,213
HRL Laboratories, LLC	11014-101839	SU	12.UNK	55,668
IBM T.J. Watson Research Center	W0954383	SU	12.UNK	2,127
ICF Incorporated LLC	100083.0.006/ 10DN00055/ 11RH000106	SU	12.UNK	75,505
Innovative Automation Technologies Inc.	09-00074278	SU	12.800	4,381
Institute of International Education	NSEP-U631063-UFL-ALI	SU	12.550	105,165
Integrated Adaptive Applications	IAA-2011-01	SU	12.300	6,092
Intelligent Automation, Inc.	689-2/ 800-2 PRIME: W911NF10C0058	SU	12.UNK	11,161
Interdisciplinary Consult Corp	09-00071703	SU	12.800	7,865
International Technology Center	ITCUF10-10-01	SU	12.431	74,889
Israel Ministry of Defense	4440245134/ 4440335493	SU	12.UNK	73,274
Jacobs Engineering Group	9222210D00180012	SU	12.UNK	63,582
Jacobs Technology Inc.	H92222-09-C-0047	SU	12.UNK	535
Jet Propulsion Laboratory	1376781/ 1415315/ 1453759	SU	12.UNK	32,110
Jones Ecological Research Center	W912HQ-09-C-0014	SU	12.UNK	1,253
Junior Engineering Technical Society	JETS UNITE 2011	SU	12.431	23,599
Juvenile Diabetes Research Foundation	17-2011-274	SU	12.UNK	84,817
JXT Applications, Inc.	JXT-11-S-1000	SU	12.UNK	176
Kai, LLC	217000524030348	SU	12.UNK	29,470
Kansas State University	S11119	SU	12.431	801,858
Kent Optronics, Inc.	W909MY-10-C-0522	SU	12.114	9
Kent Optronics, Inc.	W909MY-11-C-0062	SU	12.UNK	65,464
Kestrel Technologies	W9113M-11-C-0006	SU	12.UNK	20,021
Kitware	K000135-S09/ K000193S07	SU	12.UNK	360,255
L-3 Communications Corporation	JN42856 PRIME: FA865	SU	12.UNK	2,131
Lake County Water Authority	PO 20120866	SU	12.UNK	17,825
Lockheed Martin	8100001649	SU	12.UNK	67,236
LRC Engineering, Inc.	FA9550-10-C-0069	SU	12.UNK	2,922
MacAulay-Brown Inc.	DSC6032	SU	12.UNK	117,379
MacroGenics, Inc.	U380909012010	SU	12.UNK	9,467
Magnesium Elektron North Americas, Inc.	W911NF-07-2-0073	SU	12.UNK	3,414
Mainstream Engineering Corporation	UF-MEC-STTR-2011	SU	12.UNK	16,275
Materials and Electrochemical Research Corporation	PRIME WITH ONR: N000	SU	12.UNK	40,000
MC-21, Inc.	CASC10003/ CASC10004	SU	12.UNK	29,729
MetroLaser, Inc.	USF01EW01	SU	12.UNK	10,801



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Mirum Corporation	N68335-09-C-0342/ W91WAW-08P-0437/ W91WAW-09-C-0107	SU	12.UNK	90,753
MIS2000/Global Defense Electronics, Inc.	DSF-FI-002-00	SU	12.630	7,568
Mississippi State University	038400 360423 01	SU	12.UNK	6,455
MITRE	89912	SU	12.910	2,727
Mote Marine Laboratory	MML-107-546	SU	12.420	10,577
Nano CVD, Inc	W3194Q-07-P-0708/ W31P4Q-08-C-0387	SU	12.431	37,444
NanoSonic Inc.	A-5101	SU	12.300	20,927
New Mexico State University	Q01474	SU	12.800	260,493
Neya Systems LLC	PB-0105	SU	12.300	33,000
North Carolina A&T State University	280652A	SU	12.UNK	53,727
Northrop Grumman Corporation	7500071239/ 8200158143	SU	12.UNK	69,672
Novartis Pharmaceutical Corporation	ACZ88512201 TrialNet	SU	12.UNK	166,263
Novonics, Inc.	100643502/ 90235101/ PO# 100643501	SU	12.UNK	89,006
Ohio State University	RF01065213	SU	12.800	25,814
Ohio State University Research Foundation	60008649/RF01204494	SU	12.UNK	33,973
Optigrate	FA9451-10-C-0006	SU	12.800	4,967
Optigrate	FA8650-12-M-1339/ HQ0147-12-C-7866/ HR0011-11-C-0102/ HR0011-11-C-0104	SU	12.UNK	179,981
Orange County Florida	Contract Y12-167-ZM/ PO 000000121695-01/ PO M00000054572	SU	12.UNK	41,982
Pennsylvania State University	4358UCFONR0275	SU	12.300	73,219
Pennsylvania State University	DTRA0016/Sub-Task 3C/ S03-36/ S03-36 DTRA0017/ S03-36, DTRA0016/ S03-36, DTRA0016,	SU	12.UNK	800,347
Pico Technologies	W911QY-12-P-0113	SU	12.UNK	11,284
Plasmonics, Inc.	FA8650-11-M-1171	SU	12.800	36,750
Plasmonics, Inc.	W911QX-11-C-0030	SU	12.UNK	13,877
Prism Informatix, LLC	1202-002	SU	12.910	7,626
Raydiance, Inc.	N00164-11-C-BT05	SU	12.300	116,109
Raydiance, Inc.	N6836-09-C-0013	SU	12.UNK	693
Raytheon BBN Technologies	9500009293	SU	12.UNK	71,749
Research Foundation of the State University of New York	270104614857739	SU	12.300	30,000
Rice University	R17422	SU	12.431	61,004
SAIC	P010083607	SU	12.UNK	23,385
Sandia National Laboratories	FEDERAL MISC DONORS	SU	12.UNK	24,522
Sanford-Burnham Medical Research Institute	1176601	SU	12.420	40,735
Sarasota County Government	PO #PO113539/ PO PO120534	SU	12.UNK	71,491
Schafer Corporation	SC-07-13A-05	SU	12.300	30,257
Science Applications International Corporation	P010099181/ P010104772/ P01017740	SU	12.UNK	135,868
Seminole County Department of Public Works	Notice to Proceed	SU	12.UNK	38,058
Serco, Inc.	S2LG9SC397	SU	12.UNK	55,735
SET Corporation	P010099035	SU	12.UNK	52,922
South Florida Water Management District	4500058664	SU	12.UNK	40,863
State University of New York	54064	SU	12.910	534,513
State University of New York Buffalo	R732712	SU	12.800	21,356
Stevens Institute of Technology	SU AWARD 527767-02	SU	12.300	25,738
Stottler Henke Associates, Inc.	TEAMWATCH1SHAIUCF01	SU	12.UNK	8,052
System Dynamics International	00086146	SU	12.800	47,700
Tai Yang Research Corp	225000524028198	SU	12.300	38,104
Tai Yang Research Corp	2011-009	SU	12.UNK	8,653
Taylor Engineering, Inc.	C2011-052	SU	12.UNK	26,902
Texas A&M University	C09-00186	SU	12.800	16,477
Texas A&M University	B3531	SU	12.UNK	98,001
Texas A&M University Engineering Experiment Station	A9821	SU	12.300	20,512
The CS Draper Laboratories, Inc.	SC001-0000000598	SU	12.351	9,294
The CS Draper Laboratories, Inc.	PO001-0001020967	SU	12.UNK	42,609
The Titan Corporation	45PM000921	SU	12.910	55,686
Think-A-Move LTD	UC031011	SU	12.114	463
Toyon Research Corporation	SC11-5740-1	SU	12.300	47,353
Trax International	Agreement -signed 11-2008	SU	12.UNK	276

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FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2011-2012 EXPENDITURES
UES, Inc.	P867 / S-867-000-001/ S-875-090-001/ S925001004	SU	12.UNK	95,384
Universal Technology Corporation	11-S587-102-01-C1	SU	12.UNK	69,764
University of Alabama	10-056	SU	12.800	72,288
University of Alabama, Birmingham	341952-017	SU	12.420	17,375
University of Arizona	Y561920	SU	12.630	157,813
University of Arkansas	SA1107013	SU	12.UNK	98,195
University of California, Irvine	2010-2478	SU	12.910	60,739
University of California, Los Angeles	1015 G PA092	SU	12.910	27,465
University of California, Santa Barbara	KK9149	SU	12.UNK	974
University of Cincinnati	7108	SU	12.420	60,055
University of Maryland	PO# T154515-C0.01	SU	12.431	25,000
University of Maryland College	Z891901	SU	12.300	146,105
University of Maryland, College Park	Z885903	SU	12.431	335,708
University of Miami	M109449/ M162298/ M164207/ M168663/ M171403	SU	12.420	709,682
University of Michigan	3000781177	SU	12.800	183,302
University of Michigan, Ann Arbor	3001719337/ 3002143314	SU	12.UNK	67,116
University of Missouri	C000329912	SU	12.420	15,854
University of Missouri	C00025734-1	SU	12.UNK	158,032
University of Montana	G224-11-W2509	SU	12.800	38,127
University of New Mexico	798172-873Y	SU	12.351	383,842
University of New Mexico	986016-873Y	SU	12.431	138,597
University of New Mexico	986062-873Y	SU	12.UNK	12,290
University of North Carolina	2010066901UCF	SU	12.800	31,213
University of North Carolina, Chapel Hill	Task Order #:3-12110	SU	12.300	981
University of Pittsburgh	0011973 (402687-5)	SU	12.420	4,814
University of Rhode Island	042009/0002110	SU	12.300	4,281
University of Texas at Austin	W911NF0810348	SU	12.431	5,300
University of Texas at Dallas	120057	SU	12.420	3,198
University of Virginia	GG11294-135618	SU	12.300	6,349
University of Wyoming	NGA43540/ NGA4355DA	SU	12.630	46,847
URS Energy and Construction	22556-5001	SU	12.UNK	8,073
UT-Battelle, LLC	4000101008/ 4000108398	SU	12.UNK	89,143
Various Sources	868437	SU	12.300	545
Various Sources	Various	SU	12.UNK	1,100
Vcfsoft LLC	N68335-10-C-0567	SU	12.UNK	56,876
Virginia Commonwealth University	PT103939-SC101602	SU	12.351	53,129
Virginia Tech	430386-19030	SU	12.300	13,757
Virginia Tech	430457-19300	SU	12.800	64,374
West Virginia University	10-558-FIU, Prime W911NF-10-2-0074	SU	12.UNK	1,281
Westshore Alliance	PO 2012-01	SU	12.UNK	13,920
Worcester Polytechnic Institute	09-215060	SU	12.420	21,402
Zyberwear, Inc.	7102	SU	12.UNK	33,412
Zyvex Corporation	N66001-08-C-2040	SU	12.UNK	30,632
Total - U. S. Department of Defense				\$18,332,724
<b>U. S. Department of Housing and Urban Development</b>				
Arizona State University	12-863	SU	14.UNK	46,743
Central Florida Regional Planning Council	00096278	SU	14.703	155,598
Emergency Service & Homeless Coalition of Jax, Inc.	FLO121B4H100800	SU	14.UNK	15,198
Health Planning Council of South West Florida, Inc.	CODDN-3/ CODDN-4/ CODDN-7	FDOH	14.241	284,772
Miami Dade County	90034/ 90035	FDOH	14.218	182,407
Total - U. S. Department of Housing and Urban Development				\$684,718
<b>U. S. Department of the Interior</b>				
Auburn University	11-EI-222877-FSU	SU	15.615	10,368
Biodiversity Research Institute	00093779	SU	15.UNK	24,659
Cape Cod National Seashore	H5000070400	SU	15.UNK	10,644
Coastal Technology Corporation	Master Agreement	SU	15.UNK	91,621
DiaCarta	POSX100480	SU	15.UNK	178,560
Everglades Foundation	H5000065040, J5296-10-0001	SU	15.UNK	166
Flagler College	PT-50166-10	SU	15.929	24,623

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National Fish And Wildlife Foundation	2009-0037-001	SU	15.231	82,079
National Fish And Wildlife Foundation	2007-0017-000/ 2010-0062-006/25340	SU	15.608	52,813
Nature Conservancy	FCO-043012	SU	15.608	5,569
Owl Mountain Partnership	GEO001	SU	15.224	3,968
Raytheon BBN Technologies	13981	SU	15.UNK	424,342
Sarnoff Corporation	206000028	SU	15.UNK	388,940
TDI-Brooks International, Inc.	091004524027378	SU	15.UNK	89,528
University of the Virgin Islands	WRR1-11-02	SU	15.805	18,284
University of Washington	Scholarship to Kristie Wendelberger	SU	15.UNK	11,308
Total - U. S. Department of the Interior				\$1,417,472
<b>U. S. Department of Justice</b>				
ABS Consulting, Inc.	225000524029496/ 225000524031256	SU	16.UNK	20,974
Arizona State University	12-768	SU	16.560	8,979
City of Jacksonville	2008-WE-AX-0031	JAC	16.590	10,000
City of Jacksonville	2009-DJ BX 1256/ 2011-DJBX-3288	JAC	16.738	50,000
City of Jacksonville	2009-DJ BX 1256/ 2011-DJBX-3288	SU	16.738	768
Escambia County	2010-ARRC-ESCA-1-W7-008	JAC	16.580	28,408
Escambia County Board of Commissioners	2012-JAGC-ESCA-1-C4-097, 2012-JAGC-ESCA-4-216	SCC	16.738	59,812
Florida Council Against Domestic Violence	12-8029-SAO/ 12-8033-SAO/ 12-8042-SAO	JAC	16.588	290,286
Florida Council Against Sexual Violence	12-8028-SAO/ 12-8030-SAO/ 12-8031-SAO/ 12-8032-SAO/ 12-8034-SAO/ 12-8035-SAO/ 12-8036-SAO/ 12-8037-SAO/ 12-8038-SAO/ 12-8039-SAO/ 12-8041-SAO/ 12-8043-SAO	JAC	16.588	918,176
Florida Council Against Sexual Violence	2010-WR-AX-0014	JAC	16.589	5,652
Hillsborough County	DPBS11988001	SU	16.001	4,031
Hillsborough County	2009-SC-B9-0068	JAC	16.803	244,683
Home Builders Institute	142001524031158	SU	16.580	17,076
Lee County	2009-SB-B9-3154	JAC	16.808	211,443
National Forensic Science Technology Center	FY09YSTR	SU	16.560	6,459
National Forensic Science Technology Center	FY2010-DN-BX-k210	SU	16.UNK	132,671
Norfolk State University	SRCAE 2011	SU	16.UNK	61,527
Okaloosa County	2011-JAGC-OKAL-5-B2-014	JAC	16.738	14,860
Palm Beach Board of County Commissioners	R20120350	SU	16.738	12,411
Palm Beach Board of County Commissioners	R2010-0274	SU	16.745	7,012
Palm Beach County	R2010 0661	SU	16.803	31,633
Pinellas County Florida	PC1174	SU	16.585	17,190
Polk County	MOU	FDLE	16.UNK	299
Polk County Sheriffs Office	MOU	FDLE	16.808	993
Rand Corp.	9920110107	SU	16.812	18,573
University of Illinois, Chicago	2008-DN-BX-0005	SU	16.560	94,647
University of Louisville Research Foundation	ULRF 10-0073	SU	16.560	2,156
University of Tennessee	2009-DN-BX-0023	SU	16.560	34,766
University of Texas at El Paso	26-3001-67-61/ 26-3001-89-32	SU	16.UNK	218,876
West Virginia University	09-097G-FIU-2 / PO#50069881	SU	16.UNK	140,608
World Relief Tampa	2006VTBXK008/ 2011VTBXK013	SCC	16.320	3,717
Total - U. S. Department of Justice				\$2,668,686
<b>U. S. Department of Labor</b>				
Anne Arundel Community College	TC-22520-11-60-A-24	SCC	17.282	58,224
Gulf Coast Workforce Development Board, Inc.	12-GCCC-WFC-MIL/ 12-GCCC-WFC-WP	SCC	17.207	52,025
Gulf Coast Workforce Development Board, Inc.	12-GCCC-WFC-EUC/ 12-GCCC-WFC-REA/ 12-GCCC-WFC-UC	SCC	17.225	141,671
Gulf Coast Workforce Development Board, Inc.	12-GCCC-WFC-WIA Adult	SCC	17.258	81,185
Gulf Coast Workforce Development Board, Inc.	12-GCCC-WFC-WIA Youth/ 2012	SCC	17.259	135,927
Gulf Coast Workforce Development Board, Inc.	12-GCCC-WFC-WIA DW	SCC	17.278	105,878
Gulf Coast Workforce Development Board, Inc.	12-GCCC-WFC-DVOP	SCC	17.801	20,050
Gulf Coast Workforce Development Board, Inc.	12-GCCC-WFC-LVER	SCC	17.804	10,025
Heartland Workforce	C001015	SCC	17.259	346,160
San Diego Workforce Partnership	26518	SU	17.261	6,196

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South Florida Workforce Investment Board	WS-YS-FBTP-PY11-04-00	SCC	17.259	13,750
Southwest Florida Workforce Development	WIDS59	SCC	17.258	44,581
Southwest Florida Workforce Development	WIDS59	SCC	17.260	49,555
Tampa Bay WorkForce Alliance, Inc.	#12-103	SU	17.207	5,505
Workforce Central Florida	40413/ NSF/ STEM FY 2011	SU	17.UNK	876,266
Workforce Florida, Inc.	#227602/ #227603/ #227604/ #227710/ #227711/ #227712/ 17.258/ Account ID # 16-0174-0-1-504/ IWT 11/1253D/ Renewal FY 2012	SCC	17.258	883,224
Workforce Florida, Inc.	#227602/ #227603/ #227604/ #227710/ #227711/ #227712/ 17.258/ Account ID # 16-0174-0-1-504/ IWT 11/1253D/ Renewal FY 2012	SU	17.258	100,000
Workforce Florida, Inc.	FCWD 2011-06/ FCWD 2012-06(I)	SCC	17.259	200,639
Workforce Florida, Inc.	FIOG003	SU	17.260	137,644
Workforce Florida, Inc.	YB213031160A12	SCC	17.274	123,386
Workforce Florida, Inc.	B0168/B0220	SCC	17.282	70,000
Workforce Florida, Inc.	CFS07012009/ Renewal FY 2011	SCC	17.UNK	98,792
Workforce Florida, Inc.	CFS07012009/ Renewal FY 2011	SU	17.UNK	18,419
Total - U. S. Department of Labor				\$3,579,102
<b>U. S. Department of State</b>				
Council for International Exchange of Scholars	236000524029460/ 236000524029905	SU	19.401	31,937
CRDF Global	CO-7038A-11	SU	19.UNK	14,834
Educational Development Center	05132	SU	19.UNK	171,700
Georgetown University	S-ECAAL-11-CA-037 (KF)/ S-ECAAL- 12-CA-002 (KF)	SCC	19.421	24,771
Institute of International Education, Inc.	S-ECAAE-10-GR-216(JJ)	SCC	19.014	11,351
Institute of International Education, Inc.	S-ECAAE-11-CA-011(MJ)	SCC	19.400	82,120
Kirkwood Community College	S-ECAAS-08-CA-207(SM)/ S-ECAAS- 09-CA-055(TG)/ S-ECAAS-10-CA- 077(SM)/ S-ECAAS-11-CA-098(MJ)	SCC	19.009	211,246
National Academy of Sciences	PGAP210877	SU	19.017	42,958
Northern Virginia Community College	S-ECAAS-11-CA-097(DT)	SCC	19.009	228,220
United States Civilian Research And Development Foundation	CO-23004-11	SU	19.UNK	100,776
Total - U. S. Department of State				\$919,913
<b>U. S. Department of Transportation</b>				
AASHTO	Agreement 12-0041	SU	20.205	600
Battelle Memorial Institute	Subcontract 216691	SU	20.514	104,657
Charlotte Harbor National Estuary Program	PO #012-10	SU	20.UNK	25,846
Citizens Independent Transportation Trust	Work Order 1	SU	20.UNK	69,238
CUBRC, Inc.	7743-01	SU	20.UNK	751,209
DAJUTA, LLC	Letter of Agreement	SU	20.UNK	488
Florida Public Transportation Association	Task Order 2012-01	SU	20.UNK	9,935
Georgia Institute of Technology	RC614-G2/ RC614G3	SU	20.701	7,186
Hillsborough County	Agt of 2/8/12	SU	20.UNK	8,090
Hillsborough County Public Works Department	DPPW11512037	SU	20.UNK	81,274
ICF Incorporated LLC	12DD00145	SU	20.UNK	28,856
Jacksonville Transportation Authority	Work Order 1.2011/ Work Order 2.2011	SU	20.UNK	17,235
MetroPlan Orlando	FTA FL-80-X020/ METROPLAN ORLANDO	SU	20.205	14,274
Montana State University	G186-11-W3432	SU	20.520	274,037
National Academy of Sciences	HR 15-43	SU	20.205	156,426
National Academy of Sciences	PO No. P210728	SU	20.600	203
National Academy of Sciences	Contract J-07(SF-16)	SU	20.UNK	16,494
National Academy of Sciences - National Research Council	HR 04-37	SU	20.UNK	131,704
North Carolina Department of Transportation	MA200903	SU	20.UNK	2,562
Resource Systems Group Inc	NAS Contract # SHRP C-10(A)	SU	20.UNK	12,390
Senior Resource Association	PO 2887-1	SU	20.UNK	4,287
Tampa Hillsborough County Expressway Authority	Research Agreement	SU	20.UNK	29,091
Tindale-Oliver & Associates, Inc.	412076-02-10 TWO 2	SU	20.205	2,010
Tindale-Oliver & Associates, Inc.	26521	SU	20.516	3,276

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Tindale-Oliver & Associates, Inc.	26521	SU	20.521	3,276
Transportation Research Board of the National Academies	ACRP A02-20	SU	20.UNK	110,397
University of Nebraska	26-1121-0001-111	SU	20.205	270,743
University of Tennessee	Task Order No. E1	SU	20.514	22,331
University of Tennessee Center for Transportation Research	07-UF-E1/ OR-10728-001.03	SU	20.701	40,320
University of Tennessee Center for Transportation Research	07-UF-SG2	SU	20.UNK	7,113
Vanus, Inc.	Task Work Order # 16/ Task Work Order 18/ Task Work Order 19	SU	20.514	840
Total - U. S. Department of Transportation				\$2,206,388
<b>U. S. Office of Personnel Management</b>				
James A. Haley Veterans Research and Education	VA248-P-1183/ VA248-P-1418/ VA248-P-1502	SU	27.001	13,320
Total - U. S. Office of Personnel Management				\$13,320
<b>National Aeronautics and Space Administration</b>				
Advanced Material Technology, Inc.	0100000985	SU	43.002	1,457
Advanced Material Technology, Inc.	S6199207012011/ U380903122011	SU	43.UNK	76,672
Advanced Power Electronics Corporation	NNX10CD11P/ NNX11CA68C	SU	43.UNK	68,730
ATK Launch Systems, Inc.	ATK-62836	SU	43.UNK	45,518
Boeing Company	555838	SU	43.UNK	26,650
California Institute of Technology	1392415/ 2-1089225	SU	43.UNK	97,732
California State University Channel Islands	AGREEMENT SUB1011.0038.03	SU	43.008	14,686
Ceralink Inc.	Subproject (Main Contract NNX11CH47P)	SU	43.UNK	10,119
Columbia University	5-23916	SU	43.001	126,364
Daniel H Wagner Associates, Inc.	080003524030767	SU	43.UNK	20,985
Florida Space Grant Consortium	NNX10AM01H/ UCF01-0000250353	SU	43.UNK	15,717
Foundation For Applied Molecular Evolution	NNX10AT28	SU	43.UNK	36,597
General Dynamics	2011-04611	SU	43.UNK	132,816
Georgia Institute of Technology	G-35-C56-G2	SU	43.UNK	10,674
Harbor Branch Oceanographic Institute	URH76	SU	43.UNK	91,437
Harvard University	G0112015X	SU	43.UNK	14,973
Hersh Acoustical Engineering	081003524027710	SU	43.UNK	37,487
Jet Propulsion Laboratory	1284244/ 1284245/ 1419699	SU	43.UNK	115,446
Miami University of Ohio	KISS-NASA-UF-G01650	SU	43.002	11,430
Mnemonics, Inc.	4470	SU	43.002	44,586
Mnemonics, Inc.	4480aSTTR/ PO 4881S SBIR	SU	43.UNK	80,911
National Institute of Aerospace	C082638UCF	SU	43.UNK	2
National Space Biomedical Research Institute	NCC-9-58-44	SU	43.UNK	7,851
NEI Corporation	217000524024685	SU	43.UNK	16,439
North Carolina State University	2009-0747-03	SU	43.UNK	9,529
Ohio Aerospace Institute	081003524030456	SU	43.UNK	96,378
Optigrate	NNX09CF65P/ NNX11CA87C	SU	43.001	135,908
Pennsylvania State University	3868-UF-NASA-C84G	SU	43.UNK	25,064
Polk County Public Schools	NNX09AH86A	SU	43.001	29,070
Polk County Public Schools	CSL001	SU	43.UNK	7
QinetiQ North America	1000000831/ NNX11EA08C	SU	43.UNK	8,144
Roffers Ocean Fishing Forecasting Service	NNX08AL06G/ U60957-02202012	SU	43.UNK	111,945
Science Applications International Corporation	P010012005 / CORE	SU	43.UNK	40,873
Search for Extra Terrestrial Intelligence	08-SC-1061	SU	43.001	28,353
Siena College	10-10-001	SU	43.001	21,425
Space Telescope Science Institute	HST-AR-12130.03-A/ HST-AR-12153.01-A/ HST-AR-12634.01-A/ HST-GO-11099.05A/ HST-GO-11586.01-A/ HST-GO-11597.08-A/ HST-GO-11629.02-A/ HST-GO-11704.03-A/ HST-GO-11705.01-A/ HST-GO-11739.04-A/ HST-GO-12055.07-A/ HST-GO-12183.03-A/ HST-GO-12240.01-A	SU	43.UNK	230,271
Spectral Energies, LLC	SB11080011	SU	43.UNK	3,402

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The Group for Organizational Effectiveness, Inc.	UCF102011	SU	43.003	3,619
The University of Akron	00512UCF	SU	43.UNK	72,539
UAV Collaborative	U60957-11102011/ U60957-120611	SU	43.UNK	176,563
University of Alaska, Fairbanks	UAF 12-0034	SU	43.001	947
University of Arizona	Y603233	SU	43.UNK	50,064
University of California	2009-2295	SU	43.UNK	27,071
University of Colorado	0000069040/ 1547501/ 1548679/ 26386/ PO 1000049823/ UCB 1543896	SU	43.002	360,599
URS Corporation	KC00003661	SU	43.UNK	59,400
Woods Hole Oceanographic Institution	UFL2008	SU	43.001	103
Total - National Aeronautics and Space Administration				\$2,596,553
<b>National Foundation on the Arts and the Humanities</b>				
American Library Association	ALA PPO Grant 223	SCC	45.164	2,060
American Library Association	48-152-5110-0840	SU	45.312	14,725
Arts Midwest	124679	SCC	45.024	17,000
Florida Humanities Council	20171/ GR_0810_3647_2212/ GR_0911_3752_2256	SU	45.129	3,854
Folger Shakespeare Library	077000524029643	SU	45.161	6,371
Indiana State Library	I11-2-4(2)	SU	45.310	56,170
Institute of Museum and Library Services	MH-00-11-0018-11	SU	45.309	37,438
Orange County Library System	CL-00-10-0006-10	SU	45.312	9,379
Southern Arts Federation	3988/2012	SCC	45.025	5,025
Southwest Florida Library Network	10-LSTA-F-06	SU	45.310	18,442
University of Alabama, Tuscaloosa	UA10-001	SU	45.313	10,278
Total - National Foundation on the Arts and the Humanities				\$180,742
<b>National Science Foundation</b>				
Alabama State University	HRD-0734232/ P102039	SU	47.076	42,793
American Education Research Association	00093935	SU	47.076	16,272
American Physical Society	MOU, Video Resource for LA Development	SU	47.049	6,166
Arizona State University	1157765 / 12-912	SU	47.074	1,833
Association for Women in Mathematics	1134898	SCC	47.049	98
Association of Universities For Research In Astronomy	AURA C10337A/ C10600N	SU	47.049	44,846
Ball State University	5-47026	SU	47.076	9,852
BBN Technologies	1766-REU	SU	47.070	6,885
BBN Technologies	1716-2/PO 9500010539/ 1766	SU	47.082	190,172
BD Displays	39692	SU	47.041	3,228
BlueRISC Inc.	Sub-agreement # 0750040-S2	SU	47.041	17,466
Brandeis University	UF-4-51005	SU	47.082	3,114
Brigham Young University	90289	SU	47.049	24,157
Brown University	346	SU	47.070	65,322
California Institute of Technology	44E-1089877	SU	47.049	15,100
California State University	F012210	SU	47.074	23
Carnegie Mellon University	1120824-210089/ 1120824-246409	SU	47.041	105,701
Catholic University of America	Sub Award No. 363460 Sub 3	SU	47.049	2,959
Childrens Hospital Philadelphia	951151RSUB/1127158-I	SU	47.041	83,650
Clarkson University	378-40612-3	SU	47.076	60,480
Clear Carbon Innovations	CCI-2010-001	SU	47.041	11,881
Clemson University	127775582062007000	SU	47.049	567
Colorado State University	G-3576-1	SU	47.070	20,969
Columbia University	ACCT#5-25129 G02727	SU	47.049	7,475
Consortium For Ocean Leadership	SA-9-05	SU	47.050	20,630
Consortium for Ocean Leadership	T340A19	SU	47.079	991
Council of Graduate Schools	1138814	SU	47.076	2,624
Council of Graduate Schools	113000524031564	SU	47.UNK	357
Donald Danforth Plant Science Center	DDPSC-20713-B	SU	47.074	1,714
Energid Technologies Corporation	IIP-0848925	SU	47.041	44,757
ETR Associates, Inc.	GP29251	SU	47.076	29,458
Faraday Technology, Inc.	PO 3060	SU	47.049	15,824
Field Museum	Agreement Number 50117-1	SU	47.074	12,614
Finger Lakes Community College	DUE 1118679	SCC	47.076	15,917



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Florida Institute of Technology	NSF DUE 0341601	SCC	47.076	795
Georgia State University	SMA 1209172	SU	47.075	1,677
Harrisburg University of Sciences and Technology	26534	SU	47.076	2,750
Harvard University	123611	SU	47.049	6,687
Harvard University	DEB07-32903	SU	47.074	3,128
Incorporated Research Institutions For Seismology	80-13	SU	47.050	25,532
Indiana University	IUB-4812439-UF	SU	47.080	172,072
Institute for Global Environmental Strategies	10I016	SU	47.050	15,071
Inter-American Institute for Global Chan	0511CRN II-2061	SU	47.UNK	90,599
IODP Management International, Inc.	078006524024669	SU	47.UNK	6,384
Iowa State University	420-21-84C	SU	47.076	315
Jet Propulsion Lab	75ADV-1085550	SU	47.049	1,232,238
Johns Hopkins University	2001343607/ 2001343632/ 956188	SU	47.049	70,187
Marine Biological Laboratory	0929167/38105	SCC	47.076	16,757
Massachusetts Institute of Technology	5710003115	SU	47.049	21,569
Mathematical Association of America	DMS-0845277, H980230-11-1-2015/ NREUP 2012	SU	47.049	28,494
Miami Science Museum	DRL-0929731	SCC	47.076	48,400
Miami University	USF-NSFBretz-02	SU	47.076	50,146
Michigan Technological University	070215Z1	SU	47.041	57,876
Middle East Desalination Research Center	04-AS-003	SU	47.UNK	3
Modelithics	Modelithics 2010	SU	47.041	8,508
Moore Nanotechnology Systems	Moore Nanotechnology	SU	47.041	45,993
Nanoptics, Inc.	Nanoptics2010	SU	47.082	24,540
New York Botanical Garden	NYBG-001	SU	47.074	77,515
North Carolina State University	2008-1015-02	SU	47.041	584,960
Nova SouthEastern University	331539	SU	47.074	27,426
Novabone Products	IIP-0945068	SU	47.041	519
Novarials Corporation	1026642	SU	47.041	6,000
Ocean Leadership	BA-33	SU	47.050	492
Ohio State University Research Foundation	GRT00020819	SU	47.049	11,284
Ohio State University Research Foundation	60018071/ 60029018	SU	47.074	269,126
Oklahoma State University	AA-5-31750-01	SU	47.082	81,385
PaneraTech, Inc.	IIP-1113770	SU	47.041	12,238
Pennsylvania State University	S03-36,DTRA0016	SU	47.049	25,000
Pennsylvania State University	4189-UF-NSF-2742	SU	47.074	373,302
PH Matter, LLC	U380901012011	SU	47.041	2,194
Portland State University	202GOP341	SU	47.049	15,592
Princeton University	00002011	SU	47.049	145,052
Princeton University	00001782	SU	47.070	25,492
Purdue University	410125418	SU	47.076	81,147
Research Foundation of the State University of New York	PO# RF22342	SU	47.049	9,999
Rice University	R3C641	SU	47.070	128,122
Rice University	R39864/ R3C75F	SU	47.079	51,981
Rochester Institute of Technology	31095-01	SU	47.041	21,655
Rutgers University	#4059	SU	47.050	74,396
Seattle University	DUE-0717392	SU	47.076	51,840
Sinmat, Inc., Inc.	UF-Sinmat10-00089201	SU	47.074	56,806
Sol Gel Solutions, LLC	00068984	SU	47.041	20,849
Spelman College	DMS-0733887	SU	47.049	88,535
SRI International	53-000366/ 59-001582	SU	47.082	63,352
Stanford University	26808910-50168-A	SU	47.041	77,440
State University of New York Research Foundation	58776	SU	47.041	34,823
State University of New York Stony Brook	1058582-2-41159	SU	47.074	3,282
Texas A&M University	S110025	SU	47.082	20,648
Texas Tech University	21P255-01	SU	47.041	7,594
United States Civilian Research & Development Foundation	UKC2-7037-KV-11	SU	47.079	7,057
United States Civilian Research and Development Foundation	RUC1-2941-MO-09	SU	47.079	6,604
University Corporation for Atmospheric Research	Z11-90987	SU	47.050	5,526
University Corporation for Atmospheric Research	Z10-75547	SU	47.082	109,253
University of Alabama	UA11-033	SU	47.041	1,642

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University of Alabama, Birmingham	329958-002	SU	47.041	10,153
University of Arizona	DBI-0923880/ Y553516	SU	47.074	170,415
University of Arkansas	SA0810246	SU	47.041	4,999
University of California	2007-1900 DBET-0709085/ S-000460	SU	47.041	103,683
University of California	11-MESA-324218-54-50/ 11-MESA-631188-54-50/ 11MESA-631188-79-100/ 11MESA-631188-79-116	SU	47.076	15,875
University of California, Berkeley	00007457/ 00007461-2000020149	SU	47.049	71,355
University of California, Davis	II-RR 014195-UFL	SU	47.074	28,169
University of California, Los Angeles	1000 G HE152	SU	47.049	1,036,119
University of California, Riverside	S-000207	SU	47.074	13,733
University of California, Santa Cruz	10320132	SU	47.050	7,514
University of Chicago	48026.B, Prime OISE-1129076	SU	47.079	247,517
University Of Delaware	SUBAWARD 17899	SU	47.041	26,993
University of Hawaii	Z812082-	SU	47.049	34,748
University of Hawaii Research Corporation	Z944572	SU	47.074	25,373
University of Miami	66678T	SU	47.049	44,877
University of Miami	SubAward No.-S12-0029	SU	47.050	4,364
University of Miami	66735H/ P165762 (PRIME# DUE-1022750)	SU	47.076	93,803
University of Michigan, Ann Arbor	3001875701	SU	47.050	14,687
University of Missouri	C00029481-1	SU	47.074	202,709
University of Nevada	P.O. # 19BP168852	SU	47.041	26,429
University of North Carolina	20100715-03-USF	SU	47.070	10,725
University of North Carolina, Chapel Hill	5-37112/ P.O. #P203612	FFWCC	47.050	7,641
University of North Carolina, Chapel Hill	5-37112/ P.O. #P203612	SU	47.050	40,948
University of North Carolina, Chapel Hill	#2975-05-0520-USFL/ #2975-07-0580-USFL	SU	47.070	45,558
University of North Carolina, Charlotte	20070580-18-FSU/ 20100715-01-FAM/ CNS-1042468	SCC	47.070	1,330
University of North Carolina, Charlotte	20070580-18-FSU/ 20100715-01-FAM/ CNS-1042468	SU	47.070	19,010
University of North Dakota	1086/UND0014745	SU	47.074	26,400
University of Notre Dame	084009524030528/ 201183/FSU/ 201940/FSU/ Flow Through from NSF PHY-0715396	SU	47.049	31,350
University of Pittsburgh	0016927 (011208-1)	SU	47.070	75,915
University of South Carolina	10-1726	SU	47.082	2,251
University of Southern California	140843	SU	47.041	14,918
University of Southern California	Subaward 149120	SU	47.074	30,669
University of Southern Mississippi	GR02399-D10	SU	47.050	2,708
University of Texas	10041	SU	47.050	11,872
University of Texas	UFA08-397	SU	47.080	96,924
University of Texas at El Paso	26-1007-49-62	SU	47.070	32,839
University of Virginia	ZA10029-135112	SU	47.082	31,675
University of Washington	700625	SU	47.049	64,800
University of Washington	No. 738171	SU	47.050	23,442
University of Washington	138109	SU	47.070	47,073
University of Washington	No. 714037Z	SU	47.082	14,853
University of Wisconsin Madison	647F253	SU	47.049	40,518
University of Wisconsin Madison	255K883	SU	47.074	219,059
Vanderbilt University	21936-S2	SU	47.075	12,991
VCOM3D	Agreement-OSRA #9819	SU	47.041	34,189
Virginia Tech	478618-19300	SU	47.074	4,037
Wayne State University	WSU07078	SU	47.079	116,650
Western Michigan University	257013950	SU	47.082	25,031
Total - National Science Foundation				\$8,664,635
<b>U. S. Small Business Administration</b>				
Various Sources	SEE1424-1050	SU	59.037	236,382
Total - U. S. Small Business Administration				\$236,382
<b>U. S. Department of Veterans Affairs</b>				
Spectral Energies, LLC	SB1006001	SU	64.UNK	185



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Total - U. S. Department of Veterans Affairs				\$185
<b>U. S. Environmental Protection Agency</b>				
ARCADIS U.S., Inc.	RN10-0021	SU	66.UNK	22,976
Archbold Expeditions	RD-83456701-0	SU	66.509	94,577
Archbold Expeditions	00092586/ 00093862	SU	66.UNK	39,607
City of Altamonte Springs	PO 059323	SU	66.UNK	798
Health Effects Institute	4786-RFPA09-5/10-2	SU	66.UNK	41,446
Nature Conservancy	FCO 090111-001/ FSU 050111	SU	66.UNK	18,000
NatureServe	EPA0C019/ EPA0C031	SU	66.UNK	17,109
Osceola County	US EPA X7-96433105-1	SU	66.436	165,824
Pegasus Technical Services, Inc.	EP-C-05-056/ PURCHASE ORDER 0004	SU	66.UNK	64,436
Sarasota Bay Esuary Program	CONTRACT SRH34	SU	66.456	18,568
St. Johns River Water Management District	27201/ 27312/ S004806	SU	66.456	15,802
Tampa Bay Estuary Program	PO 6586/ PO 6662	SU	66.456	61,800
Tampa Bay Estuary Program	IB001	SU	66.UNK	15,131
University of Nebraska	25-1114-0003-002	SU	66.511	25,631
Westat, Inc.	8671.03 - PO 004	SU	66.UNK	33,523
Total - U. S. Environmental Protection Agency				\$635,228
<b>U. S. Nuclear Regulatory Commission</b>				
Oak Ridge Institute for Science and Education	2790	SU	77.007	929
Total - U. S. Nuclear Regulatory Commission				\$929
<b>U. S. Department of Energy</b>				
Argonne National Laboratory	1F 30402/ 2F-30542	SU	81.UNK	30,425
Battelle	00101767	SU	81.UNK	175,510
Battelle Energy Alliance, LLC	00091538	SU	81.049	68,028
Battelle Energy Alliance, LLC	00110275/ 00115915/ 117047/ 95398	SU	81.UNK	334,587
Battelle Memorial Institute	00091662	SU	81.049	212,934
Battelle Memorial Institute	00089174/ 152757	SU	81.UNK	128,072
Battelle Pacific NW Lab	132469	SU	81.UNK	68,844
Carnegie Institute of Washington	4-10114-04	SU	81.049	18,217
Carnegie Institute of Washington	4-3253-16 / Prime DE-FC52- 08NA28554	SU	81.121	48,538
City of Jacksonville	8992-11	SCC	81.128	171,339
City of Satellite Beach	ARS032	SU	81.041	16,947
Consortium for Plant Biotechnology Research, Inc.	GO12026-280/ GO12026-315	SU	81.087	67,429
Dehisen Associates, LLC	PO 00104 TASKS 1,2,3,& 4	SU	81.087	45,250
Duke University	07-SC-NICCR-1059	SU	81.049	61,014
EnerFuel, Inc.	DE-FC36-04GO14225	SU	81.087	29,157
Fermi National Accelerator Lab	554581	SU	81.049	9
Fermi National Accelerator Lab	586525/ 589175/595267/ 590820/ 602301/ 603311/ 603470	SU	81.UNK	931,543
Fermilab	00062923/ 599661/ PO #557158	SU	81.UNK	242,160
Florida Power and Light	DE-FOA-00000152/ DE-FOA- 00000152 (G2P)/ oe0000435	SCC	81.122	33,590
Florida Power and Light	DE-FOA-00000152/ DE-FOA- 00000152 (G2P)/ oe0000435	SU	81.122	92,172
Georgia Institute of Technology	RC233-G1	SU	81.049	41,877
Hendry County	2010-001	SU	81.087	402,431
HJC Enterprise LLC	9-11	SU	81.UNK	2,609
Hunter College of CUNY	47803-00-06 A	SU	81.049	18,639
Idaho National Engineering and Environmental Laboratory	62267	SU	81.UNK	76,160
Idaho State University	10 225B	SU	81.UNK	117,178
Ionova Technologies, Inc.	216000524028438	SU	81.UNK	66,844
Jefferson Lab	Subcontract #JSA 11-C0616 /R298422	SU	81.UNK	29,696
Lawrence Berkeley National Laboratory	6985191	SU	81.UNK	16,983
Lawrence Livermore National Laboratory	B595681	SU	81.UNK	52,773
Lawrence Livermore National Security	B593476/ B595825/ B600482	SU	81.UNK	40,401
Leonardo Technologies, Inc.	S038CCCPPM4002/ S114CCDPPM4002	SU	81.UNK	14,914

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Lockheed Martin Corporation	PO#4100059668	SU	81.087	24,906
Los Alamos National Laboratory	77951 001 09/ 87974-001-10	SU	81.UNK	139,085
Louisiana State University	41854	SU	81.049	107,517
Mainstream Engineering Corporation	DE-SC00004364	SU	81.UNK	17
Midwest ISO	PO 8873	SU	81.122	34,390
Mississippi Development Authority	GT10-0310-0001	SU	81.117	35,731
National Renewable Energy Laboratory	AAT-2-11826-01	SU	81.UNK	23,215
National Renewable Energy Labs	ADC-1-40023-02	SU	81.UNK	78,637
National Research Council	NAS-2000001493	SU	81.UNK	1,523
New Mexico State University	Q01208	SU	81.117	42,219
North Carolina State University	2010-2287-01	SU	81.049	6,708
North Carolina State University	2012-0511-01	SU	81.117	6,545
Northern Arizona University	MPC35TY-A3	SU	81.049	63,080
Nova Photonics, Inc.	AGREEMENT 09242009	SU	81.UNK	624
Oak Ridge Associated University	080003524027646	SU	81.UNK	14,659
Oklahoma State University	AA-532130-02	SU	81.049	57,812
Orange County Florida	FS000000012	SU	81.UNK	2,679
Osceola County	DE-EE0000800	SU	81.128	133,993
Planar Energy Devices	DE-AR0000064	SU	81.135	39,929
Planar Systems Inc.	ARPA-E BEEST	SU	81.135	38,391
Princeton University	00001730	SU	81.049	80,399
Purdue University	4105-31132	SU	81.049	11,251
Sandia National Laboratories	971202	SU	81.049	21,163
Sandia National Laboratories	1098396/ 1105045/ 1118941/ 1150590/ 987463.0/ FEDERAL MISC DONORS/ PO 1129344/ PO# 1200516	SU	81.UNK	286,569
Savannah River Nuclear Solutions, LLC	DE-AC09-08SR22470/ SUB NO. 0000033353	SU	81.UNK	101,265
Siemens Energy, Inc.	3580022870/ 3580022883/ 3580026262/ 6500003650/ DE-FC26- 05NT42644/ P716500001680/ P806500002348/ PO 6500004664	SU	81.089	385,288
Siemens Energy, Inc.	3580025064	SU	81.UNK	157,598
Siemens Power Generation	3580027899	SU	81.134	30,541
Siemens US	6500002838/ PO 3580024181	SU	81.134	16,369
Sinmat, Inc.	12-00081509/ 12-00081514	SU	81.049	9,671
Solar Rating and Certification Corporation	DE-FG36-04G014281	SU	81.UNK	2,429
Solar Reactor Technologies, Inc.	SOLAR REACTOR TECH	SU	81.UNK	41
SVT Associates, Inc.	PO 741-30584	SU	81.049	13,422
Syracuse University	2414402556S01	SU	81.086	42,537
Texas A&M University	09-024	SU	81.089	7
Texas A&M University Engineering Experiment Station	B6683	SU	81.049	45,650
Ultrasonic Technologies	DE-EE0004549	SU	81.087	3,462
University of Arizona	Y561451	SU	81.049	53,338
University of California, Berkeley	SA5862-11880	SU	81.049	161
University of California, Berkeley	6900747	SU	81.UNK	113,385
University of California, Lawrence Berkeley National Labs	DE-AC02-05CH11231	SU	81.UNK	38,776
University of Delaware	27654	SU	81.087	68,024
University of Illinois	2012-00275-02	SU	81.135	165,268
University of Maryland	Z707303	SU	81.049	209,220
University of Miami	Subaward S110004	SU	81.089	87,366
University of Michigan, Ann Arbor	3001381461	SU	81.112	30,475
University of Minnesota	A000211519	SU	81.122	6,159
University of Mississippi	07-11-036	SU	81.089	51,360
University of North Carolina	5-35936	SU	81.049	169,959
University of Oklahoma	2011-12	SU	81.049	44,460
University of Pittsburgh	0001229 Prj 404024-2	SU	81.049	2,268
University of Wisconsin Madison	288K192	SU	81.087	53,424
University of Wisconsin Madison	265K786/ 288K396	SU	81.UNK	159,425
UT-Battelle	4000106263	SU	81.UNK	128,175

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UT-Battelle, LLC	40000100172/ 4000060996/ 4000069877/ 4000073383/ 4000088447/ 4000089561/ 4000096284/ 4000099937/ 4000101347/ 4000110871/ 4000111499	SU	81.UNK	518,092
Verdicorp, Inc.	10532	SU	81.UNK	142
Virginia Tech	429289-19300	SU	81.135	77,234
Westinghouse Savannah River County Safety Management	AC39282N	SU	81.UNK	1,306
Total - U. S. Department of Energy				\$7,693,609
<b>U. S. Department of Education</b>				
All Childrens Hospital	COQKD	SU	84.393	15,570
American Institutes for Research	00514-02794/ 00720-02990	SU	84.305	75,783
Appalachian State University	10-0221 (FAMU01)	SU	84.116	9,084
Boys & Girls Club of Collier County Florida Inc.	26512	SU	84.287	7
Charlotte County District School Board	080-RL111-1C301	SCC	84.413	42,180
Clemson University	1254-7557-210-2006770	SU	84.116	6,144
Columbia County School District	COLUMBIA CNTY	SU	84.215	1,516
Corporation for Public Broadcasting	14297/ U60957-01242012	SU	84.295	58,931
Council for Adult and Experiential Learning (CAEL)	P116B100202	SCC	84.116	3,898
Council For Economic Education	TT-1102925	SU	84.215	3,613
Duval County Public Schools	S389A090009	SU	84.010	272,587
Duval County Public Schools	U215X060295	SU	84.215	10,248
Duval County Public Schools	P334A060164/ P334A080178A	SU	84.334	139,575
Duval County Public Schools	4509015547	SU	84.351	11,599
Duval County Public Schools	PO# 4512016004	SU	84.UNK	48,457
Educational Testing Service	S283B050087	SU	84.283	359,250
Educational Testing Service	FCRR-IES-305F	SU	84.305	803,356
Embry-Riddle Aeronautical University	2299-01 PO 134257/16	SU	84.116	20,755
Escambia County School District	PO 309893 / 170-2251A-1C001	SU	84.367	1,727
Escambia County School District	P O 312609	SU	84.377	300,792
Family Network on Disabilities of Florida	U310A060113-11	SU	84.310	21,993
Florida Alliance for Assistive Services and Technology, Inc.	11ARDC/ H224A080009A	SU	84.224	97,617
Gadsden County Public Schools	2001911A2CT01	SCC	84.002	34,182
Gadsden County Public Schools	2002122A2CB01	SCC	84.010	96,385
Georgia State University	SP000I3670-02	SU	84.324	649,154
Gulf Coast Academy of Science	2702986A9C001	SU	84.282	1,784
Heartland Educational Consortium	Q184A080165	SU	84.184	24,060
Hillsborough County Public Schools	#12-MSAP02/ #12-MSAPGRA05/ 11- MSAP01/ 11-MSAP02/ PO# 952731	SU	84.165	209,015
Hillsborough County Public Schools	S215L070536-10	SU	84.215	4,593
Hillsborough County Public Schools	#11-VPSC04/ #12-VPSC05/ #12- VPSCGRA05/ PO# 953172/ PO# 953173	SU	84.361	256,606
Hillsborough County Public Schools	#11-TIFEVAL05/ #11-TIFPRGDEV05/ #12-POWER II-02/ II-POWER II-01	SU	84.374	244,357
Hillsborough County Public Schools	#11-HTMB-01/ #11-HTMG-01	SU	84.UNK	24,990
Hillsborough County School District	290-1911A-2CT01/ 290-1912A-2CG01	SCC	84.002	379,850
Lee County District School Board	20204	SU	84.165	9,546
Lee County District School Board	360-2989A-OC107	SCC	84.282	155,097
Lee County District School Board	360-2241A1CT01	SCC	84.367	4,640
Leon County School Board	2781200000/ 30027	SU	84.010	23,865
Leon County School Board	LCS-9830-1009	SU	84.287	5,694
Leon County School Board	LCS-9830-1009	SU	84.UNK	661
Miami University	USF-USDOE07-01	SU	84.365	19,993
Miami University of Ohio	UCF-USDOE07-01	SU	84.195	47,468
Miami-Dade County Public Schools	Contract#019-2009-2010 PO#R02474173	SU	84.215	134,184
Middle Tennessee State University	C11-0386	SU	84.366	63,976
National Center for Education Statistics	IA-189	FDOE	84.UNK	113,998
National Writing Project	01-928A Amendment 12/ 01-FL06/ 01- FL06 Amendment 11	SU	84.UNK	35,610
National Writing Project Corporation	99-FL05	SU	84.UNK	27,438

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North Dakota Department of Human Services	610-07919	SU	84.181	31,413
Northwestern University	SP0008099/ SP0008099/PROJ000226	SU	84.305	40,012
Orange County Public Schools	480-2242A-2CT01	SCC	84.367	19,847
Panhandle Area Education Consortium	PO# 77584	SU	84.027	4,000
Pearson, Inc.	34133752-I	SU	84.412	173,009
Polk County Public Schools	U60957-03292012	SU	84.UNK	57,934
Polk County School Board	530-54110-1C001	SCC	84.410	1,336
Putnam County School Board	0750-12-029-75112	SU	84.027	21,334
Putnam County School Board	758-11-001	SU	84.184	744
RMC Research Corporation	186000524029099/ 186000524030856	SU	84.283	417,309
Salus University	83401	SU	84.325	51,683
Santa Rosa County School Board	GF-4/ PO #695104	SU	84.010	47,772
Santa Rosa County School Board	PO #690719	SU	84.349	2,916
School Board of Broward County	06022551A1C001	SCC	84.367	13,269
School Board of Pasco County	20002054	SU	84.318	24,029
School District of Palm Beach County	PO# 2012020627/ PO# 2012020628/ PO#2012020628	SU	84.367	252,607
Shepherd Center	SHEPHERD CENTER	SU	84.133	10,113
Siskin Childrens Institute	SCIRC 2018	SU	84.324	138,166
Southern Maine Community College	P116N100012/ P116Y090006	SCC	84.116	74,137
Southwest Educational Development	H133A080007	SU	84.133	82,701
Southwest Florida Workforce Development Board	20281/ 20282/ 26509/ 26510/ 26511	SU	84.287	26
SRI International	N68335-07-C-090	SCC	84.295	655,155
Syracuse University	K-0000177454	SU	84.264	38,740
Texas Tech University	21D053-01	SU	84.116	21,874
The School Board of Hillsborough County	#11-SLC04-A/ #11-SLC04-B/ #11- SLC05-B/ PO# 951171	SU	84.215	90,665
The School Board of Hillsborough County	#11-VPSCM04-B/ PO# 952733	SU	84.361	7,539
The School Board of Hillsborough County	#RTTT-SI-01/ RTTT-SI-01	SU	84.UNK	24,287
The School Board of Miami-Dade County, Florida	FL DOE 130-1911A-2CT01	SCC	84.002	125,194
The School Board of Miami-Dade County, Florida	PO# R02435459	SCC	84.350	33,312
The School District of Palm Beach County	S215L080754	SCC	84.215	27,024
The School District of Palm Beach County	S360A100136	SCC	84.360	100,844
University of Arizona	PO Y413737	SU	84.116	256
University of Arkansas	SA0907007	SU	84.116	19,852
University of Cincinnati	005707	SU	84.116	13,852
University of Houston	R-11-0017	SU	84.116	15,095
University of Massachusetts	6127881/RFS2011136/ 6137564/RFS2012095	SU	84.133	6,885
University of Miami	5-39255-FIU-1	SU	84.324	9,521
University of New Hampshire	PZ11074	SU	84.133	594
University of North Carolina, Wilmington	P116J100015	SU	84.116	3,835
University of Oregon	223561B	SU	84.326	74,670
University of Pittsburgh	0023856	SU	84.305	83,614
University of Texas at Austin	UTA10-000724	SU	84.305	243,867
University of Texas at El Paso	26-1507-5261	SU	84.116	28,554
University of Texas, Houston	008295A	SU	84.324	55,603
Vanderbilt University	21714-S1	SU	84.116	12,180
Vanderbilt University	21372-S2	SU	84.305	367,949
Vanderbilt University	014209-52/ 014209-S1/ 19231/ 19231- S1	SU	84.324	296,767
Vanderbilt University	19758-S1	SU	84.326	61,477
Virginia Commonwealth University	PT102455-SC102706	SU	84.324	20,041
Virginia Tech	CR-19300-320803	SU	84.116	6,860
Total - U. S. Department of Education				\$8,782,291
<b>U. S. Department of Health and Human Services</b>				
4s3 Bioscience	Prime R21NS066269	SU	93.701	94,987
Abt Associates Inc.	Prime HHSP23320095624WC / Task No. HHSP23337001T	SU	93.UNK	84,199
Achaogen, Inc.	7966/ 7981	SU	93.UNK	235,555
Agency for Community Treatment Services	H79TI021464subaward	SU	93.243	71,672
Albert Einstein College of Medicine	9-526-5232	SU	93.701	112,171

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Allele Biotechnology and Pharmaceuticals, Inc.	Allele Biotech & Pha	SU	93.UNK	603
American Academy of Addiction Psychiatry	AAAP007	SU	93.243	45,582
American Academy of Developmental	AADMD1	SU	93.630	3,729
American College of Radiology	1245	SU	93.395	8,229
American Institutes for Research	00664-2731	SU	93.275	74,619
American Institutes for Research	90CO1044/01	SU	93.652	203,665
American Lung Association	R01HL/ SARCA/ U01HL	SU	93.837	27,074
American Society for Cell Biology	LINKAGE FELLOW: ESIOBU/ Linkage Fellow_10/23/2011_PO42A1013262-11	SU	93.859	5,002
Ardane Therapeutics, Inc	1R43NS074651-01	SU	93.853	12,168
Area Agency on Aging for Southwest Florida	#OAA 333.10	SU	93.052	4,183
Arizona State University	12-781	SU	93.143	35,660
Arizona State University	11-614	SU	93.395	11,382
Association of American Medical Colleges	RMPHEC-GME 08-009	SU	93.283	10,546
Association of Public Health Laboratories	U60/CD303019	FDOH	93.283	64,900
Association of State and Territorial Health Officials	1U38HM000454-38W1	FDOH	93.283	2,781
Bay, Franklin, Gulf Healthy Start Coalition	SOBRA-0001	FDOH	93.778	56,778
Bay, Franklin, Gulf Healthy Start Coalition	BCHDA01	FDOH	93.994	293,659
BetaStem Therapeutics, Inc.	1RC1EY020341	SU	93.701	25,429
Big Bend Community Based Care	142001524030690	SU	93.658	9,853
Boston University	3823-5	SU	93.701	19,961
Boston University	RA251127BAJ	SU	93.837	52,230
Boston University	3692-5/4329-5/ 9500300330	SU	93.846	33,496
Brandeis University	4-01155	SU	93.859	3,779
Brandeis University	4-01862	SU	93.UNK	29,083
Broward County Board of County Commissioners	H89HA00002	FDOH	93.917	1,330,158
Brown University	00000278	SU	93.701	41,703
Brown University	00000205	SU	93.866	25,321
Butler Hospital	9071-8343	SU	93.242	57,555
California Pacific Medical Center	2803262-S111	SU	93.701	1,102
Capital Area Healthy Start Coalition	HSMCD	FDOH	93.778	62,332
Capital Area Healthy Start Coalition	HSCNT	FDOH	93.994	25,517
Case Western Reserve University	267038480301	SU	93.389	131,469
Case Western Reserve University	RES504357	SU	93.837	77,395
Case Western Reserve University	RES506708	SU	93.847	113,831
Case Western Reserve University	U01635-03012011	SU	93.859	1,415
Case Western Reserve University	00094908	SU	93.UNK	23,525
Cedars Sinai Medical Center	0000793537/ PO# 0000700790	SU	93.837	204,141
Central Florida Behavioral Health Network	CFBHN 11-15	SU	93.243	17,866
Central Florida Behavioral Health Network	PC 1258-1101	FDOH	93.959	86,367
Central Healthy Start Coalition, Inc.	HSCNT	FDOH	93.778	484,449
Central Healthy Start Coalition, Inc.	HSCNT	FDOH	93.994	83,472
Chameleon Adaptiveware, LLC	9R44DC012275-02A1	SU	93.173	100,024
Charles Drew University of Medicine	10-11-KN-G020000-FAM/ 10-11KN- GR021000FAM	SU	93.701	29,316
Childrens Home Society of Florida	1U79SM058234	SU	93.243	60,448
Childrens Hospital Boston	87755 PO#0000342252	SU	93.855	47,967
Childrens Hospital Philadelphia	950686RSUB	SU	93.847	4,523
Childrens Oncology Group	19730	SU	93.395	9,783
Childrens Services Council of Palm Beach	H49MC04394	FDOH	93.926	560,722
Childrens Services Council of Pinellas County	6TP1AMH000015-01-01	FDOH	93.297	462,196
Chipola Healthy Start Coalition	HSCNT	FDOH	93.778	108,496
Chipola Healthy Start Coalition	HSMCD	FDOH	93.994	25,512
City of Jacksonville	2H89GA00039-18-00/ H89HA00039/ RCBH1F6GA RCB009-11	SU	93.914	1,339,038
City of Jacksonville	2H89GA00039-18-00/ H89HA00039/ RCBH1F6GA RCB009-11	FDOH	93.914	920,121
City of Jacksonville	Hlth Resources & Ser	SU	93.917	13
Coastal Behavioral Healthcare, Inc	SAMHSA1H79SM058668/ SubH79SM059621	SU	93.243	30,054
Colorado State University	G-4444-1	SU	93.113	23,147
Columbia University	RFD 003728	SU	93.103	54,246
Columbia University	ONE (1)	SU	93.853	173,824



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Columbia University	GG004877	SU	93.856	341,765
Community Based Care of Central FL, Inc	SubU79SM059935	SU	93.243	121,678
Community Partnership for Children	D12-10-USF-TRN/ D12-11-USF-TRN	SU	93.150	321,961
Construction Research and Training	U60-OH009762	SU	93.262	7,488
Convergent Engineering	44HD56606/ Convergent Engineeri	SU	93.865	151,905
Cornell University	S60334-12172010/ Site # 160	SU	93.853	23,637
Cornell University	51628-9271	SU	93.855	58,172
Council of State and Territorial Epidemiologists	5U38HM000414	FDOH	93.283	161,400
Dana-Farber Cancer Institute	1158002/ 1188402/ 1188501	SU	93.855	26,084
Dartmouth College	843	SU	93.701	39,534
Dartmouth College	734/ 906	SU	93.856	232,600
DiaCarta	R43 AI098330	SU	93.855	9,367
Directions for Mental Health	90LO0068/01	SU	93.577	1,408
DISC Village, Inc.	156000524030272	SU	93.959	17,494
Duke University	164668	SU	93.701	7,774
Duke University	STICHES 5057	SU	93.837	48
Duke University	DUKE UNIV	SU	93.853	94,052
Duke University	SITE 106 FLUCONAZOLE/ SITE 132 and 137	SU	93.865	5,700
Duke University	11-NIH-1036	SU	93.866	41,773
Duval County School Readiness Coalition	SR 161	FDOH	93.575	631
Early Learning Coalition of Dade/Monroe	C11-122/ Contract Number C11-121/ SR 198	SU	93.558	346,584
Early Learning Coalition of Pinellas Cty	SR04-24	SU	93.577	9,714
Eastern Cooperative Oncology Group	CALGB100104/ CALGB10603/ E1305/ E2902/ EASTERN COOP ONCOLOG/ ECOG E1199/ PSAUFLRM00	SU	93.395	10,491
Eckerd Youth Alternatives, Inc.	60910310/ ECA-USF-TR-FY12	SU	93.558	370,982
Emory University	S-461659	SU	93.394	82,869
Emory University	S420849	SU	93.395	39,062
Emory University	S691591	SU	93.847	50,142
Florida Alcohol and Drug Abuse Association	156000524030362/ 156000524030959	SU	93.959	515,788
Florida Developmental Disabilities	548EM04B/ 703EM08C/ 733EM09C/ 761EM09D/ 773EM09/ 782EM10D/ 829EM11/ 839HC12B/ C827CL11	SU	93.630	167,101
Florida Developmental Disabilities Council	716IP08	SU	93.630	7
Florida Healthy Kids Corporation	DSR0006/ S4871807012011	SU	93.767	119,669
Fordham University	R25-DA031608	SU	93.279	4,883
Forsyth Institute	2112UFL-2335	SU	93.121	475,428
Fred Hutchinson Cancer Research Center	0000719346/ 5UM1AI068617-06/ PO # 0000697951/ PO # 0000723039	FDOH	93.855	23,558
Fred Hutchinson Cancer Research Center	0000719346/ 5UM1AI068617-06/ PO # 0000697951/ PO # 0000723039	SU	93.855	588,482
Fred Hutchinson Cancer Research Center	0000741715/ 0000741730	SU	93.859	166,727
George Washington University	STOPP-T2D/TODAY	SU	93.847	4,145
Georgetown University	RX 4215-035-UF	SU	93.701	12,217
Georgetown University	RX 4222-095-USF	SU	93.866	312,270
Georgia Campaign for Adolescent Pregnancy Prevention	U60957-02292012	SU	93.297	35,715
Georgia Health Sciences University	24984-1	SU	93.273	165,628
Georgia Health Sciences University	23150-1/ 23150-2	SU	93.307	67,027
Georgia Health Sciences University	00096987/ 22234-1/ 24240-1	SU	93.847	156,874
Georgia Institute of Technology	R7319-G2/ R8604-G1	SU	93.847	96,960
Guided Therapeutics, Inc.	2R44MH085474-02A1	SU	93.242	158,093
Guild Associates, Inc.	00095676/ 00098338	SU	93.855	41,072
H. Lee Moffitt Cancer Center	10-16069-01-01-C1	SU	93.394	76,918
H. Lee Moffitt Cancer Center	1015346-99-01-G1/ 10-15847-99-01- G1/ 5 P01 CA118210-03	SU	93.395	36,437
H. Lee Moffitt Cancer Center	10-15048-03-07-C1/ 10-16390-01-07- C1	SU	93.397	13,740
H. Lee Moffitt Cancer Center	10-16697-99-01-G2	SU	93.398	1,407
H. Lee Moffitt Cancer Center	11-15474-99-01-G3	SU	93.855	2,296
H. Lee Moffitt Cancer Center & Research Institute	21-15535-03-01-C1	SU	93.310	2,263
H. Lee Moffitt Cancer Center & Research Institute	10-15880-99-01-G1/ 10-15893-99-01- G4	SU	93.393	42,066

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H. Lee Moffitt Cancer Center & Research Institute	10-15923-99-01-S1/ 10-16350-99-01-S1	SU	93.396	18,930
H. Lee Moffitt Cancer Center & Research Institute	14-15004-99-01-G1	SU	93.701	21,253
Harvard Medical School	149843.0107	SU	93.855	16,359
Harvard University	R21MH087777-01A1	SU	93.242	71,073
Harvard University	11407.0724 SMARTT/ 114074.0624	SU	93.865	550,634
Health Planning Council of Northeast Florida	C11-03	FDOH	93.917	263,270
Health Planning Council of South West Florida, Inc.	CODBY-1/ CODBY-1A/ CODBY-2A/ CODBY-4/ CODBY-8/ CODBY-8A/ CODDN-2	FDOH	93.917	280,749
Health Research, Inc.	55-7754-01	SU	93.397	21,242
HealthCare Interactive, Inc.	20111111	SU	93.242	17,611
Healthy Start Coalition	HSCNT/ SRCHD1011-R1	FDOH	93.778	226,066
Healthy Start Coalition	HSCNT/ SRCHD1011-R1	FDOH	93.994	57,712
Healthy Start Coalition of Escambia County	HSCNT	FDOH	93.778	469,755
Healthy Start Coalition of Escambia County	HSCNT	FDOH	93.994	97,051
Healthy Start Coalition of Flagler & Volusia	HS-DS-11/12-01	FDOH	93.994	45,053
Healthy Start Coalition of Hardee, Highlands, & Polk Counties, Inc.	HSCNT	FDOH	93.778	45,174
Healthy Start Coalition of Hardee, Highlands, & Polk Counties, Inc.	HSCNT	FDOH	93.994	17,722
Healthy Start Coalition of Hillsborough County, Inc.	HSCNT	FDOH	93.994	14,331
Healthy Start Coalition of Jefferson/Madison/Taylor	COSDA/ COSDB/ HSCNT	FDOH	93.778	81,245
Healthy Start Coalition of Jefferson/Madison/Taylor	COSCZ/ HSCNT	FDOH	93.994	44,702
Healthy Start Coalition of Miami-Dade, Inc.	HSDMO1112	FDOH	93.778	7,944
Healthy Start Coalition of Miami-Dade, Inc.	HSDMO1112	FDOH	93.994	75,661
Healthy Start Coalition of North Central Florida, Inc.	HSCNT	FDOH	93.778	125,337
Healthy Start Coalition of North Central Florida, Inc.	HSCNT	FDOH	93.994	47,672
Healthy Start Coalition of Pasco, Inc.	HSCNT/ HSPAT	FDOH	93.778	476,281
Healthy Start Coalition of Pasco, Inc.	HSMCD	FDOH	93.994	208,616
Healthy Start Coalition of Sarasota County, Inc.	SCHD-CC-11-12	FDOH	93.778	128,886
Healthy Start Coalition of Sarasota County, Inc.	SCHD-CC-11-12	FDOH	93.994	68,655
Healthy Start Coalition of Southwest Florida, Inc.	HSCNT	FDOH	93.778	180,240
Healthy Start Coalition of Southwest Florida, Inc.	HSCNT	FDOH	93.994	33,173
Healthy Start Coalition of the Florida Keys	COSDF-R2	FDOH	93.778	66,555
Healthy Start Coalition of the Florida Keys	COSDF-R2	FDOH	93.994	32,243
Healthy Start Community Coalition of Okaloosa and Walton Counties	HSCNT	FDOH	93.994	27,730
Healthy Start of North Central Florida	HSCNT	FDOH	93.778	129,080
Healthy Start of North Central Florida	00099039/ HEALTHY START OF N C/ HEALTHY START OF NCF/ HSCNT	FDOH	93.994	19,537
Healthy Start of North Central Florida	00099039/ HEALTHY START OF N C/ HEALTHY START OF NCF/ HSCNT	SU	93.994	391,115
Hemophilia of Georgia	MCHB #2H30MC00011-19	SU	93.110	33,028
Hemophilia of Georgia	5 H30 MC00011-15	SU	93.UNK	500
Hillsborough County	75-1537-0-1-506	SU	93.003	7
Hillsborough County	HB264	FDOH	93.283	9,977
Hillsborough County Administrative	MADCTYear2	SU	93.243	59,649
Hillsborough County Board of County Commissioners	12-0193/ H.C.08-0317/ HC 07-0260	SU	93.153	139,676
Hillsborough County Board of County Commissioners	H.C.07-0262/ H.C.09-0164/ H89HA000024/ H89HA00024/ HB288	FDOH	93.914	382,392
Hillsborough County Board of County Commissioners	H.C.07-0262/ H.C.09-0164/ H89HA000024/ H89HA00024/ HB288	SU	93.914	52,835
Hillsborough County Board of County Commissioners	07-0288	FDOH	93.924	1,915,057
Hispanic Serving Health Professions School	CDC-325128-USF-03	SU	93.283	3,086
Indiana University	IN4686883UF	SU	93.865	15,222
Indiana University	11012	SU	93.866	4,333
Informed Families	156000524026809/ 156000524026982	SU	93.959	34,819
Institute for Clinical Research, Inc.	M22-TA-032-0907-3	SU	93.855	116,424
International Institute of St. Louis	93EV0397/02	SU	93.592	19,985
Jaeb Center For Health Research	Jaeb Center/ Prime U10EY11751	SU	93.867	69,478
Jewish Family and Childrens Services	90FE0068	SU	93.086	17,761
John Snow, Incorporated	136002524031301	SU	93.UNK	33
Johns Hopkins University	290-01-0012/ JHU PO # 2000061399	SU	93.226	8,065

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Johns Hopkins University	2001159980	SU	93.394	75,324
Johns Hopkins University	2000056563	SU	93.395	657
Johns Hopkins University	2000796703	SU	93.397	202,355
Johns Hopkins University	2001143369	SU	93.701	7,149
Johns Hopkins University	2000772616/ JOHNS HOPKINS UNIV	SU	93.838	384,775
Johns Hopkins University	2000483324	SU	93.848	4,145
Johns Hopkins University	2000521317	SU	93.849	1,533
Johns Hopkins University	2000767377/ 2001596907	SU	93.853	17,635
Johns Hopkins University	JOHNS HOPKINS UNIV	SU	93.855	171,680
Johns Hopkins University	7823;96248;14268/ U01EY014660-02/ U10EY008057	SU	93.867	126,788
Johns Hopkins University	2001382336	SU	93.941	8,485
Johns Hopkins University	2001409725	SU	93.UNK	139,286
Kaiser Foundation Research Institute	Agreement # 8235	SU	93.715	14,510
Kids Central, Inc.	C1112-PRV-D028	SU	93.658	282,757
KUMC Research Institute, Inc.	QK845381	SU	93.236	4,210
Lovelace Biomedical and Environmental Research Institute	JK0700172	SU	93.853	26,062
MACRO International	33430-8S-1239/ 633430-11S-1605/ 633430-8S-1239	SU	93.243	199,611
Magna Systems, Inc.	SAMHSACONT07-02	SU	93.UNK	4,559
Managed Access To Child Health Inc.	00093549/ 00096186/ 00099537/ SUPP--1211-092912	SU	93.243	549,414
Managed Access To Child Health Inc.	JAX 10 680	SU	93.767	29,996
Managed Access To Child Health, Inc.	SM059999-1375	SU	93.243	20,649
Massachusetts General Hospital	00085998	SU	93.213	16,805
Massachusetts General Hospital	U380908012010	SU	93.242	2,128
Massachusetts General Hospital	216288	SU	93.395	41,637
Massachusetts General Hospital	2004A004864/219314/ Massachusetts Genera/ U01NS052592	SU	93.853	18,419
Massachusetts General Hospital	204803/ Massachusetts Genera	SU	93.859	127,876
Massachusetts Institute of Technology	2-R01-EY016674-04A1	SU	93.701	9,202
MayaTech Corporation	Ref. No. 277-10-0344 / Ref. Code 1097.091	SU	93.UNK	7,370
Mayo Clinic	U01 HL 108712	SU	93.838	20,331
Mayo Clinic	PO1 AG003949	SU	93.866	10,197
Mayo Clinic and Foundation	R01NS052741-04	SU	93.853	43,910
McGill University	PT48344	SU	93.847	33,277
MDRC	233-03-0034	SU	93.UNK	16,129
Medical College of Wisconsin	R01GM097381	SU	93.859	106,323
Medical University of Ohio (University of Toledo)	NS 2005-067	SU	93.837	10,180
Medical University of South Carolina	MUSC08-074	SU	93.853	84,939
Medicines for Malaria Ventures	MMV 09/000107	SU	93.855	298,148
Metabolic Solutions	PBT-01	SU	93.847	7,191
Miami Dade County	1269620669	SCC	93.574	265,435
Michigan State University	61-0674FSU/ 61-0834FSU	SU	93.242	25,743
Michigan State University	61-0036UF	SU	93.853	246
Michigan State University	RC100052UF	SU	93.867	77,847
Miriam Hospital	RHODE ISLAND HOSPITA	SU	93.855	61,033
Montana State University	G222-11-W3514 / G196-10-W2630	SU	93.242	92,971
Montana State University	G120-10-W2707	SU	93.855	230,884
Montefiore Medical Center	5R01 ES007912-10/ MONTEFIORE MEDICAL C	SU	93.113	6,012
Morehouse School of Medicine	TI-020447/ TI023447	SU	93.243	6,997
National Association of County and City Health Officials	2011-120104	FDOH	93.283	62,000
National Childhood Cancer Foundation	020811/ 17436	SU	93.395	1,231,917
National Childhood Cancer Foundation	19203	SU	93.700	14,678
National Childhood Cancer Foundation	19309	SU	93.701	37,007
National Development & Research Institutes	605A-D (PO# 000098)/ 617B - P.O # 47943	SU	93.279	152,685
National Development & Research Institutes	R21 HD061683	SU	93.865	2,563
National Marrow Donor Program	#0102/ 0201/ 0902	SU	93.839	29,682
Nationwide Childrens Hospital	639909	SU	93.279	42,450
Natura Therapeutics, Inc.	Prime # 1R43AG033417	SU	93.866	6



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Nehemiah Educational & Economic Development, Inc.	FAD22	SU	93.940	23,462
New York University	F6888-02	SU	93.121	125,709
North Broward Hospital District	H76HA00210	FDOH	93.918	94,684
North Carolina State University	2008-0831-02	SU	93.395	25,695
North Carolina State University	2008-0213-01	SU	93.866	7,339
Northeast Florida Healthy Start Coalition, Inc.	AGR-2012-099-A1	FDOH	93.505	195,488
Northeast Florida Healthy Start Coalition, Inc.	HSCNT	FDOH	93.778	157,157
Northeast Florida Healthy Start Coalition, Inc.	AGR-2009-138-A2/ AGR-2010-054-A2/ H49MC00051-09-00	SU	93.926	77,657
Northeast Florida Healthy Start Coalition, Inc.	AGR-2009-138-A2/ AGR-2010-054-A2/ H49MC00051-09-00	FDOH	93.926	268,707
Northeast Florida Healthy Start Coalition, Inc.	AGR-2012-043	FDOH	93.994	437,006
NorthShore University Health System	EH06-201 S28	SU	93.UNK	137,890
Ohio State University Research Foundation	60030021	SU	93.855	9,894
Ohio State University Research Foundation	60032251	SU	93.859	29,949
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	11,095
Olmsted Medical Center	RV20090553-12	SU	93.715	57,659
Orange County Florida	Y9-159A Y10-189C	FDOH	93.914	1,090,898
Orange County Government	MOA	FDOH	93.914	600,000
Oregon Health Sciences University	ABIMO0134_9000717	SU	93.859	457
Oregon Research Institute	OREGON RESEARCH INST	SU	93.701	59,705
Osceola County	1H79TI023410-01/ 5H79TI023410-02	SU	93.243	44,594
Ounce of Prevention Fund of Florida	HF-10-11-07/ HF11-12-37/ HF11-12- 40/ HF-11-12-7	FDOH	93.558	214,043
Ounce of Prevention Fund of Florida	HF-10-11-07/ HF11-12-37/ HF11-12- 40/ HF-11-12-7	SU	93.558	718,485
Ounce of Prevention Fund of Florida	HF11-12-37/ HF11-12-40	FDOH	93.590	21,270
Palm Beach Board of County Commissioners	H89HA00034	FDOH	93.914	1,905,382
Panhandle Area Educational Consortium	10-082	SU	93.136	55,063
Pennsylvania State University	4328-FIU-DHHS-2529	SU	93.273	218,453
PharmAcute, LLC	1R41MD00693301	SU	93.307	23,249
Pinellas County Florida	RFA-TI-08-007-SAMHSA	SU	93.243	8,206
Pitt Community College (Winterville, NC)	90CC0078/01/ 90CC0078/02-04	SCC	93.721	892,845
Public Health Trust Jackson Health System	Subaward No. PHTFIU-AHRQ9506-01	SU	93.226	2,741
Purdue University	4102-43401	SU	93.273	14,415
QuantumBio Inc.	F/T R44-GM099411/ QUANTUMBIO	SU	93.859	96,493
REACH UP, Inc.	50400-100-2C-C3	SU	93.926	44,233
Research Foundation For Mental Hygiene	1008517 / 24973/ 24871	SU	93.242	83,315
Rush University Medical Center	1U01AA020800-01	SU	93.273	7,423
Rutgers University	4117/ 4474	SU	93.242	48,081
Sam Houston State University	321-20-C28A	SU	93.279	73,461
Saneron CCEL Therapeutics	S1023409152010	SU	93.866	236,069
Sarasota County Board of County Commissioners	1U79SM57026-01	FDOH	93.104	507,738
Sarasota County Government	2011-028	SU	93.104	42,024
Science Applications International Corporation	PO10035958	SU	93.855	142,147
Scripps Research Institute	5-23595	SU	93.UNK	20,174
Seattle Biomedical Research Institute	UF10067	SU	93.121	103,401
Social & Scientific Systems	BRS-IMPCT-Q-09-00224	SU	93.701	188
South Florida Workforce Investment Board	WS-TS-PY10-02-00,WS-TS-PY11-02- 01	SCC	93.558	521,740
Southern Research Institute	S08-002	SU	93.395	27,668
St. Johns County	RES 2012-18	SU	93.UNK	13,957
St. Jude Childrens Research Hospital	111632010-7348230/ 111710010- 7404244	SU	93.701	39,812
St. Jude Childrens Research Hospital	111344050-7435783	SU	93.855	222,347
St. Jude Childrens Research Hospital	111594020-7433280	SU	93.859	79,079
Stanford School of Medicine	24889660-21272-K	SU	93.701	1,066
Stanford University	23850200-41773-A	SU	93.399	57,797
State of Texas, Health and Human Services Commission	529-07-0093-00001/ 529-07-0093- 00001G	SU	93.256	4,920,958
State University of New York Research Foundation	51507-1081957	SU	93.867	10,403

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State University of New York Stony Brook	1025853-2-25613	SU	93.837	249
Stereology Resource Center, Inc.	2R44MH076541-04	SU	93.242	101,829
Stoelting Co.	STOELTING	SU	93.279	260,400
SUNY Downstate Medical Center	R01EY022091-01	SU	93.867	36,509
Suwannee River AHEC	HSH250201000027C	SU	93.061	6,991
Suwannee River AHEC	U77HP03051	SU	93.107	12,500
Syracuse University	23397-02170-S01	SU	93.865	1,328
Temple University	36-1835151/CC0162889	SU	93.279	43,281
Temple University	P0022128	SU	93.865	246,688
Texas A&M University	S090018	SU	93.242	45,269
The Axis Group I, LLC	HSH25020110019C	SU	93.UNK	116,840
The Family Cafe	FC1998	SU	93.243	10,387
The University of Iowa	W000348048	SU	93.104	25,207
The University of Iowa	1000877858	SU	93.837	17,832
The University of Miami	3 R25 GM050083-08S1	SCC	93.701	4,483
The University of Miami	5 R25 GM050083-10	SCC	93.859	65,066
The Wistar Institute	23686-03-307/ 23687-03-307	SU	93.839	335,340
TransGenex Nanobiotech, Inc.	R41CA139785	SU	93.395	542
Transonic Systems	00100764	SU	93.UNK	7,545
University at Buffalo SUNY	Subaward PO R676993, Prime R01- HD058588	SU	93.865	4,772
University of Alabama	Univ of Alabama	SU	93.121	454,068
University of Alabama	000240501-116	SU	93.701	32,847
University of Alabama, Birmingham	3P30DK056336-1051	SU	93.047	5,000
University of Alabama, Birmingham	00093242/ 001/ Subaward # 000418609-001/ Prime Awd 5U01DE01674-07	SU	93.121	149,868
University of Alabama, Birmingham	CASG 112	SU	93.220	2,918
University of Alabama, Birmingham	RC2 AR058951	SU	93.701	11,938
University of Alabama, Birmingham	000421333-001	SU	93.847	3,719
University of Alabama, Birmingham	000353854-001	SU	93.853	56,087
University of Alabama, Birmingham	000342391-005/ 000342391-017/ 000388010-021/ 000388010-033/ 074 ATN81 & 083	SU	93.865	439,345
University of Alabama, Birmingham	Subaward No 000418698-002/Prime No 5D43TW005816-08	SU	93.989	22,588
University of California	1R01 DE019444-01A-UF	SU	93.121	92,865
University of California, Los Angeles	2000 G KN666/ 2000 G PG852	SU	93.110	146,641
University of California, Los Angeles	0980G ND251	SU	93.853	389,269
University of California, San Diego	ADC-037/ ADC-039/ PO # 10321841/ PO# 10311437-SUB	SU	93.866	674,105
University of California, San Francisco	6431SC	SU	93.838	24,553
University of California, San Francisco	6231sc	SU	93.855	18,811
University of Chicago	41010-B	SU	93.395	14,090
University of Chicago	42932-F	SU	93.701	2,249
University of Cincinnati	006467	SU	93.701	58,532
University of Cincinnati	005695	SU	93.853	813
University of Colorado	UNIV OF COLORADO	SU	93.242	140,077
University of Colorado	FY09.505.001	SU	93.837	79,320
University of Colorado	FY12.505.001	SU	93.847	19,005
University of Colorado	FY11.062.021	SU	93.855	19,400
University of Colorado	FY12.558.001	SU	93.867	17,584
University of Connecticut	FRS# 525695	SU	93.879	8,350
University of Georgia	RC294-301/3842888	SU	93.103	11,041
University of Georgia	RU166-761/4692428	SU	93.701	43,218
University of Georgia	RR166-732/4689078/ RR166- 732/4693638/ RR166-737/4894396	SU	93.859	528,588
University of Georgia, Athens	RR274-333/3840488	SU	93.242	11,005
University of Hawaii Manoa	KA0039 rplcZ987929	SU	93.853	63,609
University of Idaho	AMK007_SB_001	SU	93.701	18,054
University of Illinois	2007-03805-02	SU	93.242	13,585
University of Illinois, Chicago	2007-06003-08-00	SU	93.242	19,047
University of Illinois, Chicago	02-211/ 90YD0119/01	SU	93.600	3,440
University of Illinois, Chicago	2008-03931	SU	93.866	238,551

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University of Iowa	W000131394	SU	93.837	8,129
University of Kansas Medical Center	QB855030	SU	93.395	9,471
University of Kansas Medical Center	UNIV OF KANSAS	SU	93.859	102
University of Kentucky	3048107663-11-211	SU	93.262	6,445
University of Louisville	OGMB080073C	SU	93.113	1,853
University of Louisville	OICB120549Z06	SU	93.184	25,150
University of Maryland	SR00001740	SU	93.113	15,395
University of Maryland	SR00000260	SU	93.286	1,065
University of Maryland	SR00001928	SU	93.837	87,900
University of Maryland	SR00002035	SU	93.846	61,393
University of Maryland	S01459	SU	93.879	283
University of Maryland	00097808/ 68	SU	93.UNK	10,567
University of Maryland College	Z195301	SU	93.865	12,731
University of Maryland, Baltimore	HHS-N-276-2011-00004-C	SU	93.879	652
University of Mass	6R40MC22645-01-03	FEOG	93.110	194
University of Massachusetts	UM1382	SU	93.110	13,600
University of Massachusetts	0001291574	SU	93.396	10,875
University of Miami	M150839	SU	93.121	4,976
University of Miami	M161575	SU	93.242	19,975
University of Miami	AGR-2011-065-A2	FDOH	93.701	56,501
University of Miami	00099050/ M112513/ M159769/ UNIV OF MIAMI	SU	93.853	73,812
University of Miami	HHSN275200800002C	SU	93.865	207,507
University of Miami	089009524028400/ M168817	SU	93.866	238,983
University of Miami	66479M/ 66497R/ J. Guy R24EY018600/ PrimeR24EY018600	SU	93.867	333,280
University of Miami	6 UB4HP19066-02 ACCT. 66834E/ Prime Award No. UB4HP19066	SU	93.969	21,896
University of Miami	HHSN275200002C	SU	93.UNK	2,616,329
University of Michigan	3000924587/ 3001790081	SU	93.173	127,921
University of Michigan	3001094848	SU	93.286	98,351
University of Michigan	3002120325	SU	93.389	35,031
University of Michigan	2 U10 CA32102-31	SU	93.395	59,909
University of Michigan	3002213146	SU	93.396	16,821
University of Michigan	3001341444	SU	93.701	41,819
University of Michigan	Subcontract #3001533596	SU	93.866	11,933
University of Minnesota	PO 01167102	SU	93.233	5,103
University of Minnesota	P663633108/ P663633109	SU	93.393	19,101
University of Minnesota	P001355101	SU	93.701	30,275
University of Minnesota	N001204701/ N630610901	SU	93.837	42,641
University of Minnesota	# P002509201	SU	93.847	17,376
University of Missouri	C00034869-1	SU	93.393	102,362
University of Missouri	C00015664-1	SU	93.867	45,020
University of Nebraska	00098672	SU	93.395	561,226
University of Nebraska	34-5301-2054-302/ 34-5301-2054-303	SU	93.855	112,680
University of North Carolina	5-51217/ 5-51221	SU	93.121	392,280
University of North Carolina	5-52941	SU	93.389	9
University of North Carolina	5-30415/ 5-30787	SU	93.846	247,720
University of North Carolina	5-31176/ 5-50683	SU	93.855	122,627
University of North Carolina, Chapel Hill	5-32323	SU	93.600	12,371
University of North Carolina, Chapel Hill	5-30141	SU	93.837	55,359
University of North Texas	RN9994-2010-001	SU	93.701	6,978
University of North Texas Health Science Center	G72225-2009-01	SU	93.UNK	8,870
University of Oklahoma	ARRA	SU	93.701	20,668
University of Oklahoma	RS20070334-01/ RS2011134502	SU	93.867	3,274
University of Pennsylvania	25660069 - U54 AR052/ 552058/ PO 2803693	SU	93.846	616,485
University of Pennsylvania	552934	SU	93.865	61,774
University of Pennsylvania	552260 / PO 2304014	SU	93.866	762,362
University of Pennsylvania	549098 PO#2691070/ 551667 PO#:2577539/ 555079 PO#2530878/ PO#2719345	SU	93.867	400,949
University of Pittsburgh	0008389/ 0010160	SU	93.242	124,277

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FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2011-2012 EXPENDITURES
University of Pittsburgh	Subaward No. 0005431 / Prime 5R37AA011873-12	SU	93.273	56,782
University of Pittsburgh	0000552/ 9004641	SU	93.701	21,424
University of Pittsburgh	0003074(118743-1)/ 0006495 115237-1	SU	93.837	70,288
University of Pittsburgh	0001032	SU	93.847	1,296
University of Pittsburgh	10712/ 6U19A1082623-02	SU	93.855	321,118
University of Puerto Rico	1UB6HP20189-01-00	SU	93.249	254,795
University of Rochester	415641-G	SU	93.389	26,535
University of Rochester	100045-D	SU	93.701	28,860
University of Rochester	414356-G/ 414986/ 415308-G/ 415608- G/ P O # 414215-G/ PO#412543-G	SU	93.853	253,325
University of Rochester	5-89845	SU	93.855	78
University of Rochester	415542-G	SU	93.865	12,995
University of South Carolina	12-2002	SU	93.701	53,449
University of South Carolina	10-1767	SU	93.UNK	16,800
University of Southern California	153324	SU	93.242	63,067
University of Tennessee	R073237242	SU	93.226	34,607
University of Texas	11080746 / 98315283/ PO# 33493-2000	SU	93.121	78,279
University of Texas	12052643/98010420	SU	93.396	121,079
University of Texas	32585/98013894	SU	93.701	1,004
University of Texas at Austin	UTA11-000912	SU	93.307	41,068
University of Texas Health Science Center at Houston	0005718 K/ 0005718 L/ 0005718F/ 0008802K/ 5718U	SU	93.837	349,450
University of Texas Health Science Center at San Antonio	131229 / 131228	SU	93.837	18,266
University of Texas Health Science Center at San Antonio	26-1602-95 UF	SU	93.879	77,959
University of Texas Medical Branch	10-022/ 12-032	SU	93.865	476,153
University of Texas, Houston	0005130 (Core A)/ 0007774A	SU	93.865	21,970
University of Utah	PO # 0000149045	SU	93.847	80,376
University of Utah	2309114-25 PO#14435	SU	93.865	62,398
University of Utah	10009050-17	SU	93.UNK	25,241
University of Vermont	20343-FSU	SU	93.242	189,883
University of Vermont	20380	SU	93.846	25,694
University of Virginia	GC12015-136216	SU	93.859	17,978
University of Washington	706393	SU	93.121	8,463
University of Washington	702562/ 707248/ 710452/ 726452/ 726454	SU	93.600	447,331
University of Washington	675149Z/ 718842Z	SU	93.701	807
University of Washington	704602Z	SU	93.715	38,880
University of Washington	684800/ 713430/ 736364	SU	93.865	27,534
University of Washington	721763	SU	93.866	20,914
Utah State University	10037501	SU	93.243	12,791
Vanderbilt University	19247-S4	SU	93.600	20,750
Vanderbilt University	VUMC37074	SU	93.867	24,966
Virginia Commonwealth University	PD300617-SC103450	SU	93.361	31,301
Virginia Commonwealth University	PD300531-SC101139	SU	93.701	3,476
Virginia Tech	431567-19300	SU	93.855	175,196
Virginia Tech	431700-19300	SU	93.859	13,796
Virtual Phantoms	1R42EB010404-01	SU	93.286	70,852
Vitrually Better, Inc.	11001GUCF	SU	93.242	45,772
Wake Forest University	U01AG29824	SU	93.866	14,710
Wake Forest University	WFUHS 30209/ WFUHS 30305	SU	93.UNK	367,245
Warren Stress Management	WSM/01012012	SU	93.361	14,110
Washington University	WU-12-121	SU	93.389	38,166
Washington University	WU-10-133/ WU-11-127	SU	93.701	19,492
Wayne State University	WSU11053	SU	93.853	17,630
West Central Florida Area Agency on Aging	OAA-2010-USF/ OAA-2011-USF/ OAA- 2012-USF	SU	93.052	59,212
Westat, Inc.	7887-S001	SU	93.279	530,939
Westat, Inc.	8062-S024	SU	93.283	5,923
Westat, Inc.	8771-S01	SU	93.701	121,722
Westat, Inc.	8182-S01/ 8530-S041	SU	93.865	631,137
Westcare Foundation	SubH79T1021356	SU	93.243	30,742
Workforce Solutions, Inc.	#213702	SCC	93.558	64,875

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FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2011-2012 EXPENDITURES
Wright State University	5 R01 HL056683-12	SU	93.838	17,009
Xhale	00093408/ XHALE	SU	93.242	190,832
Xhale	XHALE	SU	93.273	219,167
Yale University	A06797 (M09A10344)	SU	93.279	15,925
Yale University	Subaward No. M12A11369 (A08336)	SU	93.837	6,722
Yale University	A08082 (M10A10558)	SU	93.853	164,308
Total - U. S. Department of Health and Human Services				\$61,294,627
<b>U. S. Corporation for National and Community Service</b>				
American Association of Community Colleges	AACC-SL-2010-12	SCC	94.005	1,146
Americops	ARG-2011-052/ ARG-2012-093	FDOH	94.006	110,654
Duke University	10LHSNC001	SU	94.005	2,822
Florida Commission on Community Service	06AFHFL0010075/ 06AFHFL0010082/ 09ac102506/ 11AC132138	FDEP	94.006	571,383
Florida Commission on Community Service	06AFHFL0010075/ 06AFHFL0010082/ 09ac102506/ 11AC132138	SCC	94.006	225,934
Jumpstart	300200	SU	94.006	57,936
North Carolina Campus Compact/Elon University ("NCCC")	12 MKNWI001	SCC	94.007	500
University of Maryland	08NDHMD0020010	FDOEA	94.006	114,789
Western Washington University	54570-D	SU	94.006	5,057
Total - U. S. Corporation for National and Community Service				\$1,090,221
<b>U. S. Social Security Administration</b>				
Broward County Sheriffs Office	MOU	FDLE	96.UNK	3,238
St. Johns County	MOU	FDLE	96.UNK	110,428
Total - U. S. Social Security Administration				\$113,666
<b>U. S. Department of Homeland Security</b>				
ALAKAI Defense Systems	TTSES-FAM001	SU	97.UNK	31,786
American Association of Community Colleges	HSTS07-08-H-0012	SCC	97.075	5,462
BakerAECOM, LLC	UCFPTS001	SU	97.UNK	94,209
City of Fort Pierce	2008-LETP-260	SCC	97.067	44,178
Kansas State University	S12153	SU	97.061	116,386
Miami-Dade County	Flow Thru Contact # 10DS-48-11-23-02- 195	SU	97.067	34,636
Michigan State University	61-5671A / Prime 2009ST108LR0003	SU	97.108	14,154
National Partnership for Environmental Technology Education (PETE)	10385 FEMA	SCC	97.068	36,129
Northern Arizona University	MGN3EP6-01	SU	97.UNK	88,705
Oak Ridge Institute for Science and Education	DEACO506OR23100	SU	97.UNK	546
Purdue University	4112-35822	SU	97.061	5,630
Strategic Alliance for Risk Reduction (STARR)	UF 05 07 0001	SU	97.039	25,032
Telecommunications for the Deaf and Hearing Impaired	2007GTT7K006	SCC	97.007	6,903
Texas AgrLife Extension Service	425005	SU	97.061	9,845
University of Rhode Island	083010/0002251 P.O.# 0000018530	SU	97.061	93,866
UT-Battelle	4000093612	SU	97.UNK	469,480
Total - U. S. Department of Homeland Security				\$1,076,947
<b>U. S. Agency for International Development</b>				
Chemonics International, Inc.	674-C-00-10-00030-00/ EEP-I-00-04- 00020-00	SU	98.UNK	822,057
Colorado State University	G-9650-1	SU	98.UNK	20,057
Georgetown University	FSCJ-RX2050-705-09-B/ FSCJ- RX2050-705-11-B	SCC	98.001	279,026
Georgetown University	USFRX205085207R6	SU	98.002	1,835
Global Environment and Technology Founda	TCCC-USAID-GETF, WADA 2009	SU	98.UNK	284,841
Government of Israel Agricultural Research	332/10	SU	98.UNK	529
Higher Education For Development	521-A-00-07-00006-00/ 523-A-00-06- 00009-00 UNDER AEG-A-00-05-00007- 00	SU	98.012	168,164
Higher Education For Development	523-A-00-06-00009-00/ EDH-A-00-08- 00016-00/ HIGHER ED FOR DEVELO	SU	98.UNK	358,263
International Potato Center	00101443	SU	98.UNK	23

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FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2011-2012 EXPENDITURES
Michigan State University	61-3886 A	SU	98.001	69,391
Ohio State University Research Foundation	60023182/ 60030090	SU	98.001	127,780
Partners of America	4000002050	SU	98.010	5,854
University of California, Davis	09-002945-12	SU	98.UNK	470
University of Georgia	RC710-025/3842088/ RC710- 025/3842098/ RC710-025/3842108	SU	98.012	147,445
University of Illinois	2010-07200-03	SU	98.001	330,545
Weidemann Associates	1071-20-401	SU	98.009	173,935
Total - U. S. Agency for International Development				\$2,790,215
<b>Other Federal Grants</b>				
Agricultural Research Organization	M26-063	SU	99.UNK	4,209
Corporation for Public Broadcasting	055000524027940	SU	99.UNK	12,826
International Center For Agricultural Research In The Dry Areas	1134	SU	99.UNK	160,534
Total - Other Federal Grants				\$177,569
<b>Total Pass-Through Awards</b>				<b>\$132,916,879</b>

***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".***



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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2011-2012 EXPENDITURES
<b>Office of National Drug Control Policy</b>			
G10CF0002A	Florida Department of Law Enforcement	07.UNK	7,555
G11CF0002A	Florida Department of Law Enforcement	07.UNK	25,468
G11MI0006A	Florida Department of Law Enforcement	07.UNK	20,019
G12CF0002A	Florida Department of Law Enforcement	07.UNK	11,254
G12MI0006A	Florida Department of Law Enforcement	07.UNK	717
Total - Office of National Drug Control Policy			<u>\$65,013</u>
<b>U. S. Department of Agriculture</b>			
00094262	University of Florida	10.UNK	28,698
00096217	University of Florida	10.UNK	23,978
00096230	University of Florida	10.UNK	49,860
00096231	University of Florida	10.UNK	17,557
00098982	University of Florida	10.UNK	7,523
08-CS-11080500-006	University of Florida	10.UNK	43,213
09-PA-11080500-001	Florida State University	10.UNK	16,876
09-PA-11080500-030	Florida State University	10.UNK	10,000
10-8100-1237-CA	University of Florida	10.UNK	3,070
10-8100-1505-CA	University of Florida	10.UNK	25,015
10-8100-1510-CA	University of Florida	10.UNK	59,835
10-CA-11330150-092	University of Florida	10.UNK	38,619
10-CA-11330150-101	University of Florida	10.UNK	76,743
10-JV-11242309-069	University of Florida	10.UNK	27,217
10-PA-11080500-023	University of Florida	10.UNK	1,333
10-PA-11080500-031	Florida State University	10.UNK	63,012
11-8130-0008-CA	University of Florida	10.UNK	19,233
11-8130-0025-CA	University of Florida	10.UNK	10,947
11-8130-0034-CA	University of Florida	10.UNK	82,643
11-8130-0048-CA	University of Florida	10.UNK	31,042
11-8130-0103-CA	University of Florida	10.UNK	29,077
11-8130-1505-CA	University of Florida	10.UNK	62,926
11-9612-1105-CA	University of Florida	10.UNK	14,664
11-CA-11330126-120	University of Florida	10.UNK	13,385
11-CA-11330129-092	University of Florida	10.UNK	6,051
11-JV-11242309-093	Florida State University	10.UNK	45,019
124-001	University of North Florida	10.UNK	432
167000524030087	Florida State University	10.UNK	7,294
2.17/98	University of Florida	10.UNK	230
2010-27/E10RXYEAR1	University of Florida	10.UNK	61,499
282318	University of Florida	10.UNK	89
401009134	Florida A & M University	10.UNK	362
5520015	Florida A & M University	10.UNK	297
58-5358-1-328	University of Florida	10.UNK	9,208
AG-4232-P-11-0053	University of Florida	10.UNK	2,158
C0358A-E	University of Florida	10.UNK	14,933
P100913340	Florida A & M University	10.UNK	291
USDA 02IE08310163	University of Florida	10.UNK	186,210
Total - U. S. Department of Agriculture			<u>\$1,090,539</u>
<b>U. S. Department of Commerce</b>			
00094554	University of Florida	11.UNK	1,320
069000524029775	Florida State University	11.UNK	8,008
11.UNK	University of North Florida	11.UNK	57,585
8 IPA 000BS	University of Florida	11.UNK	153,399
DG133E10SE2473	Florida State University	11.UNK	53,439
DG133E11SE2357	Florida State University	11.UNK	28,426
DG133F11SE2029	University of Florida	11.UNK	59,297
NA11OAR4170178	University of Florida	11.UNK	24,365
NFFKPR00-09-22671	University of Florida	11.UNK	2,947
NFFN7110-12-01963	Florida State University	11.UNK	1,529
Project #596-Subcontract VAQF596SC-04	Florida International University	11.UNK	11,748



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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2011-2012 EXPENDITURES
SB134111SE1278	University of Central Florida	11.UNK	37,245
U380908302010	University of South Florida	11.UNK	19,180
UNC-CH 5-43705	University of South Florida	11.UNK	30,358
WC133-10-CN-0100	Florida International University	11.UNK	233,161
WC133F-09-CQ-00006	Florida International University	11.UNK	19,923
WC133F-10-SE-0772	Florida State University	11.UNK	19,083
WC133F10SE3085	University of Florida	11.UNK	93,517
Total - U. S. Department of Commerce			\$854,530
<b>U. S. Department of Defense</b>			
011-008	University of Florida	12.UNK	452,362
016613	University of South Florida	12.UNK	15,184
038400 360423 01	Florida State University	12.UNK	6,455
08GR8011	University of Florida	12.UNK	59,843
100005MC	University of Central Florida	12.UNK	1,051,352
100083.0.006	University of Central Florida	12.UNK	2,571
100643502	University of Central Florida	12.UNK	85,874
10-558-FIU, Prime W911NF-10-2-0074	Florida International University	12.UNK	1,281
10DN00055	University of Central Florida	12.UNK	3,102
10-M-0188/C435	Florida State University	12.UNK	22,804
11004001	University of Central Florida	12.UNK	133,407
11014-101839	University of Florida	12.UNK	55,668
111000055	Florida International University	12.UNK	199,084
11-129	University of South Florida	12.UNK	1,552,593
1115001	University of Central Florida	12.UNK	14,268
11-FWS-360804-UFL	University of Florida	12.UNK	156,293
11RH000106	University of Central Florida	12.UNK	69,832
11-S587-102-01-C1	University of Florida	12.UNK	69,764
1200186572 120018571	University of South Florida	12.UNK	3,035
1209-1097-00-B	University of Florida	12.UNK	21,627
123662	University of Florida	12.UNK	37,129
13030	Florida State University	12.UNK	113
1376781	University of Central Florida	12.UNK	7,286
1415315	University of Central Florida	12.UNK	16,416
1453759	University of Central Florida	12.UNK	8,408
17-2011-274	University of South Florida	12.UNK	84,817
2010-329	University of Florida	12.UNK	464,429
2010-329 Task 1	University of Florida	12.UNK	31,977
2011-009	Florida State University	12.UNK	8,653
2011-11070800003	University of Florida	12.UNK	6,735
201200683	University of Central Florida	12.UNK	12,852
217000524028568	Florida State University	12.UNK	97,102
217000524030348	Florida State University	12.UNK	29,470
22556-5001	University of South Florida	12.UNK	8,073
278269	University of North Florida	12.UNK	6,972
280652A	University of Central Florida	12.UNK	53,727
297107	University of North Florida	12.UNK	8,037
3001719337	Florida State University	12.UNK	18,349
3002143314	Florida State University	12.UNK	48,767
30351	University of South Florida	12.UNK	67,661
4000101008	University of South Florida	12.UNK	67,143
4000108398	University of South Florida	12.UNK	22,000
4440245134	University of Central Florida	12.UNK	17,914
4440335493	University of Central Florida	12.UNK	55,360
4500058664	Florida International University	12.UNK	40,863
60008649/RF01204494	University of Florida	12.UNK	33,973
670569	University of Florida	12.UNK	112,100
689-2	University of Central Florida	12.UNK	161
703437	University of Florida	12.UNK	359,296
7102	University of Central Florida	12.UNK	33,412
7500071239	University of Central Florida	12.UNK	4,100
800-2 PRIME: W911NF10C0058	University of Central Florida	12.UNK	11,000

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2011-2012 EXPENDITURES
8100001649	University of Central Florida	12.UNK	67,236
8200158143	Florida State University	12.UNK	65,572
90235101	University of Central Florida	12.UNK	973
9222210D00180012	University of Central Florida	12.UNK	63,582
9500009293	University of Central Florida	12.UNK	71,749
986062-873Y	University of Florida	12.UNK	12,290
A33FDB	University of South Florida	12.UNK	1,201
ACZ88512201 TrialNet	University of South Florida	12.UNK	166,263
ADC-1-40023-15	University of South Florida	12.UNK	59,117
Agreement of 10/1/11	University of South Florida	12.UNK	37,248
Agreement -signed 11-2008	Florida International University	12.UNK	276
B3531	University of Central Florida	12.UNK	98,001
C00025734-1	University of Florida	12.UNK	158,032
C0901p-1001	Florida State University	12.UNK	57,158
C2011-052	University of North Florida	12.UNK	26,902
CASC10003	University of Central Florida	12.UNK	29,061
CASC10004	University of Central Florida	12.UNK	668
CO-31047-11	University of Florida	12.UNK	119,534
Contract Y12-167-ZM	University of South Florida	12.UNK	2,862
DAAD1901C0065	University of Central Florida	12.UNK	82,623
DSC6032	Florida International University	12.UNK	117,379
DTRA0016/Sub-Task 3C	University of Florida	12.UNK	23,235
FA2521-09-P-0092	University of Central Florida	12.UNK	1,668
FA2521-10-C-8004	Florida State University	12.UNK	19,094
FA2521-10-P0001	University of Central Florida	12.UNK	6,149
FA252110P0095	University of Central Florida	12.UNK	992
FA2521-10-P-0149	Florida State University	12.UNK	23,824
FA2521-10-P-0153	Florida State University	12.UNK	12,380
FA252111P0089	University of Central Florida	12.UNK	32,472
FA2521-11-P-0091	Florida State University	12.UNK	43,350
FA252111P0913	University of Central Florida	12.UNK	9,814
FA4819-10-C-0021	University of Florida	12.UNK	29,980
FA7022-12-C-0004	Florida State University	12.UNK	32,851
FA8650-06-C-5913	University of Florida	12.UNK	18,572
FA8650-08-C-6926	Florida A & M University	12.UNK	924
FA8650-12-M-1339	University of Central Florida	12.UNK	45,000
FA8651-08-D-0108/005	University of Florida	12.UNK	6,242
FA8651-08-D-0108/015	University of Florida	12.UNK	85,075
FA8651-08-D-0108/025	University of Florida	12.UNK	237,620
FA8651-08-D-0108/032	University of Florida	12.UNK	2,384
FA8651-08-D-0108/035	University of Florida	12.UNK	49,609
FA8651-08-D-0108/036	University of Florida	12.UNK	1,992
FA945110D0234	University of Central Florida	12.UNK	400,271
FA9550-10-C-0069	University of Central Florida	12.UNK	2,922
FEDERAL MISC DONORS	University of Florida	12.UNK	24,522
GRI-001	University of South Florida	12.UNK	46,572
GTS-S-10-1-391	Florida State University	12.UNK	150,941
GTS-S-11-396	Florida State University	12.UNK	67,393
H92222-09-C-0013	Florida International University	12.UNK	10,264
H92222-09-C-0047	Florida International University	12.UNK	535
H92222-11-P-0055	University of South Florida	12.UNK	126,329
HHM402-07-C-0079	University of Central Florida	12.UNK	193
HHM402-09-C-0035	Florida International University	12.UNK	284,107
HHSP233201000649P	University of South Florida	12.UNK	11,636
HM1582-10-C-0012	University of Florida	12.UNK	158,178
HQ0147-12-C-7866	University of Central Florida	12.UNK	16,659
HR0011-11-C-0102	University of Central Florida	12.UNK	38,822
HR0011-11-C-0104	University of Central Florida	12.UNK	79,500
IPA	University of Central Florida	12.UNK	189,726
IPA AGREEMENT	University of Central Florida	12.UNK	79,556
J 589010A514	University of South Florida	12.UNK	39,036
J3086100088	University of South Florida	12.UNK	64,806

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J5890100515	University of South Florida	12.UNK	1,534
JACKSON FOU, HENRY M	University of Florida	12.UNK	751,470
JN42856 PRIME: FA865	University of Central Florida	12.UNK	2,131
JXT-11-S-1000	Florida State University	12.UNK	176
K000135-S09	University of Central Florida	12.UNK	198,817
K000193S07	University of Central Florida	12.UNK	161,438
KK9149	University of Florida	12.UNK	974
Letter Agreement	University of South Florida	12.UNK	560
M67854-10-C-8036	University of Central Florida	12.UNK	35,903
N0001408C0186	University of Central Florida	12.UNK	289,888
N0001412C0308	University of Central Florida	12.UNK	9,466
N6133906D0011	University of Central Florida	12.UNK	2,936
N62583-09-C-0107	University of Florida	12.UNK	22,310
N6335-08-C-0348	University of Central Florida	12.UNK	104
N66001-08-C-2040	University of Central Florida	12.UNK	30,632
N66001-12-C-4195	Florida International University	12.UNK	101,119
N6660409M1768	University of Central Florida	12.UNK	2,465
N6660410P1121	University of Central Florida	12.UNK	1
N68335-09-C-0342	University of Central Florida	12.UNK	1,385
N68335-10-C-0567	University of Central Florida	12.UNK	56,876
N6836-09-C-0013	University of Central Florida	12.UNK	693
N68936-10-C-0127	University of Central Florida	12.UNK	70,687
NNK06ED67A	University of Central Florida	12.UNK	144,607
Notice to Proceed	University of South Florida	12.UNK	38,058
NSEP-U631043-AC-AFR	University of Florida	12.UNK	71,652
OMH-5-MPCMP101038-US	University of South Florida	12.UNK	593
OMH-MPCMP101039-USF	University of South Florida	12.UNK	6,172
P010083607	Florida International University	12.UNK	23,385
P010099035	University of South Florida	12.UNK	52,922
P010099181	Florida State University	12.UNK	79,742
P010104772	Florida International University	12.UNK	27,238
P01017740	Florida State University	12.UNK	28,888
P11AT50849	University of South Florida	12.UNK	7,871
P4002060	University of Central Florida	12.UNK	139,714
P867 / S-867-000-001	University of Florida	12.UNK	31,766
PO #300-3105	University of South Florida	12.UNK	3,223
PO #PO113539	University of South Florida	12.UNK	53,948
PO 000000121695-01	University of South Florida	12.UNK	38,364
PO 09RMS00022	Florida International University	12.UNK	3,914
PO 1200160577	University of South Florida	12.UNK	2,775
PO 160079.00006	University of Central Florida	12.UNK	998
PO 2012-01	University of South Florida	12.UNK	13,920
PO 20120866	University of South Florida	12.UNK	17,825
PO 244265	University of South Florida	12.UNK	2,082
PO 441663	University of South Florida	12.UNK	6,398
PO DPPW12512027 &	University of South Florida	12.UNK	25,754
PO M00000054572	University of South Florida	12.UNK	756
PO P3110976	University of South Florida	12.UNK	54,259
PO PO120534	University of South Florida	12.UNK	17,543
PO POPR12392003	University of South Florida	12.UNK	20,555
PO# 100643501	University of Central Florida	12.UNK	2,159
PO001-0001020967	University of South Florida	12.UNK	42,609
POST12500015	University of South Florida	12.UNK	20,505
PRIME W911NF1020002	University of Central Florida	12.UNK	16,649
PRIME WITH ONR: N000	University of Central Florida	12.UNK	40,000
R&D-202-12-002	Florida State University	12.UNK	10,425
R-11-0001	University of South Florida	12.UNK	289,801
RS110112	University of Central Florida	12.UNK	28,939
RS111006	University of Central Florida	12.UNK	55,000
S03-36	University of Florida	12.UNK	149,624
S03-36 DTRA0017	University of Florida	12.UNK	602,066
S03-36, DTRA0016	University of Florida	12.UNK	24,887

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S03-36, DTRA0016,	University of Florida	12.UNK	535
S2943205012010	University of South Florida	12.UNK	8,425
S2LG9SC397	University of Central Florida	12.UNK	55,735
S367574	University of Central Florida	12.UNK	161,751
S500110	University of Central Florida	12.UNK	404
S500411	University of Central Florida	12.UNK	70,309
S-875-090-001	University of Florida	12.UNK	22,210
S925001004	University of Central Florida	12.UNK	41,408
SA1107013	University of Florida	12.UNK	98,195
SI 08-S567-0011-02-C	Florida A & M University	12.UNK	6,394
SUB1113617MDT	University of Central Florida	12.UNK	48,171
SUB1118011	University of Central Florida	12.UNK	34,624
Subcontract#: 100700204	Florida International University	12.UNK	50,891
Subcontract#: 100700204, Prime W91ZLK-10-D-0005-0706	Florida International University	12.UNK	30,007
TEAMWATCH1SHAIUCF01	University of Central Florida	12.UNK	8,052
TO 002 /PP-CCM-KY-58	University of Florida	12.UNK	20,420
TSA2011FSU/Energia	Florida State University	12.UNK	73,066
U3809-05012011	University of South Florida	12.UNK	12,100
U380909012010	University of South Florida	12.UNK	9,467
U60957-05072012	University of South Florida	12.UNK	8,605
UF11086	University of South Florida	12.UNK	632,712
UF-MEC-STTR-2011	University of Florida	12.UNK	16,275
US DEPT OF DEFENSE/A	University of Florida	12.UNK	198,991
USF01EW01	University of South Florida	12.UNK	10,801
VA-248-P-1620	University of South Florida	12.UNK	25,914
VA673-D05079	University of South Florida	12.UNK	257
Various	University of South Florida	12.UNK	1,100
W0954383	University of Florida	12.UNK	2,127
W5J9CQ-10-C-0029	University of Central Florida	12.UNK	140,280
W5J9CQ11C0012	University of Central Florida	12.UNK	24,267
W5J9CQ11C0026	University of Central Florida	12.UNK	152,599
W81XWH-08-C-0737	University of Florida	12.UNK	149,746
W81XWH-10-1-0601	University of South Florida	12.UNK	162,090
W81XWH-11-1-0748	University of South Florida	12.UNK	84,774
W81XWH-11-2-0121	Florida State University	12.UNK	100,949
W82XWH-06-1-0517	University of Florida	12.UNK	69,442
W909MY-08-C-0059	Florida A & M University	12.UNK	932,000
W909MY-11-C-0005	University of North Florida	12.UNK	1,577,271
W909MY-11-C-0062	University of Central Florida	12.UNK	65,464
W9113M-11-C-0006	University of Central Florida	12.UNK	20,021
W911NF-04-2-0016	Florida State University	12.UNK	1,315,496
W911NF-07-2-0073	University of Central Florida	12.UNK	3,414
W911NF-08-2-0035	University of Florida	12.UNK	144,370
W911NF-09-2-0017	University of Florida	12.UNK	138,963
W911NF1120020	University of Central Florida	12.UNK	90,597
W911NF-11-2-0028	Florida State University	12.UNK	97,059
W911QX-08-D-0002	University of Florida	12.UNK	150,119
W911QX-11-C-0030	University of Central Florida	12.UNK	13,877
W911QY-11-C-0011	University of Florida	12.UNK	538,207
W911QY-12-P-0113	University of Central Florida	12.UNK	11,284
W911SR-09-C-0005	University of South Florida	12.UNK	1,364,774
W911SR-09-C-0038	University of North Florida	12.UNK	271
W911SR-10-C-0017	University of South Florida	12.UNK	32,004
W911SR-10-C-0020	University of South Florida	12.UNK	817,952
W911SR-11-C-0017	University of South Florida	12.UNK	228,433
W912HQ-08-C-0012	University of Florida	12.UNK	111,176
W912HQ-08-C-0049	University of Florida	12.UNK	118,706
W912HQ-09-C-0010	Florida State University	12.UNK	216,332
W912HQ-09-C-0014	University of Florida	12.UNK	1,253
W912HQ-11-C-0015	University of Florida	12.UNK	461,721
W912HZ-05-C-0060	University of Florida	12.UNK	3

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W912HZ-09-2-0018	Florida International University	12.UNK	97,289
W912HZ-09-2-0019	Florida International University	12.UNK	114,504
W912HZ-09-C-0057	University of Florida	12.UNK	194,249
W912HZ-10-2-0013	University of Florida	12.UNK	279,853
W912HZ-10-2-0025	Florida International University	12.UNK	931
W912HZ-10-2-0028	University of Florida	12.UNK	511,541
W912HZ-10-2-0030	Florida International University	12.UNK	256,103
W912HZ-10-2-0032	University of Florida	12.UNK	229,688
W912HZ-10-2-0033	Florida International University	12.UNK	38,415
W912HZ-10-2-0046	Florida International University	12.UNK	45,752
W912HZ-11-2-0005	University of Florida	12.UNK	53,130
W912HZ-11-2-0012	University of Florida	12.UNK	144,871
W912HZ-11-2-0048	Florida International University	12.UNK	158,854
W91CRB08D0015	University of Central Florida	12.UNK	5,857,661
W91CRB-08-D0015\DO0082	University of Central Florida	12.UNK	37,181
W91CRB08D00150081	University of Central Florida	12.UNK	10,245
W91CRB-09-C-0504	University of Central Florida	12.UNK	3,649
W91CRB10C0046	University of Central Florida	12.UNK	6,546
W91CRB11C0034	University of Central Florida	12.UNK	57,877
W91WAW08C0056	University of Central Florida	12.UNK	22,156
W91WAW08C0072	University of Central Florida	12.UNK	16,051
W91WAW-08P-0437	University of Central Florida	12.UNK	859
W91WAW09C0088	University of Central Florida	12.UNK	19,553
W91WAW-09-C-0107	University of Central Florida	12.UNK	88,509
W91WAW-09-C-0160	Florida International University	12.UNK	413,015
W91WAW-09-D-0022	Florida International University	12.UNK	426,512
XGB-0-40646-01	University of South Florida	12.UNK	22,385
XQ292	University of South Florida	12.UNK	74,565
Total - U. S. Department of Defense			\$33,568,571
<b>U. S. Department of Housing and Urban Development</b>			
12-863	University of Florida	14.UNK	46,743
FLO121B4H100800	University of North Florida	14.UNK	15,198
Total - U. S. Department of Housing and Urban Development			\$61,941
<b>U. S. Department of the Interior</b>			
00093779	University of Florida	15.UNK	24,659
091004524027378	Florida State University	15.UNK	89,528
1205107200A	University of Central Florida	15.UNK	12,048
13981	University of Central Florida	15.UNK	424,342
1434-05HQRU1544	University of Florida	15.UNK	545
1434-HQ-97-RU-01544	University of Florida	15.UNK	277
206000028	University of Central Florida	15.UNK	388,940
401814J035	Florida Fish and Wildlife Conservation Commission	15.UNK	91,552
5890-M024-NRA	University of Florida	15.UNK	2,437
CESU H5000070400	University of Central Florida	15.UNK	66,421
F11PX00680	Florida State University	15.UNK	63,611
F11PX03006	University of Florida	15.UNK	3,350
H50000070510	University of Florida	15.UNK	226
H5000060104 / J2117094426	Florida International University	15.UNK	37,526
H5000060104 / J5297070024	Florida International University	15.UNK	117,608
H5000060104 / J5298100008	Florida International University	15.UNK	72,018
H5000060104 / J5298100045	Florida International University	15.UNK	9,473
H5000060104 / J5299100008	Florida International University	15.UNK	18,518
H5000060104 / P11AT10022	Florida International University	15.UNK	169,992
H5000060104 / P11AT50481	Florida International University	15.UNK	244,120
H5000060104/J5281080393	Florida International University	15.UNK	1,764
H5000060104/J5284060023	Florida International University	15.UNK	36,325
H5000060104/J5284063063	Florida International University	15.UNK	196,610
H5000060104/J5297080222	Florida International University	15.UNK	1,425
H5000060104/P11AT50432	Florida International University	15.UNK	3,218
H5000-06-0104/Task J5298-10-0005	Florida International University	15.UNK	66,364

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H5000060106	University of Florida	15.UNK	740
H5000065040 / J5298100011	Florida International University	15.UNK	86,797
H5000065040 / P11AT50508	Florida International University	15.UNK	146,998
H5000065040 / P11AT50510	Florida International University	15.UNK	147,617
H5000065040 / P11AT50562	Florida International University	15.UNK	115,968
H5000065040, J5296-10-0001	Florida International University	15.UNK	166
H50000650401 / P11AT50647	Florida International University	15.UNK	532,201
H5000070400	University of Central Florida	15.UNK	10,644
H5000-07-0510	University of Florida	15.UNK	2,386
H5281050136	University of Florida	15.UNK	966
J2117072808/H5000060104	Florida International University	15.UNK	3,557
J2117072885/H5000060104	Florida International University	15.UNK	58,678
J5120103178/H5000060	University of Florida	15.UNK	28,403
J5284-08-0011	University of Florida	15.UNK	19,342
J5284090001/H5000060104	Florida International University	15.UNK	140,009
J5297070186/H5000060104	Florida International University	15.UNK	100,935
J5297080085	Florida International University	15.UNK	17,758
J5325100039	University of Florida	15.UNK	7,292
J5890-10-0531	University of Florida	15.UNK	24,337
J9836090072	University of Florida	15.UNK	24,000
Master Agreement	Florida State University	15.UNK	91,621
P11AT10024	University of Florida	15.UNK	33,464
P11AT50844	University of Florida	15.UNK	554
P11AT50885	University of South Florida	15.UNK	14,730
P11AT50919	Florida International University	15.UNK	33,326
P11AT51063	University of South Florida	15.UNK	70,770
P11AT51113	University of Florida	15.UNK	165
P11AT51123	University of Florida	15.UNK	1,975
POSX100480	University of Florida	15.UNK	178,560
Scholarship to Kristie Wendelberger	Florida International University	15.UNK	11,308
Total - U. S. Department of the Interior			<u>\$4,048,164</u>
<b>U. S. Department of Justice</b>			
FC/FLS/1720	Florida Department of Law Enforcement	16.UNK	2,203
09-097G-FIU-2 / PO#50069881	Florida International University	16.UNK	140,608
225000524029496	Florida State University	16.UNK	18,900
225000524031256	Florida State University	16.UNK	2,074
26-3001-67-61	Florida International University	16.UNK	109,242
26-3001-89-32	Florida International University	16.UNK	109,634
FC/FLN/0270	Florida Department of Law Enforcement	16.UNK	11,585
FC/FLN/0281	Florida Department of Law Enforcement	16.UNK	1,542
FC/FLS/0280	Florida Department of Law Enforcement	16.UNK	2,502
FC/FLS/1806	Florida Department of Law Enforcement	16.UNK	3,417
FC/FLS/1829	Florida Department of Law Enforcement	16.UNK	5,216
FY2010-DN-BX-k210	Florida International University	16.UNK	132,671
MOU	Florida Department of Law Enforcement	16.UNK	82,185
SRCAE 2011	Florida International University	16.UNK	61,527
TAM113TAM155	Florida Department of Law Enforcement	16.UNK	2,593
Total - U. S. Department of Justice			<u>\$685,899</u>
<b>U. S. Department of Labor</b>			
0853347-CBET	University of Florida	17.UNK	50,187
40413	University of Central Florida	17.UNK	7,869
673-D07076	University of South Florida	17.UNK	1,906
CFS07012009	Santa Fe College	17.UNK	98,792
NSF	University of Central Florida	17.UNK	1,496
Renewal FY 2011	University of Central Florida	17.UNK	18,419
STEM FY 2011	University of Central Florida	17.UNK	866,901
VA673-D15082	University of South Florida	17.UNK	14,702
Total - U. S. Department of Labor			<u>\$1,060,272</u>
<b>U. S. Department of State</b>			



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05132	Florida State University	19.UNK	171,700
2010P043406000	University of Central Florida	19.UNK	130,482
CO-23004-11	University of Florida	19.UNK	100,776
CO-7038A-11	University of Florida	19.UNK	14,834
S-57150-10-GR046	University of Florida	19.UNK	163,176
Total - U. S. Department of State			<u>\$580,968</u>
<b>U. S. Department of Transportation</b>			
07-UF-SG2	University of Florida	20.UNK	7,113
10G001	University of Central Florida	20.UNK	363,294
12DD00145	University of South Florida	20.UNK	28,856
7743-01	University of South Florida	20.UNK	751,209
ACRP A02-20	University of Florida	20.UNK	110,397
Agt of 2/8/12	University of South Florida	20.UNK	8,090
AQ347	University of Florida	20.UNK	21,667
AQ411	University of Florida	20.UNK	28,176
AQ814	University of South Florida	20.UNK	62,766
AQG20	University of Florida	20.UNK	176,891
AQG89	University of Florida	20.UNK	142,844
AQHOO	University of Florida	20.UNK	49,207
AQK27 / PS-12-08-11	University of Florida	20.UNK	1,729
BDK78	University of Central Florida	20.UNK	163,295
BDK80 TWO #943-04	Florida International University	20.UNK	17,758
BDK80 TWO #943-05	Florida International University	20.UNK	71,265
BDK83 TWO#943-12	Florida State University	20.UNK	7
BDK83 TWO#943-17	Florida State University	20.UNK	32,763
BDK83 TWO#943-18	Florida State University	20.UNK	25,955
BDK84 TWO 977-10	University of South Florida	20.UNK	30,184
BDK85 TWO 977-22	University of South Florida	20.UNK	33,724
Contract J-07(SF-16)	University of South Florida	20.UNK	16,494
DO DO2155137	University of South Florida	20.UNK	130,622
DPPW11512037	University of South Florida	20.UNK	81,274
DRFH64-11-G-00033	University of South Florida	20.UNK	4,614
DTFAWA10A80022	University of Central Florida	20.UNK	242,448
DTFH61-10-C-00012	Florida State University	20.UNK	1,773
DTFH6111C00017	University of Central Florida	20.UNK	67,371
HR 04-37	University of Florida	20.UNK	131,704
Letter of Agreement	University of South Florida	20.UNK	488
LOA WO429-FY11-03	University of South Florida	20.UNK	75,609
LOA WO429-FY12-01	University of South Florida	20.UNK	44,691
LOA WO429-FY12-02	University of South Florida	20.UNK	17,268
MA200903	University of Central Florida	20.UNK	2,562
NAS Contract # SHRP C-10(A)	Florida International University	20.UNK	12,390
OP-12-02-01/AQH32	University of Florida	20.UNK	308,805
PO #012-10	University of South Florida	20.UNK	25,846
PO 2887-1	University of South Florida	20.UNK	4,287
PO A40ADD	University of South Florida	20.UNK	5,189
Research Agreement	University of South Florida	20.UNK	29,091
Task Order 2012-01	University of South Florida	20.UNK	9,935
TWO #943-42	University of South Florida	20.UNK	169,134
TWO 931-08	University of South Florida	20.UNK	44,358
TWO 931-15	University of South Florida	20.UNK	11,634
TWO 932-03	University of South Florida	20.UNK	124,178
TWO 943-23	University of South Florida	20.UNK	13,417
TWO 943-24	University of South Florida	20.UNK	24,019
TWO 943-33	University of South Florida	20.UNK	101,803
TWO 943-34	University of South Florida	20.UNK	13,182
TWO 943-36	University of South Florida	20.UNK	37,456
TWO 943-39	University of South Florida	20.UNK	108,639
TWO 943-40	University of South Florida	20.UNK	71,629
TWO 943-46	University of South Florida	20.UNK	65,669
TWO 943-48	University of South Florida	20.UNK	39,920

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TWO 943-49	University of South Florida	20.UNK	24,122
TWO 943-50	University of South Florida	20.UNK	12,262
TWO 948-33	University of South Florida	20.UNK	34,492
TWO 977-25	University of South Florida	20.UNK	48,298
TWO 985-05	University of South Florida	20.UNK	65,392
WO429-FY11-01	University of South Florida	20.UNK	9,870
WO429-FY11-02	University of South Florida	20.UNK	58,315
Work Auth 7-4	University of South Florida	20.UNK	45,551
Work Auth. 7-2	University of South Florida	20.UNK	14,069
Work Auth. 7-5	University of South Florida	20.UNK	42,836
Work Auth. 7-6	University of South Florida	20.UNK	67,450
Work Auth. No. 7-7	University of South Florida	20.UNK	4,617
Work Order 1	University of South Florida	20.UNK	69,238
Work Order 1.2011	University of South Florida	20.UNK	6,994
Work Order 2.2011	University of South Florida	20.UNK	10,241
Total - U. S. Department of Transportation			<u>\$4,678,436</u>
<b>Library of Congress</b>			
COOP AGREEMENT	University of Central Florida	42.UNK	29,610
GA10C0011	University of Central Florida	42.UNK	129,940
Total - Library of Congress			<u>\$159,550</u>
<b>National Aeronautics and Space Administration</b>			
00512UCF	University of Central Florida	43.UNK	72,539
080003524030767	Florida State University	43.UNK	20,985
081003524027710	Florida State University	43.UNK	37,487
081003524030456	Florida State University	43.UNK	96,378
1000000831	University of Central Florida	43.UNK	510
1028-1013-00-A	Florida State University	43.UNK	114,432
1284244	University of Central Florida	43.UNK	366
1284245	Florida State University	43.UNK	1,007
1392415	University of South Florida	43.UNK	16,841
1397224	University of South Florida	43.UNK	100,992
1419699	Florida State University	43.UNK	114,073
2009-0747-03	University of South Florida	43.UNK	9,529
2009-2295	University of South Florida	43.UNK	27,071
2011-04611	Florida State University	43.UNK	132,816
2011-ESMD-SFFP-01 / Prime NNX10AJ76A	Florida International University	43.UNK	15,094
2-1089225	University of Florida	43.UNK	80,891
217000524024685	Florida State University	43.UNK	16,439
3868-UF-NASA-C84G	University of Florida	43.UNK	25,064
4480aSTTR	University of Central Florida	43.UNK	59,221
555838	Florida State University	43.UNK	26,650
66016015-Y2 PO#UCF01-0000232712	Florida International University	43.UNK	2,433
ATK-62836	Florida State University	43.UNK	45,518
AV09022	University of Central Florida	43.UNK	12,789
C082638UCF	University of Central Florida	43.UNK	2
CSL001	University of South Florida	43.UNK	7
DAAD1702C0097	University of Central Florida	43.UNK	16,288
DD1-12057A	University of Florida	43.UNK	2,151
G0112015X	University of Central Florida	43.UNK	14,973
G01-12146A	University of Florida	43.UNK	422
G09-0084B	University of Florida	43.UNK	29,265
G-35-C56-G2	Florida State University	43.UNK	10,674
GO0-11070X	University of Florida	43.UNK	2,221
GO0-11096A	University of Florida	43.UNK	13,671
GO9-0073X	University of Florida	43.UNK	19,437
HST-AR-12130.03-A	University of Florida	43.UNK	60,725
HST-AR-12153.01-A	University of Florida	43.UNK	16,190
HST-AR-12634.01-A	University of Florida	43.UNK	21,401
HST-GO-11099.05A	University of Florida	43.UNK	1,841
HST-GO-11586.01-A	University of Florida	43.UNK	9,432



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HST-GO-11597.08-A	University of Florida	43.UNK	5,291
HST-GO-11629.02-A	University of Florida	43.UNK	13,684
HST-GO-11704.03-A	University of Florida	43.UNK	8,659
HST-GO-11705.01-A	University of Florida	43.UNK	25,555
HST-GO-11722.04-A	Florida State University	43.UNK	69
HST-GO-11739.04-A	University of Florida	43.UNK	665
HST-GO-12055.07-A	University of Florida	43.UNK	59,113
HST-GO-12183.03-A	University of Florida	43.UNK	3,210
HST-GO-12240.01-A	University of Florida	43.UNK	4,505
KC00003661	University of Central Florida	43.UNK	59,400
NCC-9-58-44	University of Florida	43.UNK	7,851
NNG05GK00H	University of Central Florida	43.UNK	3
NNG08FC03C	University of Central Florida	43.UNK	30
NNG12PQ28C	University of Central Florida	43.UNK	51,620
NNK11EA08C	University of Central Florida	43.UNK	7,634
NNM11AA66P	University of Central Florida	43.UNK	547
NNM12AA25P	Florida State University	43.UNK	1,582
NNX07AD94A	University of Florida	43.UNK	2
NNX07AO15A	University of Florida	43.UNK	82,487
NNX07AQ79G	Florida State University	43.UNK	3,212
NNX08AB40A	University of Florida	43.UNK	7,648
NNX08AC76A	Florida State University	43.UNK	42,906
NNX08AH72G	Florida State University	43.UNK	89,124
NNX08AJ98A	University of Central Florida	43.UNK	94,601
NNX08AL06G	University of South Florida	43.UNK	106,741
NNX08AQ81A	University of Florida	43.UNK	104,047
NNX09AB85G	University of Central Florida	43.UNK	60,906
NNX09AC37G	Florida State University	43.UNK	141,746
NNX09AC43G	Florida State University	43.UNK	116,511
NNX09AC62G	Florida State University	43.UNK	102,067
NNX09AD91G	University of Central Florida	43.UNK	54,605
NNX09AJ15H	Florida State University	43.UNK	29,668
NNX09AJ49G	Florida State University	43.UNK	274,991
NNX09AK77H	Florida International University	43.UNK	184
NNX09AL41H	Florida State University	43.UNK	35,183
NNX09AN84H	Florida State University	43.UNK	32,498
NNX09AT44G	University of Central Florida	43.UNK	2,186
NNX09AT48G	University of South Florida	43.UNK	55,076
NNX09AT50G	University of South Florida	43.UNK	161,281
NNX09AU67G	University of Central Florida	43.UNK	81,229
NNX09AV24G	University of South Florida	43.UNK	183,189
NNX09AV56G	University of South Florida	43.UNK	32,902
NNX09AV80G	Florida State University	43.UNK	2,788
NNX10AB18G	University of South Florida	43.UNK	48,270
NNX10AE28G	Florida International University	43.UNK	11,899
NNX10AE77G	University of Central Florida	43.UNK	31,312
NNX10AF20G	University of Central Florida	43.UNK	57,451
NNX10AG34G	Florida International University	43.UNK	43,228
NNX10AG55G	Florida International University	43.UNK	65,193
NNX10AG76G	Florida State University	43.UNK	147,312
NNX10AG80G	University of Central Florida	43.UNK	155,051
NNX10AG86G	Florida State University	43.UNK	138,293
NNX10AI37G	Florida State University	43.UNK	85,691
NNX10AL23G	Florida State University	43.UNK	47,936
NNX10AM01H	University of Central Florida	43.UNK	502,951
NNX10AM01H	University of South Florida	43.UNK	14,722
NNX10AM30G	Florida State University	43.UNK	152,409
NNX10AO01G	University of South Florida	43.UNK	64,756
NNX10AO88G	University of Central Florida	43.UNK	98,720
NNX10AP23G	University of Central Florida	43.UNK	25,775
NNX10AQ13A	Florida International University	43.UNK	1,031,348
NNX10AT28	University of Florida	43.UNK	36,597

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NNX10AT30G	University of South Florida	43.UNK	82,587
NNX10AU78G	University of South Florida	43.UNK	46,322
NNX10CD11P	University of Central Florida	43.UNK	28,216
NNX11CA68C	University of Central Florida	43.UNK	40,514
NNX11TE57P	University of Central Florida	43.UNK	5,597
P010012005 / CORE	Florida International University	43.UNK	40,873
PO 4881S SBIR	University of Central Florida	43.UNK	21,690
PO#UCF01-0000232915/66016015Y2	Florida Atlantic University	43.UNK	9,561
S6199207012011	University of South Florida	43.UNK	71,207
SB11080011	University of Central Florida	43.UNK	3,402
Subproject (Main Contract NNX11CH47P)	Florida International University	43.UNK	10,119
U380903122011	University of South Florida	43.UNK	5,465
U60957-02202012	University of South Florida	43.UNK	5,204
U60957-11102011	University of South Florida	43.UNK	43,334
U60957-120611	University of South Florida	43.UNK	133,229
UCF01-0000230955	Florida State University	43.UNK	14,026
UCF01-0000231313 / 66016014-Y2	Florida Atlantic University	43.UNK	18,747
UCF01-0000232702	Florida State University	43.UNK	2,327
UCF01-0000250353	University of North Florida	43.UNK	995
UFIFAS00072133	University of Central Florida	43.UNK	1,312
URH76	University of South Florida	43.UNK	91,437
Y603233	University of Central Florida	43.UNK	50,064
Total - National Aeronautics and Space Administration			<u>\$6,880,163</u>
<b>National Science Foundation</b>			
04-AS-003	University of Florida	47.UNK	3
0511CRN II-2061	Florida International University	47.UNK	90,599
078006524024669	Florida State University	47.UNK	6,384
1045354	Florida State University	47.UNK	479
113000524031564	Florida State University	47.UNK	357
1149624-DEB	University of Florida	47.UNK	76,485
1206192	University of Central Florida	47.UNK	9,532
40179	University of Central Florida	47.UNK	4,445
7603F18135	University of Florida	47.UNK	43,700
7603F21179	University of Florida	47.UNK	16,242
7603F56001	University of Florida	47.UNK	168
CBET -1154122	University of Central Florida	47.UNK	176,904
CCF-0937964	Florida International University	47.UNK	5,785
CNS-1128292	Florida State University	47.UNK	91,282
DBI-1242219	University of Florida	47.UNK	18,145
IPA1019141	University of Florida	47.UNK	15,493
Total - National Science Foundation			<u>\$556,003</u>
<b>U. S. Small Business Administration</b>			
212476	University of North Florida	59.UNK	10,975
SBAHQ-09-I-0139	University of West Florida	59.UNK	33,477
SBAHQ-10-I-0180	Miami Dade College	59.UNK	30,416
SBAHQ-10-I-0221	University of West Florida	59.UNK	5,976
Total - U. S. Small Business Administration			<u>\$80,844</u>
<b>U. S. Department of Veterans Affairs</b>			
573-D15062	University of Florida	64.UNK	15,002
Contract #: VA248-P-1614/PO#:673-D05083	Florida International University	64.UNK	5,167
IPA	University of Central Florida	64.UNK	202,402
IPA - Elizabeth Steg	University of Florida	64.UNK	1,664
IPA Paul Oppenheim	University of Florida	64.UNK	14,603
PO 673-D15120	Florida International University	64.UNK	10,733
SB1006001	University of Central Florida	64.UNK	185
VA248-P-1132	University of South Florida	64.UNK	111,140
VA248-P-1326	University of South Florida	64.UNK	113,191
VA248-P-1567	University of South Florida	64.UNK	5,194
VA248-P-1661	University of South Florida	64.UNK	109,348

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VA248-P-1730	University of South Florida	64.UNK	15,226
VA248-P1914	University of South Florida	64.UNK	332,620
VA673C10812	University of Central Florida	64.UNK	18,950
VAMC SR ICG	University of Central Florida	64.UNK	224,490
Total - U. S. Department of Veterans Affairs			\$1,179,915
<b>U. S. Environmental Protection Agency</b>			
00092586	University of Florida	66.UNK	37,086
00093862	University of Florida	66.UNK	2,521
4786-RFPA09-5/10-2	University of Florida	66.UNK	41,446
8671.03 - PO 004	University of South Florida	66.UNK	33,523
A3388E	University of Florida	66.UNK	21,587
EPA0C019	Florida State University	66.UNK	13,270
EPA0C031	Florida State University	66.UNK	3,839
EP-C-05-056	University of Central Florida	66.UNK	60,633
FCO 090111-001	Florida State University	66.UNK	12,831
FSU 050111	Florida State University	66.UNK	5,169
IB001	University of South Florida	66.UNK	15,131
PO 059323	University of South Florida	66.UNK	798
PURCHASE ORDER 0004	University of Central Florida	66.UNK	3,803
RN10-0021	University of Central Florida	66.UNK	22,976
Total - U. S. Environmental Protection Agency			\$274,613
<b>U. S. Nuclear Regulatory Commission</b>			
NRCHQ11C040009	University of Central Florida	77.UNK	143,417
NRCHQ12C040058	University of Central Florida	77.UNK	18,890
Total - U. S. Nuclear Regulatory Commission			\$162,307
<b>U. S. Department of Energy</b>			
00062923	University of Florida	81.UNK	54,571
00077669	University of Florida	81.UNK	44,328
00089174	University of Florida	81.UNK	81,207
00101767	University of Florida	81.UNK	175,510
00110275	Florida State University	81.UNK	66,864
00115915	Florida State University	81.UNK	44,781
03/08/2010	University of South Florida	81.UNK	19,804
080003524027646	Florida State University	81.UNK	14,659
10 225B	University of Florida	81.UNK	117,178
1000925	University of Central Florida	81.UNK	23,026
100173	University of Central Florida	81.UNK	103,735
100925	University of Central Florida	81.UNK	14,968
1037345	University of Central Florida	81.UNK	3,788
10532	Florida State University	81.UNK	142
1059852	University of Central Florida	81.UNK	1,459
108426	University of Central Florida	81.UNK	24,221
1098396	University of Florida	81.UNK	53,527
1105045	Florida State University	81.UNK	14,900
1118941	University of Florida	81.UNK	68,669
1142822	University of Central Florida	81.UNK	268,823
114822	University of Central Florida	81.UNK	26,078
1150590	University of Florida	81.UNK	24,683
117047	University of Central Florida	81.UNK	53,362
119007	University of Central Florida	81.UNK	24,908
11BC66120022005	University of Central Florida	81.UNK	485,978
1234906	University of Central Florida	81.UNK	28,886
132469	University of Florida	81.UNK	68,844
152757	Florida State University	81.UNK	46,865
198468	University of Florida	81.UNK	12,087
1A37102	University of Central Florida	81.UNK	2,218
1F 30402	University of Florida	81.UNK	29,762
216000524028438	Florida State University	81.UNK	66,844
265K786	University of Florida	81.UNK	145,995

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288K396	University of Florida	81.UNK	13,430
2F-30542	University of Florida	81.UNK	663
3580025064	University of Central Florida	81.UNK	157,598
40000100172	Florida State University	81.UNK	4,469
4000060996	Florida State University	81.UNK	38,595
4000069877	Florida State University	81.UNK	7,550
4000073383	University of Central Florida	81.UNK	8,483
4000088447	Florida State University	81.UNK	23,017
4000089561	Florida State University	81.UNK	1,622
4000096284	Florida State University	81.UNK	15,292
4000099937	Florida State University	81.UNK	32,697
4000101347	Florida State University	81.UNK	363,197
4000106263	University of Florida	81.UNK	128,175
4000106635	University of Central Florida	81.UNK	28,390
4000110871	Florida State University	81.UNK	5,162
4000111499	Florida State University	81.UNK	18,008
586525	Florida State University	81.UNK	47,853
589175/595267	Florida State University	81.UNK	637,249
590820	Florida State University	81.UNK	138,606
599661	University of Florida	81.UNK	171,731
602301	Florida State University	81.UNK	3,112
603311	Florida State University	81.UNK	80,251
603470	Florida State University	81.UNK	24,472
62267	University of Central Florida	81.UNK	76,160
6900747	University of Florida	81.UNK	113,385
6985191	University of Florida	81.UNK	16,983
765019 PO 1225067	University of Central Florida	81.UNK	7,102
77951 001 09	University of Florida	81.UNK	50,827
829202	University of Central Florida	81.UNK	857,414
87974-001-10	Florida State University	81.UNK	88,258
9-11	Florida State University	81.UNK	2,609
95398	University of Central Florida	81.UNK	169,580
987463,0	University of Florida	81.UNK	62,380
995506	University of Central Florida	81.UNK	3,861
AAT-2-11826-01	Florida State University	81.UNK	23,215
AC39282N	University of Florida	81.UNK	1,306
ADC-1-40023-02	Florida International University	81.UNK	78,637
AEA-1-11783-03	University of Central Florida	81.UNK	56,963
AEU04006201	University of Central Florida	81.UNK	23,652
AGREEMENT 09242009	University of Central Florida	81.UNK	624
AXL-1-11909-01	University of Central Florida	81.UNK	1,133,785
AXL14037801	University of Central Florida	81.UNK	334,238
B593476	University of Florida	81.UNK	11,683
B595681	Florida State University	81.UNK	52,773
B595825	University of Florida	81.UNK	27,325
B600482	University of Florida	81.UNK	1,393
DE-AC02-05CH11231	University of Central Florida	81.UNK	38,776
DE-AC09-08SR22470	Florida International University	81.UNK	69,390
DE-AR0000177	University of South Florida	81.UNK	91,631
DE-AR0000179	University of South Florida	81.UNK	142,537
DE-ED 0000200	Florida International University	81.UNK	13,829
DE-FG36-04G014281	University of Central Florida	81.UNK	2,429
DE-SC00004364	University of Central Florida	81.UNK	17
Encumbrance Number 1902-1100096864/ Prime 00101767	Florida International University	81.UNK	79,579
FEDERAL MISC DONORS	University of Florida	81.UNK	7,360
FS000000012	University of South Florida	81.UNK	2,679
KNDJ04033901	University of Central Florida	81.UNK	61,485
KNDJ-0-40339-02	University of Central Florida	81.UNK	2,185,045
KNDJ04033903	University of Central Florida	81.UNK	57,272
NAS-2000001493	Florida State University	81.UNK	1,523
PO #557158	University of Florida	81.UNK	15,858

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PO 1129344	University of Florida	81.UNK	26,797
PO# 1128783	University of South Florida	81.UNK	30,336
PO# 1200516	University of Florida	81.UNK	28,253
S038CCCPM4002	University of Central Florida	81.UNK	14,341
S114CCDPPM4002	University of Central Florida	81.UNK	573
SOLAR REACTOR TECH	University of Florida	81.UNK	41
SUB NO. 0000033353	University of South Florida	81.UNK	31,875
Subcontract #JSA 11-C0616 /R298422	Florida International University	81.UNK	29,696
XXL-1-11888-01	University of Central Florida	81.UNK	351
Total - U. S. Department of Energy			<u>\$10,288,118</u>
<b>U. S. Department of Education</b>			
#11-HTMB-01	University of South Florida	84.UNK	12,494
#11-HTMG-01	University of South Florida	84.UNK	12,496
#RTTT-SI-01	University of South Florida	84.UNK	12,186
01-928A Amendment 12	Florida Gulf Coast University	84.UNK	10,289
01-FL06	Florida Gulf Coast University	84.UNK	2,065
01-FL06 Amendment 11	Florida Gulf Coast University	84.UNK	23,256
291-1220S-0CY01	University of South Florida	84.UNK	15,890
291-1260S-2CD01	University of South Florida	84.UNK	26,581
291-RD111-2C001	University of South Florida	84.UNK	162,713
291-RG411-2C001	University of South Florida	84.UNK	172,175
376-5920S-OCZA3	Florida A & M University	84.UNK	51
4815921S1CZ70	University of Central Florida	84.UNK	122
501-RD311-2C001	Florida Atlantic University	84.UNK	75,598
501-RG411-2C001	Florida Atlantic University	84.UNK	554,376
501-RS611-2C001	Florida Atlantic University	84.UNK	86,442
501-RS711-2C001	Florida Atlantic University	84.UNK	892,345
501-RS811-1C001	Florida Atlantic University	84.UNK	15,931
501-RS811-2C001	Florida Atlantic University	84.UNK	437,193
687-1210S-0CY01	Florida Atlantic University	84.UNK	441
687-2120S-0C01	Florida Atlantic University	84.UNK	189,873
687-260S-0CY01	Florida Atlantic University	84.UNK	160,623
687-RD211-2C001	Florida Atlantic University	84.UNK	26,129
687-RL111-1C301	Florida Atlantic University	84.UNK	114,444
7000028178	Florida State University	84.UNK	1,171
7603F18108	University of Florida	84.UNK	3,097
99-FL05	University of South Florida	84.UNK	27,438
AWARD#T195N070177	Florida Atlantic University	84.UNK	199,820
ED-IES-12-C-0011	Florida State University	84.UNK	280,546
IA-189	Florida Department of Education	84.UNK	113,998
LCS-9830-1009	Florida State University	84.UNK	661
PO# 4512016004	University of South Florida	84.UNK	48,457
RTTT-SI-01	University of South Florida	84.UNK	12,101
Series1993A_FSU_Dorm_Rev_Bonds	Florida State University	84.UNK	1,550,000
U60957-03292012	University of South Florida	84.UNK	57,934
U60957-08082011	University of South Florida	84.UNK	756,251
Total - U. S. Department of Education			<u>\$6,055,187</u>
<b>U. S. Department of Health and Human Services</b>			
00094908	University of Florida	93.UNK	23,525
00097808	University of Florida	93.UNK	5,362
00099171	University of Florida	93.UNK	26,007
00100764	University of Florida	93.UNK	7,545
10009050-17	University of Florida	93.UNK	25,241
10-1767	University of Florida	93.UNK	16,800
12IPA	University of Florida	93.UNK	22,053
136002524031301	Florida State University	93.UNK	33
1BN06	University of Central Florida	93.UNK	148,006
1R15EY017995-01A1	Florida Atlantic University	93.UNK	85,984
1R15GM097693-01	Florida Atlantic University	93.UNK	63,103
1R15HL093710-01A1	Florida A & M University	93.UNK	10,072

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1R15NS066339-01	Florida Atlantic University	93.UNK	28,427
2001409725	University of Florida	93.UNK	139,286
200-2009-M-31577	Florida International University	93.UNK	37
200-2011-41272	University of Florida	93.UNK	10,585
208000520031865	Florida State University	93.UNK	846
211-2003-M-01674	University of South Florida	93.UNK	2,739
211-2004-M-08372	University of South Florida	93.UNK	712
233-03-0034	University of Central Florida	93.UNK	16,129
4-01862	Florida State University	93.UNK	29,083
5 H30 MC00011-15	University of South Florida	93.UNK	500
5-23595	University of Florida	93.UNK	20,174
6119-1144-00-1	University of Florida	93.UNK	579,655
68	University of Florida	93.UNK	5,205
7603F29329	University of Florida	93.UNK	14,852
7603F32226	University of Florida	93.UNK	233,945
7966	University of Florida	93.UNK	61,940
7981	University of Florida	93.UNK	173,615
7P41GM079597-04	Florida Atlantic University	93.UNK	18,172
A3F6C4	Florida State University	93.UNK	8,689
A3FA2C	Florida State University	93.UNK	26,235
A424F9	Florida State University	93.UNK	10,457
A4BA64	Florida State University	93.UNK	46,845
A5378C	Florida State University	93.UNK	21,188
A5799F	Florida State University	93.UNK	4,544
Allele Biotech & Pha	University of Florida	93.UNK	603
CO0N9	University of Florida	93.UNK	5,982
EH06-201 S28	University of South Florida	93.UNK	137,890
G72225-2009-01	University of Florida	93.UNK	8,870
HSH240200735004C	University of Florida	93.UNK	42,014
HSH25020110019C	University of Florida	93.UNK	116,840
HHSN263200800022C	University of South Florida	93.UNK	391,870
HHSN26620070023C	University of Florida	93.UNK	1,658,912
HHSN267200700014C	University of South Florida	93.UNK	16,310,052
HHSN267200800019C	University of South Florida	93.UNK	19,826,857
HHSN2722001000043C	University of Florida	93.UNK	360,149
HHSN275200002C	University of Florida	93.UNK	2,616,329
Letter dated 9/13/2011	Florida International University	93.UNK	1,663
MED136	Florida State University	93.UNK	11,088
MOA	University of South Florida	93.UNK	14,275
NATL INST OF HLTH	University of Florida	93.UNK	14,613
Prime HHSP23320095624WC / Task No.	Florida International University	93.UNK	84,199
HHSP23337001T			
R01 HL076803	University of Florida	93.UNK	18
Ref. No. 277-10-0344 / Ref. Code 1097.091	Florida International University	93.UNK	7,370
RES 2012-18	University of South Florida	93.UNK	13,957
SAMHSACONT07-02	University of South Florida	93.UNK	4,559
WFUHS 30209	University of South Florida	93.UNK	51,051
WFUHS 30305	University of Florida	93.UNK	316,194
Total - U. S. Department of Health and Human Services			<u>\$43,882,946</u>
<b>U. S. Corporation for National and Community Service</b>			
R21AI082310	University of Florida	94.UNK	279,232
Total - U. S. Corporation for National and Community Service			<u>\$279,232</u>
<b>U. S. Social Security Administration</b>			
MOU	Florida Department of Law Enforcement	96.UNK	113,666
Total - U. S. Social Security Administration			<u>\$113,666</u>
<b>U. S. Department of Homeland Security</b>			
2010*1045307*000	Florida International University	97.UNK	128,485
4000093612	University of Florida	97.UNK	469,480
DEACO506OR23100	Florida A & M University	97.UNK	546



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MGN3EP6-01	University of Florida	97.UNK	88,705
MOU	Florida Department of Law Enforcement	97.UNK	37,407
TTSES-FAM001	Florida A & M University	97.UNK	31,786
UCFPTS001	University of Central Florida	97.UNK	94,209
Total - U. S. Department of Homeland Security			<u>\$850,618</u>
<b>U. S. Agency for International Development</b>			
00101443	University of Florida	98.UNK	23
09-002945-12	University of Florida	98.UNK	470
332/10	University of Florida	98.UNK	529
523-A-00-06-00009-00	University of Florida	98.UNK	139,755
621-0-00-10-00043-00 / 621-MAARD-3-09-091	Florida International University	98.UNK	30,698
621-MAARD-3-09-092	Florida International University	98.UNK	29,222
674-C-00-10-00030-00	University of Florida	98.UNK	15,521
EDH-A-00-08-00016-00	University of Florida	98.UNK	62,224
EEP-I-00-04-00020-00	University of Florida	98.UNK	806,536
G-9650-1	University of Florida	98.UNK	20,057
HIGHER ED FOR DEVELO	University of Florida	98.UNK	156,284
R01 DK074867	University of Florida	98.UNK	303,886
TCCC-USAID-GETF, WADA 2009	Florida International University	98.UNK	284,841
Total - U. S. Agency for International Development			<u>\$1,850,046</u>
<b>Other Federal Grants</b>			
055000524027940	Florida State University	99.UNK	12,826
075000520027086	Florida State University	99.UNK	3,026
1134	University of Florida	99.UNK	160,534
259000520029031	Florida State University	99.UNK	5,704
259000520030676	Florida State University	99.UNK	22,186
M26-063	University of Florida	99.UNK	4,209
PC-11-8-028	Florida State University	99.UNK	10,000
Total - Other Federal Grants			<u>\$218,485</u>
<b>Total Other Federal Awards</b>			<b>\$119,526,026</b>

### ***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.***



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<b>U. S. Department of Agriculture</b>			
2011-45100-08905	Florida A & M University	10.001	3,309
38820-18564-07	Florida A & M University	10.001	56,172
58 6615 7 130	University of Florida	10.001	22,650
58-0208-0-068	University of Florida	10.001	146,158
58-0208-0-102	University of Florida	10.001	63,215
58-0208-8-100	University of Florida	10.001	184,280
58-1230-8-447	University of Florida	10.001	82,435
58-1275-0-366	University of Florida	10.001	7,455
58-1275-0-381	University of Florida	10.001	6,045
58-1275-1-340	University of Florida	10.001	14,805
58-1275-9-335	University of Florida	10.001	26,270
58-1275-9-342	University of Florida	10.001	2,357
58-3607-8-725	University of Florida	10.001	1,718
58-3611-7-610	University of Central Florida	10.001	7,403
58-3611-7-630	University of Florida	10.001	59,218
58-5306-1-455	University of Florida	10.001	5,530
58-5354-8-167	University of Florida	10.001	3,901
58-5430-1-347	University of Florida	10.001	4,785
58-5442-8-232	University of Florida	10.001	798
58-6225-8-027	Florida Atlantic University	10.001	108,263
58-6435-8-276	University of Florida	10.001	18,514
58-6601-1-001	Florida A & M University	10.001	2,085
58-6615-6-213	Florida A & M University	10.001	431
58-6615-8-111	University of Florida	10.001	28,269
58-6615-9-201	University of Florida	10.001	57,323
58-6618-0-108	University of Florida	10.001	50,840
58-6618-01-132	University of Florida	10.001	69,993
58-6618-0-128	University of Florida	10.001	55,822
58-6618-1-040	University of Florida	10.001	7,460
58-6618-1-042	University of Florida	10.001	8,526
58-6618-5-248	University of Florida	10.001	1,788
58-6618-7-211	University of Florida	10.001	90,212
58-6618-7-212	University of Florida	10.001	2,546
58-6618-8-118	University of Florida	10.001	145,321
58-6659-1-108	University of Florida	10.001	5,637
59-1275-0-389	University of Florida	10.001	150
59-3625-1-745	University of Florida	10.001	246,430
59-6618-9-205	University of Florida	10.001	80,785
P11AT50514	University of Central Florida	10.001	25,443
08-9612-0637CA	Florida A & M University	10.025	5
09-8100-0755-CA	Florida A & M University	10.025	1,624
09-9612-0637CA	Florida A & M University	10.025	34
10-1001-07985-CA	Florida A & M University	10.025	17,675
10-8100-0755-CA	Florida A & M University	10.025	56,444
10-8100-1246-CA	University of Florida	10.025	65,143
10-8100-1383-CA	University of Florida	10.025	4,517
10-8100-1503-CA	Florida A & M University	10.025	38,957
10-8100-1539-CA	Florida A & M University	10.025	63,266
10-8100-1552-CA	University of Florida	10.025	96,600
10-8200-1497-CA	University of Florida	10.025	41,265
10-9612-0637CA	Florida A & M University	10.025	18,467
11-1001-0457-CA	Florida A & M University	10.025	531,350
11-1001-0785-CA	Florida A & M University	10.025	4,914
11-8100-1539-CA	Florida A & M University	10.025	44,956
11-8100-1552-CA	University of Florida	10.025	32,704
11-8130-0051-CA	University of Florida	10.025	19,847
11-8130-0056-CA	University of Florida	10.025	32,832
11-8130-0104-CA	University of Florida	10.025	14,121
11-8130-0755-CA	Florida A & M University	10.025	86,269
11-8130-1246-CA	University of Florida	10.025	16,462
11-8130-1258-CA	University of Florida	10.025	39,463
11-8130-1503-CA	Florida A & M University	10.025	52,516
11-8212-0261-CA	University of Florida	10.025	77,624
11-8212-0691-CA	University of Florida	10.025	15,501
11-8212-0786-CA	University of Florida	10.025	27,462
11-9612-0637CA	Florida A & M University	10.025	33,300
12-6100-0025-CA	Florida A & M University	10.025	30,315

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2011-FL001CWR-OSBORN	University of Florida	10.025	49,109
12-25-G-1108	University of Florida	10.156	12,852
16848	Florida A & M University	10.169	80,679
16849	Florida A & M University	10.169	109,535
00081385	University of Florida	10.170	12,964
00086171	University of Florida	10.170	143,086
00093961	University of Florida	10.170	14,694
00093964	University of Florida	10.170	23,995
015596	University of Florida	10.170	159,241
015638	University of Florida	10.170	108,713
016795	University of Florida	10.170	133,772
016801	University of Florida	10.170	13,317
016852	University of Florida	10.170	81,567
016856	University of Florida	10.170	89,425
016857	University of Florida	10.170	55,246
016858	University of Florida	10.170	55,287
016866	University of Florida	10.170	128,801
016867	University of Florida	10.170	8,145
016868	University of Florida	10.170	18,959
016869	University of Florida	10.170	41,733
016870	University of Florida	10.170	97,365
018004	University of Florida	10.170	12,455
018005	University of Florida	10.170	10,702
018006	University of Florida	10.170	13,680
018007	University of Florida	10.170	5,075
018008	University of Florida	10.170	13,607
018009	University of Florida	10.170	14,307
018012	University of Florida	10.170	68,580
018013	University of Florida	10.170	30,962
018016	University of Florida	10.170	14,367
018017	University of Florida	10.170	10,637
018018	University of Florida	10.170	38,467
018019	University of Florida	10.170	15,938
018020	University of Florida	10.170	31,643
018022	University of Florida	10.170	16,550
2009 12876-01	University of Florida	10.170	106,544
FBGA 010410	University of Florida	10.170	12,687
S-000400	University of Florida	10.170	2,499
00078045	Florida Atlantic University	10.200	4,281
00093137	University of Florida	10.200	49,299
00099509	University of Florida	10.200	15,630
06-16977/07-18470	University of Florida	10.200	3,580
1000019154	Florida A & M University	10.200	8,316
10-AGR-361482-UF	University of Florida	10.200	4,703
10-JV-11330136-144	Florida International University	10.200	5,363
11-AGR-373007-UF	University of Florida	10.200	88,995
2008-34135-19505	University of Florida	10.200	428,746
2008-34446-19462	University of Florida	10.200	55,609
2008-34483-19232	University of Florida	10.200	35,118
2008-34561-19272	University of Florida	10.200	17,913
2008-34606-19522	University of Florida	10.200	12,612
2008-38500-19251	University of Florida	10.200	53,460
2008-38890-19013	Florida State University	10.200	63,230
2009-34103-19907	University of Florida	10.200	93,285
2009-34135-19940	University of Florida	10.200	24,146
2009-34135-20026	University of Florida	10.200	43,178
2009-34135-20048	University of Florida	10.200	17,643
2009-34135-20053	University of Florida	10.200	46,352
2009-34135-20059	University of Florida	10.200	31,553
2009-34135-20068	University of Florida	10.200	64,245
2009-34135-20079	University of Florida	10.200	43,135
2009-34135-20103	University of Florida	10.200	14,039
2009-34135-20109	University of Florida	10.200	34,007
2009-34135-20153	University of Florida	10.200	40,255
2009-34135-20184	University of Florida	10.200	46,423
2009-34135-20187	University of Florida	10.200	65,414
2009-34135-20188	University of Florida	10.200	49,048
2009-34135-20192	University of Florida	10.200	23,045
2009-34135-20236	University of Florida	10.200	14,148

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2009-34135-20261	University of Florida	10.200	8,592
2009-34143-19948	University of Florida	10.200	294
2009-34383-19836	University of Florida	10.200	14,810
2009-34446-20228	University of Florida	10.200	351,548
2009-34561-20134	University of Florida	10.200	142,562
2009-38890-19911	Florida State University	10.200	682,729
2009-39200-19972	University of Central Florida	10.200	126,519
2009-39558-20293	University of Florida	10.200	31,124
2010-34135-21018	University of Florida	10.200	45,393
2010-34135-21019	University of Florida	10.200	39,198
2010-34135-21030	University of Florida	10.200	59,969
2010-34135-21053	University of Florida	10.200	31,740
2010-34135-21054	University of Florida	10.200	63,682
2010-34135-21084	University of Florida	10.200	37,832
2010-34135-21093	University of Florida	10.200	17,332
2010-34135-21095	University of Florida	10.200	69,543
2010-34135-21098	University of Florida	10.200	62,650
2010-34135-21099	University of Florida	10.200	29,307
2010-34135-21100	University of Florida	10.200	32,382
2010-34135-21104	University of Florida	10.200	54,791
2010-34135-21105	University of Florida	10.200	8,298
2010-34135-21111	University of Florida	10.200	4,435
2010-34135-21150	University of Florida	10.200	45,416
2010-34135-21172	University of Florida	10.200	31,404
2010-34135-21251	University of Florida	10.200	47,845
2010-34143-21850	University of Florida	10.200	59,002
2010-34381-21382	University of Florida	10.200	42,338
2010-34381-21552	University of Florida	10.200	120,320
2010-34383-20770	University of Florida	10.200	455,840
2010-34425-21761	University of Florida	10.200	86,195
2010-34446-21694	University of Florida	10.200	803,150
2010-34561-21333	University of Florida	10.200	135,656
2010-37610-21865	University of Florida	10.200	37,377
2010-37610-21888	University of Florida	10.200	25,677
2010-38890-20734	Florida State University	10.200	717,663
2010-FL001ARS	University of Florida	10.200	19,727
2010-ZIM-01	University of Florida	10.200	20,675
2011-34383-30501	University of Florida	10.200	1,380,791
2011-37610-31178	University of Florida	10.200	8,941
2011-38832-31003	University of Florida	10.200	3,000
2011-FL001ARS	University of Florida	10.200	17,334
2011-FL-ASBIO-DAVIS	University of Florida	10.200	11,335
2011-FL-ESBio-Kanga	Florida A & M University	10.200	4,831
3010-34135-21096	University of Florida	10.200	58,751
33100-08905-07	Florida A & M University	10.200	225
33100-08905-09	Florida A & M University	10.200	24,740
416-40-22F	University of Florida	10.200	457
5866185249	Florida A & M University	10.200	1,681
61191-9304	University of Florida	10.200	19,824
99-S120051	University of Florida	10.200	492
G-1474-4	University of Florida	10.200	2,865
IR-4 Biopesticide Re	University of Florida	10.200	7,856
P#0087665 /SUB# UF10158	Florida Atlantic University	10.200	22,102
PO # 1400748	University of Florida	10.200	11,071
PO-2009-01/20237	University of Florida	10.200	24,036
R01222	University of Florida	10.200	2,235
R01321/2010-38890-20	University of Florida	10.200	379,431
RE682-292/4892246	University of Florida	10.200	2,919
SA7464	University of Florida	10.200	2,779
SA7505	University of Florida	10.200	122,899
SA7660	University of Florida	10.200	47,469
SA7661	University of Florida	10.200	32,865
UF09218	Florida Atlantic University	10.200	18,289
UF-IFAS 00077789	Florida A & M University	10.200	11,906
UM-S820	University of Florida	10.200	9,046
UM-S857	University of Florida	10.200	521
Univ Haw PI: Bruland	University of Florida	10.200	288
2010-32100	Florida A & M University	10.202	25,843
2011-32100-08905	Florida A & M University	10.202	31,954

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McintireStennis	University of Florida	10.202	979,095
Hatch	University of Florida	10.203	2,893,656
Hatch-Multistate	University of Florida	10.203	909,095
10-8100-1562-CA	University of Florida	10.205	4,541
2011-45100-08905	Florida A & M University	10.205	453,601
2012-3100-08905	Florida A & M University	10.205	1,458,118
33100-08905-08	Florida A & M University	10.205	304
2006-35100-17263	University of Florida	10.206	39,224
2007-35102-18111	Florida A & M University	10.206	3,882
2007-35107-18368	University of Florida	10.206	25,410
2007-35203-18073	University of Florida	10.206	51,563
2007-35300-18248	University of Florida	10.206	6,440
2007-35300-19739	University of Florida	10.206	72,041
2007-35302-18127	University of Florida	10.206	30,924
2007-35304-18439	University of Florida	10.206	90
2007-35318-18394	University of Florida	10.206	55,502
2007-35319-18158	University of Florida	10.206	26,128
2008- 35319-04593	University of Florida	10.206	46,852
2008-35100-19244	University of Florida	10.206	79,860
2008-35201-18772	University of Florida	10.206	40,476
2008-35203-19106	University of Florida	10.206	81,113
2008-35302-04678	University of Florida	10.206	21,028
2008-35304-04598	University of Florida	10.206	81,501
2008-35318-04589	University of Florida	10.206	104,856
2008-35318-18649	University of Florida	10.206	15,544
20083532004574	University of Central Florida	10.206	30,892
2008-35320-04574	University of North Florida	10.206	14,299
2008-35320-18689	University of Florida	10.206	7,100
2009-35102-05043	University of South Florida	10.206	87,081
2009-35200-05000	Florida State University	10.206	34
2009-35503-05185	Florida State University	10.206	88,153
2009-55618-05077	University of Florida	10.206	145,569
61-4244B	University of Florida	10.206	27
Prime 2008-55401-04487	Florida International University	10.206	16,802
RC293-502/4691328	University of Florida	10.206	55
S-0000233	University of Florida	10.206	7,098
X374356	University of Florida	10.206	28,569
Animal	University of Florida	10.207	57,632
2008-38420-18753	University of Florida	10.210	18,469
2011-38420-20053	Florida International University	10.210	31,954
2010-33610-41501	University of Florida	10.212	9,595
2011-33610-30458	University of Florida	10.212	29,350
2011-33610-30490	University of South Florida	10.212	18,768
Phage mediated detec	University of Florida	10.212	5,641
RD309-101/4690698	University of Florida	10.215	9,432
RD309-105/4695338	University of Florida	10.215	320
RD309-105/4695668	University of Florida	10.215	5,148
RD309-105/4786516	University of Florida	10.215	7,214
RD309-105/4786646	University of Florida	10.215	5,072
RD309-105/4786656	University of Florida	10.215	6,745
RD309-105/4786666	University of Florida	10.215	1,476
RD309-109/4784766	University of Florida	10.215	13,777
RD309-109/4786286	University of Florida	10.215	42,434
RD309-109/4892216	Florida A & M University	10.215	6,239
RD309-109/4895956	University of Florida	10.215	2,465
RD309-109/4895966	University of Florida	10.215	404
RE675-155/4694408	Florida A & M University	10.215	7,023
UF09139	Florida A & M University	10.215	885
06-38820-17425	Florida A & M University	10.216	3,397
2005-38814-16377	Florida A & M University	10.216	60
2005-38814-16439	Florida A & M University	10.216	4
2007-38814-18496	Florida A & M University	10.216	89,269
2007-38814-18497	Florida A & M University	10.216	3,081
2008-38814-04725	Florida A & M University	10.216	100,343
2008-38814-04739	Florida A & M University	10.216	13,070
2010-38820-21583	Florida A & M University	10.216	116,899
2010-38821-21473	Florida A & M University	10.216	20,231
2010-38821-21482	Florida A & M University	10.216	68,832
2010-38821-21520	Florida A & M University	10.216	23,221

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2010-38821-21546	Florida A & M University	10.216	46,302
2010-38821-21559	Florida A & M University	10.216	119,594
2010-38821-21560	Florida A & M University	10.216	66,920
2010-38821-21562	Florida A & M University	10.216	44,905
2010-38821-21605	Florida A & M University	10.216	55,374
2010-38821-21627	Florida A & M University	10.216	58,463
2011-38821-30896	Florida A & M University	10.216	52,190
2011-38821-30897	Florida A & M University	10.216	11,646
2011-38821-30925	Florida A & M University	10.216	33,536
240443D	University of Florida	10.216	15,119
36-22091-287	Florida A & M University	10.216	60,057
D0000000691	Florida A & M University	10.216	187
2011-38411-30571	University of Florida	10.217	79,306
2007-38413-17816	Florida International University	10.220	38,199
2009-38413-05236	Florida International University	10.220	14,446
2011-38413-30118	Florida International University	10.220	27,725
2008-38422-19209	Florida International University	10.223	45,850
2010-38422-21261	Florida International University	10.223	54,838
2011-38422-30804	Florida International University	10.223	193,364
58-3000-1-0038	University of Florida	10.250	3,487
018000-321470-04	University of Florida	10.255	33,211
09-001514-02	University of Florida	10.303	38,959
113378 G002752	University of Florida	10.303	66,880
2006-51102-03727	University of Florida	10.303	37,267
2008-51102-19368	University of Florida	10.303	28,857
2010-51100-21653	University of Florida	10.303	96,956
2010-51102-21657	University of Florida	10.303	206,610
2010-51102-21763	University of Florida	10.303	44,250
2010-51106-21866	University of Florida	10.303	106,496
2010-51110-21067	University of Florida	10.303	66,757
2011-51102-31185	University of Florida	10.303	37,191
2011-51130-31143	University of Florida	10.303	14,099
2011-51130-31173	University of Florida	10.303	19,473
416-40-61B	University of Florida	10.303	64,211
55705-8825	University of Florida	10.303	10,312
61839-9391	University of Florida	10.303	28,556
G-1420-3	University of Florida	10.303	36,473
RF330-411/3843868	University of Florida	10.303	57,661
UF10215	Florida A & M University	10.303	27,579
2008-51160-04356	Florida International University	10.305	7,724
2008-51160-04428	University of Florida	10.305	2,880
2010-51160-21036	University of Florida	10.305	35,221
12-EPP-373011-UF	University of Florida	10.307	41,034
8500017511	University of Florida	10.307	1,923
09-001838-01	University of Florida	10.309	521,904
1080196-219846	University of Florida	10.309	175,278
111359_G002632	University of Florida	10.309	36,768
2009-51181-05915	University of Florida	10.309	416,149
2009-51181-06021	University of Florida	10.309	134,612
2010-51181-21113	University of Florida	10.309	856,768
2011-1609-02	University of Florida	10.309	22,593
2011-51181-30666	University of Florida	10.309	31,316
2011-51181-30668	University of Florida	10.309	93,581
4580 PO# S1608842	University of Florida	10.309	20,725
G-1495-1	University of Florida	10.309	101,315
PO: S1400594	University of Florida	10.309	46,830
RC299-380/3503818	University of Florida	10.309	79,214
S110019tr	University of Florida	10.309	77,630
Z546703	University of Florida	10.309	9,310
2009-65107-05810	University of Florida	10.310	47,241
2009-65203-05732	University of Florida	10.310	198,365
2009-65503-05720	University of Florida	10.310	46,674
2009-65503-05797	Florida State University	10.310	114,467
2009-65504-05697	University of Florida	10.310	251,492
2010-65108-20582	Florida State University	10.310	176,835
2010-65115-20390	Florida A & M University	10.310	6,997
2010-65201-20586	University of Florida	10.310	48,433
2010-65206-20617	University of North Florida	10.310	121,684
20106702321698	University of Central Florida	10.310	188,072

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2010-85117-20555	University of Florida	10.310	120,374
2010-85122-20623	University of Florida	10.310	364,972
2010-85605-20537	University of Florida	10.310	198,017
2011-67003-30210	Florida State University	10.310	80,976
2011-67003-30215	University of Florida	10.310	636,376
2011-67012-30671	University of Florida	10.310	39,084
2011-67013-30032	University of Florida	10.310	41,474
2011-67013-30082	University of Florida	10.310	15,902
2011-67013-30119	University of Florida	10.310	122,543
2011-67015-30688	University of Florida	10.310	105,621
2011-67017-20079	Florida State University	10.310	21,797
2011-67017-30127	University of Florida	10.310	70,241
2011-67019-21119	University of Florida	10.310	140,216
2011-67023-30081	University of Florida	10.310	158,984
2011-68002-30185	University of Florida	10.310	2,271,361
2012-68006-30187	University of Florida	10.310	12,279
293K053	University of Florida	10.310	38,803
61-4259A	University of Florida	10.310	60,177
FAR0015680-1	University of Florida	10.310	5,709
R01434	University of Florida	10.310	55,066
RC100236UF	University of Florida	10.310	321
RC293-365/4692028	University of Florida	10.310	23,283
S-000470	University of Florida	10.310	76,094
S-000475	University of Florida	10.310	9,106
UF11111	Florida State University	10.310	3,769
UF11113	Florida A & M University	10.310	55,153
2009-10001-05117	University of Florida	10.312	74,240
2011-10006-30358	University of Florida	10.312	787,319
8500022700	University of Florida	10.320	17,625
02081352-1-1	Florida State University	10.450	26,909
06-IE-0831-0155-P	University of Florida	10.450	45
0-IE-5310-1003	University of Florida	10.450	24,120
06-IE-0831-0058-P	University of Florida	10.456	186,798
07-IE08310-215	University of Florida	10.456	3,129
0-IE-5310-1009	University of Florida	10.456	112,345
2007-35201-18398	Florida A & M University	10.477	51
07-41510-08905	Florida A & M University	10.479	2,037
2008-45200-04421	Florida A & M University	10.500	1,458,652
2009-41520-05565	Florida A & M University	10.500	103,269
2010-34135-21173	University of Florida	10.500	29,472
2010-41480-21242	University of Florida	10.500	91,165
2010-41510-08905	Florida A & M University	10.500	99,489
2010-41534-21780	Florida A & M University	10.500	75,905
2011-45100-08905	Florida A & M University	10.500	916,340
45100-08905-10	Florida A & M University	10.500	65,296
98-EF98-1-8905	Florida A & M University	10.500	56,659
C-3318	University of Florida	10.500	10,000
DO2558933	University of Florida	10.604	17,378
09-CA-11330123-125	University of Florida	10.652	1,609
09-CA-11330126-058	University of Florida	10.652	7,807
09-CA-11330134-105	University of Florida	10.652	2,156
09-CA-11330134-151	University of Florida	10.652	3,730
09-CA-11330150-127	University of Florida	10.652	8,667
09-CA-11330150-147	University of Florida	10.652	4,284
09-CA-11330150-154	University of Florida	10.652	5,222
10-CA-11330129-125	University of Florida	10.652	31,274
10-CA-11330150-126	University of Florida	10.652	26,529
10-DG-11330140-076	Florida A & M University	10.652	97,616
11-CA-11330150-056	University of Florida	10.652	1,119
11-DG-11330101-031	Florida A & M University	10.652	3,378
11-DG-11330123-147	University of Florida	10.652	661
11-DG-11330140-146	Florida A & M University	10.652	48,492
570743	University of West Florida	10.652	10,772
SRS09DG11330135116	Florida A & M University	10.652	8,929
015636	University of Florida	10.664	7,601
015816	University of Florida	10.664	38,701
017005	University of Florida	10.664	21,864
017832	University of Florida	10.664	7,779
018438	Florida State University	10.664	20,270



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015501	University of Florida	10.675	2,569
10-CA-11420004-186	Florida A & M University	10.680	1,206
11-DG-11083150-012	University of Florida	10.680	24,928
11-DG-11083150-022	University of Florida	10.680	73,020
017910	Florida State University	10.688	9,474
RBS-10-22	Florida A & M University	10.856	81,014
68-3A75-9-174	Florida A & M University	10.902	6,561
BJK409-SB-004	University of Florida	10.902	13,204
68-7482-10-532	University of Florida	10.903	24,405
68-7482-11-532	University of Florida	10.903	7,041
12-9100-1379	University of Florida	10.912	3,842
58-3AEU-0-0023	University of Florida	10.950	5,756
58-3AEU-1-008	University of Florida	10.950	114,102
58-3148-0-142	University of Florida	10.960	14,901
58-3148-1-017	University of Florida	10.960	110,834
007680 PO L12-4500062819	Florida International University	10.961	2,397
58-3148-0-201	University of Florida	10.961	29,899
58-3148-1-179	University of Florida	10.961	29,743
5831488175	University of Central Florida	10.961	746
58-3148-9-188	University of Florida	10.961	1,529
58-3148-9-228	University of Florida	10.961	23,122
AGR#58-3148-0-168	Florida Atlantic University	10.961	18,715
AGR#58-3148-7-175	Florida Atlantic University	10.961	554
00094262	University of Florida	10.UNK	28,698
00096217	University of Florida	10.UNK	23,978
00096230	University of Florida	10.UNK	49,860
00096231	University of Florida	10.UNK	17,557
00098982	University of Florida	10.UNK	7,523
08-CS-11080500-006	University of Florida	10.UNK	43,213
09-PA-11080500-001	Florida State University	10.UNK	16,876
10-8100-1237-CA	University of Florida	10.UNK	3,070
10-8100-1505-CA	University of Florida	10.UNK	25,015
10-8100-1510-CA	University of Florida	10.UNK	23,082
10-CA-11330150-092	University of Florida	10.UNK	38,619
10-CA-11330150-101	University of Florida	10.UNK	76,743
10-JV-11242309-069	University of Florida	10.UNK	27,217
10-PA-11080500-023	University of Florida	10.UNK	1,333
10-PA-11080500-031	Florida State University	10.UNK	63,012
11-8130-0008-CA	University of Florida	10.UNK	19,233
11-8130-0025-CA	University of Florida	10.UNK	10,947
11-8130-0034-CA	University of Florida	10.UNK	82,643
11-8130-0048-CA	University of Florida	10.UNK	31,042
11-8130-0103-CA	University of Florida	10.UNK	29,077
11-8130-1505-CA	University of Florida	10.UNK	62,926
11-CA-11330126-120	University of Florida	10.UNK	13,385
11-CA-11330129-092	University of Florida	10.UNK	6,051
11-JV-11242309-093	Florida State University	10.UNK	45,019
124-001	University of North Florida	10.UNK	432
2010-27/E10RXYEAR1	University of Florida	10.UNK	61,499
401009134	Florida A & M University	10.UNK	362
5520015	Florida A & M University	10.UNK	297
58-5358-1-328	University of Florida	10.UNK	9,208
AG-4232-P-11-0053	University of Florida	10.UNK	2,158
P100913340	Florida A & M University	10.UNK	291
USDA 02IE08310163	University of Florida	10.UNK	186,210
Total - U. S. Department of Agriculture			<u>\$38,805,575</u>
<b>U. S. Department of Commerce</b>			
NFFN7600-10-19812	University of Florida	11.001	73,049
NA11OAR0110186	University of West Florida	11.011	10,496
01200006	University of South Florida	11.012	10,182
191001-363637-03	Florida State University	11.012	2,995
2011-004	University of Florida	11.012	16,547
5-43730	University of Florida	11.012	1,214
CA 12-08 07-5-25684	University of South Florida	11.012	88,573
IOOS.11(033)UF.PS.MO	University of Florida	11.012	90,389
NA11NOSO120033	University of North Florida	11.012	9,704
S120011	Florida State University	11.012	22,910
SURA-2010-007	University of Florida	11.012	9,991

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04-66-06267	University of Florida	11.303	138,071
EDA-1 99-07-13873	University of Florida	11.303	25,370
04-79-06583	University of Central Florida	11.307	198,486
61036039	University of Florida	11.307	72,698
2010-1706-07	Florida State University	11.417	2,401
FSG: R/C-D-19-FIU, UF Proj: 00086845, Sub: UF10	Florida International University	11.417	54,113
MML 185-472	University of South Florida	11.417	31,511
NA06OAR4170014	University of Florida	11.417	294,660
NA10OAR4170079	University of Florida	11.417	401,985
R/LR-A-46-HBOI/UF 10021/868	Florida Atlantic University	11.417	32,934
R/LR-Q-33	University of South Florida	11.417	40,681
SUBCONTRACT NO: UF 10211	Florida Atlantic University	11.417	44,965
UF10023	Florida State University	11.417	90,252
UF10097	Florida State University	11.417	8,518
UF11069	Florida State University	11.417	9,900
UF11154	Florida State University	11.417	4,997
UF12045	University of Central Florida	11.417	10,635
UF12047-R/C-E-56	University of South Florida	11.417	16,922
USM-GR04114-R/MG/SLR	University of Florida	11.417	30,930
02-615	University of South Florida	11.419	1,017
09-DR-BH-13-00-22002	University of Florida	11.419	19,800
12-039	University of Florida	11.419	74,794
C0613	Florida State University	11.419	14,773
RM058	University of Central Florida	11.419	24,224
RM082	University of Florida	11.419	16,851
RM093	Florida Gulf Coast University	11.419	229,004
RM101	Florida International University	11.419	17,342
UF CS NOAA DEP 09011	University of Florida	11.419	8,000
NA09NOS4200036	University of Florida	11.420	20,318
NA10NOS4200021	Florida State University	11.420	29,280
NA10NOS4200022	University of Florida	11.420	25,226
NA11NOS4200083	Florida State University	11.420	827
NA23NOS4200087	University of Florida	11.420	2,341
A2529E	University of Florida	11.426	327
NSU's Acct #331248, Prime NA09NOS4260253	Florida International University	11.426	3,417
Prime: NA10NOS4260221 / NSU Acct # 331247	Florida International University	11.426	25,151
09-309	Florida State University	11.427	22,894
10090	University of North Florida	11.427	13,719
FWC Contract #: 0203	University of South Florida	11.427	494
NA09NMF4270082	Florida Atlantic University	11.427	54,640
S100078	University of North Florida	11.427	1,912
S100079	Florida State University	11.427	2,715
2008-01-01-B	Florida Atlantic University	11.430	7,822
5-56675	University of South Florida	11.430	462
RR100-521/4785126	Florida State University	11.430	12,609
07-002197-USFL	University of South Florida	11.431	4,204
2009-0669-01	University of Florida	11.431	9,999
NA06OAR4310070	Florida State University	11.431	671,593
NA08OAR4310700	University of Florida	11.431	19,304
NA09OAR4310067	University of South Florida	11.431	168,008
NA09OAR4310170	Florida State University	11.431	87,920
NA09OAR4310184	University of Central Florida	11.431	2,388
NA10OAR4310168	Florida State University	11.431	103,162
NA10OAR4310171	University of Florida	11.431	72,025
NA10OAR4310173	Florida International University	11.431	1,823
NA10OAR4310180	University of Florida	11.431	52,597
NA10OAR4310215	University of Florida	11.431	436,168
NA11OAR4310105	University of Florida	11.431	82,784
NA11OAR4310110	University of Florida	11.431	64,363
NA11OAR4310169	Florida State University	11.431	14,654
NA11OAR4310193	Florida International University	11.431	10,875
NA11OAR4310198	Florida State University	11.431	66,859
UF10291	Florida State University	11.431	84,160
UF11181	Florida State University	11.431	604
UF-EIES-1100032-FSU	Florida State University	11.431	2,098
191001-363405-03	Florida State University	11.432	450,308
191001-363558-01	Florida State University	11.432	784,113
3001626326	University of South Florida	11.432	98,209
66741X / P161500	Florida International University	11.432	7,880



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NA09AOR4320073	Florida Atlantic University	11.432	25,498
NA09AR4320073	Florida Atlantic University	11.432	78,316
NA09OAR4320073	Florida Atlantic University	11.432	1,479,692
P168022	Florida International University	11.432	14,241
S110003	University of South Florida	11.432	17,460
S12-0007	Florida State University	11.432	50,378
S12-0009/P168220	University of South Florida	11.432	45,499
S12-004; PO#P168133	Florida International University	11.432	92,796
Sub Award No. S12-0005	Florida International University	11.432	4,584
UAF 11-0027	University of South Florida	11.432	96,628
USM-GR04148-003	University of South Florida	11.432	52,255
USM-GR04445-002	University of South Florida	11.432	21,773
62673 Revised	Florida International University	11.433	45,170
NA07NMF4330123	University of Florida	11.433	3,583
NA09NMF4330147	University of Florida	11.433	79,467
NA09NMF4330151	University of Florida	11.433	61,710
NA10NMF4330106	University of Florida	11.433	46,599
NA10NMF4330113	University of South Florida	11.433	113,311
NA10NMF4330123	Florida State University	11.433	117,879
NA11NMF4330123	University of Florida	11.433	9,880
NA11NMF4330123	Florida State University	11.433	33,290
EDP-ESF-RB-2010-UFL	University of Florida	11.434	25,391
11259	University of Florida	11.435	44,918
NA08NMF4390555	Florida Atlantic University	11.439	52,619
NA10NES4400001	Florida State University	11.440	72,307
NA10NES4400008	Florida State University	11.440	144,228
WC133F-06-CQ-0101	University of South Florida	11.440	31,282
S4044810012010	University of South Florida	11.441	16,241
91-10-120000/0	University of South Florida	11.452	714
NEAQ CG #2571	Florida Atlantic University	11.452	14,570
SUBCONTRACT NEAQ CG#2592	Florida Atlantic University	11.452	3,682
011-005	Florida State University	11.454	11,548
FWC 06250	University of South Florida	11.454	11
NA07NMF4540076	University of Florida	11.454	8,383
NA09NMF4540137	University of West Florida	11.454	90,926
NA10NMF4540112	University of North Florida	11.454	81,861
P.O. #A4CB33	University of South Florida	11.454	10,524
WC133F10SE3523	University of West Florida	11.454	2,191
NA11NMF4720284	University of South Florida	11.455	28,537
NA09OAR4600198	Florida State University	11.460	46,664
NA10OAR4600209	Florida State University	11.460	303,252
10-141-796431	University of Florida	11.463	13,977
1090083905-1	University of Central Florida	11.463	19,339
25488	University of Central Florida	11.463	3,670
40725	University of Central Florida	11.463	4,341
CSA JOB # 2245	Florida Atlantic University	11.463	16,721
CSA Job#2245	Florida International University	11.463	21,062
PO# EP133F09SE4184	University of North Florida	11.463	1,561
USM-GR0412-A10	University of Florida	11.463	13,474
Z10-83391	University of South Florida	11.467	3,923
Z10-83394	University of South Florida	11.467	6,030
Z11-68143	Florida State University	11.467	25,848
Z12-93225	Florida State University	11.467	5,037
FNA09NWS4680018	Florida International University	11.468	321,683
MML 170-502A	University of Florida	11.469	6,355
1001303	University of Central Florida	11.472	96,873
10088	Florida State University	11.472	110,330
10115	University of Florida	11.472	73,639
Contract #11009	University of South Florida	11.472	105,906
NA11NMF4720151	University of South Florida	11.472	349,924
12-2022/21600-FB72	University of Florida	11.473	20,281
6-6584N / Prime NA09NOS4730071	Florida International University	11.473	29,440
93_392/0000020125	University of Florida	11.473	6,436
CA 10-24	University of South Florida	11.473	72,731
NA07NOS4730211	University of Florida	11.473	79,575
NA86RG0052Am.7	University of South Florida	11.473	385
RM115	Florida State University	11.473	15,143
S0080023	University of South Florida	11.473	17,115
S666	University of South Florida	11.473	26,413

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S669	University of South Florida	11.473	12,454
U60957-08182011	University of South Florida	11.473	19,997
UF-EIES-074030-USF	University of South Florida	11.473	3,570
06221	University of South Florida	11.478	100,598
16206031-2	Florida State University	11.478	36,605
16206031-4	University of Florida	11.478	24,216
A2F165	University of South Florida	11.478	561
IOOS.11(033)USF.CM.O	University of South Florida	11.478	14,477
IOOS.11(033)USF.RW.D	University of South Florida	11.478	16,600
IOOS.11(033)USF.RW.H	University of South Florida	11.478	15,920
IOOS.11(033)USF.RW.O	University of South Florida	11.478	49,488
MOA 2005 049	University of South Florida	11.478	184,449
NA09NOS4780186	Florida State University	11.478	132,408
NA09NOS4780228	Florida International University	11.478	202,483
NA10NOS4780146	University of Central Florida	11.478	568,852
NA11NOS4780028	Florida Gulf Coast University	11.478	89,606
NA11NOS4780031	Florida Atlantic University	11.478	31,159
P.O. #A45B0D	University of South Florida	11.478	33,740
S667	University of South Florida	11.478	69,516
S668	University of South Florida	11.478	41,094
NA11SECC4810001	Florida A & M University	11.481	146,560
NA17AE1624	Florida A & M University	11.481	54
60NANB7D6159	University of Central Florida	11.609	7,817
70NANB10H023	Florida International University	11.609	47,321
70NANB7H6113	University of Central Florida	11.609	13,794
ACCOUNT NO. 66553N PO P161656	Florida Atlantic University	11.616	28,824
UF-Sinmat-2011-NIST	University of Florida	11.616	99,808
069000524029775	Florida State University	11.UNK	8,008
8 IPA 000BS	University of Florida	11.UNK	153,399
DG133E10SE2473	Florida State University	11.UNK	53,439
DG133E11SE2357	Florida State University	11.UNK	28,426
DG133F11SE2029	University of Florida	11.UNK	59,297
NFFKPR00-09-22671	University of Florida	11.UNK	2,947
NFFN7110-12-01963	Florida State University	11.UNK	1,529
Project #596-Subcontract VAQF596SC-04	Florida International University	11.UNK	11,748
SB134111SE1278	University of Central Florida	11.UNK	37,245
UNC-CH 5-43705	University of South Florida	11.UNK	30,358
WC133-10-CN-0100	Florida International University	11.UNK	233,161
WC133F-09-CQ-00006	Florida International University	11.UNK	19,923
WC133F-10-SE-0772	Florida State University	11.UNK	19,083
WC133F10SE3085	University of Florida	11.UNK	93,517
Total - U. S. Department of Commerce			<u>\$13,463,257</u>
<b>U. S. Department of Defense</b>			
211356	University of Central Florida	12.002	102,364
SP4800-08-2-0807	University of Central Florida	12.002	8,505
W91CRB-10-C-0212	University of Central Florida	12.100	93,488
W912HZ-11-C-0031	University of South Florida	12.101	100,049
05023-001	University of South Florida	12.114	465
1209-1077-10-A	University of Florida	12.114	40
UC031011	University of Central Florida	12.114	463
W909MY-10-C-0522	University of Central Florida	12.114	9
[[[N00014-09-1-0587	Florida State University	12.300	322,159
042009/0002110	Florida State University	12.300	4,281
09-92 2007-140	University of South Florida	12.300	20,819
10-237	University of Central Florida	12.300	90,954
10-267	University of South Florida	12.300	220,456
11ONR1067	University of Central Florida	12.300	37,565
225000524028198	Florida State University	12.300	38,104
270104614857739	University of Central Florida	12.300	30,000
430386-19030	Florida Atlantic University	12.300	13,757
4358UCFONR0275	University of Central Florida	12.300	73,219
868437	University of South Florida	12.300	545
A-5101	University of Florida	12.300	20,927
A9821	University of Florida	12.300	20,512
DAAD19-03-D-0003	Florida A & M University	12.300	154,459
FA8750-11-1-0245	University of Florida	12.300	23,210
FA8750-11-2-0089	Florida Atlantic University	12.300	134,531
FA9453-10-1-0005	University of Florida	12.300	48,843

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GG11294-135618	Florida Atlantic University	12.300	6,349
IAA-2011-01	University of Florida	12.300	6,092
N00014-02-1-0267	University of South Florida	12.300	2,707
N00014-02-1-0309	University of South Florida	12.300	123
N00014-03-1-0708	University of South Florida	12.300	441
N00014-04-1-0531	University of South Florida	12.300	1,511
N000140610446	University of Central Florida	12.300	863,791
N00014-06-1-0461	Florida Atlantic University	12.300	176,780
N00014-07-1-0143	University of Florida	12.300	34,769
N00014-07-1-0569	Florida State University	12.300	55,359
N00014-07-1-0890	University of South Florida	12.300	273,457
N00014-07-1-0951	University of South Florida	12.300	14,451
N00014-08-1-0080	Florida State University	12.300	8,633,741
N00014-08-1-0177	Florida State University	12.300	169,347
N00014-08-1-0288	Florida International University	12.300	136,832
N00014-08-1-0360	Florida State University	12.300	84,848
N00014-08-1-0494	Florida International University	12.300	25,728
N00014-08-1-0574	Florida State University	12.300	93,915
N00014-08-1-0742	Florida State University	12.300	8,140
N00014-08-1-0873	University of Florida	12.300	20,812
N00014-08-1-0914	University of South Florida	12.300	86,867
N00014-08-1-1122	Florida Atlantic University	12.300	15,476
N00014-08-1-1173	University of Florida	12.300	63,613
N000140811246	University of Central Florida	12.300	87,675
N00014-09-0159	Florida Atlantic University	12.300	37,595
N00014-09-1-0159	Florida Atlantic University	12.300	155,003
N00014-09-1-0192	Florida State University	12.300	276,674
N00014-09-1-0211	University of Florida	12.300	49,373
N00014-09-1-0244	University of South Florida	12.300	233,284
N00014-09-1-0252	University of Florida	12.300	173,342
N00014-09-1-0260	Florida State University	12.300	64,162
N00014-09-1-0285	University of Florida	12.300	34,234
N00014-09-1-0317	Florida Atlantic University	12.300	2,047
N00014-09-1-0429 FCA	University of Central Florida	12.300	21,044
N00014-09-1-0441	University of Florida	12.300	305,959
N00014-09-1-0506	Florida Atlantic University	12.300	118,202
N00014-09-1-0527	Florida Atlantic University	12.300	171,590
N00014-09-1-0549	Florida Atlantic University	12.300	74,509
N00014-09-1-0714	Florida Atlantic University	12.300	4,451
N00014-09-1-0731	University of South Florida	12.300	68,130
N00014-09-1-0732	University of South Florida	12.300	288
N00014-09-1-1008	University of South Florida	12.300	213,973
N00014-09-1-1043	University of Central Florida	12.300	118,408
N00014-09-1-1096	Florida State University	12.300	5,776
N00014-09-1-1097	Florida State University	12.300	500,906
N00014-09-1-1119	University of Florida	12.300	148,213
N00014-10-1-0054	University of Florida	12.300	35,489
N00014-10-1-0101	University of Florida	12.300	113,929
N00014-10-1-0111	Florida State University	12.300	129,573
N000141010113	University of Central Florida	12.300	473,983
N00014-10-1-0165	University of Florida	12.300	349,471
N00014-10-1-0272	Florida International University	12.300	148,827
N00014-10-1-0363	University of Florida	12.300	21,120
N00014-10-1-0375	University of Florida	12.300	119,722
N000141010433	University of Central Florida	12.300	919
N00014-10-1-0454	University of Florida	12.300	32,571
N00014-10-1-0472	Florida Atlantic University	12.300	227,678
N00014-10-1-0519	University of South Florida	12.300	61,911
N00014-10-1-0579	University of Florida	12.300	164,084
N00014-10-1-0668	University of South Florida	12.300	94,434
N00014-10-1-0749	University of Florida	12.300	76,264
N00014-10-1-0784	University of South Florida	12.300	1,401
N00014-10-1-0785	University of South Florida	12.300	222,910
N00014-10-1-0787	University of South Florida	12.300	94,860
N00014-10-1-0789	University of South Florida	12.300	64,417
N00014-10-1-0795	University of South Florida	12.300	4,954
N00014-10-1-0797	University of South Florida	12.300	59,397
N00014-10-1-0798	University of South Florida	12.300	26,475
N00014-10-1-0805	University of Florida	12.300	64,093

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N00014-10-1-0815	Florida State University	12.300	685,655
N00014-10-1-0832	University of Florida	12.300	79,338
N000141010835	University of Central Florida	12.300	103,739
N00014-10-1-0854	University of South Florida	12.300	286,585
N00014-10-1-0909	University of Florida	12.300	69,588
N00014-10-1-0910	Florida Atlantic University	12.300	26,408
N00014-10-1-0914	Florida Atlantic University	12.300	798,454
N00014-10-1-0927	Florida Gulf Coast University	12.300	475,512
N00014-10-1-0939	Florida Atlantic University	12.300	402,195
N00014-10-1-0973	Florida State University	12.300	1,478,108
N00014-10-1-0984	Florida State University	12.300	1,317,902
N0001410M0226	University of Central Florida	12.300	53,592
N0001410M0234	University of Central Florida	12.300	2,732
N00014-11-1-0068	University of Florida	12.300	201,531
N00014-11-1-0245	University of Florida	12.300	222,173
N00014-11-1-0269	University of Florida	12.300	54,092
N00014-11-1-0274	Florida State University	12.300	85,847
N00014-11-1-0279	University of Florida	12.300	108,759
N00014-11-1-0360	University of Florida	12.300	234,977
N00014-11-1-0423	Florida Atlantic University	12.300	81,829
N00014-11-1-0544	University of Florida	12.300	1,000
N00014-11-1-0554	University of Florida	12.300	44,598
N00014-11-1-0633	University of Florida	12.300	74,576
N000141110706	University of Central Florida	12.300	34,456
N00014-11-1-0717	University of Florida	12.300	49,237
N00014-11-1-0890	University of South Florida	12.300	195,774
N00014-11-1-0926	Florida Atlantic University	12.300	141,339
N000141110934	University of Central Florida	12.300	50,049
N00014-11-1-0944	Florida International University	12.300	12,487
N0001411C0124	University of Central Florida	12.300	108,680
N00014-11-M-0079	Florida Atlantic University	12.300	45,710
N000141210052	University of Central Florida	12.300	234,886
N00014-12-1-0127	University of North Florida	12.300	56,169
N000141210144	University of Central Florida	12.300	65,778
N000141210162	University of Central Florida	12.300	36,563
N00014-12-1-0220	University of Florida	12.300	9,435
N00014-12-1-0332	Florida International University	12.300	3,660
N00014-12-1-0355	Florida State University	12.300	73,641
N00014-12-1-0373	Florida Atlantic University	12.300	19,508
N00014-12-1-0381	University of Florida	12.300	54,958
N00014-12-1-0501	Florida State University	12.300	19,353
N00014-12-1-0502	Florida Atlantic University	12.300	4,349
N00014-12-1-0544	Florida State University	12.300	13,876
N0001412C0216	University of Central Florida	12.300	180,810
N000147-12-1-0647	Florida Atlantic University	12.300	22,032
N00164-11-C-BT05	University of Central Florida	12.300	116,109
N00173-06-2-C902	Florida State University	12.300	178,361
N00173-09-2-C013	University of South Florida	12.300	72,981
N00173-11-2-C901	Florida State University	12.300	23,059
N002441110039	University of Central Florida	12.300	29,104
N61331-11-1-G001	University of Florida	12.300	26,258
N6660412P0054	University of Central Florida	12.300	6,913
PB-0105	University of Florida	12.300	33,000
PERCEPTS2726	University of Central Florida	12.300	201,183
R01236	Florida International University	12.300	9,389
R01412	Florida International University	12.300	24,046
RA306-S11	University of Florida	12.300	127,447
SC-07-13A-05	University of Florida	12.300	30,257
SC11-5740-1	University of Florida	12.300	47,353
SU AWARD 527767-02	Florida Atlantic University	12.300	25,738
Task Order #:3-12110	University of South Florida	12.300	981
W5J9CQ11C0019	University of Central Florida	12.300	216,901
W911NF-06-1-0498	Florida A & M University	12.300	42
W911NF-08-2-0008	Florida A & M University	12.300	531,437
W911NF-12-1-0071	Florida International University	12.300	24,001
W9126G-10-2-0005	University of Florida	12.300	41,329
W91CRB-06-C-5002	Florida International University	12.300	59,531
Z891901	Florida State University	12.300	146,105
798172-873Y	University of Florida	12.351	383,842

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HDTRA-10-1-0009	Florida Gulf Coast University	12.351	472,029
HDTRA1-08-1-0015	University of Florida	12.351	21,489
HDTRA1-08-C-0035	University of South Florida	12.351	52,763
HDTRA1-09-0004	Florida Gulf Coast University	12.351	5
HDTRA1-09-1-0056	University of Florida	12.351	114,000
HDTRA1-09-1-0061	University of Florida	12.351	60,922
HDTRA-1-10-1-0050	University of Florida	12.351	221,489
HDTRA1-11-1-0020	University of Florida	12.351	195,650
PT103939-SC101602	Florida A & M University	12.351	53,129
SC001-0000000598	University of South Florida	12.351	9,294
W912HZ-11-2-0033	University of West Florida	12.360	47,980
0011973 (402687-5)	University of Florida	12.420	4,814
09-215060	University of Central Florida	12.420	21,402
1176601	University of Central Florida	12.420	40,735
120057	University of South Florida	12.420	3,198
1BF03	Florida State University	12.420	62,940
341952-017	University of South Florida	12.420	17,375
7108	University of South Florida	12.420	60,055
ATO-07	University of Florida	12.420	90,067
C000329912	University of Central Florida	12.420	15,854
M109449	University of Central Florida	12.420	743
M162298	University of Central Florida	12.420	40,302
M164207	University of Central Florida	12.420	144,359
M168663	University of Central Florida	12.420	437,434
M171403	University of Central Florida	12.420	86,844
MML-107-546	University of South Florida	12.420	10,577
S-5021-UFG1	University of Florida	12.420	216,915
S-5021-UFG2	University of Florida	12.420	53,736
W81XHW-11-1-0634	University of South Florida	12.420	210,102
W81XW-11-1-0454	University of Florida	12.420	140,723
W81XWH-05-1-0585	University of South Florida	12.420	120,430
W81XWH0710236	University of Central Florida	12.420	76
W81XWH-07-1-0363	Florida State University	12.420	175,701
W81XWH-07-1-0417	Florida International University	12.420	62,238
W81XWH-07-1-0708	University of South Florida	12.420	494,858
W81XWH-08-1-0280	University of Florida	12.420	7,454
W81XWH-09-1-0004	Florida International University	12.420	311
W81XWH-09-1-0299	University of Florida	12.420	467,894
W81XWH-09-1-0574	University of South Florida	12.420	160,352
W81XWH-09-1-0737	Florida State University	12.420	277,034
W81XWH-09-2-0175	University of South Florida	12.420	736,948
W81XWH-09-2-0194	University of South Florida	12.420	6,052
W81XWH-10-1-0177	University of South Florida	12.420	114,710
W81-XWH-10-1-0329	University of South Florida	12.420	30,464
W81XWH-10-1-0333	University of Florida	12.420	3,101
W81XWH-10-1-0382	University of Florida	12.420	122,347
W81XWH1010542	University of Central Florida	12.420	857,305
W81XWH-10-1-0719	University of South Florida	12.420	1,049,905
W81XWh-10-1-0732	Florida International University	12.420	607,995
W81XWH-10-1-0801	University of Florida	12.420	62,508
W81XWH-10-1-0805	University of Florida	12.420	76,455
W81XWH-10-1-0868	University of Florida	12.420	11,119
W81XWH-10-1-0883	University of Florida	12.420	55,688
W81XWH-10-1-0917	University of Florida	12.420	404,667
W81XWH-10-1-0957	University of Florida	12.420	48,853
W81XWH-10-1-0959	University of Florida	12.420	27,959
W81XWH1010961	University of Central Florida	12.420	22,909
W81XWH-10-1-1022	Florida International University	12.420	38,738
W81XWH-10-2-0024	Florida State University	12.420	80,098
W81XWH-10-2-0181	Florida State University	12.420	1,660,154
W81XWH-11-1-0145	University of Florida	12.420	240,246
W81XWH-11-1-0211	Florida A & M University	12.420	209,736
W81XWH1110407	University of Central Florida	12.420	608
W81XWH-11-1-0453	University of Florida	12.420	420,917
W81XWH1110563	University of Central Florida	12.420	133,654
W81XWH1120038	University of Central Florida	12.420	1,069,513
W81XWH-11-2-0042	University of Florida	12.420	143,415
W81XWH-11-2-0170	University of South Florida	12.420	73,651
W81XWH-12-1-0083	University of Florida	12.420	3,103



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W81XWH-12-2-0011	University of Florida	12.420	91,932
W9113M-06-1-0006	University of Florida	12.420	18
0007396-1000033052	University of Florida	12.431	92,213
1144	University of Central Florida	12.431	1,989
11-600	University of Florida	12.431	103,484
1165	University of Central Florida	12.431	2,600
12-55	University of Central Florida	12.431	406
96975582012005000	University of Central Florida	12.431	65,067
986016-873Y	University of Florida	12.431	138,597
ARO Grant No. W911NF-11-1-0131	Florida International University	12.431	168,267
C-3286	University of Florida	12.431	45,518
ITCUF10-10-01	University of Florida	12.431	74,889
JETS UNITE 2011	Florida International University	12.431	23,599
PO# T154515-C0.01	Florida Atlantic University	12.431	25,000
R17422	Florida State University	12.431	61,004
RA752-G1	Florida State University	12.431	70,744
S11119	University of Central Florida	12.431	801,858
W3194Q-07-P-0708	University of South Florida	12.431	6,690
W31P4Q-08-C-0387	University of South Florida	12.431	30,754
W911NF0610283	University of Central Florida	12.431	397,146
W911NF0610446	University of Central Florida	12.431	527,268
W911NF-06-1-0459	University of Florida	12.431	12,306
W911NF-06-1-0991	Florida A & M University	12.431	34,833
W911NF-07-1-0545	University of Florida	12.431	7,418
W911NF-08-1-0120	University of Florida	12.431	6,949
W911NF0810196	University of Central Florida	12.431	44,559
W911NF-08-1-0276	University of South Florida	12.431	78,291
W911NF0810348	University of Central Florida	12.431	5,300
W911NF-08-1-0410	University of Florida	12.431	243,297
W911NF-08-1-0426	Florida International University	12.431	90,940
W911NF-09-1-0018	University of South Florida	12.431	106,637
W911NF-09-1-0255	University of Central Florida	12.431	51,482
W911NF-09-1-0290	University of Florida	12.431	122,666
W911NF-09-1-0435	University of Florida	12.431	233,286
W911NF-09-1-0486	University of Florida	12.431	90,796
W911NF-09-1-0489	University of Florida	12.431	526,589
W911NF0910500	University of Central Florida	12.431	573
W911NF-09-1-0500	University of Central Florida	12.431	190,336
W911NF-09-1-0511	University of Florida	12.431	259,716
W911NF-09-1-0568	Florida A & M University	12.431	135,303
W911NF-09-2-0004	New College of Florida	12.431	244,341
W911NF-10-1-0146	Florida A & M University	12.431	64,469
W911NF1010159	University of Central Florida	12.431	108,031
W911NF1010189	University of Central Florida	12.431	120,464
W911NF-10-1-0276	University of Florida	12.431	175,360
W911NF1010333	University of Central Florida	12.431	2,134
W911NF1010342	University of Central Florida	12.431	7,232
W911NF-10-1-0366	Florida International University	12.431	25,538
W911NF-10-1-0425	University of Florida	12.431	37,307
W911NF1010432	University of Central Florida	12.431	160,709
W911NF1010441	University of Central Florida	12.431	536,966
W911NF1010491	University of Central Florida	12.431	155,596
W911NF-11-1-0142	Florida A & M University	12.431	141,762
W911NF1110297	University of Central Florida	12.431	336,698
W911NF1110347	University of Central Florida	12.431	125,000
W911NF-11-1-0431	University of South Florida	12.431	42,890
W911NF1110457	University of Central Florida	12.431	47,780
W911NF1110489	University of Central Florida	12.431	75,204
W911NF1120025	University of Central Florida	12.431	43,332
W911NF1120072	University of Central Florida	12.431	81,373
W911NF-12-1-0014	University of Florida	12.431	181
W911NF1210046	University of Central Florida	12.431	2,733
W911NF-12-1-0047	Florida A & M University	12.431	27,369
W911NF-12-1-0090	University of South Florida	12.431	12,407
W911NF-12-1-0153	University of Florida	12.431	56,075
Z885903	University of Central Florida	12.431	335,708
0633	University of Florida	12.600	3,983
DSF-FI-002-00	University of South Florida	12.630	7,568
FA9550-08-1-0264	University of Florida	12.630	1,157,416

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FAMU - Project ID# 002731 /HM1582-09-1-0028	Florida International University	12.630	36,935
HM 1582-09-1-0011	Florida International University	12.630	40,817
HM15820810021	University of Central Florida	12.630	857
HM1582-09-1-0016	University of Florida	12.630	45,607
HM1582-09-1-0028	Florida A & M University	12.630	630,510
HM1582-10-1-0017	University of Florida	12.630	127,011
NGA43540	University of Central Florida	12.630	12,560
NGA4355DA	University of Central Florida	12.630	34,287
pCHI 04018-001	University of South Florida	12.630	9,464
W911NF-10-2-0016	Florida A & M University	12.630	224,468
W912HZ-09-2-0022	Florida Atlantic University	12.630	117,745
W912HZ-10-2-0024	Florida Atlantic University	12.630	42,188
Y561920	University of Central Florida	12.630	157,813
00086146	University of Florida	12.800	47,700
0239FA9550-09-1-0301	Florida State University	12.800	79,892
09-00071703	University of Florida	12.800	7,865
09-00074278	University of Florida	12.800	4,381
10-056	University of Florida	12.800	72,288
11-618	University of Florida	12.800	254,171
11-620	University of Florida	12.800	89,010
12RSL064	University of South Florida	12.800	12,325
2010066901UCF	University of Central Florida	12.800	31,213
3000781177	University of Florida	12.800	183,302
430457-19300	University of Florida	12.800	64,374
C09-00186	University of Florida	12.800	16,477
FA 9550-10-1-0134	Florida International University	12.800	292,208
FA8560-11-2-5218	Florida State University	12.800	60,166
FA86500922940	University of Central Florida	12.800	61,859
FA8650-11-M-1171	University of Central Florida	12.800	36,750
FA865012C1464	University of Central Florida	12.800	16,313
FA8651-08-1-0009	University of Florida	12.800	130,861
FA8651-08-D-0108/016	University of Florida	12.800	20,263
FA8651-08-D-0108/022	University of Florida	12.800	7,722
FA8651-08-D-0108/023	University of Florida	12.800	37,284
FA8651-08-D-0108/024	University of Florida	12.800	178,116
FA8651-08-D-0108/030	University of Florida	12.800	132,841
FA8651-08-D-0108/033	University of Florida	12.800	84,600
FA8651-08-D-0108/034	University of Florida	12.800	19,273
FA8651-08-D-0108/28	University of Florida	12.800	8,391
FA8651-09-1-0003	University of Central Florida	12.800	1,543
FA8651-10-1-0007	Florida State University	12.800	44,859
FA8651-10-1-0011	Florida State University	12.800	19,789
FA8651-10-2-0005	Florida State University	12.800	79,561
FA8651-11-2-0003	Florida State University	12.800	107,231
FA8651-12-20002	Florida International University	12.800	17,677
FA8750-10-1-0236	University of Florida	12.800	44,169
FA9451-10-C-0006	University of Central Florida	12.800	4,967
FA94531110305	University of Central Florida	12.800	37,427
FA9550-08-1-0027	University of Florida	12.800	69,627
FA9550-08-1-0119	Florida A & M University	12.800	37,773
FA9550-09-1-0080	University of South Florida	12.800	62,401
FA95500910122	University of Central Florida	12.800	13,883
FA9550-09-1-0122	University of Central Florida	12.800	4,870
FA9550-09-1-0132	University of Florida	12.800	84,064
FA95500910170	University of Central Florida	12.800	135,057
FA9550-09-1-0186	University of Florida	12.800	104,980
FA9550-09-1-0257	University of Florida	12.800	207,457
FA9550-09-1-0269	University of Florida	12.800	173,599
FA9550-09-1-0297	Florida International University	12.800	137,314
FA9550-09-1-0320	University of Florida	12.800	80,523
FA9550-09-1-0353	Florida A & M University	12.800	220,638
FA9550-09-1-0372	University of Florida	12.800	145,183
FA9550-09-1-0416	University of Florida	12.800	65,315
FA9550-09-1-0450	University of Central Florida	12.800	63,105
FA95500910525	University of Central Florida	12.800	64,413
FA9550-09-1-0573	University of Florida	12.800	174,470
FA95500910628	University of Central Florida	12.800	44,543
FA95501010030	University of Central Florida	12.800	43,432
FA9550-10-1-0040	Florida A & M University	12.800	108,172

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FA95501010190	University of Central Florida	12.800	97,783
FA9550-10-1-0230	Florida State University	12.800	120,801
FA95501010267	University of Central Florida	12.800	6,443
FA9550-10-1-0270	University of Florida	12.800	2,077
FA9550-10-1-0300	Florida State University	12.800	127,758
FA9550-10-1-0309	University of Florida	12.800	210,934
FA9550-10-1-0325	University of Florida	12.800	112,842
FA9550-10-1-0331	University of Florida	12.800	96,942
FA9550-10-1-0429	University of Florida	12.800	88,749
FA9550-10-1-0479	University of Florida	12.800	69,119
FA95501110001	University of Central Florida	12.800	149,104
FA9550-11-1-0065	University of Florida	12.800	147,864
FA9550-11-1-0066	University of Florida	12.800	222,853
FA9550-11-1-0084	Florida State University	12.800	90,250
FA9550-11-1-0131	Florida State University	12.800	163,908
FA9550-11-1-0135	Florida International University	12.800	146,104
FA9550-11-1-0140	University of Florida	12.800	145,922
FA9550-11-1-0149	Florida State University	12.800	72,687
FA9550-11-1-0256	University of Florida	12.800	53,111
FA9550-11-1-0258	University of Florida	12.800	35,449
FA9550-11-1-0334	Florida International University	12.800	126,600
FA9550-11-1-0335	University of Florida	12.800	77,574
FA95501210148	University of Central Florida	12.800	23,416
FA9550-12-1-0263	Florida International University	12.800	1,849
G224-11-W2509	University of Florida	12.800	38,127
Q01474	University of Central Florida	12.800	260,493
R732712	University of Florida	12.800	21,356
RB250G2	University of Central Florida	12.800	342,513
RF01065213	Florida State University	12.800	25,814
W74V8H-04-C-0064	Florida International University	12.800	20,932
W74V8H-05-C-0055	Florida International University	12.800	2,363
H98230-09-1-0051	University of Florida	12.901	4,000
H982300910055	University of Central Florida	12.901	23
H98230-10-1-0157	University of Florida	12.901	4,113
H982301010169	University of Central Florida	12.901	2,895
H98230-10-1-0191	Florida State University	12.901	307
H98230-10-1-0208	Florida State University	12.901	7,077
H98230-11-1-0198	Florida Atlantic University	12.901	10,883
H98230-12-1-0207	University of Florida	12.901	18,409
H98230-12-1-0245	University of South Florida	12.901	14,121
H98230-11-1-0470	Florida State University	12.902	8,580
1015 G PA092	Florida State University	12.910	27,465
1202-002	University of North Florida	12.910	7,626
2010-2478	University of Florida	12.910	60,739
45PM000921	University of South Florida	12.910	55,686
54064	University of Florida	12.910	534,513
709372 SLIN 2.1	University of Florida	12.910	169,409
787302	University of North Florida	12.910	20,928
D10AP00058	University of Central Florida	12.910	270,668
E2025231	University of South Florida	12.910	256,220
HR0011-08-C-0111	University of Central Florida	12.910	340,577
HR0011-09-1-0039	University of Florida	12.910	4,887
HR0011-09-1-0045	University of Central Florida	12.910	18,077
HR001109C0089	University of Central Florida	12.910	3,641
HR00111010055	University of Central Florida	12.910	4,957
HR0011-10-1-0061	University of Florida	12.910	3,312,471
HR0011-12-C-0011	University of Florida	12.910	91,121
IPA	University of Central Florida	12.910	102,085
IPA AGREEMENT	University of Central Florida	12.910	197,152
IPA	University of Central Florida	12.910	76,726
N10PC20231	University of Central Florida	12.910	55,576
N11AP20003 D11AP0026	University of Central Florida	12.910	215,000
N6133905D0014/DO1	University of Central Florida	12.910	209
N66001-09-1-2095	University of Florida	12.910	41,635
N66001-09-1-2105	Florida State University	12.910	87,041
N66001-10-1-4018	University of Florida	12.910	60,598
N66001-11-1-4009	University of Florida	12.910	371,492
N66001-11-1-4174	University of South Florida	12.910	589,541
N66001-11-1-4198	University of Florida	12.910	204,820



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RA231G1	University of Central Florida	12.910	123,815
RES505853	University of South Florida	12.910	43,326
W31P4Q-08-1-0003	University of Florida	12.910	344,182
W31P4Q1110013	University of Central Florida	12.910	142,197
W31P4Q-12-1-0005	University of Florida	12.910	25,163
011-008	University of Florida	12.UNK	452,362
038400 360423 01	Florida State University	12.UNK	6,455
08GR8011	University of Florida	12.UNK	59,843
100005MC	University of Central Florida	12.UNK	1,051,352
100083.0.006	University of Central Florida	12.UNK	2,571
100643502	University of Central Florida	12.UNK	85,874
10-558-FIU, Prime W911NF-10-2-0074	Florida International University	12.UNK	1,281
10DN00055	University of Central Florida	12.UNK	3,102
10-M-0188/C435	Florida State University	12.UNK	22,804
11004001	University of Central Florida	12.UNK	133,407
11014-101839	University of Florida	12.UNK	55,668
111000055	Florida International University	12.UNK	199,084
1115001	University of Central Florida	12.UNK	14,268
11-FWS-360804-UFL	University of Florida	12.UNK	156,293
11RH000106	University of Central Florida	12.UNK	69,832
11-S587-102-01-C1	University of Florida	12.UNK	69,764
1209-1097-00-B	University of Florida	12.UNK	21,627
123662	University of Florida	12.UNK	37,129
13030	Florida State University	12.UNK	113
1376781	University of Central Florida	12.UNK	7,286
1415315	University of Central Florida	12.UNK	16,416
1453759	University of Central Florida	12.UNK	8,408
17-2011-274	University of South Florida	12.UNK	84,817
2010-329	University of Florida	12.UNK	464,429
2010-329 Task 1	University of Florida	12.UNK	31,977
2011-009	Florida State University	12.UNK	8,653
201200683	University of Central Florida	12.UNK	12,852
217000524028568	Florida State University	12.UNK	97,102
217000524030348	Florida State University	12.UNK	29,470
22556-5001	University of South Florida	12.UNK	8,073
278269	University of North Florida	12.UNK	6,972
280652A	University of Central Florida	12.UNK	53,727
3001719337	Florida State University	12.UNK	18,349
3002143314	Florida State University	12.UNK	48,767
30351	University of South Florida	12.UNK	67,661
4000101008	University of South Florida	12.UNK	67,143
4440245134	University of Central Florida	12.UNK	17,914
4440335493	University of Central Florida	12.UNK	55,360
4500058664	Florida International University	12.UNK	40,863
60008649/RF01204494	University of Florida	12.UNK	33,973
670569	University of Florida	12.UNK	112,100
689-2	University of Central Florida	12.UNK	161
703437	University of Florida	12.UNK	359,296
7102	University of Central Florida	12.UNK	33,412
7500071239	University of Central Florida	12.UNK	4,100
800-2 PRIME: W911NF10C0058	University of Central Florida	12.UNK	11,000
8100001649	University of Central Florida	12.UNK	67,236
8200158143	Florida State University	12.UNK	65,572
90235101	University of Central Florida	12.UNK	973
9222210D00180012	University of Central Florida	12.UNK	63,582
9500009293	University of Central Florida	12.UNK	71,749
986062-873Y	University of Florida	12.UNK	12,290
Agreement -signed 11-2008	Florida International University	12.UNK	276
B3531	University of Central Florida	12.UNK	98,001
C00025734-1	University of Florida	12.UNK	158,032
C0901p-1001	Florida State University	12.UNK	57,158
C2011-052	University of North Florida	12.UNK	26,902
CASC10003	University of Central Florida	12.UNK	29,061
CASC10004	University of Central Florida	12.UNK	668
CO-31047-11	University of Florida	12.UNK	119,534
DAAD1901C0065	University of Central Florida	12.UNK	82,623
DSC6032	Florida International University	12.UNK	117,379
DTRA0016/Sub-Task 3C	University of Florida	12.UNK	23,235
FA2521-09-P-0092	University of Central Florida	12.UNK	1,668

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FA2521-10-C-8004	Florida State University	12.UNK	19,094
FA2521-10-P0001	University of Central Florida	12.UNK	6,149
FA252110P0095	University of Central Florida	12.UNK	992
FA2521-10-P-0149	Florida State University	12.UNK	23,824
FA2521-10-P-0153	Florida State University	12.UNK	12,380
FA252111P0089	University of Central Florida	12.UNK	32,472
FA2521-11-P-0091	Florida State University	12.UNK	43,350
FA252111P0913	University of Central Florida	12.UNK	9,814
FA4819-10-C-0021	University of Florida	12.UNK	29,980
FA7022-12-C-0004	Florida State University	12.UNK	32,851
FA8650-06-C-5913	University of Florida	12.UNK	18,572
FA8650-08-C-6926	Florida A & M University	12.UNK	924
FA8650-12-M-1339	University of Central Florida	12.UNK	45,000
FA8651-08-D-0108/005	University of Florida	12.UNK	6,242
FA8651-08-D-0108/015	University of Florida	12.UNK	85,075
FA8651-08-D-0108/025	University of Florida	12.UNK	237,620
FA8651-08-D-0108/032	University of Florida	12.UNK	2,384
FA8651-08-D-0108/035	University of Florida	12.UNK	49,609
FA8651-08-D-0108/036	University of Florida	12.UNK	1,992
FA945110D0234	University of Central Florida	12.UNK	400,271
FA9550-10-C-0069	University of Central Florida	12.UNK	2,922
FEDERAL MISC DONORS	University of Florida	12.UNK	24,522
GRI-001	University of South Florida	12.UNK	46,572
GTS-S-10-1-391	Florida State University	12.UNK	150,941
GTS-S-11-396	Florida State University	12.UNK	67,393
H92222-09-C-0013	Florida International University	12.UNK	10,264
H92222-09-C-0047	Florida International University	12.UNK	535
H92222-11-P-0055	University of South Florida	12.UNK	126,329
HHM402-07-C-0079	University of Central Florida	12.UNK	193
HHM402-09-C-0035	Florida International University	12.UNK	284,107
HM1582-10-C-0012	University of Florida	12.UNK	158,178
HQ0147-12-C-7866	University of Central Florida	12.UNK	16,659
HR0011-11-C-0102	University of Central Florida	12.UNK	38,822
HR0011-11-C-0104	University of Central Florida	12.UNK	79,500
IPA	University of Central Florida	12.UNK	189,726
IPA AGREEMENT	University of Central Florida	12.UNK	79,556
JACKSON FOU, HENRY M	University of Florida	12.UNK	537,363
JN42856 PRIME: FA865	University of Central Florida	12.UNK	2,131
JXT-11-S-1000	Florida State University	12.UNK	176
K000135-S09	University of Central Florida	12.UNK	198,817
K000193S07	University of Central Florida	12.UNK	161,438
KK9149	University of Florida	12.UNK	974
N0001408C0186	University of Central Florida	12.UNK	289,888
N0001412C0308	University of Central Florida	12.UNK	9,466
N6133906D0011	University of Central Florida	12.UNK	2,936
N62583-09-C-0107	University of Florida	12.UNK	22,310
N6335-08-C-0348	University of Central Florida	12.UNK	104
N66001-08-C-2040	University of Central Florida	12.UNK	30,632
N66001-12-C-4195	Florida International University	12.UNK	101,119
N6660409M1768	University of Central Florida	12.UNK	2,465
N6660410P1121	University of Central Florida	12.UNK	1
N68335-09-C-0342	University of Central Florida	12.UNK	1,385
N68335-10-C-0567	University of Central Florida	12.UNK	56,876
N6836-09-C-0013	University of Central Florida	12.UNK	693
N68936-10-C-0127	University of Central Florida	12.UNK	70,687
NNK06ED67A	University of Central Florida	12.UNK	144,607
P010083607	Florida International University	12.UNK	23,385
P010099035	University of South Florida	12.UNK	52,922
P010099181	Florida State University	12.UNK	79,742
P010104772	Florida International University	12.UNK	27,238
P4002060	University of Central Florida	12.UNK	139,714
P867 / S-867-000-001	University of Florida	12.UNK	31,766
PO 09RMS00022	Florida International University	12.UNK	3,914
PO 160079.00006	University of Central Florida	12.UNK	998
PO 441663	University of South Florida	12.UNK	6,398
PO# 100643501	University of Central Florida	12.UNK	2,159
PRIME W911NF1020002	University of Central Florida	12.UNK	16,649
PRIME WITH ONR: N000	University of Central Florida	12.UNK	40,000
R&D-202-12-002	Florida State University	12.UNK	10,425

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RS110112	University of Central Florida	12.UNK	28,939
RS111006	University of Central Florida	12.UNK	55,000
S03-36	University of Florida	12.UNK	149,624
S03-36 DTRA0017	University of Florida	12.UNK	602,066
S03-36, DTRA0016	University of Florida	12.UNK	24,887
S03-36, DTRA0016,	University of Florida	12.UNK	535
S2943205012010	University of South Florida	12.UNK	8,425
S2LG9SC397	University of Central Florida	12.UNK	55,735
S367574	University of Central Florida	12.UNK	161,751
S500110	University of Central Florida	12.UNK	404
S500411	University of Central Florida	12.UNK	70,309
S-875-090-001	University of Florida	12.UNK	22,210
S925001004	University of Central Florida	12.UNK	41,408
SA1107013	University of Florida	12.UNK	98,195
SUB1113617MDT	University of Central Florida	12.UNK	48,171
SUB1118011	University of Central Florida	12.UNK	34,624
Subcontract#: 100700204	Florida International University	12.UNK	50,891
Subcontract#: 100700204, Prime W91ZLK-10-D-000	Florida International University	12.UNK	30,007
TEAMWATCH1SHAIUCF01	University of Central Florida	12.UNK	8,052
TO 002 /PP-CCM-KY-58	University of Florida	12.UNK	20,420
TSA2011FSU/Energia	Florida State University	12.UNK	73,066
U380909012010	University of South Florida	12.UNK	9,467
UF-MEC-STTR-2011	University of Florida	12.UNK	16,275
US DEPT OF DEFENSE/A	University of Florida	12.UNK	198,991
USF01EW01	University of South Florida	12.UNK	10,801
W0954383	University of Florida	12.UNK	2,127
W5J9CQ-10-C-0029	University of Central Florida	12.UNK	140,280
W5J9CQ11C0012	University of Central Florida	12.UNK	24,267
W5J9CQ11C0026	University of Central Florida	12.UNK	152,599
W81XWH-08-C-0737	University of Florida	12.UNK	149,746
W81XWH-11-1-0748	University of South Florida	12.UNK	84,774
W81XWH-11-2-0121	Florida State University	12.UNK	100,949
W82XWH-06-1-0517	University of Florida	12.UNK	69,442
W909MY-08-C-0059	Florida A & M University	12.UNK	932,000
W909MY-11-C-0005	University of North Florida	12.UNK	1,577,271
W909MY-11-C-0062	University of Central Florida	12.UNK	65,464
W9113M-11-C-0006	University of Central Florida	12.UNK	20,021
W911NF-04-2-0016	Florida State University	12.UNK	1,315,496
W911NF-07-2-0073	University of Central Florida	12.UNK	3,414
W911NF-08-2-0035	University of Florida	12.UNK	144,370
W911NF-09-2-0017	University of Florida	12.UNK	138,963
W911NF1120020	University of Central Florida	12.UNK	90,597
W911NF-11-2-0028	Florida State University	12.UNK	97,059
W911QX-08-D-0002	University of Florida	12.UNK	150,119
W911QX-11-C-0030	University of Central Florida	12.UNK	13,877
W911QY-11-C-0011	University of Florida	12.UNK	538,207
W911QY-12-P-0113	University of Central Florida	12.UNK	11,284
W911SR-09-C-0005	University of South Florida	12.UNK	1,364,774
W911SR-09-C-0038	University of North Florida	12.UNK	271
W911SR-10-C-0017	University of South Florida	12.UNK	32,004
W911SR-10-C-0020	University of South Florida	12.UNK	817,952
W911SR-11-C-0017	University of South Florida	12.UNK	228,433
W912HQ-08-C-0012	University of Florida	12.UNK	111,176
W912HQ-08-C-0049	University of Florida	12.UNK	118,706
W912HQ-09-C-0010	Florida State University	12.UNK	216,332
W912HQ-09-C-0014	University of Florida	12.UNK	1,253
W912HQ-11-C-0015	University of Florida	12.UNK	461,721
W912HZ-05-C-0060	University of Florida	12.UNK	3
W912HZ-09-2-0018	Florida International University	12.UNK	97,289
W912HZ-09-2-0019	Florida International University	12.UNK	114,504
W912HZ-09-C-0057	University of Florida	12.UNK	194,249
W912HZ-10-2-0013	University of Florida	12.UNK	279,853
W912HZ-10-2-0025	Florida International University	12.UNK	931
W912HZ-10-2-0028	University of Florida	12.UNK	511,541
W912HZ-10-2-0030	Florida International University	12.UNK	256,103
W912HZ-10-2-0032	University of Florida	12.UNK	229,688
W912HZ-10-2-0033	Florida International University	12.UNK	38,415
W912HZ-10-2-0046	Florida International University	12.UNK	45,752
W912HZ-11-2-0005	University of Florida	12.UNK	53,130

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W912HZ-11-2-0012	University of Florida	12.UNK	144,871
W912HZ-11-2-0048	Florida International University	12.UNK	158,854
W91CRB08D0015	University of Central Florida	12.UNK	5,857,661
W91CRB-08-D0015\DO0082	University of Central Florida	12.UNK	37,181
W91CRB08D00150081	University of Central Florida	12.UNK	10,245
W91CRB-09-C-0504	University of Central Florida	12.UNK	3,649
W91CRB10C0046	University of Central Florida	12.UNK	6,546
W91CRB11C0034	University of Central Florida	12.UNK	57,877
W91WAW08C0056	University of Central Florida	12.UNK	22,156
W91WAW08C0072	University of Central Florida	12.UNK	16,051
W91WAW-08P-0437	University of Central Florida	12.UNK	859
W91WAW09C0088	University of Central Florida	12.UNK	19,553
W91WAW-09-C-0107	University of Central Florida	12.UNK	88,509
W91WAW-09-C-0160	Florida International University	12.UNK	413,015
W91WAW-09-D-0022	Florida International University	12.UNK	426,512
XGB-0-40646-01	University of South Florida	12.UNK	22,385
Total - U. S. Department of Defense			\$97,062,998
<b>U. S. Department of Housing and Urban Development</b>			
00096278	University of Florida	14.703	155,598
12-863	University of Florida	14.UNK	46,743
FLO121B4H100800	University of North Florida	14.UNK	15,198
Total - U. S. Department of Housing and Urban Development			\$217,539
<b>U. S. Department of the Interior</b>			
2009-0037-001	University of Florida	15.231	82,079
L11AC20179	University of Florida	15.232	5,790
L11AC20184	University of Florida	15.232	5,530
L11AC20267	Florida Atlantic University	15.232	18,641
F10AP00212	University of Central Florida	15.560	13,495
06050	University of Florida	15.605	336,720
08238	University of Florida	15.605	34,488
09001	University of Florida	15.605	143,265
09099	University of Florida	15.605	58,299
FWC 11104	University of Florida	15.605	72,522
FWC-09269	University of Florida	15.605	22,538
2007-0017-000	University of Florida	15.608	3,431
F07AC00132	University of Central Florida	15.608	70
FCO-043012	Florida State University	15.608	5,569
016715	University of Florida	15.615	5,778
016717	University of Florida	15.615	42
017952	University of Florida	15.615	13,305
017954	Florida State University	15.615	13,452
11-EI-222877-FSU	Florida State University	15.615	10,368
401817G016	University of Florida	15.615	16,029
CONTRACT#016712	Florida Atlantic University	15.615	8,432
F11AC00986	University of Florida	15.615	20,121
40181AJ036	University of Florida	15.630	14,080
F11AP00165	Florida Gulf Coast University	15.630	19,632
401817G094	University of Florida	15.631	5,345
401819G525	University of Central Florida	15.631	570
401816G026	University of Central Florida	15.632	860
AGR# 40181AG098	Florida Atlantic University	15.632	22,221
07002	University of Florida	15.634	26,737
08007	Florida State University	15.634	106
08011	University of Florida	15.634	2,317
08013	University of Florida	15.634	104
09003	Florida State University	15.634	2,378
09167	University of Florida	15.634	58,067
10064	Florida State University	15.634	17,205
10065	Florida State University	15.634	78,063
10106	University of Florida	15.634	99,644
10288	University of Florida	15.634	12,601
FWC #08235	Florida Atlantic University	15.634	489
FWC CONTRACT#10009	Florida Atlantic University	15.634	634
FWC10289	University of Florida	15.634	11,610
UF11059	University of Central Florida	15.634	27,961
401818G578	Florida Gulf Coast University	15.642	4,385

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AGREEMENT # F11AC00560	Florida Atlantic University	15.644	4,773
401819G578	University of Florida	15.650	3,149
40181AG131	University of Central Florida	15.650	22
40181AG133	University of Florida	15.650	1,200
40181AJ126	University of Florida	15.650	33,445
70181BT034	University of Florida	15.650	928
F11AC00028	University of Florida	15.650	249,695
F11AC00460	University of Central Florida	15.650	33,570
USDOJ FWS 40181AG042	University of West Florida	15.650	114,836
40181AG022	University of Central Florida	15.657	9,877
F10AP00141	University of Florida	15.657	35,163
F11AC00601	Florida State University	15.657	22,102
F11AP00120	University of Florida	15.657	55,299
F11AP00168	Florida Gulf Coast University	15.657	15,676
F11AP00174	University of Florida	15.657	4,130
F11AP00176	University of Florida	15.657	7,046
F11AP00178	University of Florida	15.657	12,017
G11AP20072	University of Florida	15.805	96,977
UF-EIES-1104014-FAU;P#00092918	Florida Atlantic University	15.805	10,000
WRR1-11-02	Florida State University	15.805	18,284
04ERAG0053	University of South Florida	15.808	610
06WRS0388	University of Florida	15.808	64,046
07ERAG0079	University of Central Florida	15.808	28,210
G04AC00003	University of South Florida	15.808	180,966
G05AC00057	University of Florida	15.808	16,908
G07AC00017-0001-0500	University of Florida	15.808	4,712
G07AC0010	University of South Florida	15.808	408,456
G09AC00073-0001-PP00	University of Florida	15.808	270,393
G10AC00011	Florida Atlantic University	15.808	30,854
G10AC00013	University of South Florida	15.808	3,187
G10AC00149	Florida State University	15.808	153,847
G10AC00234	Florida International University	15.808	28,864
G10AC00380	University of Florida	15.808	33,756
G10AC00409	Florida International University	15.808	101,082
G10AC00670-0001-0000	University of Florida	15.808	18,529
G11AC20023	Florida Atlantic University	15.808	4,706
G11AC20030	Florida International University	15.808	16,792
G11AC20121	Florida International University	15.808	120,387
G11AC20337	Florida Atlantic University	15.808	62,066
G11AC20339	Florida Atlantic University	15.808	94,777
G11AC20357	Florida International University	15.808	24,269
G11AC20428	University of Florida	15.808	15,600
G11AC20488	University of Florida	15.808	112,382
G11AC20491	Florida Atlantic University	15.808	121,179
G11AC20539	University of Florida	15.808	30,504
G12AC20122	University of Florida	15.808	24,172
J5038100090	University of Florida	15.808	40,198
G10AC00526	Florida State University	15.811	2,037
G05AC00069-0001-1400	University of Florida	15.812	72,151
G09AC00238-0001-2500	University of Florida	15.812	88
G09AC00434-0001-ZJ00	University of Florida	15.812	16,370
G10AC00032-0001-0000	University of Florida	15.812	206,545
G10AC00071-0001-ZW00	University of Florida	15.812	75,991
G10AC00433-0001-1400	University of Florida	15.812	66,959
G10AC00602-0001-F700	University of Florida	15.812	216,488
G10AC00609	University of Florida	15.812	4,672
G10AC00619-0001-F800	University of Florida	15.812	305,307
G10AC00621	University of Florida	15.812	24,592
G11AC20069	University of Florida	15.812	13,758
G11AC20401	University of Florida	15.812	4,910
G11AC20402	University of Florida	15.812	2,427
G11AC20403	University of Florida	15.812	3,195
G12AC0164	University of Florida	15.812	627
G12AC20092	University of Florida	15.812	41,019
Prime # 00089993 UF# 10236	Florida International University	15.812	19,193
RWO254	University of Florida	15.812	17,538
H5000065040 / P12AC50201 / R5298120020	Florida International University	15.945	4,625
P11AT50507	University of Florida	15.945	9,692
P11AT51041	Florida State University	15.945	13,814



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P11AT51099	Florida State University	15.945	4,600
00093779	University of Florida	15.UNK	24,659
091004524027378	Florida State University	15.UNK	89,528
1205107200A	University of Central Florida	15.UNK	12,048
13981	University of Central Florida	15.UNK	424,342
1434-05HQRU1544	University of Florida	15.UNK	545
1434-HQ-97-RU-01544	University of Florida	15.UNK	277
206000028	University of Central Florida	15.UNK	388,940
5890-M024-NRA	University of Florida	15.UNK	2,437
CESU H5000070400	University of Central Florida	15.UNK	66,421
F11PX03006	University of Florida	15.UNK	3,350
H50000070510	University of Florida	15.UNK	226
H5000060104 / J2117094426	Florida International University	15.UNK	37,526
H5000060104 / J5297070024	Florida International University	15.UNK	117,608
H5000060104 / J5298100008	Florida International University	15.UNK	72,018
H5000060104 / J5298100045	Florida International University	15.UNK	9,473
H5000060104 / J5299100008	Florida International University	15.UNK	18,518
H5000060104 / P11AT10022	Florida International University	15.UNK	169,992
H5000060104 / P11AT50481	Florida International University	15.UNK	244,120
H5000060104/J5281080393	Florida International University	15.UNK	1,764
H5000060104/J5284060023	Florida International University	15.UNK	36,325
H5000060104/J5284063063	Florida International University	15.UNK	196,610
H5000060104/J5297080222	Florida International University	15.UNK	1,425
H5000060104/P11AT50432	Florida International University	15.UNK	3,218
H5000-06-0104/Task J5298-10-0005	Florida International University	15.UNK	66,364
H5000060106	University of Florida	15.UNK	740
H5000065040 / J5298100011	Florida International University	15.UNK	86,797
H5000065040 / P11AT50508	Florida International University	15.UNK	146,998
H5000065040 / P11AT50510	Florida International University	15.UNK	147,617
H5000065040 / P11AT50562	Florida International University	15.UNK	115,968
H5000065040, J5296-10-0001	Florida International University	15.UNK	166
H50000650401 / P11AT50647	Florida International University	15.UNK	532,201
H5000070400	University of Central Florida	15.UNK	10,644
H5000-07-0510	University of Florida	15.UNK	2,386
H5281050136	University of Florida	15.UNK	966
J2117072808/H5000060104	Florida International University	15.UNK	3,557
J2117072885/H5000060104	Florida International University	15.UNK	58,678
J5120103178/H5000060	University of Florida	15.UNK	28,403
J5284-08-0011	University of Florida	15.UNK	19,342
J5284090001/H5000060104	Florida International University	15.UNK	140,009
J5297070186/H5000060104	Florida International University	15.UNK	100,935
J5297080085	Florida International University	15.UNK	17,758
J5325100039	University of Florida	15.UNK	7,292
J5890-10-0531	University of Florida	15.UNK	24,337
J9836090072	University of Florida	15.UNK	24,000
Master Agreement	Florida State University	15.UNK	91,621
P11AT10024	University of Florida	15.UNK	33,464
P11AT50844	University of Florida	15.UNK	554
P11AT50919	Florida International University	15.UNK	33,326
P11AT51113	University of Florida	15.UNK	165
P11AT51123	University of Florida	15.UNK	1,975
POSX100480	University of Florida	15.UNK	178,560
Scholarship to Kristie Wendelberger	Florida International University	15.UNK	11,308
Total - U. S. Department of the Interior			<u>\$8,968,713</u>
<b>U. S. Department of Justice</b>			
2010-JF-FX-0620	Florida State University	16.541	176,927
12-768	Florida State University	16.560	8,979
2006-DN-BX-K027	Florida International University	16.560	16,277
2007DNBXXK147	University of Central Florida	16.560	16,867
2007DNBXXK148	University of Central Florida	16.560	42,340
2007DNBXXK241	University of Central Florida	16.560	2,364
2008-DN-BX-0005	University of South Florida	16.560	94,647
2008DNBXXK007	University of Central Florida	16.560	60,735
2008DNBXXK069	University of Central Florida	16.560	38,918
2008DNBXXK070	University of Central Florida	16.560	36,515
2008DNBXXK132	University of Central Florida	16.560	39,689
2008DNBXXK166	University of Central Florida	16.560	62,675
2008DNBXXK167	University of Central Florida	16.560	27,484

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2008DNBXK199	University of Central Florida	16.560	20,607
2008IJCXK401	University of Central Florida	16.560	26,416
2009-DI-BX-K008	Florida Gulf Coast University	16.560	141,775
2009-DN-BX-0023	University of Central Florida	16.560	34,766
2009DNBXK179	University of Central Florida	16.560	29,922
2009-DN-BX-K227	University of Central Florida	16.560	87,109
2009DNBXK237	University of Central Florida	16.560	83,479
2009-DN-BX-K251	Florida International University	16.560	93,202
2009-DN-BX-K252	Florida International University	16.560	94,203
2009DNBXK255	University of Central Florida	16.560	112,637
2009-IJ-CX-0020	Florida State University	16.560	78,769
2009-IJ-CX-0041	University of Florida	16.560	631
2010DNBXK139	University of Central Florida	16.560	107,632
2010-DN-BX-K179	Florida International University	16.560	59,416
2010-DN-BX-K204	Florida International University	16.560	67,371
2010-DN-BX-K264	Florida International University	16.560	108,650
2010DNBXK273	University of Central Florida	16.560	169,572
2011-DN-BX-K531	Florida International University	16.560	2,526
2011DNBXK539	University of Central Florida	16.560	25,596
2011DNBXK553	University of Central Florida	16.560	48,984
2011-DN-BX-K559	Florida International University	16.560	60,727
2011-NE-BX-K550	Florida International University	16.560	94,677
C2724	Florida State University	16.560	19,417
FY09YSTR	University of Central Florida	16.560	6,459
ULRF 10-0073	University of South Florida	16.560	2,156
2011-IJ-CX-0004	University of South Florida	16.566	77,176
V11116	University of Florida	16.575	102,624
V11162	University of Central Florida	16.575	20,461
142001524031158	Florida State University	16.580	17,076
2010CKWXX015	University of South Florida	16.710	135,070
1 U19 ES020683-01/UF11248	University of West Florida	16.726	54,865
9920110107	University of Florida	16.812	18,573
09-097G-FIU-2 / PO#50069881	Florida International University	16.UNK	140,608
225000524029496	Florida State University	16.UNK	18,900
225000524031256	Florida State University	16.UNK	2,074
26-3001-67-61	Florida International University	16.UNK	109,242
26-3001-89-32	Florida International University	16.UNK	109,634
FY2010-DN-BX-k210	Florida International University	16.UNK	132,671
SRCAE 2011	Florida International University	16.UNK	61,527
Total - U. S. Department of Justice			<u>\$3,201,617</u>
<b>U. S. Department of Labor</b>			
Renewal FY 2012	University of Central Florida	17.258	100,000
HG-22729-12-60-A-12	University of Central Florida	17.268	21,476
0853347-CBET	University of Florida	17.UNK	50,187
40413	University of Central Florida	17.UNK	7,869
NSF	University of Central Florida	17.UNK	1,496
Renewal FY 2011	University of Central Florida	17.UNK	18,419
STEM FY 2011	University of Central Florida	17.UNK	866,901
Total - U. S. Department of Labor			<u>\$1,066,348</u>
<b>U. S. Department of State</b>			
PGAP210877	University of Central Florida	19.017	42,958
SLMAQM10GR627	University of Central Florida	19.345	150,106
S-LMAQM-10-GR-040	Florida International University	19.430	264,760
SINLEC10GR0047	Florida International University	19.703	129,968
SINLEC10GR0047, A001	Florida International University	19.703	276,800
2010P043406000	University of Central Florida	19.UNK	130,482
CO-7038A-11	University of Florida	19.UNK	14,834
S-57150-10-GR046	University of Florida	19.UNK	163,176
Total - U. S. Department of State			<u>\$1,173,084</u>
<b>U. S. Department of Transportation</b>			
02G004	University of Central Florida	20.108	18,307
07-C-AM-FIU	Florida International University	20.109	59,114
10-C-CST-FSU	Florida State University	20.109	195,293
10CCSTUCF002	University of Central Florida	20.109	56,829

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10CCSTUCF6	University of Central Florida	20.109	41,642
10-C-CST-UFL 0002	University of Florida	20.109	20,048
10-C-CST-UFL 0001	University of Florida	20.109	4,352
10-C-CST-UFL 0003	University of Florida	20.109	82,286
283000540030588	Florida State University	20.109	20,972
DTFH61-07-H-00040	University of Central Florida	20.200	113,203
DTFH6109H00012	University of Central Florida	20.200	822,100
977-17 (BDK77)	University of Florida	20.205	159,889
Agreement 12-0041	University of South Florida	20.205	600
BD550/RPWO#8	University of Central Florida	20.205	169,677
BDK84 977-16	University of South Florida	20.205	77,236
BDK84 977-17	University of South Florida	20.205	37,541
BDK84 977-22	University of South Florida	20.205	86,600
BDK84 977-23	University of South Florida	20.205	14,814
DTRT07-G-0059	University of South Florida	20.205	17,721
DTRT07-G-0059, Mod 1	University of South Florida	20.205	147
DTRT07-G-0059, Mod 2	University of South Florida	20.205	275,597
DTRT07-G-0059, Mod 3	University of South Florida	20.205	596,111
FTA FL-80-X020	University of Central Florida	20.205	8,827
HR 15-43	University of South Florida	20.205	156,426
METROPLAN ORLANDO	University of Florida	20.205	5,447
DTFH64-11-G-00009	Florida State University	20.215	21,602
DTFH64-11-G-00048	Florida State University	20.215	5,256
MH101230000000	University of Central Florida	20.218	272,028
BDK80 TWO #943-06	Florida International University	20.514	84,125
DTNH2204H05199	Florida A & M University	20.514	27,487
FL-26-6002	University of South Florida	20.514	92,661
FL-26-7012-00	University of South Florida	20.514	25,605
FL-26-7110-00	University of South Florida	20.514	35,302
FL-26-7111-01	University of South Florida	20.514	865,393
FL-26-7113-00	University of South Florida	20.514	271,532
FL-26-7114-00	University of South Florida	20.514	84,429
Subcontract 216691	University of South Florida	20.514	104,657
G186-11-W3432	University of South Florida	20.520	274,037
APV91/K40P-10-22-01	Florida A & M University	20.600	4,168
AQ274	Florida State University	20.600	60,937
AQ425	Florida State University	20.600	62,162
AQG91	Florida State University	20.600	38,342
MC-12-10-06/ AQK29	University of Florida	20.600	25,003
PO No. P210728	University of South Florida	20.600	203
PS-11-08-02/AQ350	University of Florida	20.600	101,287
PS-12-08-01/AQH31	University of Florida	20.600	507,921
RS-11-15-03	University of Florida	20.600	19,008
RS-12-15-08 / AQ188	University of Florida	20.600	1,404
AQG18	Florida State University	20.610	281,429
07-UF-E1	University of Florida	20.701	17,733
DTRT07-G-0055	University of Florida	20.701	767,243
DTRT12-G-UTC04	University of Florida	20.701	86,517
DTRT12-G-UTC22	University of South Florida	20.701	87,887
OR-10728-001.03	University of Florida	20.701	22,587
RC614-G2	Florida International University	20.701	4,420
RC614G3	University of Central Florida	20.701	2,766
07-UF-SG2	University of Florida	20.UNK	7,113
10G001	University of Central Florida	20.UNK	363,294
12DD00145	University of South Florida	20.UNK	28,856
7743-01	University of South Florida	20.UNK	751,209
ACRP A02-20	University of Florida	20.UNK	110,397
AQ347	University of Florida	20.UNK	21,667
AQ411	University of Florida	20.UNK	28,176
AQG20	University of Florida	20.UNK	176,891
AQG89	University of Florida	20.UNK	142,844
AQHOO	University of Florida	20.UNK	49,207
AQK27 / PS-12-08-11	University of Florida	20.UNK	1,729
BDK78	University of Central Florida	20.UNK	163,295
BDK80 TWO #943-04	Florida International University	20.UNK	17,758
BDK80 TWO #943-05	Florida International University	20.UNK	71,265
Contract J-07(SF-16)	University of South Florida	20.UNK	16,494
DTFAWA10A80022	University of Central Florida	20.UNK	242,448
DTFH61-10-C-00012	Florida State University	20.UNK	1,773



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DTFH6111C00017	University of Central Florida	20.UNK	67,371
HR 04-37	University of Florida	20.UNK	131,704
Letter of Agreement	University of South Florida	20.UNK	488
MA200903	University of Central Florida	20.UNK	2,562
NAS Contract # SHRP C-10(A)	Florida International University	20.UNK	12,390
OP-12-02-01/AQH32	University of Florida	20.UNK	308,805
Total - U. S. Department of Transportation			<u>\$10,013,646</u>
<b>U. S. Office of Personnel Management</b>			
V673P-5078	University of South Florida	27.001	2,816
VA248-P-1475	University of South Florida	27.001	6,755
VA248-P-1500	University of South Florida	27.001	20,263
VA248-P-1501	University of South Florida	27.001	4,215
VA673-C10819	University of South Florida	27.001	2,766
VA673-D15095	University of South Florida	27.001	11,950
VA673-D15117	University of South Florida	27.001	9,344
Total - U. S. Office of Personnel Management			<u>\$58,109</u>
<b>U. S. General Services Administration</b>			
FedSurplus	University of Florida	39.003	3,355
Total - U. S. General Services Administration			<u>\$3,355</u>
<b>Library of Congress</b>			
COOP AGREEMENT	University of Central Florida	42.UNK	29,610
Total - Library of Congress			<u>\$29,610</u>
<b>National Aeronautics and Space Administration</b>			
08-SC-1061	Florida State University	43.001	28,353
10-10-001	University of Florida	43.001	21,425
4200402249	Florida A & M University	43.001	166
5-23916	University of Florida	43.001	126,364
66016015-Y2	University of Florida	43.001	25,606
G02-13085B	University of Florida	43.001	540
NNG08FC03C	University of Central Florida	43.001	2,540
NNL06AA17A	University of South Florida	43.001	1,015
NNX07AH27G	University of Florida	43.001	187,754
NNX07AP87G	Florida International University	43.001	2,343
NNX07AR65G	University of Florida	43.001	10,973
NNX08AB51A FCAAP	University of Central Florida	43.001	33,081
NNX08AG75G	University of Florida	43.001	36,329
NNX08AO15G	University of Florida	43.001	120,327
NNX08AR04G	University of Florida	43.001	81,555
NNX09A078G	University of Florida	43.001	3,207
NNX09AB35G	University of Florida	43.001	116,304
NNX09AB44G	University of Central Florida	43.001	52,143
NNX09AB79G	University of Central Florida	43.001	55,642
NNX09AC81G	University of Florida	43.001	64,352
NNX09AF99G	University of Florida	43.001	129,398
NNX09AG73G	University of Florida	43.001	98,633
NNX09AI25G	University of Florida	43.001	139,143
NNX09AK29G	University of Florida	43.001	232,135
NNX09AL96G	University of Florida	43.001	53,907
NNX09AM41G	University of Florida	43.001	187,657
NNX09AO57G	University of Florida	43.001	13,563
NNX09AP06G	University of Florida	43.001	25,164
NNX09AT51G	University of South Florida	43.001	72,769
NNX09CF65P	University of Central Florida	43.001	23,408
NNX10AC75G	University of Florida	43.001	61,841
NNX10AH82G	University of Florida	43.001	18,902
NNX10AJ38G	University of Florida	43.001	12,738
NNX10AJ52G	Florida Gulf Coast University	43.001	21,685
NNX10AO08G	University of Florida	43.001	156,764
NNX10AP24G	University of Florida	43.001	9,037
NNX10AV22G	University of Florida	43.001	2,633
NNX11A087G	Florida State University	43.001	36,844
NNX11AC16G	University of Florida	43.001	37,580
NNX11AD10G	University of Florida	43.001	60,389

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NNX11AD87G	University of Central Florida	43.001	105,884
NNX11AE48G	University of Florida	43.001	69,722
NNX11AF02G	University of Central Florida	43.001	32,200
NNX11AF70G	University of Central Florida	43.001	28,871
NNX11AH49G	University of Florida	43.001	145,472
NNX11AJ83G	University of South Florida	43.001	9,892
NNX11AL16H	University of Florida	43.001	28,101
NNX11AL66H	Florida International University	43.001	27,126
NNX11AO26G	University of Florida	43.001	96,618
NNX11AP84H	Florida International University	43.001	27,126
NNX11AQ15G	Florida International University	43.001	22,313
NNX11AQ87G	University of Central Florida	43.001	22,347
NNX11CA87C	University of Central Florida	43.001	112,500
NNX12AB15G	University of Central Florida	43.001	42,763
NNX12AB60G	University of South Florida	43.001	53,006
NNX12AC07G	Florida State University	43.001	31,732
NNX12AD64G	University of Florida	43.001	18,372
NNX12AD77A	Florida State University	43.001	7,227
NNX12AE15G	University of Florida	43.001	4,923
NNX12AH76G	Florida State University	43.001	3,780
NNX12AJ69G	University of Central Florida	43.001	15,941
NNX12AJ84G	University of Florida	43.001	6,593
PO #UCF01 - 244239 NASA #NNX10AM01H	Florida International University	43.001	452
PO UCF01-0000239767 / 66016015-12	Florida International University	43.001	579
UAF 12-0034	Florida State University	43.001	947
UFL2008	University of Florida	43.001	103
0000069040	University of South Florida	43.002	63,677
0100000985	University of South Florida	43.002	1,457
1547501	University of Central Florida	43.002	174,717
1548679	University of South Florida	43.002	456
26386	University of South Florida	43.002	582
4470	University of Central Florida	43.002	44,586
FWC No. 09253	University of South Florida	43.002	40,897
KISS-NASA-UF-G01650	University of Florida	43.002	11,430
M11PX00063	University of South Florida	43.002	10,000
NNM06AA03A	University of South Florida	43.002	22,916
NNX08AJ68G	University of Central Florida	43.002	22,920
NNX08AM11G	University of Central Florida	43.002	95,832
NNX08AP71G	University of Central Florida	43.002	28,287
NNX08AV34G	University of South Florida	43.002	24,357
NNX09AK48G	University of Central Florida	43.002	211,181
NNX11AJ30A	University of Florida	43.002	194,479
PO 1000049823	University of Florida	43.002	103,772
UCB 1543896	University of South Florida	43.002	17,395
UCF102011	University of Central Florida	43.003	3,619
NNX11AJ72G	Florida A & M University	43.007	57,451
NNX11AR76G	University of Central Florida	43.007	15,765
66016001	University of Florida	43.008	1,153
66018006-Y1	University of Florida	43.008	24,611
NNX09AR60G	Florida A & M University	43.008	72,514
NNX11AN67H	University of Central Florida	43.008	24,772
NNX11AO49H	University of Central Florida	43.008	23,192
UCF01-0000223084	University of Florida	43.008	11,283
UCF01-0000231309	University of Florida	43.008	35
UCF01-0000241486	University of Florida	43.008	3,000
NNX11AQ41G	University of Florida	43.009	219,204
NNX12AF98G	University of Florida	43.009	11,333
00512UCF	University of Central Florida	43.UNK	72,539
080003524030767	Florida State University	43.UNK	20,985
081003524027710	Florida State University	43.UNK	37,487
081003524030456	Florida State University	43.UNK	96,378
1000000831	University of Central Florida	43.UNK	510
1028-1013-00-A	Florida State University	43.UNK	114,432
1284244	University of Central Florida	43.UNK	366
1284245	Florida State University	43.UNK	1,007
1392415	University of South Florida	43.UNK	16,841
1397224	University of South Florida	43.UNK	100,992
1419699	Florida State University	43.UNK	114,073
2009-0747-03	University of South Florida	43.UNK	9,529

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2009-2295	University of South Florida	43.UNK	27,071
2011-04611	Florida State University	43.UNK	132,816
2011-ESMD-SFFP-01 / Prime NNX10AJ76A	Florida International University	43.UNK	15,094
2-1089225	University of Florida	43.UNK	80,891
217000524024685	Florida State University	43.UNK	16,439
3868-UF-NASA-C84G	University of Florida	43.UNK	25,064
4480aSTTR	University of Central Florida	43.UNK	59,221
555838	Florida State University	43.UNK	26,650
66016015-Y2 PO#UCF01-0000232712	Florida International University	43.UNK	2,433
ATK-62836	Florida State University	43.UNK	45,518
AV09022	University of Central Florida	43.UNK	12,789
C082638UCF	University of Central Florida	43.UNK	2
DAAD1702C0097	University of Central Florida	43.UNK	16,288
DD1-12057A	University of Florida	43.UNK	2,151
G0112015X	University of Central Florida	43.UNK	14,973
G01-12146A	University of Florida	43.UNK	422
G09-0084B	University of Florida	43.UNK	29,265
G-35-C56-G2	Florida State University	43.UNK	10,674
GO0-11070X	University of Florida	43.UNK	2,221
GO0-11096A	University of Florida	43.UNK	13,671
GO9-0073X	University of Florida	43.UNK	19,437
HST-AR-12130.03-A	University of Florida	43.UNK	60,725
HST-AR-12153.01-A	University of Florida	43.UNK	16,190
HST-AR-12634.01-A	University of Florida	43.UNK	21,401
HST-GO-11099.05A	University of Florida	43.UNK	1,841
HST-GO-11586.01-A	University of Florida	43.UNK	9,432
HST-GO-11597.08-A	University of Florida	43.UNK	5,291
HST-GO-11629.02-A	University of Florida	43.UNK	13,684
HST-GO-11704.03-A	University of Florida	43.UNK	8,659
HST-GO-11705.01-A	University of Florida	43.UNK	25,555
HST-GO-11722.04-A	Florida State University	43.UNK	69
HST-GO-11739.04-A	University of Florida	43.UNK	665
HST-GO-12055.07-A	University of Florida	43.UNK	59,113
HST-GO-12183.03-A	University of Florida	43.UNK	3,210
HST-GO-12240.01-A	University of Florida	43.UNK	4,505
KC00003661	University of Central Florida	43.UNK	59,400
NCC-9-58-44	University of Florida	43.UNK	7,851
NNG05GK00H	University of Central Florida	43.UNK	3
NNG08FC03C	University of Central Florida	43.UNK	30
NNG12PQ28C	University of Central Florida	43.UNK	51,620
NNK11EA08C	University of Central Florida	43.UNK	7,634
NNM11AA66P	University of Central Florida	43.UNK	547
NNM12AA25P	Florida State University	43.UNK	1,582
NNX07AD94A	University of Florida	43.UNK	2
NNX07AO15A	University of Florida	43.UNK	82,487
NNX07AQ79G	Florida State University	43.UNK	3,212
NNX08AB40A	University of Florida	43.UNK	7,648
NNX08AC76A	Florida State University	43.UNK	42,906
NNX08AH72G	Florida State University	43.UNK	89,124
NNX08AJ98A	University of Central Florida	43.UNK	94,601
NNX08AL06G	University of South Florida	43.UNK	106,741
NNX08AQ81A	University of Florida	43.UNK	104,047
NNX09AB85G	University of Central Florida	43.UNK	60,906
NNX09AC37G	Florida State University	43.UNK	141,746
NNX09AC43G	Florida State University	43.UNK	116,511
NNX09AC62G	Florida State University	43.UNK	102,067
NNX09AD91G	University of Central Florida	43.UNK	54,605
NNX09AJ15H	Florida State University	43.UNK	29,668
NNX09AJ49G	Florida State University	43.UNK	274,991
NNX09AK77H	Florida International University	43.UNK	184
NNX09AL41H	Florida State University	43.UNK	35,183
NNX09AN84H	Florida State University	43.UNK	32,498
NNX09AT44G	University of Central Florida	43.UNK	2,186
NNX09AT48G	University of South Florida	43.UNK	55,076
NNX09AT50G	University of South Florida	43.UNK	161,281
NNX09AU67G	University of Central Florida	43.UNK	81,229
NNX09AV24G	University of South Florida	43.UNK	183,189
NNX09AV56G	University of South Florida	43.UNK	32,902
NNX09AV80G	Florida State University	43.UNK	2,788

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NNX10AB18G	University of South Florida	43.UNK	48,270
NNX10AE28G	Florida International University	43.UNK	11,899
NNX10AE77G	University of Central Florida	43.UNK	31,312
NNX10AF20G	University of Central Florida	43.UNK	57,451
NNX10AG34G	Florida International University	43.UNK	43,228
NNX10AG55G	Florida International University	43.UNK	65,193
NNX10AG76G	Florida State University	43.UNK	147,312
NNX10AG80G	University of Central Florida	43.UNK	155,051
NNX10AG86G	Florida State University	43.UNK	138,293
NNX10AI37G	Florida State University	43.UNK	85,691
NNX10AL23G	Florida State University	43.UNK	47,936
NNX10AM01H	University of South Florida	43.UNK	14,722
NNX10AM01H	University of Central Florida	43.UNK	502,951
NNX10AM30G	Florida State University	43.UNK	152,409
NNX10AO01G	University of South Florida	43.UNK	64,756
NNX10AO88G	University of Central Florida	43.UNK	98,720
NNX10AP23G	University of Central Florida	43.UNK	25,775
NNX10AQ13A	Florida International University	43.UNK	1,031,348
NNX10AT28	University of Florida	43.UNK	36,597
NNX10AT30G	University of South Florida	43.UNK	82,587
NNX10AU78G	University of South Florida	43.UNK	46,322
NNX10CD11P	University of Central Florida	43.UNK	28,216
NNX11CA68C	University of Central Florida	43.UNK	40,514
NNX11TE57P	University of Central Florida	43.UNK	5,597
P010012005 / CORE	Florida International University	43.UNK	40,873
PO 4881S SBIR	University of Central Florida	43.UNK	21,690
S6199207012011	University of South Florida	43.UNK	71,207
SB11080011	University of Central Florida	43.UNK	3,402
Subproject (Main Contract NNX11CH47P)	Florida International University	43.UNK	10,119
U380903122011	University of South Florida	43.UNK	5,465
U60957-02202012	University of South Florida	43.UNK	5,204
U60957-11102011	University of South Florida	43.UNK	43,334
U60957-120611	University of South Florida	43.UNK	133,229
UCF01-0000230955	Florida State University	43.UNK	14,026
UCF01-0000250353	University of North Florida	43.UNK	995
UFIFAS00072133	University of Central Florida	43.UNK	1,312
URH76	University of South Florida	43.UNK	91,437
Y603233	University of Central Florida	43.UNK	50,064
Total - National Aeronautics and Space Administration			\$11,665,193
<b>National Foundation on the Arts and the Humanities</b>			
10-4200-7057	Florida International University	45.024	25,254
11-5900-8023	University of Florida	45.024	9,860
11-8504	Florida State University	45.025	73
12-8505	Florida State University	45.025	14,066
PW-51116-12	University of Florida	45.149	3,269
FA-55838-11	Florida State University	45.160	50,400
HB-50140-11	Florida International University	45.160	13,374
077000524029643	Florida State University	45.161	6,371
RQ5039709	University of Central Florida	45.161	76,423
RQ-50555-11	University of South Florida	45.161	58,669
HD-51214-11	University of Florida	45.169	37,954
HD-51235-11	University of Central Florida	45.169	21,941
HD-51269-11	Florida State University	45.169	5,983
IC-01-09-0234-09	Florida International University	45.303	3,357
A2FD13	Florida State University	45.310	1,765
I11-2-4(2)	Florida State University	45.310	56,170
48-152-5110-0840	Florida State University	45.312	14,725
CL-00-10-0006-10	University of Central Florida	45.312	9,379
LG-06-08-0049-08	Florida State University	45.312	31,697
RE-04-08-0055-08	Florida State University	45.313	102,183
RE-04-09-0055-09	Florida State University	45.313	78,513
Total - National Foundation on the Arts and the Humanities			\$621,426
<b>National Science Foundation</b>			
00068984	University of Florida	47.041	20,849
0547057-ECS	University of Florida	47.041	80,728
0547448-CMMI	University of Florida	47.041	38,637

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0641972	Florida State University	47.041	19,246
0642422-EEC	University of Florida	47.041	272,241
0644089-CBET	University of Florida	47.041	52,371
0700659	Florida International University	47.041	73,610
070215Z1	University of South Florida	47.041	57,876
0729727-ECCS	University of Florida	47.041	73,464
0744879-CBET	University of Florida	47.041	16,246
0758596-IIP	University of Florida	47.041	92,069
08216137	Florida State University	47.041	9,221
0824688-CMMI	University of Florida	47.041	4,924
0828253-CBET	University of Florida	47.041	55,445
0832517-IIP	University of Florida	47.041	79,849
0846563-ECCS	University of Florida	47.041	40,445
0855795-CMMI	University of Florida	47.041	67,217
0856441-ECCS	University of Florida	47.041	78,864
0901706-ECCS	University of Florida	47.041	59,366
0901711-ECCS	University of Florida	47.041	90,588
0927040	Florida State University	47.041	87,229
0927441 FCAAP	University of Central Florida	47.041	96,547
0927790-CMMI	University of Florida	47.041	95,176
0927849-CMMI	University of Florida	47.041	107,433
0927918-CMMI	University of Florida	47.041	54,963
0927945-CMMI	University of Florida	47.041	117,508
0951812-CBET	University of Florida	47.041	72,914
0954302-CMMI	University of Florida	47.041	112,528
0955023-ECCS	University of Florida	47.041	112,791
0958554-CBET	University of Florida	47.041	14,070
0967473-CBET	University of Florida	47.041	56,972
0967703-CBET	University of Florida	47.041	40,442
0969413	Florida State University	47.041	91,077
1000099	Florida State University	47.041	32,461
1000303-CMMI	University of Florida	47.041	99,837
1000380-CMMI	University of Florida	47.041	112,561
1001415	Florida State University	47.041	88,934
1001755	University of Central Florida	47.041	142,169
1002209-ECCS	University of Florida	47.041	77,504
1002214-ECCS	University of Florida	47.041	9,193
1005016	Florida State University	47.041	75,344
1026642	University of Florida	47.041	6,000
1027857-ECCS	University of Florida	47.041	77,467
1028778-CBET	University of Florida	47.041	877
1034825	University of Central Florida	47.041	195
1039825	Florida State University	47.041	1,139,988
1042086	Florida State University	47.041	59,270
1054465	Florida State University	47.041	135,330
1055599	University of Central Florida	47.041	62,444
1055744-CMMI	University of Florida	47.041	56,381
1062936	Florida State University	47.041	33,764
1064114-CMMI	University of Florida	47.041	23,774
1100345	University of Central Florida	47.041	18,462
1102280	University of Central Florida	47.041	105,734
1120824-210089	University of South Florida	47.041	11,610
1120824-246409	Florida State University	47.041	94,091
1124658	Florida State University	47.041	38,075
1125676	University of Central Florida	47.041	17,875
1127965-IIP	University of Florida	47.041	6,862
1128806-CMMI	University of Florida	47.041	56,256
1129061-ECCS	University of Florida	47.041	27,018
1129062-ECCS	University of Florida	47.041	12,142
1130286	Florida State University	47.041	34,168
1132413-ECCS	University of Florida	47.041	126,154
1145009-CBET	University of Florida	47.041	56,445
1156747	University of Central Florida	47.041	60,131
140843	University of South Florida	47.041	14,918
2007-1900 DBET-0709085	Florida International University	47.041	7,096
2008-1015-02	Florida State University	47.041	584,960
2008101504	Florida A & M University	47.041	180,919
21P255-01	University of Florida	47.041	7,594
26808910-50168-A	University of South Florida	47.041	77,440



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31095-01	University of South Florida	47.041	21,655
329958-002	University of Florida	47.041	10,153
39692	University of Central Florida	47.041	3,228
58776	University of Florida	47.041	34,823
647120	University of Central Florida	47.041	1,507
708172	University of Central Florida	47.041	1,782
726478	University of Central Florida	47.041	446
800001215-01	University of South Florida	47.041	42,354
854208	University of Central Florida	47.041	91,174
900971	University of Central Florida	47.041	33,298
901361	University of Central Florida	47.041	82,310
901503	University of Central Florida	47.041	70,422
901784	University of Central Florida	47.041	94,742
939093	University of Central Florida	47.041	8,986
951151RSUB/1127158-I	University of Florida	47.041	83,650
968963	University of Central Florida	47.041	1,866
Agreement-OSRA #9819	Florida International University	47.041	34,189
CBET - 0755705	University of South Florida	47.041	13,126
CBET 0708172	University of Central Florida	47.041	107,837
CBET0708172	University of Central Florida	47.041	38,188
CBET0746120	University of Central Florida	47.041	73,963
CBET-0753068	University of Central Florida	47.041	828
CBET0827725	University of Central Florida	47.041	10,803
CBET0828466	University of Central Florida	47.041	82,589
CBET-0834075	University of Florida	47.041	41,029
CBET-0846342	University of South Florida	47.041	62,934
CBET-0854005	University of Florida	47.041	27,720
CBET-0854023	University of South Florida	47.041	76,062
CBET-0854354	University of South Florida	47.041	196,210
CBET-0931778	University of Central Florida	47.041	40,174
CBET-0932026	University of South Florida	47.041	19,925
CBET-0932526	University of South Florida	47.041	125,662
CBET-0933496	University of South Florida	47.041	17,935
CBET0966908	University of Central Florida	47.041	169,743
CBET-0967861	University of South Florida	47.041	40,569
CBET1007495	University of Central Florida	47.041	16,709
CBET-1019166	Florida A & M University	47.041	24,622
CBET-1033000	University of South Florida	47.041	90,402
CBET-1033458	Florida International University	47.041	48,787
CBET-1033736	University of Florida	47.041	117,075
CBET-1033815	Florida Atlantic University	47.041	14,005
CBET-1043467	Florida International University	47.041	22,994
CBET-1052754	University of Florida	47.041	50,380
CBET-1054405	University of Florida	47.041	60,544
CBET-1057897	University of South Florida	47.041	3,106
CBET-1067072	University of Florida	47.041	69,925
CBET-1133239	University of South Florida	47.041	7,074
CBET-1134229	University of Florida	47.041	975
CBET1134897	University of Central Florida	47.041	187
CBET-1135419	University of South Florida	47.041	37,645
CBET-1150790	University of Florida	47.041	23,769
CBET1201951	University of Central Florida	47.041	31,217
CBET-1217409	University of Florida	47.041	17,456
CCF1218100	University of Central Florida	47.041	2,004
CCI-2010-001	University of Florida	47.041	11,881
CMM1-0700666	University of Central Florida	47.041	4,890
CMM1-1000136	Florida International University	47.041	46,911
CMM1134669	University of Central Florida	47.041	38,789
CMMI - 0700666	University of Central Florida	47.041	6,228
CMMI 1130191	University of South Florida	47.041	9,096
CMMI 1144936	University of Central Florida	47.041	3,646
CMMI-0700659	University of South Florida	47.041	18,486
CMMI-0727320	University of South Florida	47.041	140,736
CMMI-0728073	University of South Florida	47.041	3,449
CMMI0800086	University of Central Florida	47.041	73,451
CMMI-0800525	Florida International University	47.041	47,944
CMMI0825502	University of Central Florida	47.041	27,461
CMMI-0826325	University of Florida	47.041	94,646
CMMI-0838683	Florida International University	47.041	64,431

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CMMI-0840565	University of South Florida	47.041	1,357
CMMI-0846811	Florida International University	47.041	96,566
CMMI-0855381	University of Florida	47.041	88,917
CMMI-0856374	University of Florida	47.041	61,248
CMMI-0856431	University of Florida	47.041	108,691
CMMI-0900219	Florida International University	47.041	79,501
CMMI-0900583	Florida International University	47.041	80,361
CMMI-0927637	University of South Florida	47.041	81,592
CMMI-0927930	University of Florida	47.041	30,029
CMMI-0928563	University of Florida	47.041	80,281
CMMI-0928823	University of South Florida	47.041	35,367
CMMI-0942156	University of Florida	47.041	31,790
CMMI-0951843	University of Central Florida	47.041	119,645
CMMI-0959056	University of Florida	47.041	3,371
CMMI0968911	University of Central Florida	47.041	149,698
CMMI-1000138	University of South Florida	47.041	94,590
CMMI-1000347	University of Florida	47.041	71,204
CMMI-1000686	University of Florida	47.041	78,424
CMMI1030689	University of Central Florida	47.041	89,880
CMMI-1030715	University of South Florida	47.041	50,641
CMMI1030833	University of Central Florida	47.041	82,257
CMMI-1053956	University of South Florida	47.041	25,266
CMMI-1100765	University of Florida	47.041	110,621
CMMI-1125667	University of South Florida	47.041	32,787
CMMI1125696	University of Central Florida	47.041	43,776
CMMI-1129932	University of Florida	47.041	66,268
CMMI-1129976	University of Florida	47.041	2,042
CMMI-1130755	University of South Florida	47.041	84,287
CMMI1130837	University of Central Florida	47.041	134,398
CMMI-1131103	University of Florida	47.041	70,685
CMMI-1131175	University of Florida	47.041	28,430
CMMI-1131459	Florida International University	47.041	10,807
CMMI-1132416	University of Florida	47.041	6,055
CMMI-1139722	University of Florida	47.041	15,494
CMMI-1143053	University of South Florida	47.041	36,277
CMMI1144936	University of Central Florida	47.041	21,495
CMMI-1150975	University of Florida	47.041	17,233
CMMI-1151003	Florida International University	47.041	7,653
CMMI1158845	University of Central Florida	47.041	14,888
CMMI-1161967	University of Florida	47.041	915
DMI-0547178	Florida International University	47.041	41,135
DMR 1062674	University of Florida	47.041	47,571
DMR-0605734	Florida A & M University	47.041	70,388
DMR0746499	University of Central Florida	47.041	75,601
ECCS0644228	University of Central Florida	47.041	87,210
ECCS-0644690	University of Florida	47.041	77,295
ECCS-0725598	University of Florida	47.041	7,426
ECCS-0730470	University of Florida	47.041	10,815
ECCS0748091	University of Central Florida	47.041	44,876
ECCS0801774	University of Central Florida	47.041	28,486
ECCS-0801774	University of Central Florida	47.041	4,751
ECCS-0801924	University of Central Florida	47.041	56,886
ECCS-0801929	University of South Florida	47.041	89,007
ECCS-0820880	University of South Florida	47.041	92,488
ECCS0823950 FCAAP	University of Central Florida	47.041	44,993
ECCS0823973	University of Central Florida	47.041	10,033
ECCS-0824157	University of Florida	47.041	74,493
ECCS0852440	University of Central Florida	47.041	30,103
ECCS-0901491	University of Florida	47.041	137,051
ECCS-0901779	University of South Florida	47.041	153,088
ECCS0925156	University of Central Florida	47.041	145,327
ECCS-0925968	Florida International University	47.041	289
ECCS-0925968	University of South Florida	47.041	39,736
ECCS-0955013	Florida International University	47.041	47,869
ECCS-1001717	University of Florida	47.041	57,439
ECCS1002295	University of Central Florida	47.041	140,189
ECCS-1005277	University of South Florida	47.041	99,806
ECCS-1029067	University of South Florida	47.041	120,283
ECCS1034187	University of Central Florida	47.041	99,910

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ECCS-1066643	University of South Florida	47.041	28,000
ECCS1102228	University of Central Florida	47.041	70,776
ECCS-1125762	Florida International University	47.041	5,980
ECCS1126542	University of Central Florida	47.041	129,500
ECCS1128208	University of Central Florida	47.041	54,201
ECCS1128520	University of Central Florida	47.041	9,869
ECCS1128597	University of Central Florida	47.041	54,274
ECCS1150672	University of Central Florida	47.041	10,094
ECCS-1159682	University of Florida	47.041	18,608
ECS0621715	University of Central Florida	47.041	583
EEC0433461	University of Central Florida	47.041	1,160
EEC-0438582	University of North Florida	47.041	10,105
EEC0649230	University of Central Florida	47.041	23,998
EEC-0741508	University of Central Florida	47.041	798
EEC0851987	University of Central Florida	47.041	103,169
EEC-0935131	University of Florida	47.041	11,377
EEC-1037697	Florida International University	47.041	24,574
EEC-1159016	University of Florida	47.041	4,625
ENG1047778	University of Central Florida	47.041	10,246
ENG-1144852	Florida International University	47.041	55,974
IIP-0650161	University of Florida	47.041	114,467
IIP-0749481	University of Florida	47.041	55,473
IIP-0829576	Florida International University	47.041	114,898
IIP-0848925	Florida International University	47.041	44,757
IIP-0931517	Florida International University	47.041	2,069
IIP-0934138	University of Florida	47.041	68,690
IIP-0934339	Florida Atlantic University	47.041	55,574
IIP-0945068	University of Central Florida	47.041	519
IIP-1032038	University of Florida	47.041	93,807
IIP-1113770	University of South Florida	47.041	12,238
IIP-1127830	University of Florida	47.041	64,130
IIP-1134842	University of Florida	47.041	6,458
Modelithics 2010	University of Florida	47.041	8,508
Moore Nanotechnology	University of Florida	47.041	45,993
P.O. # 19BP168852	University of Florida	47.041	26,429
Prime CMM-1034757	Florida International University	47.041	4,606
S-000460	Florida International University	47.041	96,587
SA0810246	University of Central Florida	47.041	4,999
Sub-agreement # 0750040-S2	Florida International University	47.041	17,466
SUBAWARD 17899	Florida Atlantic University	47.041	26,993
U380901012011	University of South Florida	47.041	2,194
UA11-033	University of South Florida	47.041	1,642
UF-EIES-0705005-FIU	Florida International University	47.041	1
00002011	University of Florida	47.049	145,052
00007457	University of Florida	47.049	35,225
00007461-2000020149	University of Florida	47.049	36,130
0603042	Florida State University	47.049	1,960,907
0645408	Florida State University	47.049	63,977
0654118	Florida State University	47.049	30,359,022
0701462	Florida State University	47.049	227
0704133	Florida State University	47.049	23,262
0706205	Florida State University	47.049	61,995
0708855	Florida State University	47.049	90,434
0711024	University of South Florida	47.049	35,116
0713012	Florida State University	47.049	84,206
0714912-DMS	University of Florida	47.049	27,120
0717701	Florida State University	47.049	59,382
0754674	Florida State University	47.049	264,655
0755256-DMR	University of Florida	47.049	18,877
0802288	Florida State University	47.049	34,430
0804408	Florida State University	47.049	76,721
0805977	Florida State University	47.049	21,336
0807915	Florida State University	47.049	5,798
0809201	Florida State University	47.049	140,580
0810925	Florida State University	47.049	48,477
0820941	Florida State University	47.049	6,232
084009524030528	Florida State University	47.049	9,494
0846636	Florida State University	47.049	130,896
0848686	Florida State University	47.049	59,207



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0905843	Florida State University	47.049	117,138
0907262	Florida State University	47.049	129,694
0908599	Florida State University	47.049	52,873
0910657	Florida State University	47.049	80,796
0911080	Florida State University	47.049	164,274
0915003	Florida State University	47.049	110,411
0924374	Florida State University	47.049	160,202
0934331	Florida State University	47.049	47,945
0939850	Florida State University	47.049	72,086
0953002	Florida State University	47.049	71,675
0955353	Florida State University	47.049	83,270
0955561	Florida State University	47.049	83,282
0968889	Florida State University	47.049	40,613
1000 G HE152	University of Florida	47.049	1,036,119
1004545	Florida State University	47.049	27,520
1005293	Florida State University	47.049	67,415
1005751	Florida State University	47.049	120,423
1005861	Florida State University	47.049	87,193
1006230	University of Central Florida	47.049	61,708
1006232	University of Central Florida	47.049	174,027
1006584	Florida State University	47.049	109,318
1007514	University of Central Florida	47.049	36,814
1008852	Florida State University	47.049	91,242
1008962	Florida State University	47.049	91,662
1009464	Florida State University	47.049	70,038
1013845	Florida State University	47.049	103,846
1016381	Florida State University	47.049	76,601
1019193	Florida State University	47.049	50,908
1026712-CHE	University of Florida	47.049	120,176
1049753	Florida State University	47.049	50,850
1049915	University of Central Florida	47.049	41,401
1055215	Florida State University	47.049	20,143
1058957	Florida State University	47.049	129,046
1064819	Florida State University	47.049	1,331,614
1068604	University of Central Florida	47.049	22,944
1068785	University of Central Florida	47.049	24,264
1104829	Florida State University	47.049	29,356
1105129	Florida State University	47.049	33,845
1106150	Florida State University	47.049	127,707
1106564	University of Central Florida	47.049	48,397
1106934	University of Central Florida	47.049	33,883
1106935	Florida State University	47.049	41,717
1108973	University of Central Florida	47.049	60,826
1109063	University of Central Florida	47.049	27,698
1109113	Florida State University	47.049	59,802
1109729	University of Central Florida	47.049	71,851
1115615	University of Central Florida	47.049	288
1122378	Florida State University	47.049	51,191
1126587	Florida State University	47.049	211
1132512	Florida State University	47.049	7,454
1135249	Florida State University	47.049	1,835
1150249	Florida State University	47.049	12,388
1152020	Florida State University	47.049	45,493
1207188	Florida State University	47.049	15,035
123611	University of Florida	47.049	6,687
12497	University of Florida	47.049	137
12775582062007000	University of Central Florida	47.049	567
2001343607	University of Florida	47.049	120,223
2001343632	Florida State University	47.049	22,147
201183/FSU	Florida State University	47.049	18,000
201940/FSU	Florida State University	47.049	2,356
202GOP341	University of Florida	47.049	15,592
44E-1089877	University of Florida	47.049	15,100
5710003115	University of Central Florida	47.049	21,569
647F253	University of Florida	47.049	40,518
66678T	University of Florida	47.049	44,877
700625	University of South Florida	47.049	64,800
748712	University of Central Florida	47.049	91,893
75ADV-1085550	University of Florida	47.049	1,232,238

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805409	University of Central Florida	47.049	2,776
808004	University of Central Florida	47.049	3,087
855622	University of Central Florida	47.049	15,151
90289	University of Central Florida	47.049	24,157
908276	University of Central Florida	47.049	92,203
955625	University of Central Florida	47.049	108,944
956188	University of Central Florida	47.049	2,410
957479	University of Central Florida	47.049	5,966
964078	University of Central Florida	47.049	26,437
ACCT#5-25129 G02727	University of Florida	47.049	7,475
AST-0645412	University of Florida	47.049	45,411
AST-0704095	University of Florida	47.049	159,557
AST-0705139	University of Florida	47.049	25,559
AST-0707468	Florida International University	47.049	74,635
AST-0707972	University of Florida	47.049	2,197
AST-0708490	University of Florida	47.049	18,926
AST-0807687	University of Florida	47.049	7,172
AST0813194	University of Central Florida	47.049	1,703
AST-0903672	University of Florida	47.049	7,574
AST-0908624	University of Florida	47.049	32,926
AST-1009628	University of Florida	47.049	152,426
AST-1108957	University of Florida	47.049	57,630
AST-1109679	University of Florida	47.049	75,693
AURA C10337A	University of Florida	47.049	42,454
C10600N	University of Florida	47.049	2,392
CHE-0515066	University of Florida	47.049	110,878
CHE-0548003	University of Florida	47.049	15,782
CHE-0718007	University of Florida	47.049	13,056
CHE-0718625	University of South Florida	47.049	66,402
CHE-0748408	University of Florida	47.049	36,610
CHE-0755022	University of Florida	47.049	15,432
CHE-0755225	University of Florida	47.049	18,874
CHE-0809376	University of Florida	47.049	113,495
CHE-0809725	University of Florida	47.049	120,314
CHE0809821	University of Central Florida	47.049	46,549
CHE-0822469	University of Florida	47.049	37,554
CHE-0822935	University of Florida	47.049	157,759
CHE-0824305	University of Florida	47.049	81,447
CHE0832622	University of Central Florida	47.049	259,241
CHE-0832622	University of Central Florida	47.049	36,920
CHE-0845450	University of Florida	47.049	162,148
CHE-0847108	University of South Florida	47.049	144,746
CHE-0910472	University of Florida	47.049	156,177
CHE-0911640	University of Florida	47.049	134,619
CHE-0957155	University of Florida	47.049	106,186
CHE-0957641	University of Florida	47.049	175,372
CHE-0957643	University of Florida	47.049	51,923
CHE-1007816	University of South Florida	47.049	141,174
CHE-1011967	University of Florida	47.049	143,270
CHE-1032769	University of Florida	47.049	31,353
CHE-1038015	University of Florida	47.049	568,874
CHE-1048604	University of Florida	47.049	219,054
CHE-1057411	University of Florida	47.049	52,495
CHE-1058079	University of Florida	47.049	155,734
CHE-1058638	University of Florida	47.049	72,972
CHE-1111101	New College of Florida	47.049	37,223
CHE-1111791	University of Florida	47.049	61,851
CHE-1151624	University of Florida	47.049	5,804
DMR - 0548117	University of South Florida	47.049	94,185
DMR- 0748364	University of Central Florida	47.049	80,173
DMR 1035188	University of Florida	47.049	87,344
DMR-0449710	University of Florida	47.049	134,988
DMR-0645448	University of Florida	47.049	70,158
DMR-0645520	University of Florida	47.049	28,982
DMR-0645574	University of South Florida	47.049	55,612
DMR-0701610	Florida Atlantic University	47.049	30,133
DMR-0703261	University of Florida	47.049	91,468
DMR-0705690	University of Florida	47.049	22,694
DMR-0706313	University of Florida	47.049	134,523

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DMR-0710540	University of Florida	47.049	81,649
DMR-0710605	University of Florida	47.049	39,165
DMR-0746902	University of Florida	47.049	140,199
DMR0747587	University of Central Florida	47.049	124,410
DMR-0803516	University of Florida	47.049	32,910
DMR-0804385	University of Florida	47.049	22,162
DMR-0804407	University of Florida	47.049	128,623
DMR-0804452	University of Florida	47.049	47,444
DMR-0804805	Florida A & M University	47.049	44,020
DMR-0805073	University of North Florida	47.049	31,060
DMR0809015	University of Central Florida	47.049	7,439
DMR-0845868	University of Florida	47.049	82,238
DMR-0851707	University of Florida	47.049	81,259
DMR-0856622	University of Florida	47.049	204,832
DMR-0906922	University of South Florida	47.049	158,655
DMR-0908026	University of Florida	47.049	96,344
DMR-0953733	University of South Florida	47.049	180,153
DMR-1005301	University of Florida	47.049	139,992
DMR-1005581	University of Florida	47.049	148,845
DMR-1005625	University of Florida	47.049	103,400
DMR-1005779	University of Florida	47.049	229,440
DMR-1008676	University of South Florida	47.049	137,483
DMR-1056475	University of South Florida	47.049	82,153
DMR-1066649	University of South Florida	47.049	40,821
DMR-1105437	University of Florida	47.049	26,050
DMR1106219	University of Central Florida	47.049	76,352
DMR-1107814	University of Florida	47.049	42,391
DMR-1202033	University of Florida	47.049	10,434
DMR-1204924	University of South Florida	47.049	2,083
DMS 1109561	Florida International University	47.049	18,346
DMS0608693 [REU SUPP	University of Central Florida	47.049	13
DMS-0609918	Florida A & M University	47.049	200
DMS0652624	University of Central Florida	47.049	1,703
DMS-0652732	University of Florida	47.049	7,602
DMS-0724750	University of Florida	47.049	79,845
DMS-0733887	Florida A & M University	47.049	88,535
DMS-0758306	University of Florida	47.049	666
DMS-0801114	University of Florida	47.049	33,655
DMS0803059	University of Central Florida	47.049	138,517
DMS-0805860	University of Florida	47.049	50,386
DMS0806304	University of Central Florida	47.049	55,859
DMS-0817789	University of Florida	47.049	76,540
DMS-0818050	University of Florida	47.049	62,885
DMS-0845277, H980230-11-1-2015	Florida International University	47.049	5,494
DMS-0855597	University of South Florida	47.049	31,645
DMS-0900671	University of South Florida	47.049	114,323
DMS-0904278	University of Florida	47.049	43,485
DMS-0905786	Florida International University	47.049	28,568
DMS-0906918	Florida Atlantic University	47.049	30,901
DMS-0914995	Florida Atlantic University	47.049	70,021
DMS-0915110	Florida International University	47.049	6,214
DMS-0968530	University of South Florida	47.049	24,839
DMS-1001781	University of South Florida	47.049	23,865
DMS-1007417	University of Florida	47.049	45,475
DMS-1014817	University of Florida	47.049	24,177
DMS-1027628	University of Florida	47.049	14,071
DMS-1101137	University of Florida	47.049	18,342
DMS-1101217	University of Florida	47.049	3,563
DMS-1101461	University of Florida	47.049	27,336
DMS-1105127	University of Florida	47.049	25,347
DMS-1106084	University of Florida	47.049	24,174
DMS-1106395	University of Florida	47.049	70,842
DMS-1109022	Florida International University	47.049	20,979
DMS-1122541	University of Florida	47.049	127,220
EAR-0711321	Florida International University	47.049	63,070
Flow Through from NSF PHY-0715396	Florida International University	47.049	1,500
FSU-R01528	University of Florida	47.049	20,359
GRT00020819	University of Central Florida	47.049	11,284
MOU, Video Resource for LA Development	Florida International University	47.049	6,166

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NREUP 2012	Florida International University	47.049	23,000
PHY-0649224	University of Florida	47.049	18
PHY-0653582	University of Florida	47.049	529
PHY-0757984	Florida International University	47.049	52,517
PHY-0802184	Florida International University	47.049	1,108,063
PHY-0854744	Florida International University	47.049	40,191
PHY-0855021	University of Florida	47.049	16,142
PHY-0855044	University of Florida	47.049	64,269
PHY-0969935	University of Florida	47.049	149,077
PHY-1005036	University of Florida	47.049	204,775
PHY-1047260	Florida A & M University	47.049	21,697
PHY-1068138	University of Florida	47.049	47,915
PHY-1101587	University of Florida	47.049	85,000
PHY-1126345	University of North Florida	47.049	67,895
PHY-1205968	Florida Atlantic University	47.049	18,735
PHY-757968	University of Florida	47.049	28,362
PO 3060	University of South Florida	47.049	15,824
PO# RF22342	Florida Atlantic University	47.049	9,999
R00902	University of Florida	47.049	1,047,825
R00903	University of Florida	47.049	439,727
R01097	University of Florida	47.049	21,827
R01272	University of Florida	47.049	61,927
R01450	University of Florida	47.049	74,858
R01527	University of Florida	47.049	10,762
S03-36,DTRA0016	University of Florida	47.049	25,000
Sub Award No. 363460 Sub 3	Florida International University	47.049	2,959
UF-EIES00803009-UCF	University of Central Florida	47.049	9,288
UF-EIES-0803011-FSU	Florida State University	47.049	9,406
Z812082-	Florida International University	47.049	34,748
#4059	University of South Florida	47.050	74,396
0419618	Florida State University	47.050	155
0550599	Florida State University	47.050	14,369
0622670	Florida State University	47.050	442,833
0628349	Florida State University	47.050	78,035
0636157	Florida State University	47.050	1,658
0648484	Florida State University	47.050	19,158
0726754	Florida State University	47.050	9,693
0727243	Florida State University	47.050	121,203
0752832	Florida State University	47.050	55,907
0813930	Florida State University	47.050	93,952
0819706-EAR	University of Florida	47.050	19,902
0819811	Florida State University	47.050	36
0824628	Florida State University	47.050	3,652
0833001	Florida State University	47.050	117,614
0842618	Florida State University	47.050	149,902
0925404	Florida State University	47.050	30,939
0927583	Florida State University	47.050	31,507
0928271	Florida State University	47.050	173,442
0930429	Florida State University	47.050	104,399
0931198	Florida State University	47.050	50,255
0947784	Florida State University	47.050	135,666
0958602	Florida State University	47.050	13,858
0959029	Florida State University	47.050	50,447
0960500	Florida State University	47.050	83,877
0961485	Florida State University	47.050	58,810
0961633	Florida State University	47.050	45,070
0961970	Florida State University	47.050	37,913
0962158	Florida State University	47.050	88,040
10041	University of Florida	47.050	11,872
10320132	Florida State University	47.050	7,514
1032403	Florida State University	47.050	387,854
1034764	Florida State University	47.050	37,616
1037936	Florida State University	47.050	141,182
1044939	Florida State University	47.050	66,302
1047282	Florida State University	47.050	69,817
1049131	Florida State University	47.050	22,391
1061110	Florida State University	47.050	112,361
1061354	Florida State University	47.050	250,000
101016	Florida State University	47.050	15,071

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1132766	Florida State University	47.050	26,388
1139479	Florida State University	47.050	33,215
1155257	Florida State University	47.050	35,260
1155320	Florida State University	47.050	4,269
1160750	Florida State University	47.050	31,556
3001875701	Florida State University	47.050	14,687
80-13	University of Florida	47.050	25,532
AGS 1103108	University of South Florida	47.050	90,837
AGS-0940248	University of Florida	47.050	62,244
AGS-0962970	Florida A & M University	47.050	135,690
ATM-0735954	Florida International University	47.050	28,104
ATM-0823253	University of South Florida	47.050	19,344
ATM-0823476	University of South Florida	47.050	85,704
ATM0850396	University of Central Florida	47.050	22,913
BA-33	Florida State University	47.050	492
CNS-0424556	Florida A & M University	47.050	874
EAR 1053433	University of Florida	47.050	16,389
EAR-0421178	Florida International University	47.050	3,322
EAR-0609952	University of Florida	47.050	21,081
EAR-0719941	University of Florida	47.050	38,793
EAR-0738874	University of Florida	47.050	17,585
EAR-0746014	Florida International University	47.050	3,223
EAR-0809823	University of South Florida	47.050	4,718
EAR-0819769	University of Florida	47.050	49
EAR-0838369	University of Florida	47.050	130,582
EAR-0838390	Florida International University	47.050	53,122
EAR-0838476	University of Florida	47.050	40,426
EAR-0937819	University of South Florida	47.050	52
EAR-1014506	University of Florida	47.050	2,908
EAR-1015509	Florida International University	47.050	49,457
EAR-1039223	Florida International University	47.050	71,712
EAR-1041868	University of South Florida	47.050	17,241
EAR-1043323	University of South Florida	47.050	511,067
EAR-1044953	Florida Atlantic University	47.050	34,690
EAR-1045609	University of Florida	47.050	47,169
EAR-105344465	University of Florida	47.050	14,068
EAR-1053517	University of South Florida	47.050	26,938
EAR-1114852	University of South Florida	47.050	23,899
EAR-1119038	University of Florida	47.050	70,384
EAR-1140261	University of South Florida	47.050	15,748
EAR-1145212	University of Florida	47.050	8,309
EAR-1154039	University of Florida	47.050	36,663
GR02399-D10	University of Florida	47.050	2,708
No. 738171	University of South Florida	47.050	23,442
NSF 0138088 OCE	University of Florida	47.050	15
OCE 1158167	University of South Florida	47.050	19,398
OCE-0623358	University of Florida	47.050	9,918
OCE-0649216	Florida Atlantic University	47.050	238,838
OCE-0727023	University of Florida	47.050	820
OCE-0727082	University of South Florida	47.050	60,685
OCE-0727883	University of South Florida	47.050	56,419
OCE-0746164	Florida International University	47.050	135,746
OCE-0814405	University of South Florida	47.050	48,693
OCE-0819469	University of Florida	47.050	45,273
OCE-0823646	University of South Florida	47.050	55,859
OCE-0825265	University of Florida	47.050	79,172
OCE-0825876	University of Florida	47.050	47,454
OCE-0850413	University of Florida	47.050	10,119
OCE-0927054	University of South Florida	47.050	7,501
OCE-0928144	Florida International University	47.050	16,903
OCE-0928398	University of Florida	47.050	130,250
OCE-0960937	Florida International University	47.050	66,370
OCE-0960999	University of Florida	47.050	45,858
OCE0961670	University of South Florida	47.050	42,955
OCE-1029778	University of South Florida	47.050	103,717
OCE-1030822	University of Florida	47.050	54,420
OCE-1043180	University of South Florida	47.050	11,067
OCE-1047693	University of South Florida	47.050	46,420
OCE-1049586	University of South Florida	47.050	44,959



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OCE-1049670	University of South Florida	47.050	50,469
OCE-1050534	University of South Florida	47.050	94,633
OCE-1053190	Florida International University	47.050	98,451
OCE-1056980	University of Florida	47.050	236,780
OCE-1060844	University of Florida	47.050	50,910
OCE-1061374	University of Florida	47.050	73,035
OCE-1062222	University of South Florida	47.050	16,759
OCE-1130359	University of Florida	47.050	68,019
OCE-1130786	Florida International University	47.050	104,061
OCE-1131016	University of Florida	47.050	39,016
OCE-1155495	University of Florida	47.050	13,157
OCE-741705	University of South Florida	47.050	73,657
OCE-963028	University of South Florida	47.050	312,645
P.O. #P203612	University of South Florida	47.050	40,948
SA-9-05	University of Florida	47.050	20,630
SubAward No.-S12-0029	Florida International University	47.050	4,364
#2975-05-0520-USFL	University of South Florida	47.070	84
#2975-07-0580-USFL	University of South Florida	47.070	45,474
00001782	Florida State University	47.070	25,492
0016927 (011208-1)	Florida State University	47.070	75,915
0426886-IIS	University of Florida	47.070	973
0643557-IIS	University of Florida	47.070	92,563
0643593	Florida State University	47.070	53,705
0643731-CNS	University of Florida	47.070	181,970
0644033 CNS	University of Florida	47.070	83,584
0712799-IIS	University of Florida	47.070	4,766
0716450-CNS	University of Florida	47.070	4,898
0728797-CCF	University of Florida	47.070	51,212
08032043-CNS	University of Florida	47.070	28,049
0803652-IIS	University of Florida	47.070	128,619
0811611-CCF	University of Florida	47.070	31,559
0812194-IIS	University of Florida	47.070	241,091
0816838	Florida State University	47.070	37,918
0821622-CNS	University of Florida	47.070	3,882
0829867-CCF	University of Florida	47.070	68,845
0830209-CCF	University of Florida	47.070	2,004
0831278	Florida State University	47.070	16,503
0845672	Florida State University	47.070	95,295
0846872-CCF	University of Florida	47.070	29,341
0855031-CNS	University of Florida	47.070	2,267
0855123-CNS	University of Florida	47.070	27,685
0915495	Florida State University	47.070	43,187
0915914-IIS	University of Florida	47.070	46,307
0915926	Florida State University	47.070	150,367
0916154	Florida State University	47.070	25,910
0916384-CCF	University of Florida	47.070	116,748
0916683-CCF	University of Florida	47.070	110,644
0937869-CCF	University of Florida	47.070	63,094
0937973-CCF	University of Florida	47.070	33,542
0953447-CNS	University of Florida	47.070	94,375
0964197-IIS	University of Florida	47.070	114,912
0964413	Florida State University	47.070	148,892
1002507	University of Central Florida	47.070	89,602
1017000-CCF	University of Florida	47.070	93,404
1017262	University of Central Florida	47.070	73,866
1017880	Florida State University	47.070	155,954
1041677	Florida State University	47.070	844
1042644-CNS	University of Florida	47.070	57,231
1064427	University of Central Florida	47.070	75,093
1065373	Florida State University	47.070	89,855
1112046	Florida State University	47.070	51,817
1116447	Florida State University	47.070	80,472
1116615	University of Central Florida	47.070	83,503
1116970-CNS	University of Florida	47.070	4,015
1117012-CCF	University of Florida	47.070	4,015
1117205	University of Central Florida	47.070	144,313
1117241	University of Central Florida	47.070	25,662
1117261-CNS	University of Florida	47.070	40,068
1117303	University of South Florida	47.070	17,339

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1128805-CCF	University of Florida	47.070	47,018
1139707-CNS	University of Florida	47.070	9,405
1144985-IIS	University of Florida	47.070	26,755
1147813-CNS	University of Florida	47.070	22,934
1149285-CNS	University of Florida	47.070	6,692
1200566	University of Central Florida	47.070	20,000
138109	University of Central Florida	47.070	47,073
1766-REU	Florida International University	47.070	6,885
20070580-18-FSU	Florida State University	47.070	2,473
20100715-01-FAM	Florida A & M University	47.070	16,537
20100715-03-USF	University of South Florida	47.070	10,725
2108-1021-00-A	Hillsborough Community College	47.070	12,257
26-1007-49-62	Florida International University	47.070	32,839
346	University of Central Florida	47.070	65,322
649736	University of Central Florida	47.070	10,925
712869	University of Central Florida	47.070	23,816
726771	University of Central Florida	47.070	13,404
811413	University of Central Florida	47.070	4,660
840389	University of Central Florida	47.070	1,773
845921	University of Central Florida	47.070	102,894
851841	University of Central Florida	47.070	89,674
916350	University of Central Florida	47.070	28,581
CCF-0545488	Florida Atlantic University	47.070	11,272
CCF--0546492	University of South Florida	47.070	16,107
CCF-0639624	University of South Florida	47.070	58,776
CCF-0726396	University of South Florida	47.070	3,782
CCF0726842	University of South Florida	47.070	11,961
CCF-0746600	University of Central Florida	47.070	48,879
CCF-0811413	University of Central Florida	47.070	102,710
CCF-0829838	University of South Florida	47.070	61,183
CCF-0830659	Florida International University	47.070	26,180
CCF-0843385	Florida International University	47.070	37,505
CCF-0903430	University of Florida	47.070	91,714
CCF-0916715	University of Central Florida	47.070	34,791
CCF-0937964	Florida International University	47.070	193,869
CCF-0938045	Florida International University	47.070	133,444
CCF-0939179	Florida International University	47.070	4,075
CCF0950342	University of Central Florida	47.070	777
CCF-0953946	University of Central Florida	47.070	8,627
CCF-0956501	University of Central Florida	47.070	28,975
CCF-1018149	University of Florida	47.070	80,211
CCF-1048217	University of Florida	47.070	84,737
CCF-1049296	Florida Atlantic University	47.070	48,554
CCF-1117254	University of South Florida	47.070	26,136
CCF-1117695	University of Florida	47.070	18,312
CNS 1156990	University of Central Florida	47.070	71,469
CNS0703927	University of Central Florida	47.070	44,816
CNS-0703927	University of Central Florida	47.070	5,281
CNS-0716343	University of South Florida	47.070	1,441
CNS-0721744	University of Florida	47.070	14,531
CNS-0739020	University of South Florida	47.070	98,640
CNS-0742736	University of South Florida	47.070	62,084
CNS-0746261	University of Florida	47.070	38,249
CNS-0747038	Florida International University	47.070	119,330
CNS-0751112	University of Florida	47.070	30,181
CNS-0821345	Florida International University	47.070	67,649
CNS-0831114	Florida International University	47.070	71,742
CNS-0831671	Florida Atlantic University	47.070	89,718
CNS-0831785	University of South Florida	47.070	113,969
CNS-0834080	University of Florida	47.070	2,934
CNS-0834288	University of Florida	47.070	5,625
CNS-0836408	Florida International University	47.070	79,362
CNS-0851733	Florida International University	47.070	68,025
CNS-0855078	Florida International University	47.070	17,022
CNS-0905308	University of Florida	47.070	96,434
CNS-0915376	University of Florida	47.070	32,538
CNS-0917021	Florida International University	47.070	64,389
CNS-092031	Florida Atlantic University	47.070	14,927
CNS-0923031 AMEND. 001	Florida Atlantic University	47.070	412

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CNS-0930510	University of South Florida	47.070	97,623
CNS-0931885	University of Florida	47.070	132,207
CNS-0939138	Florida A & M University	47.070	69,639
CNS-0952420	University of South Florida	47.070	85,399
CNS-0953284	University of Florida	47.070	21,663
CNS-09637933	Florida International University	47.070	69,220
CNS-0963812	University of Florida	47.070	60,045
CNS-0969013	Florida International University	47.070	71,642
CNS-1018108	Florida International University	47.070	25,022
CNS-1018262	Florida International University	47.070	127,503
CNS-1035594	University of South Florida	47.070	91,427
CNS-1042446	Florida A & M University	47.070	8,044
CNS1051067	University of Central Florida	47.070	67,069
CNS-1054776	Florida Atlantic University	47.070	72,070
CNS-1057661	Florida International University	47.070	63,196
CNS-1107395	University of Florida	47.070	36,778
CNS-1115548	University of Florida	47.070	51,849
CNS1115665	University of Central Florida	47.070	26,703
CNS-1116023	Florida International University	47.070	5,838
CNS-1116318	Florida International University	47.070	50,828
CNS-1117016	Florida International University	47.070	31,583
CNS-1126619	Florida International University	47.070	219,967
G-3576-1	Florida State University	47.070	20,969
IIS 1048171	University of Central Florida	47.070	24,013
IIS-0546280	Florida International University	47.070	140,662
IIS-0713560	University of South Florida	47.070	11,604
IIS-0811922	Florida International University	47.070	38,142
IIS0844277	University of Central Florida	47.070	42,861
IIS-0845439	University of Florida	47.070	91,498
IIS0851841	University of Central Florida	47.070	22,521
IIS-0856045	University of Central Florida	47.070	229,948
IIS-0916001	University of Florida	47.070	45,379
IIS-0916868	University of Central Florida	47.070	77,857
IIS-0926376	University of South Florida	47.070	2,073
IIS-0948820	University of Central Florida	47.070	530
IIS-0952347	Florida International University	47.070	9,554
IIS-1033002	University of Florida	47.070	180,566
IIS-1048508	University of Florida	47.070	51,257
IIS-1052625	Florida International University	47.070	24,597
IIS-1065081	University of Florida	47.070	94,040
IIS-1117699	University of South Florida	47.070	38,080
IIS-1143963	University of Florida	47.070	41,560
R3C641	University of Florida	47.070	128,122
S08-372(A)	Florida Atlantic University	47.070	4,220
0614421-DEB	University of Florida	47.074	7,393
0716891	Florida State University	47.074	9,796
0717221	Florida State University	47.074	60,955
0718384	Florida State University	47.074	151,703
0718499	Florida State University	47.074	1,052
0817638	Florida State University	47.074	500
0822547	Florida State University	47.074	85,296
0822626	Florida State University	47.074	116,179
0841158	Florida State University	47.074	70,496
0841447	Florida State University	47.074	157,565
0848337	Florida State University	47.074	75,641
0919124	Florida State University	47.074	163,571
0920117	University of South Florida	47.074	27,788
0934451	Florida State University	47.074	46,184
0950002	Florida State University	47.074	259,045
0952579	Florida State University	47.074	183,078
0956372	Florida State University	47.074	440
0969926	Florida State University	47.074	49,202
1020808	Florida State University	47.074	51,058
1021632	Florida State University	47.074	55,012
1025954	Florida State University	47.074	585,110
1050340	Florida International University	47.074	179,739
1051789-IOS	University of Florida	47.074	136,096
1052333	Florida State University	47.074	180,139
1052942	Florida State University	47.074	68,620



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105469	Florida State University	47.074	36,127
1058582-2-41159	University of Florida	47.074	3,282
1064082	University of Central Florida	47.074	55,359
1086/UND0014745	University of Florida	47.074	26,400
1110460	Florida State University	47.074	7,997
1110738	Florida State University	47.074	2,057
1110773	Florida State University	47.074	4,485
1116561-IOS	University of Florida	47.074	305,152
1120516	Florida State University	47.074	110,556
1121392-IOS	University of Florida	47.074	54,568
1121771	Florida State University	47.074	67,583
1145999	Florida State University	47.074	37,268
1146607	Florida State University	47.074	11,052
1149763	Florida State University	47.074	26,892
1153179	University of Central Florida	47.074	57,264
1157765 / 12-912	University of Florida	47.074	1,833
1158284	Florida State University	47.074	15,865
1201943-IOS	University of Florida	47.074	22,413
1211-1019-00-A	University of Florida	47.074	31,618
255K883	University of Florida	47.074	219,059
331539	Florida Atlantic University	47.074	27,426
3360	Florida A & M University	47.074	5,352
4189-UF-NSF-2742	University of Florida	47.074	373,302
478618-19300	University of Florida	47.074	4,037
60018071	University of Florida	47.074	4,380
60029018	University of Florida	47.074	264,746
614334	University of Central Florida	47.074	18
722123	University of Central Florida	47.074	21,331
812753	University of Central Florida	47.074	11,390
Agreement Number 50117-1	Florida International University	47.074	12,614
C00029481-1	University of Florida	47.074	202,709
DBI-0606607	University of Florida	47.074	2,131
DBI-0620409	Florida International University	47.074	892,727
DBI-0648969	University of Florida	47.074	22,822
DBI-0701488	University of Florida	47.074	25,094
DBI-0703273	University of Florida	47.074	306,503
DBI-0829250	Florida Atlantic University	47.074	157,708
DBI-0847582	University of Florida	47.074	42,409
DBI-0850203	Florida International University	47.074	9,912
DBI-0850206	University of South Florida	47.074	141,100
DBI-0923880	New College of Florida	47.074	65,024
DBI-0951412	University of Florida	47.074	56,690
DBI-1055588	University of Florida	47.074	60,749
DBI-1062362	University of Florida	47.074	113,306
DBI-1156528	University of Florida	47.074	36,059
DBI-1203222	University of Florida	47.074	4,487
DBI-1203622	University of Florida	47.074	5,686
DDPSC-20713-B	University of Florida	47.074	1,714
DEB-0090137	University of South Florida	47.074	1,163
DEB-0515648	Florida Atlantic University	47.074	37,531
DEB-0529724	University of Florida	47.074	8,945
DEB-0614149	University of Florida	47.074	84,084
DEB-0614333	University of Florida	47.074	8,920
DEB-0717165	University of Florida	47.074	2,971
DEB07-32903	Florida International University	47.074	3,128
DEB-0743103	University of Florida	47.074	85,722
DEB-0743474	University of Florida	47.074	67,028
DEB-0747195	University of Florida	47.074	149,738
DEB-0827254	University of Florida	47.074	134,081
DEB-0827609	University of Florida	47.074	195,297
DEB-0841596	University of Florida	47.074	134,723
DEB-0841777	Florida International University	47.074	3,695
DEB-0842235	Florida International University	47.074	150,820
DEB-0909734	University of Florida	47.074	873
DEB-0909965	University of Florida	47.074	5,191
DEB-0922003	University of Florida	47.074	64,426
DEB-0953677	University of Florida	47.074	82,675
DEB-0955713	University of Florida	47.074	113,606
DEB-0956371	University of Florida	47.074	103,740

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DEB-1010574	University of Florida	47.074	10,502
DEB-1011270	University of Florida	47.074	10,043
DEB-1011284	University of Florida	47.074	500
DEB-1011357	University of Florida	47.074	1,984
DEB-1022720	University of Florida	47.074	185,150
DEB-1025901	University of Florida	47.074	24,047
DEB-1025915	University of South Florida	47.074	101,594
DEB-1035318	University of Florida	47.074	28,832
DEB-1048458	Florida International University	47.074	111,553
DEB-1050929	University of Florida	47.074	49,893
DEB-1059236	University of South Florida	47.074	21,762
DEB-1110432	University of Florida	47.074	11,909
DEB-1110441	University of Florida	47.074	857
DEB-1110620	Florida A & M University	47.074	3,434
DEB-1114141	University of Florida	47.074	10,260
DEB-1114924	University of Florida	47.074	173,998
DEB-1118823	University of Florida	47.074	61,819
DEB-1120330	University of South Florida	47.074	5,525
DEB-1120682	University of Florida	47.074	218,135
DEB-1134964	University of Florida	47.074	10,459
DEB-1146065	University of Florida	47.074	36,016
DEB-1149980	University of Florida	47.074	54,085
DEB-1208256	University of Florida	47.074	16,998
DEB-1208428	University of Florida	47.074	1,264
EF-0801593	University of South Florida	47.074	59,450
EF-11115210	University of Florida	47.074	623,619
EF-1231447	University of Florida	47.074	22,906
F012210	University of South Florida	47.074	23
II-RR 014195-UFL	University of Florida	47.074	28,169
IOB0517251	Florida Gulf Coast University	47.074	1
IOB-06300522	Florida Atlantic University	47.074	1,665
IOS-0746756	University of Florida	47.074	103,461
IOS-0749266	University of Florida	47.074	24,855
IOS-0815104	University of Florida	47.074	96,490
IOS-0816782	University of Florida	47.074	3,444
IOS-0820639	Florida Atlantic University	47.074	38,625
IOS-0841502	University of South Florida	47.074	46,913
IOS-0842626	University of South Florida	47.074	56,444
IOS-0843590	University of Florida	47.074	227,284
IOS-0845455	University of Florida	47.074	15,179
IOS-0919975	University of Florida	47.074	27,975
IOS-0920022	New College of Florida	47.074	72,304
IOS-0920145	University of Florida	47.074	91,250
IOS-0923312	University of Florida	47.074	672,673
IOS-0923975	University of Florida	47.074	567,984
IOS-0926802	University of Florida	47.074	110,304
IOS-0950720	University of Florida	47.074	3,818
IOS-0956603	Florida International University	47.074	115,233
IOS-1021646	Florida Atlantic University	47.074	76,219
IOS-1021769	University of Florida	47.074	123,128
IOS-1025398	University of Florida	47.074	524,501
IOS-1051890	University of Florida	47.074	47,329
IOS-1068622	University of Florida	47.074	120
IOS-1120130	University of Florida	47.074	21,170
IOS-1121739	University of Florida	47.074	22,021
IOS-1132369	University of Florida	47.074	12,972
IOS-1146175	University of Florida	47.074	59,139
IOS-1146575	University of Florida	47.074	2,506
IOS-1146882	University of South Florida	47.074	16,125
MCB -0701984	University of South Florida	47.074	25,989
MCB-0517055	University of Florida	47.074	110,807
MCB-0643713	University of South Florida	47.074	80,018
MCB-0718948	University of Florida	47.074	134
MCB-0746533	University of Florida	47.074	151,650
MCB-0818051	University of Florida	47.074	162,730
MCB-0839926	University of Florida	47.074	91,065
MCB-1020940	University of Florida	47.074	130,252
MCB-1021831	Florida International University	47.074	139,940
MCB-1050883	University of Florida	47.074	35,242

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MCB-1158110	University of Florida	47.074	4,608
NSF 0078368 DEB	University of Florida	47.074	66
NSF 0129944 MCB	University of Florida	47.074	1,415
NSF 0431266 EF	University of Florida	47.074	15,757
NYBG-001	University of Florida	47.074	77,515
OCE-0745606	Florida International University	47.074	220,575
R01352	Florida A & M University	47.074	49,947
S-000207	Florida State University	47.074	13,733
Subaward 149120	Florida International University	47.074	30,669
UF11174	Florida State University	47.074	288,155
UF-Sinmat10-00089201	University of Florida	47.074	56,806
Y553516	University of Florida	47.074	105,391
Z944572	University of Florida	47.074	25,373
00100195 BCS-1053864	University of Florida	47.075	40,815
0624110	Florida State University	47.075	11,835
0720993	Florida State University	47.075	11,427
0724686	Florida State University	47.075	10,059
0755628	Florida State University	47.075	14,969
0810096	Florida State University	47.075	3,841
0818583	Florida State University	47.075	46,224
0842620	Florida State University	47.075	87,176
0921154	Florida State University	47.075	72,634
0962088	Florida State University	47.075	5,181
0965700	Florida State University	47.075	74,874
1023317	Florida State University	47.075	44,114
1026529	University of Central Florida	47.075	21,623
1030451	Florida State University	47.075	4,642
1031377	Florida State University	47.075	1,481
1056217	University of Central Florida	47.075	13,816
1060988	Florida State University	47.075	50,669
1062924	Florida State University	47.075	4,709
1122785	Florida State University	47.075	33,962
1123377	University of Central Florida	47.075	6,798
1123666	Florida State University	47.075	18,691
1123710-SES	University of Florida	47.075	948
1127704	Florida State University	47.075	73,428
1127992	Florida State University	47.075	65,360
1129664-SES	University of Florida	47.075	1,937
1142196	Florida State University	47.075	2,609
1152520-BCS	University of Florida	47.075	6,100
1154738-BCS	University of Florida	47.075	3,977
1205-1063-00-A	Florida State University	47.075	6,141
21936-S2	Florida International University	47.075	12,991
7603F21178	University of Florida	47.075	23,250
915602	University of Central Florida	47.075	13,504
BCS-0624226	University of Florida	47.075	4,201
BCS-0649817	University of Florida	47.075	88,042
BCS-0719683	Florida Atlantic University	47.075	28,852
BCS-0721303	University of Florida	47.075	96
BCS-0724032	University of Florida	47.075	115,831
BCS-0751264	University of South Florida	47.075	19,065
BCS-0751888	Florida Atlantic University	47.075	55,313
BCS0753017	University of South Florida	47.075	19,593
BCS-0754550	University of Florida	47.075	12,591
BCS-0820687	University of Florida	47.075	25,481
BCS-0826897	Florida Atlantic University	47.075	127,684
BCS-0851073	University of Florida	47.075	1,638
BCS-0920928	University of Florida	47.075	8,929
BCS-0922429	University of Florida	47.075	24,184
BCS-0923745	Florida Atlantic University	47.075	97,988
BCS-0924414	Florida Atlantic University	47.075	3,109
BCS-0948988	Florida International University	47.075	123,107
BCS-0957178	University of Florida	47.075	38,116
BCS-1007842	University of South Florida	47.075	6,358
BCS-1016876	University of Florida	47.075	7,181
BCS-1022537	University of Florida	47.075	103,620
BCS-1024256	University of Florida	47.075	4,985
BCS-1026248	University of South Florida	47.075	33,150
BCS-1027761	Florida Atlantic University	47.075	147,580

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BCS-1057898	Florida International University	47.075	120,814
BCS-1062947	University of South Florida	47.075	51,739
BCS-1064030	University of South Florida	47.075	38,800
BCS-1111397	University of Florida	47.075	2,796
BCS-1111497	University of South Florida	47.075	2,215
BCS-1112642	University of South Florida	47.075	15,642
BCS-1118369	University of Florida	47.075	12,854
BCS-1124222	University of Florida	47.075	17,900
BCS-1125669	University of South Florida	47.075	14,056
BCS-1132289	University of Florida	47.075	6,052
BCS-1155026	Florida International University	47.075	3,359
BCS-1203557	University of Florida	47.075	247
BSC - 1123890	Florida Gulf Coast University	47.075	108,663
DMR-1156737	University of Florida	47.075	94,652
PD-50009-09	University of Florida	47.075	43,921
SES - 1023333	Florida International University	47.075	20,943
SES - 1045624	Florida International University	47.075	151,292
SES-0750385	University of Florida	47.075	829
SES-0922370	University of Florida	47.075	4,833
SES-1026165	University of Florida	47.075	77,114
SES-1028329	University of Florida	47.075	19,844
SES-1115618	University of Florida	47.075	39,665
SES-1123758	University of Florida	47.075	48,649
SMA 1209172	University of North Florida	47.075	1,677
00093935	University of Florida	47.076	16,272
0553769	Florida State University	47.076	371,127
0634013	Florida State University	47.076	57,918
0806245	Florida State University	47.076	131,447
0836566	University of South Florida	47.076	30,067
0836863	University of South Florida	47.076	12,824
0930164	Florida State University	47.076	40,080
0952090	Florida State University	47.076	190,926
1003554	University of Central Florida	47.076	117,462
1027217	Florida State University	47.076	202,537
1043919	University of South Florida	47.076	74,776
1044315	Florida State University	47.076	595,825
1138325	University of Central Florida	47.076	44,675
1144246	University of Central Florida	47.076	40,500
11-MESA-324218-54-50	Florida State University	47.076	3,125
11-MESA-631188-54-50	Florida State University	47.076	6,250
26534	Florida Gulf Coast University	47.076	2,750
378-40612-3	University of South Florida	47.076	60,480
410125418	University of Central Florida	47.076	81,147
420-21-84C	University of South Florida	47.076	315
5-47026	University of West Florida	47.076	9,852
638977	University of Central Florida	47.076	356,990
66735H	Florida International University	47.076	50,558
717680	University of Central Florida	47.076	17,722
7603F01252	University of Florida	47.076	35,365
7603F02016	University of Florida	47.076	21,250
801161	University of Central Florida	47.076	1,794
837320	University of Central Florida	47.076	15,426
837364	University of Central Florida	47.076	46,999
840297	University of Central Florida	47.076	414,873
963146	University of Central Florida	47.076	198,386
C-2910	University of Florida	47.076	505,875
C2968	University of Central Florida	47.076	5,503
C3070	University of Florida	47.076	36,794
C-3071	Florida State University	47.076	19,087
DGE-0504422	University of Florida	47.076	227,293
DGE-0538407	University of Florida	47.076	152,289
DGE-0638662	Florida Atlantic University	47.076	408,746
DGE-0801544	University of Florida	47.076	565,458
DGE-0802270	University of Florida	47.076	1,439,465
DGE-1038321	Florida International University	47.076	84,526
DGE-1144246	University of Central Florida	47.076	76,282
DRL0737683	University of Central Florida	47.076	42,105
DRL-0833521	University of Florida	47.076	83,678
DRL-0833628	Florida A & M University	47.076	28,256

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DRL-0909976	University of Florida	47.076	312,264
DRL-0916623	University of Florida	47.076	11,029
DRL-0940839	University of South Florida	47.076	38,493
DRL-0959026	Florida International University	47.076	90,537
DRL-1109121	Florida International University	47.076	134,902
DRL-1114621	University of Central Florida	47.076	383,038
DRL-1118168	University of Florida	47.076	222,529
DRL-1119359	University of South Florida	47.076	40,183
DUE - 0631058	Florida Atlantic University	47.076	61,456
DUE - 1129437	Florida Gulf Coast University	47.076	2,607
DUE 1003807	Florida Keys Community College	47.076	27,154
DUE 1118679	Florida Keys Community College	47.076	15,917
DUE-0412342 AMEND #009	Florida Atlantic University	47.076	53,394
DUE0525429	University of Central Florida	47.076	90,430
DUE-0618758	University of South Florida	47.076	3,437
DUE-0630649	Florida International University	47.076	4,932
DUE0631107	Tallahassee Community College	47.076	124,794
DUE-0633641	Florida International University	47.076	24,203
DUE-0716317	University of South Florida	47.076	3,334
DUE-0717158	University of South Florida	47.076	2,162
DUE-0717392	University of South Florida	47.076	51,840
DUE-0717624	University of South Florida	47.076	123,208
DUE0731645	University of Central Florida	47.076	1,551
DUE-0736971	University of South Florida	47.076	5,355
DUE-0737021	University of South Florida	47.076	24,922
DUE-0756847	University of South Florida	47.076	369,844
DUE-0802436	University of South Florida	47.076	109,787
DUE-0802436	Hillsborough Community College	47.076	835,529
DUE-0802551	University of South Florida	47.076	32,313
DUE0806931	University of Central Florida	47.076	138,230
DUE-0833300	Florida International University	47.076	128,685
DUE0837332	University of Central Florida	47.076	4,392
DUE-0849611	Daytona State College	47.076	121,510
DUE-0902897	University of West Florida	47.076	17,212
DUE-0920151	University of Florida	47.076	99,030
DUE-0941980	University of Central Florida	47.076	50,120
DUE0942242	University of Central Florida	47.076	58,207
DUE0959300	University of Central Florida	47.076	6,973
DUE0966249	University of Central Florida	47.076	121,201
DUE-0968970	Daytona State College	47.076	99,444
DUE-1002750	Daytona State College	47.076	76,155
DUE-1003554	Lake-Sumter Community College	47.076	8,610
DUE1003674	Tallahassee Community College	47.076	10,995
DUE-1004410	University of South Florida	47.076	27,057
DUE1041792	University of Central Florida	47.076	7,742
DUE-1043965	Hillsborough Community College	47.076	6,684
DUE-1044063	University of South Florida	47.076	14,344
DUE-1044111	University of South Florida	47.076	23,990
DUE-1044257	University of South Florida	47.076	35,563
DUE-1050166	University of Florida	47.076	361,193
DUE-1104108	State College of Florida, Manatee-Sarasota	47.076	97,713
DUE-1104214	University of South Florida	47.076	69,396
DUE-1121111	University of Florida	47.076	3,309
DUE-1122757	University of South Florida	47.076	2,316
DUE-1123068	University of Central Florida	47.076	23,046
DUE-1134963	University of South Florida	47.076	28,488
DUE-1139906	University of Florida	47.076	53,103
DUE1144377	University of Central Florida	47.076	971,047
DUE-1202690	Florida International University	47.076	60,284
DUE-1203500	University of Central Florida	47.076	20,698
EHR-0412342 AMEND #009	Florida Atlantic University	47.076	44,912
FAMU Project #001391	Florida International University	47.076	39,098
FL A&M UNIV	University of Florida	47.076	25,577
GP29251	Florida Atlantic University	47.076	29,458
HRD-0217675	Florida A & M University	47.076	37,059
HRD-0450279	University of Florida	47.076	553,415
HRD0506110	Florida A & M University	47.076	188,123
HRD-0531523	Florida A & M University	47.076	463
HRD-0630370	Florida A & M University	47.076	650,263



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HRD0703510	Tallahassee Community College	47.076	10,570
HRD-0703510	Florida A & M University	47.076	573,015
HRD-0734232	University of South Florida	47.076	17,119
HRD-0833093	Florida International University	47.076	1,145,316
HRD-0833439	University of Florida	47.076	211,309
HRD-0848089	University of Florida	47.076	20,833
HRD-0930172	Florida A & M University	47.076	17,135
HRD-0930187	Florida International University	47.076	11,131
HRD-0930237	University of Florida	47.076	34,055
HRD-0932137	Florida A & M University	47.076	268,703
HRD-1026780	Florida A & M University	47.076	73
HRD-1056890	Florida A & M University	47.076	119,776
HRD-1106992	Florida International University	47.076	128,103
HRD-1107214	University of West Florida	47.076	96,832
HRD1111028	University of Central Florida	47.076	83,080
HRD-1139850	Florida A & M University	47.076	102,722
NSF 0221599 DGE	University of Florida	47.076	2,077
P102039	University of South Florida	47.076	25,674
P165762 (PRIME# DUE-1022750)	Florida Atlantic University	47.076	43,245
PO# UCF01-0000226659	University of South Florida	47.076	5,999
RA2111CA01	Tallahassee Community College	47.076	5,000
REC0447676	University of Central Florida	47.076	12,650
UF05067	Florida International University	47.076	2,135
USF-NSFBretz-02	University of South Florida	47.076	50,146
0804017	Florida State University	47.078	6,555
0922651	Florida State University	47.078	117,401
ANT-0635870	University of Florida	47.078	54
ANT-0741348	University of South Florida	47.078	145,817
ANT-0944511	University of South Florida	47.078	5,358
ARC-0615251	University of Florida	47.078	20,730
ARC-0632277	Florida International University	47.078	54,272
ARC-0806271	University of Florida	47.078	120,258
ARC-0806309	University of Florida	47.078	16,790
ARC-0806983	Florida International University	47.078	93,321
CHE0809821	University of Central Florida	47.078	38,665
0968313-OISE	University of Florida	47.079	594,072
1042186	University of Central Florida	47.079	11,005
1132940	University of Central Florida	47.079	27,499
1134698	University of Central Florida	47.079	11,161
48026.B, Prime OISE-1129076	Florida International University	47.079	247,517
DMR-1007937	University of Florida	47.079	125,802
DMS-1115297	University of Florida	47.079	75,253
DMS-1115568	University of Florida	47.079	38,079
OISE0652048	University of Central Florida	47.079	19,885
OISE-0730065	Florida International University	47.079	360,521
OISE-0755170	University of Florida	47.079	9,938
OISE-0755959	University of Florida	47.079	527
OISE-0804134	University of Florida	47.079	9,317
OISE0827863	University of Central Florida	47.079	2,562
OISE-0906083	Florida International University	47.079	7,768
OISE-0921656	Florida Atlantic University	47.079	51,840
OISE-0929183	University of Florida	47.079	1,235
OISE-0966429	University of Central Florida	47.079	36,043
OISE-0966884	University of Florida	47.079	657,696
OISE-1019538	Florida International University	47.079	1,772
OISE-1036579	Florida International University	47.079	12,578
OISE-1043033	Florida International University	47.079	9,815
OISE-1103598	University of Florida	47.079	15,687
OISE-1112714	University of Florida	47.079	12,107
OISE-1129412	University of Florida	47.079	52,324
OISE-1132832	University of Florida	47.079	2,473
OISE-1157372	Florida International University	47.079	47,043
OISE1157619	University of Central Florida	47.079	6,448
R39864	University of Florida	47.079	27,233
R3C75F	University of Florida	47.079	24,748
RUC1-2941-MO-09	Florida State University	47.079	6,604
UF-EIES-1003030-FSU	Florida State University	47.079	67,183
UKC2-7037-KV-11	University of South Florida	47.079	7,057
WSU07078	University of Florida	47.079	116,650

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0963053	Florida International University	47.080	1,285,374
202200545-01	Florida Atlantic University	47.080	47,269
EAR-0910696	University of South Florida	47.080	35,534
IOS-092-475	University of South Florida	47.080	106,206
IUB-4812439-UF	University of Florida	47.080	172,072
OCI 0832587	University of Florida	47.080	21,130
OCI-0749204	Florida Atlantic University	47.080	6,253
OCI-1007115	University of Florida	47.080	883,305
OCI1025767	University of Central Florida	47.080	76,317
OCI-1042789	University of Florida	47.080	5,605
OCI-1047919	University of Florida	47.080	37,196
UFA08-397	University of Florida	47.080	96,924
0654118	Florida State University	47.082	720,681
0838901	Florida State University	47.082	502,464
0843334	Florida State University	47.082	113,911
0845721-CCF	University of Florida	47.082	47,879
0849861	Florida State University	47.082	117,245
0850749	Florida State University	47.082	57,265
0851084	Florida State University	47.082	59,747
0851313	Florida State University	47.082	92,354
0852869-ATM	University of Florida	47.082	175,542
0903579	Florida State University	47.082	112,597
0908625	Florida State University	47.082	189,220
0911074	Florida State University	47.082	37,417
0911109	Florida State University	47.082	62,716
0914474-CNS	University of Florida	47.082	103,302
0916391-CNS	University of Florida	47.082	204,496
0917664	Florida State University	47.082	71,440
0918362	Florida State University	47.082	110,639
0919983	Florida State University	47.082	123,628
0920821	Florida State University	47.082	46,613
0921369	Florida State University	47.082	26,273
0921436	Florida State University	47.082	46,118
0923070	Florida State University	47.082	9,058
0924772	Florida State University	47.082	55,185
0928279	Florida State University	47.082	172,849
0929919	Florida State University	47.082	190,231
0931969-CNS	University of Florida	47.082	130,308
0932481	Florida State University	47.082	119,345
0934702	Florida State University	47.082	133,771
0942855	Florida State University	47.082	123,550
0944639-ANT	University of Florida	47.082	57,652
1016942	Florida State University	47.082	3,750,000
10-1726	Florida State University	47.082	2,251
1716-2/PO 9500010539	University of Florida	47.082	41,896
1766	Florida International University	47.082	148,276
257013950	University of Central Florida	47.082	25,031
53-000366	University of South Florida	47.082	34,974
59-001582	University of South Florida	47.082	28,378
845159	University of Central Florida	47.082	5,986
855322	University of Central Florida	47.082	57,015
906562	University of Central Florida	47.082	152,223
925712	University of Central Florida	47.082	122,538
943208	University of Central Florida	47.082	73,013
AA-5-31750-01	University of Florida	47.082	81,385
ANT-0838776	University of South Florida	47.082	119,690
ANT-0838988	University of South Florida	47.082	61,733
ARC - 0856710	Florida International University	47.082	117,116
AST-0904421	University of Florida	47.082	21,043
AST-0908733	University of Florida	47.082	107,808
ATM-0847332	Florida International University	47.082	129,717
ATM-0852747	University of Florida	47.082	75,509
BCS-0948986	University of South Florida	47.082	89,199
BCS-095615	Florida Atlantic University	47.082	72,388
CBET 0930170	University of Central Florida	47.082	85,135
CBET 0932989	University of Florida	47.082	84,547
CBET-0846510	University of South Florida	47.082	121,898
CBET-0846577	University of Florida	47.082	17,120
CBET-0853707	University of Florida	47.082	120,763

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CBET-0853746	Florida International University	47.082	30,982
CBET-0923030	Florida Gulf Coast University	47.082	34,294
CHE-0840547	University of South Florida	47.082	65,195
CHE-0848236	University of Florida	47.082	77,033
CHE-0911553	University of Florida	47.082	139,574
CMMI-0856605	University of Florida	47.082	33,597
CMMI-0928740	Florida International University	47.082	31,548
CNS 0917082	University of Central Florida	47.082	145,792
CNS-0916486	University of Florida	47.082	100,057
CNS-0959985	Florida International University	47.082	1,135,714
DEB-0842196	Florida International University	47.082	6,083
DEB-0845392	University of Florida	47.082	281,129
DEB-0919254	University of Florida	47.082	28,301
DGE-1011553	University of Florida	47.082	353,041
DMR-0958349	University of North Florida	47.082	3
DMR-0962743	University of Florida	47.082	1,150,952
DMS0905799	University of Central Florida	47.082	44,849
EAR-0844187	University of Florida	47.082	174,451
EAR-0851752	University of Florida	47.082	39,409
EAR-0851893	University of Florida	47.082	73,615
EAR-0853956	University of Florida	47.082	108,909
EAR-0910794	University of Florida	47.082	44,804
EAR-0910888	University of Florida	47.082	32,153
EAR-0911366	University of South Florida	47.082	39,447
EAR-0911414	University of Florida	47.082	38,762
ECCS 0846672	University of Central Florida	47.082	73,441
ECCS-0901178	University of South Florida	47.082	68,278
ECCS-0925929	University of South Florida	47.082	58,472
I0S-0842716	University of Florida	47.082	211,848
IIS 0905387	University of Central Florida	47.082	78,978
I0S-0926855	University of Florida	47.082	74,825
MCB-0845162	University of Florida	47.082	116,501
MCB0920380	University of Central Florida	47.082	129,471
Nanoptics2010	University of Florida	47.082	24,540
No. 714037Z	University of South Florida	47.082	14,853
OCE-0903017	University of South Florida	47.082	22,754
OCE-0926474	University of Florida	47.082	77,727
OCE-0927108	University of South Florida	47.082	130,134
OCE-0928784	Florida A & M University	47.082	92,492
OCE-0959339	Florida Gulf Coast University	47.082	18,302
OISE-0934078	Florida International University	47.082	13,024
PHY-0855292	University of Florida	47.082	1,782
PHY-0855299	University of Florida	47.082	110,973
PHY-0855313	University of Florida	47.082	862,609
PHY-0855315	Florida Atlantic University	47.082	45,220
PHY-0855503	University of Florida	47.082	57,195
S110025	University of Central Florida	47.082	20,648
SES-0921681	Florida International University	47.082	2,989
UF-4-51005	University of Florida	47.082	3,114
Z10-75547	University of South Florida	47.082	109,253
ZA10029-135112	New College of Florida	47.082	31,675
04-AS-003	University of Florida	47.UNK	3
0511CRN II-2061	Florida International University	47.UNK	90,599
078006524024669	Florida State University	47.UNK	6,384
1045354	Florida State University	47.UNK	479
113000524031564	Florida State University	47.UNK	357
1149624-DEB	University of Florida	47.UNK	76,485
1206192	University of Central Florida	47.UNK	9,532
40179	University of Central Florida	47.UNK	4,445
7603F18135	University of Florida	47.UNK	43,700
7603F21179	University of Florida	47.UNK	16,242
7603F56001	University of Florida	47.UNK	168
CBET -1154122	University of Central Florida	47.UNK	176,904
CCF-0937964	Florida International University	47.UNK	5,785
CNS-1128292	Florida State University	47.UNK	91,282
DBI-1242219	University of Florida	47.UNK	18,145
IPA1019141	University of Florida	47.UNK	15,493
Total - National Science Foundation			<u>\$144,435,443</u>



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<b>U. S. Small Business Administration</b>			
0-603001-Z-0010-31	University of Central Florida	59.037	281,838
1-603001-Z-0116	University of Central Florida	59.037	166,888
212486	University of Central Florida	59.037	295,141
Total - U. S. Small Business Administration			<u>\$743,867</u>
<b>U. S. Department of Veterans Affairs</b>			
VA OMALLEY - KERRI	University of Florida	64.009	18,597
IPA for Bhagyalaxmi	University of Florida	64.018	32,490
573-D15062	University of Florida	64.UNK	15,002
Contract #: VA248-P-1614/PO#:673-D05083	Florida International University	64.UNK	5,167
IPA	University of Central Florida	64.UNK	202,402
IPA - Elizabeth Steg	University of Florida	64.UNK	1,664
IPA Paul Oppenheim	University of Florida	64.UNK	14,603
PO 673-D15120	Florida International University	64.UNK	10,733
SB1006001	University of Central Florida	64.UNK	185
VA673C10812	University of Central Florida	64.UNK	18,950
VAMC SR ICG	University of Central Florida	64.UNK	224,490
Total - U. S. Department of Veterans Affairs			<u>\$544,283</u>
<b>U. S. Environmental Protection Agency</b>			
EM - 83298101 - 0	Florida International University	66.202	28,767
WM956	Florida State University	66.419	55,408
WM966	University of Florida	66.419	159,833
WM967	University of Florida	66.419	75,987
US EPA X7-96433105-1	University of Florida	66.436	148,497
X7-95469210-0	Florida International University	66.436	193,757
X7-95469410	Florida International University	66.436	469,176
X7-96410604-0	Florida International University	66.436	72,513
27201	University of Central Florida	66.456	2,551
27312	University of Florida	66.456	1,948
CONTRACT SRH34	Florida Atlantic University	66.456	18,568
S004806	University of Central Florida	66.456	11,303
G0172	University of Florida	66.460	186,158
G0231	University of Florida	66.460	92,095
G0247	University of Florida	66.460	12,374
G0331	University of Central Florida	66.460	173,925
G0332	University of Florida	66.460	49,127
WM943	University of Florida	66.460	44,559
CD-95417909-0	University of Florida	66.461	5,359
CD-95471511	University of Florida	66.461	43,662
GW278	University of Florida	66.468	16,367
G0158	University of Florida	66.474	41,699
A29BEA	University of South Florida	66.475	145
MX-95459710	Florida A & M University	66.475	145,399
NNX09AE17G	University of South Florida	66.509	157,067
RD-83383501	University of South Florida	66.509	240,903
RD-83456701-0	University of Central Florida	66.509	94,577
25-1114-0003-002	University of Florida	66.511	25,631
UF10170	University of South Florida	66.511	4,357
91730901	Florida State University	66.514	13,735
FP-91736801-0	Florida International University	66.514	11,802
FP-91737601-0	University of South Florida	66.514	6,980
SU-83430101-0	University of South Florida	66.516	18,803
EP-11-C-000197	University of Florida	66.708	30,142
X8-83411001-0	University of Florida	66.716	21,940
X9954060100	Florida Atlantic University	66.717	11,918
HW527	Florida State University	66.801	2
HW564	Florida State University	66.801	26,387
00092586	University of Florida	66.UNK	37,086
00093862	University of Florida	66.UNK	2,521
4786-RFPA09-5/10-2	University of Florida	66.UNK	41,446
8671.03 - PO 004	University of South Florida	66.UNK	33,523
A3388E	University of Florida	66.UNK	21,587
EPA0C019	Florida State University	66.UNK	13,270
EPA0C031	Florida State University	66.UNK	3,839
EP-C-05-056	University of Central Florida	66.UNK	60,633

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FCO 090111-001	Florida State University	66.UNK	12,831
FSU 050111	Florida State University	66.UNK	5,169
PURCHASE ORDER 0004	University of Central Florida	66.UNK	3,803
RN10-0021	University of Central Florida	66.UNK	22,976
Total - U. S. Environmental Protection Agency			<u>\$2,972,105</u>
<b>U. S. Nuclear Regulatory Commission</b>			
NRC-38-09-955	University of Florida	77.006	196,642
NRC-27-10-1115	Florida A & M University	77.007	4,717
NRC-27-10-1116	Florida A & M University	77.007	13,684
NRC-38-08-968	University of Florida	77.008	85,360
NRC-38-10-932	University of Florida	77.008	119,514
NRC-HQ-11-P-04-0177	University of North Florida	77.009	10,933
NRCHQ11C040009	University of Central Florida	77.UNK	143,417
NRCHQ12C040058	University of Central Florida	77.UNK	18,890
Total - U. S. Nuclear Regulatory Commission			<u>\$593,157</u>
<b>U. S. Department of Energy</b>			
1131724	University of Central Florida	81.036	63,281
DESC0005499	University of Central Florida	81.036	198,334
17498	University of Central Florida	81.041	5,129,069
ARS032	University of Central Florida	81.041	16,947
ARRA 10WX7Z120022301	University of Central Florida	81.042	102,408
DEEE0004296	University of Central Florida	81.042	172,029
UF10185	University of Central Florida	81.042	2,236
00001730	Florida State University	81.049	80,399
0001229 Prj 404024-2	University of Florida	81.049	2,268
00091538	Florida State University	81.049	68,028
00091662	University of Florida	81.049	212,934
07-SC-NICCR-1059	Florida International University	81.049	61,014
12-00081509	University of Florida	81.049	3,514
12-00081514	University of Florida	81.049	6,157
2010-2287-01	Florida International University	81.049	6,708
2011-12	University of Florida	81.049	44,460
4-10114-04	Florida International University	81.049	18,217
4105-31132	University of South Florida	81.049	11,251
41854	University of Florida	81.049	107,517
47803-00-06 A	University of Central Florida	81.049	18,639
5-35936	University of Florida	81.049	169,959
554581	Florida State University	81.049	9
971202	University of Florida	81.049	21,163
AA-532130-02	University of Florida	81.049	57,812
B6683	University of Florida	81.049	45,650
DE-FC07-08ID14916	Florida State University	81.049	21,409
DE-FG02-01ER41172	Florida International University	81.049	91,847
DE-FG02-02ER41220	Florida State University	81.049	45,403
DEFG0202ER45984	University of Florida	81.049	109,916
DE-FG02-02ER45995	University of Florida	81.049	294,061
DEFG0203ER15478	University of Florida	81.049	285,625
DE-FG02-03ER15484	University of Florida	81.049	223,977
DE-FG02-04ER15570	Florida International University	81.049	76,037
DE-FG02-05ER15650	University of Florida	81.049	112,057
DE-FG02-05ER46145	University of South Florida	81.049	3,306
DE-FG02-05ER46212	Florida State University	81.049	137,872
DE-FG02-05ER46236	University of Florida	81.049	56,085
DE-FG02-05ER46247	University of Florida	81.049	7,090
DE-FG02-06ER46297	University of South Florida	81.049	102,960
DE-FG02-06ER54881	Florida State University	81.049	93,349
DEFG0207ER15842	University of Central Florida	81.049	905,429
DE-FG02-07ER41451	Florida State University	81.049	631,155
DEFG0207ER46354	University of Central Florida	81.049	156,352
DE-FG02-07ER46438	University of South Florida	81.049	148,874
DE-FG02-07ER46451	Florida State University	81.049	187,732
DE-FG02-07ER46461	Florida International University	81.049	238,653
DE-FG02-07ER46464	University of Florida	81.049	169,690
DE-FG02-07ER54946	University of Florida	81.049	10,663
DE-FG02-07ER64432	Florida State University	81.049	82,712
DE-FG02-07ER64455	University of Central Florida	81.049	99,441

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DE-FG02-07ER64458	University of Florida	81.049	10,666
DE-FG02-07ER64470	Florida State University	81.049	191,169
DE-FG02-07ER64499	University of Florida	81.049	2,520
DEFG0208ER15995	University of Central Florida	81.049	85,412
DE-FG02-08ER15995	University of Central Florida	81.049	94,130
DE-FG02-08ER46494	Florida State University	81.049	69,617
DE-FG02-08ER64585	University of Florida	81.049	204,271
DE-FG02-86ER45268	University of Florida	81.049	134,706
DE-FG02-92ER40735	Florida State University	81.049	312,695
DE-FG02-92ER40750	Florida State University	81.049	248,359
DE-FG02-96ER40952	Florida State University	81.049	8,967
DE-FG02-97ER41022	Florida State University	81.049	1,095,093
DE-FG02-97ER41029	University of Florida	81.049	2,571,612
DE-FG02-97ER45639	Florida State University	81.049	53,267
DEFG0298ER14853	University of Florida	81.049	155,706
DE-FG02-98ER45707	Florida State University	81.049	55,758
DE-FG02-99ER41065	Florida International University	81.049	520,110
DEFG0299ER45748	University of Florida	81.049	112,100
DEFG522004NA25588	University of Florida	81.049	5,148
DE-SC0000825	Florida International University	81.049	94,862
DE-SC0001157	Florida International University	81.049	68,051
DE-SC0001508	University of South Florida	81.049	182,265
DE-SC0001940	Florida A & M University	81.049	745,098
DE-SC0002139	University of Florida	81.049	338,548
DE-SC0002565	University of Florida	81.049	221,698
DE-SC0002613	Florida State University	81.049	165,596
DE-SC0002615	Florida State University	81.049	126,576
DE-SC0002624	Florida State University	81.049	99,940
DE-SC0002687	Florida State University	81.049	29,772
DE-SC0003893	University of Florida	81.049	324,856
DESC0004813	University of Central Florida	81.049	148,088
DE-SC0004969	Florida State University	81.049	143,675
DE-SC0004970	Florida State University	81.049	149,738
DE-SC0004974	Florida State University	81.049	46,936
DE-SC-0005073	Florida International University	81.049	873,389
DE-SC0005245	University of South Florida	81.049	136,526
DE-SC0006539	University of Florida	81.049	70,948
DE-SC0006982	University of Florida	81.049	11,031
DE-SC0006995	University of Florida	81.049	82,080
DESC0007045	University of Central Florida	81.049	49,955
MPC35TY-A3	University of Florida	81.049	63,080
PO #574871	Florida International University	81.049	1,500
PO 741-30584	University of Florida	81.049	13,422
RC233-G1	Florida State University	81.049	41,877
SA5862-11880	University of South Florida	81.049	161
US DEPT OF ENERGY	University of Florida	81.049	4
Y561451	Florida State University	81.049	53,338
Z707303	University of Florida	81.049	209,220
DEFE0007004	University of Central Florida	81.057	30,174
2414402556S01	University of Central Florida	81.086	42,537
DE-EE0001522	University of Florida	81.086	269,002
DEEE0003848	University of Central Florida	81.086	187,664
DEEE0003920	University of Central Florida	81.086	76,346
DEFC2606NT42767	University of Central Florida	81.086	8,318
DEFC2606NT42768	University of Central Florida	81.086	85,375
DE-FC36-06GO16085	University of Florida	81.086	39,027
DE-FG02-03ER54725	Florida A & M University	81.086	64,834
DE-FG02-97ER54417	Florida A & M University	81.086	134,383
DE-FG36-08GO88142	University of Florida	81.086	451,541
ER54725	Florida A & M University	81.086	4,730
010-005/DE-EE0000476	University of Florida	81.087	22,574
010-006	University of Florida	81.087	104,514
133040	University of Central Florida	81.087	127,069
2010-001	University of Florida	81.087	402,431
20126050	Florida State University	81.087	136,716
214912	University of South Florida	81.087	145,638
27654	University of Florida	81.087	68,024
288K192	University of Florida	81.087	53,424
DE-EE0000319	Florida Atlantic University	81.087	387,079

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DE-EE0000319 MOD # 3 & 4	Florida Atlantic University	81.087	1,344,865
DE-EE0000475	University of North Florida	81.087	819,875
DE-EE0000476	University of North Florida	81.087	6,837
DE-EE0002063	Florida State University	81.087	188,299
DEEE0002091	University of Central Florida	81.087	206,640
DE-EE0002802	Florida International University	81.087	56,078
DEEE0003176	University of Central Florida	81.087	179,671
DE-EE0003590	University of South Florida	81.087	451,505
DE-EE0004549	University of South Florida	81.087	3,462
DE-EE0004682	Florida State University	81.087	188,922
DE-EE0005401	University of South Florida	81.087	19,729
DEEE0005678	University of Central Florida	81.087	18,644
DEFC3604GO14225	University of Central Florida	81.087	876,889
DE-FC36-04GO14225	University of Florida	81.087	29,157
DEFC3606GO16028	University of Central Florida	81.087	219,181
DE-FG36-08GO18020	University of Florida	81.087	40,483
DE-FG36-08GO18023	University of South Florida	81.087	204,742
DE-FG36-08GO18069	University of Florida	81.087	16,497
DEFG3608GO18109	University of Central Florida	81.087	10,776
GO12026-280	University of Florida	81.087	20,979
GO12026-315	University of Florida	81.087	46,450
NFE99901501	University of Central Florida	81.087	10,225
NXL99925701	University of Central Florida	81.087	7,638
PO 00104 TASKS 1,2,3,& 4	Florida Atlantic University	81.087	45,250
PO#4100059668	Florida Atlantic University	81.087	24,906
R01329ARRA	University of Central Florida	81.087	25,326
07-11-036	Florida State University	81.089	51,360
09-024	Florida State University	81.089	7
3580022870	University of Central Florida	81.089	3,051
3580022883	University of Central Florida	81.089	9,965
3580026262	University of Central Florida	81.089	59,648
6500003650	University of Central Florida	81.089	97,546
DE-FC26-05NT42644	University of Central Florida	81.089	12,404
DEFE0001241 FCAAP	University of Central Florida	81.089	263,048
DEFE0001321	University of Florida	81.089	374,232
DE-FE0007260	Florida International University	81.089	16,289
P716500001680	University of Central Florida	81.089	15,000
P806500002348	University of Central Florida	81.089	153,436
PO 6500004664	University of Central Florida	81.089	34,238
Subaward S110004	University of South Florida	81.089	87,366
DE-EM0000598	Florida International University	81.104	3,469,231
DE-FG01-05EW07033	Florida International University	81.104	8,001
DE-FG02-96ER40952	Florida State University	81.104	328,961
3001381461	Florida State University	81.112	30,475
DE-FG52-10NA29659	Florida State University	81.112	433,814
DE-FG52-09NA29358	University of Florida	81.113	182,987
DE-NA0001023	University of South Florida	81.113	131,993
2012-0511-01	Florida State University	81.117	6,545
GT10-0310-0001	University of Florida	81.117	35,731
Q01208	University of Central Florida	81.117	42,219
GO407	University of Central Florida	81.119	121,772
4-3253-16 / Prime DE-FC52-08NA28554	Florida International University	81.121	48,538
DE-NE0000158	University of Florida	81.121	39,451
A000211519	Florida International University	81.122	6,159
A000211521	Florida State University	81.122	1,993
DE-FOA-00000152	Florida International University	81.122	32,412
PO 8873	University of South Florida	81.122	34,390
DE-NA00000728	Florida A & M University	81.123	184,015
3580027899	University of Florida	81.134	30,541
6500002838	University of Florida	81.134	9,910
PO 3580024181	University of Florida	81.134	6,459
2012-00275-02	University of Florida	81.135	165,268
429289-19300	University of Florida	81.135	77,234
ARPA-E BEEST	University of Florida	81.135	38,391
DE-AR0000064	University of Central Florida	81.135	39,929
DE-AR0000133	University of Florida	81.135	418,275
DE-AR0000184	University of Florida	81.135	300,730
DE-AR00000209	University of Florida	81.135	111,491
00062923	University of Florida	81.UNK	54,571

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00077669	University of Florida	81.UNK	44,328
00089174	University of Florida	81.UNK	81,207
00101767	University of Florida	81.UNK	175,510
00110275	Florida State University	81.UNK	66,864
00115915	Florida State University	81.UNK	44,781
03/08/2010	University of South Florida	81.UNK	19,804
080003524027646	Florida State University	81.UNK	14,659
10 225B	University of Florida	81.UNK	117,178
1000925	University of Central Florida	81.UNK	23,026
100173	University of Central Florida	81.UNK	103,735
100925	University of Central Florida	81.UNK	14,968
1037345	University of Central Florida	81.UNK	3,788
10532	Florida State University	81.UNK	142
1059852	University of Central Florida	81.UNK	1,459
108426	University of Central Florida	81.UNK	24,221
1098396	University of Florida	81.UNK	53,527
1105045	Florida State University	81.UNK	14,900
1118941	University of Florida	81.UNK	68,669
1142822	University of Central Florida	81.UNK	268,823
114822	University of Central Florida	81.UNK	26,078
1150590	University of Florida	81.UNK	24,683
117047	University of Central Florida	81.UNK	53,362
119007	University of Central Florida	81.UNK	24,908
11BC66120022005	University of Central Florida	81.UNK	485,978
1234906	University of Central Florida	81.UNK	28,886
132469	University of Florida	81.UNK	68,844
152757	Florida State University	81.UNK	46,865
198468	University of Florida	81.UNK	12,087
1A37102	University of Central Florida	81.UNK	2,218
1F 30402	University of Florida	81.UNK	29,762
216000524028438	Florida State University	81.UNK	66,844
265K786	University of Florida	81.UNK	145,995
288K396	University of Florida	81.UNK	13,430
2F-30542	University of Florida	81.UNK	663
3580025064	University of Central Florida	81.UNK	157,598
40000100172	Florida State University	81.UNK	4,469
4000060996	Florida State University	81.UNK	38,595
4000069877	Florida State University	81.UNK	7,550
4000073383	University of Central Florida	81.UNK	8,483
4000088447	Florida State University	81.UNK	23,017
4000089561	Florida State University	81.UNK	1,622
4000096284	Florida State University	81.UNK	15,292
4000099937	Florida State University	81.UNK	32,697
4000101347	Florida State University	81.UNK	363,197
4000106263	University of Florida	81.UNK	128,175
4000106635	University of Central Florida	81.UNK	28,390
4000110871	Florida State University	81.UNK	5,162
4000111499	Florida State University	81.UNK	18,008
586525	Florida State University	81.UNK	47,853
589175/595267	Florida State University	81.UNK	637,249
590820	Florida State University	81.UNK	138,606
602301	Florida State University	81.UNK	3,112
603311	Florida State University	81.UNK	80,251
603470	Florida State University	81.UNK	24,472
62267	University of Central Florida	81.UNK	76,160
6900747	University of Florida	81.UNK	113,385
6985191	University of Florida	81.UNK	16,983
765019 PO 1225067	University of Central Florida	81.UNK	7,102
77951 001 09	University of Florida	81.UNK	50,827
829202	University of Central Florida	81.UNK	857,414
87974-001-10	Florida State University	81.UNK	88,258
9-11	Florida State University	81.UNK	2,609
95398	University of Central Florida	81.UNK	169,580
987463,0	University of Florida	81.UNK	62,380
995506	University of Central Florida	81.UNK	3,861
AAT-2-11826-01	Florida State University	81.UNK	23,215
AC39282N	University of Florida	81.UNK	1,306
ADC-1-40023-02	Florida International University	81.UNK	78,637
AEA-1-11783-03	University of Central Florida	81.UNK	56,963



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AEU04006201	University of Central Florida	81.UNK	23,652
AGREEMENT 09242009	University of Central Florida	81.UNK	624
AXL-1-11909-01	University of Central Florida	81.UNK	1,133,785
AXL14037801	University of Central Florida	81.UNK	334,238
B593476	University of Florida	81.UNK	11,683
B595681	Florida State University	81.UNK	52,773
B595825	University of Florida	81.UNK	27,325
B600482	University of Florida	81.UNK	1,393
DE-AC02-05CH11231	University of Central Florida	81.UNK	38,776
DE-AC09-08SR22470	Florida International University	81.UNK	69,390
DE-AR0000177	University of South Florida	81.UNK	91,631
DE-AR0000179	University of South Florida	81.UNK	142,537
DE-ED 0000200	Florida International University	81.UNK	13,829
DE-FG36-04G014281	University of Central Florida	81.UNK	2,429
DE-SC00004364	University of Central Florida	81.UNK	17
Encumbrance Number 1902-1100096864/ Prime 00	Florida International University	81.UNK	79,579
FEDERAL MISC DONORS	University of Florida	81.UNK	7,360
KNDJ04033901	University of Central Florida	81.UNK	61,485
KNDJ-0-40339-02	University of Central Florida	81.UNK	2,185,045
KNDJ04033903	University of Central Florida	81.UNK	57,272
NAS-2000001493	Florida State University	81.UNK	1,523
PO #557158	University of Florida	81.UNK	15,858
PO 1129344	University of Florida	81.UNK	26,797
PO# 1200516	University of Florida	81.UNK	28,253
S038CCCPPM4002	University of Central Florida	81.UNK	14,341
S114CCDPPM4002	University of Central Florida	81.UNK	573
SOLAR REACTOR TECH	University of Florida	81.UNK	41
SUB NO. 0000033353	University of South Florida	81.UNK	31,875
Subcontract #JSA 11-C0616 /R298422	Florida International University	81.UNK	29,696
XXL-1-11888-01	University of Central Florida	81.UNK	351
Total - U. S. Department of Energy			<u>\$46,837,537</u>
<b>U. S. Department of Education</b>			
015-2261A-1CS01	University of Florida	84.010	32,627
P015A100079	Florida International University	84.015	220,764
P015A100182	University of Florida	84.015	136,577
P019A100035	University of Florida	84.019	36,841
P021A110015	University of Central Florida	84.021	27,439
291-2622A-2CD06	University of Central Florida	84.027	3,892
371-2621A-1C002	Florida State University	84.027	167,782
371-2621A-1C003	Florida State University	84.027	137,418
371-2621A-1C004	Florida State University	84.027	346,268
371-2622A-2C003	Florida State University	84.027	152,432
371-2622A-2C004	Florida State University	84.027	263,929
371-2622A-2C006	Florida State University	84.027	299,938
4712621A1C001	University of Central Florida	84.027	76,268
4712621A1C002	University of Central Florida	84.027	90,761
501-2622A-2C002	Florida Atlantic University	84.027	1,334,100
P.O. NUMBER 00001674	University of Central Florida	84.027	4,651
P031M090054	Florida International University	84.031	399,401
P031S100115	Florida International University	84.031	476,055
P042A101500	University of Central Florida	84.042	261,955
P047A080910	University of Central Florida	84.047	192,832
005707	University of Florida	84.116	13,852
21714-S1	University of Florida	84.116	12,180
21D053-01	University of Florida	84.116	21,874
220222	Florida A & M University	84.116	13,152
2299-01 PO 134257/16	University of Central Florida	84.116	20,755
26-1507-5261	Florida International University	84.116	28,554
QRSP-09028-20077-01	University of South Florida	84.116	13,523
P116B060460	Florida State University	84.116	13,837
P116B070253	Florida International University	84.116	6,240
P116G100287	University of Central Florida	84.116	99,821
P116J080033	University of Central Florida	84.116	124,791
P116J100004	University of Central Florida	84.116	51,655
P116M080014	University of Central Florida	84.116	28,515
P116M090009	University of West Florida	84.116	78,159
P116Y090005	University of Florida	84.116	105,991
P116Z080071	University of Central Florida	84.116	1,723

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P116Z090117	Florida Gulf Coast University	84.116	95,757
P116Z100149	Florida Gulf Coast University	84.116	182,613
SA0907007	University of Florida	84.116	19,852
P120A080094	Florida A & M University	84.120	115,667
P120A100111	Florida A & M University	84.120	201,387
H129P060002	Florida State University	84.129	118,562
H133A080007	University of Central Florida	84.133	82,701
PZ11074	University of Florida	84.133	594
SHEPHERD CENTER	University of Florida	84.133	10,113
Subagreement #1226-1007-00-F	Florida International University	84.153	3,917
4812661A1CD01	University of Central Florida	84.173	300,875
COQKL	University of Florida	84.181	428,353
COQRC	University of Florida	84.181	440,890
2009-0258 SUB1	University of Florida	84.184	200
Q184N100025	University of Central Florida	84.184	87,155
UCF-USDOE07-01	University of Central Florida	84.195	47,468
P200A070494	Florida State University	84.200	11,114
P200A090061	Florida International University	84.200	159,860
P200A090204	Florida State University	84.200	207,098
COLUMBIA CNTY	University of Florida	84.215	1,516
Contract#019-2009-2010 PO#R02474173	Florida International University	84.215	134,184
P217A070220	University of Central Florida	84.217	192,340
P220A100026	Florida International University	84.220	236,707
11ARDC	University of Central Florida	84.224	34,930
H224A080009A	University of Central Florida	84.224	62,687
R324 A110173	University of Florida	84.234	823,727
2702986A9C001	University of Central Florida	84.282	1,784
186000524029099	Florida State University	84.283	127,307
186000524030856	Florida State University	84.283	290,002
011-2431A-1CCL1	University of Florida	84.287	605,661
0023856	Florida State University	84.305	83,614
00514-02794	University of South Florida	84.305	53,000
00720-02990	University of South Florida	84.305	22,783
21372-S2	Florida State University	84.305	367,949
FCRR-IES-305F	Florida State University	84.305	803,356
R305A080476	Florida State University	84.305	130,936
R305A080488	Florida State University	84.305	2
R305A090169	Florida State University	84.305	585,668
R305A090481	University of South Florida	84.305	457,571
R305A090523	Florida Atlantic University	84.305	395,394
R305A100301	Florida State University	84.305	464,870
R305A100782	Florida State University	84.305	319,996
R305A100909	Florida State University	84.305	331,437
R305A110121	Florida State University	84.305	653,878
R305A110470	Florida Atlantic University	84.305	293,514
R305A110609	Florida State University	84.305	160,707
R305A120147	Florida State University	84.305	887
R305B090021	Florida State University	84.305	975,154
R305F100027	Florida State University	84.305	2,818,748
SP0008099	University of Florida	84.305	34,415
SP0008099/PROJ000226	Florida State University	84.305	5,597
UTA10-000724	Florida State University	84.305	243,867
4811707A1C001	University of Central Florida	84.323	39,707
ORSP-10051D-26530-5 / 361-1707A-1C001	Florida International University	84.323	124,458
008295A	Florida State University	84.324	55,603
014209-52	University of Florida	84.324	24,770
19231-S1	University of Florida	84.324	155,895
5-39255-FIU-1	Florida International University	84.324	9,521
PT102455-SC102706	University of Florida	84.324	20,041
R324A100020	University of Florida	84.324	423,723
R324A100174	Florida State University	84.324	726,148
R324A100196	University of Florida	84.324	456,305
R324A110182	University of Florida	84.324	331,574
R324A120169	Florida International University	84.324	116,956
R324B060029	University of Florida	84.324	21,408
R324B060047	Florida International University	84.324	85,966
R324B070018	Florida State University	84.324	15,762
R324B070192	University of Florida	84.324	564,240
R324B090010	Florida International University	84.324	148,042

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R324E060086	Florida State University	84.324	223,854
SCIRC 2018	University of Florida	84.324	138,166
SP000I3670-02	University of Florida	84.324	649,154
H325D040028-07	Florida International University	84.325	57,970
H325D040071	University of Central Florida	84.325	1,347
H325D050028	University of Central Florida	84.325	29,721
H325D060047	University of Central Florida	84.325	183,579
H325D070021	Florida State University	84.325	91,532
H325D070023	Florida State University	84.325	161,946
H325D070086	Florida State University	84.325	120,026
H325D080055	University of Central Florida	84.325	195,815
H325D100048 _Pre Award	Florida International University	84.325	203,154
H325D100059	University of Central Florida	84.325	211,523
H325D110065	University of Central Florida	84.325	12,063
H325K060217	University of Central Florida	84.325	80,602
H325K060517	Florida International University	84.325	45,188
H325K070412	Florida International University	84.325	144,723
H325K080219A	University of Central Florida	84.325	195,121
H325K080350	Florida State University	84.325	254,759
H325K090103	Florida International University	84.325	121,201
H325K090401-01	Florida International University	84.325	176,134
H325K090415	University of Central Florida	84.325	152,026
H325K100209	University of Central Florida	84.325	187,593
H325K100326	Florida State University	84.325	119,315
H325K110420	University of Central Florida	84.325	32,142
H325Q070002	University of Florida	84.325	341,707
H325T070021-10	Florida International University	84.325	93,884
H325T080032	University of Central Florida	84.325	91,971
19758-S1	Florida State University	84.326	61,477
P334A050047	Florida International University	84.334	532,262
P335A100137	Florida International University	84.335	238,572
800000181	University of Florida	84.337	14,159
P3337A090003	Florida International University	84.337	37,140
481-2139A-9C001	University of Central Florida	84.357	23
16267015-5153	Florida State University	84.366	5,198
371-2351A-1CM01	Florida State University	84.366	2,706,089
371-2351A-1CS01	Florida State University	84.366	872,649
4812351A1CM01	University of Central Florida	84.366	1,097,551
131-2252A-2C001	Florida International University	84.367	31,621
371-2251A-1CH01	Florida State University	84.367	179,323
4812251A1C001	University of Central Florida	84.367	48,037
481-2252A-2C001	University of Central Florida	84.367	139,340
481-5921S-1CZ05	University of Central Florida	84.367	4,738
IA-278	Florida State University	84.390	23,019
COQRC	University of Florida	84.393	55,321
Fd231	University of Florida	84.394	1,015,441
12-138	Florida State University	84.395	2,206
371-RA111-2C001	Florida State University	84.395	890,027
371-RA111-2C002	Florida State University	84.395	275,919
371-RA211-2C001	Florida State University	84.395	800,479
371-RA411-2C001	Florida State University	84.395	79,753
371-RA411-2C003	Florida State University	84.395	194,971
481-RG411-2C001, 481	University of Central Florida	84.395	685,399
TAPS 11BS01	Florida International University	84.397	35,445
P407A100034-10A	Florida International University	84.407	9,424
34133752-I	Florida State University	84.412	173,009
ED-IES-12-C-0011	Florida State University	84.UNK	280,546
Total - U. S. Department of Education			<u>\$37,650,389</u>
<b>Election Assistance Commission</b>			
E4058805I	University of Central Florida	90.400	4,669
Total - Election Assistance Commission			<u>\$4,669</u>
<b>U. S. Department of Health and Human Services</b>			
6 HPPWH060014	Florida International University	93.015	16,435
HPPWH100072-01-00	Florida A & M University	93.015	98,083
3P30DK056336-1051	University of Central Florida	93.047	5,000
6119-1117-00-AL	University of Florida	93.061	27,633



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HSH250201000027C	University of Florida	93.061	6,991
R18MN000004	University of South Florida	93.061	278,479
U01 EH000421	University of Florida	93.070	231,240
UF10219	Florida State University	93.070	17,379
UF11238	Florida State University	93.070	22,243
90FE00030500	University of Central Florida	93.086	143,736
90FE0022	Florida State University	93.086	129,180
90FM0039-01-00	University of Central Florida	93.086	1,199,442
1R01FD003672-01	University of Florida	93.103	163,217
R01 FD003032	University of Florida	93.103	56,712
RC294-301/3842888	University of Florida	93.103	11,041
RFD 003728	University of Florida	93.103	54,246
KH221	Florida International University	93.104	1,960
U77HP03051	University of Florida	93.107	12,500
2000 G KN666	Florida State University	93.110	72,461
2000 G PG852	Florida State University	93.110	74,180
00084299	University of Florida	93.113	63,620
00098856	University of Florida	93.113	3,740
1R15ES021079-01	Florida International University	93.113	6,492
1U19ES020683-01	University of Florida	93.113	844,260
3S11ES01181-10S2	Florida International University	93.113	100,549
5R01 ES007912-10	Florida International University	93.113	2,010
5S11ESO11181-10	Florida International University	93.113	392,246
7 R21 ES014037-02	Florida International University	93.113	5,858
G-4444-1	University of South Florida	93.113	23,147
MONTEFIORE MEDICAL C	University of Florida	93.113	4,002
R00ES017476	Florida International University	93.113	212,268
R01 ES017099	University of Florida	93.113	374,747
R21 ES020545	University of Florida	93.113	152,353
R21ES018939	University of South Florida	93.113	148,030
SR00001740	University of Florida	93.113	15,395
00093242	University of Florida	93.121	120,917
001	University of Florida	93.121	1,437
11080746 / 98315283	University of Florida	93.121	71,072
1R01 DE019444-01A-UF	University of Florida	93.121	92,865
2112UFL-2335	University of Florida	93.121	475,428
5-51217	University of Florida	93.121	391,725
5-51221	University of Florida	93.121	555
706393	University of Florida	93.121	8,463
F6888-02	University of Florida	93.121	125,709
K23 DE018414	University of Florida	93.121	126,203
K99 DE018958	University of Florida	93.121	20,741
M150839	University of Florida	93.121	4,976
PO# 33493-2000	University of Florida	93.121	7,207
R00 DE018958	University of Florida	93.121	146,372
R01 DE006672	University of Florida	93.121	363,879
R01 DE008007	University of Florida	93.121	362,422
R01 DE010362	University of Florida	93.121	140,519
R01 DE012236	University of Florida	93.121	196,155
R01 DE013208	University of Florida	93.121	308,818
R01 DE013239	University of Florida	93.121	285,494
R01 DE013545	University of Florida	93.121	116,375
R01 DE013882	University of Florida	93.121	21,431
R01 DE016362	University of Florida	93.121	16,879
R01 DE016593	University of Florida	93.121	107,276
R01 DE016715	University of Florida	93.121	90,409
R01 DE019456	University of Florida	93.121	452,010
R01 DE019644	University of Florida	93.121	367,242
R01 DE020820	University of Florida	93.121	352,064
R01 DE021789	University of Florida	93.121	40,814
R01DE016680	Florida State University	93.121	358,273
R01DE020832	University of Florida	93.121	564,034
R03 DE019687	University of Florida	93.121	17,427
R03-DE021701-01	University of Florida	93.121	137,809
R21 DE018006	University of Florida	93.121	27,058
R21 DE018392	University of Florida	93.121	20,481
R21 DE018450	University of Florida	93.121	109,445
R21 DE018714	University of Florida	93.121	55,498
R21 DE019196	University of Florida	93.121	53,466

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R21 DE019267	University of Florida	93.121	133,061
R21 DE019861	University of Florida	93.121	86,844
R21 DE019862	University of Florida	93.121	184,481
R21 DE020147	University of Florida	93.121	200,602
R21 DE021849	University of Florida	93.121	99,049
R56 DE021556	University of Florida	93.121	87,877
R90 DE022530	University of Florida	93.121	64,673
Subaward # 000418609-001/ Prime Awd 5U01DE01	Florida International University	93.121	27,514
T90 DE021990	University of Florida	93.121	601,802
U54 DE019261	University of Florida	93.121	933,467
UF10067	University of Florida	93.121	103,401
Univ of Alabama	University of Florida	93.121	454,068
1 A22HP21705-01	Florida International University	93.124	10,447
COH6S	University of Central Florida	93.136	92,106
COHVV	University of Central Florida	93.136	4,238
12-781	University of Florida	93.143	35,660
R01 ES015449	University of Florida	93.143	11,783
5 H12HA23043-11	University of South Florida	93.153	436,862
7R21HG00406003	University of Central Florida	93.172	38,293
1 R01 DC010398	University of Central Florida	93.173	188,701
1R03DC011144	University of South Florida	93.173	126,543
1R03DC012123-01	University of South Florida	93.173	60,003
1R15DC010485-01	Florida Atlantic University	93.173	18,219
1R21DC011131-01	University of Florida	93.173	215,606
3000924587	University of Florida	93.173	70,177
3001790081	University of Florida	93.173	57,744
5R01DC004295-10	University of South Florida	93.173	374,977
9R44DC012275-02A1	University of Florida	93.173	100,024
F31DC009920	Florida State University	93.173	12,346
F32DC010517	Florida State University	93.173	51,249
K23 DC010197	University of Florida	93.173	175,728
P30 DC010364	University of Florida	93.173	16,160
R01 DC001655C	University of Florida	93.173	11,288
R01 DC007387	University of Florida	93.173	6,666
R01 DC009029	University of Florida	93.173	167,968
R01 DC010809	University of Florida	93.173	263,382
R01DC003387	Florida State University	93.173	280,580
R01DC004574	Florida State University	93.173	123,882
R01DC004607	Florida State University	93.173	18,822
R01DC004785	Florida State University	93.173	273,297
R01DC005813	Florida State University	93.173	84,549
R01DC007462	Florida State University	93.173	176,570
R01DC009821	Florida State University	93.173	278,026
R01DC010189	University of Central Florida	93.173	206,560
R03 DC006160	University of Florida	93.173	2
R03 DC010266	University of Florida	93.173	85,811
R03DC011840	University of Florida	93.173	151,237
R21 DC009247	University of Florida	93.173	32,886
R21DC011121	Florida State University	93.173	138,509
R21-DC011859	University of Florida	93.173	113,959
R33 DC008613	University of Florida	93.173	327,371
RO1-DC005995	University of Florida	93.173	328,899
T32DC000044	Florida State University	93.173	209,256
UF10105	Florida State University	93.173	49,850
UF10281	University of South Florida	93.173	42,565
UF11179	Florida State University	93.173	164,877
OICB120549Z06	University of Florida	93.184	25,150
1U01TS000108-01	Florida A & M University	93.206	42,091
5U01TS000108-03	Florida A & M University	93.206	64,333
00085998	University of Florida	93.213	16,805
7R01AT004106-03	University of Central Florida	93.213	106,499
K23 AT004251	University of Florida	93.213	145,269
R01 AT001424	University of Florida	93.213	377,008
R01 AT006334	University of Florida	93.213	189,601
R21 AT005083	University of Florida	93.213	269,209
R21 AT005085	University of Florida	93.213	176,126
R21 AT005246	University of Florida	93.213	140,114
1R03HS020715-01	University of Central Florida	93.226	38,241
290-01-0012	University of South Florida	93.226	6,350

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JHU PO # 2000061399	University of South Florida	93.226	1,715
R01HS018506	University of Florida	93.226	197,036
R01HS018694	Florida State University	93.226	181,189
R03HS020636	University of South Florida	93.226	101,407
R073237242	University of Florida	93.226	34,607
R13HS019894	University of Florida	93.226	47,569
R18 HS017902	University of Florida	93.226	153,603
R21HS018205	University of South Florida	93.226	73,411
Subaward No. PHTFIU-AHRQ9506-01	Florida International University	93.226	2,741
PO 01167102	University of Florida	93.233	5,103
COH8N	University of Florida	93.236	4,507
QK845381	Florida State University	93.236	4,210
90EV040801	University of West Florida	93.239	215,405
0008389	University of South Florida	93.242	114,808
00093408	University of Florida	93.242	12,777
0010160	University of South Florida	93.242	9,469
1008517 / 24973	University of Florida	93.242	69,051
11001GUCF	University of Central Florida	93.242	45,772
153324	University of Florida	93.242	63,067
1R01MH080838-01A1	Florida Atlantic University	93.242	403,250
1R01MH085259-01A1	Florida International University	93.242	205,370
1R01MH086591-01	Florida Atlantic University	93.242	420,194
1R03MH082445-01	University of South Florida	93.242	2,297
1R-21MH093294-01A1	Florida A & M University	93.242	17,951
2007-03805-02	University of Florida	93.242	13,585
2007-06003-08-00	Florida International University	93.242	19,047
20111111	University of South Florida	93.242	17,611
20343-FSU	Florida State University	93.242	189,883
24871	University of Florida	93.242	14,264
2R44MH076541-04	University of South Florida	93.242	101,829
2R44MH085474-02A1	Florida International University	93.242	158,093
4117	Florida State University	93.242	12,434
4474	Florida State University	93.242	35,647
5820-1177-00-A	Florida State University	93.242	53,764
5R01MH079943-02	Florida International University	93.242	604,140
5R01MH093381-02	University of South Florida	93.242	376,632
5R21MH081046	Florida State University	93.242	922
5R21MH087849-02	University of South Florida	93.242	114,381
5R21MH087932-03	Florida Atlantic University	93.242	236,523
5R34MH092207-03	University of South Florida	93.242	242,979
61-0674FSU	Florida State University	93.242	10,343
61-0834FSU	Florida State University	93.242	15,400
6405-1045-00-A	Florida State University	93.242	20,281
7R01MH083692-02	Florida International University	93.242	647,310
7R34MH080791	Florida International University	93.242	20,915
7R34MH085796-02	Florida International University	93.242	236,547
9071-8343	University of Florida	93.242	57,555
G222-11-W3514 / G196-10-W2630	Florida Atlantic University	93.242	92,971
K23MH085659	Florida International University	93.242	154,060
MED111	Florida State University	93.242	204,639
MH069614	Florida International University	93.242	181,383
P50 MH072850A	University of Florida	93.242	1,024
R01 MH072780	University of Florida	93.242	79,889
R01 MH0793881A1	University of Florida	93.242	149,298
R01 MH081193	University of Florida	93.242	367,158
R01 MH084932	University of Florida	93.242	281,631
R01 MH094386	University of Florida	93.242	8,179
R01MH040826	Florida State University	93.242	256,978
R01MH058616	Florida State University	93.242	69,490
R01MH061836	Florida State University	93.242	241,668
R01MH076277	University of South Florida	93.242	410,943
R01MH077730	Florida State University	93.242	646,859
R01MH081012	Florida State University	93.242	163,728
R01MH087232	University of South Florida	93.242	407,833
R01MH087583	Florida State University	93.242	342,854
R01MH089852	Florida State University	93.242	335,599
R01MH097320	University of Florida	93.242	11,640
R03 MH083673	University of Florida	93.242	2,942
R21 MH091554	University of Florida	93.242	156,532

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R21MH083128	Florida State University	93.242	127,428
R21MH087777-01A1	University of Florida	93.242	71,073
R34 MH080764	University of Florida	93.242	91,565
R34MH078999	Florida State University	93.242	46,773
R34MH092373-01A1	University of South Florida	93.242	170,118
RR274-333/3840488	Florida State University	93.242	11,005
S090018	University of South Florida	93.242	45,269
U01 MH078594	University of Florida	93.242	28,982
U380908012010	University of South Florida	93.242	2,128
UF09089	Florida State University	93.242	17,551
UNIV OF COLORADO	University of Florida	93.242	140,077
XHALE	University of Florida	93.242	178,055
00096186	University of Florida	93.243	66,465
1H79TI023410-01	University of Central Florida	93.243	22,356
33430-8S-1239	University of South Florida	93.243	39,034
5H79TI023410-02	University of Central Florida	93.243	22,238
AAAP007	University of Florida	93.243	45,582
1 D09HP18993-01-00	Florida International University	93.247	331,702
1UB6HP20189-01-00	Florida International University	93.249	254,795
529-07-0093-00001	University of Florida	93.256	4,686,144
529-07-0093-00001G	University of Florida	93.256	234,814
1R21OH009434-01A2	Florida International University	93.262	16,509
3048107663-11-211	University of South Florida	93.262	6,445
U60-OH009762	Florida International University	93.262	7,488
1F31AA019927-01A1	Florida International University	93.272	19,849
1 R21 AA017667-01A1	University of South Florida	93.273	22
1R01AA016212-01A2	Florida International University	93.273	134,094
1R01AA018011-01	Florida International University	93.273	447,395
1R01AA018084-01	Florida International University	93.273	602,720
1R01AA018095-01A1 & 3R01AA018095-01A1S1	Florida International University	93.273	534,498
1U01AA020800-01	University of Florida	93.273	7,423
24984-1	University of Florida	93.273	165,628
3R01AA017405-02S1	Florida International University	93.273	603,479
4102-43401	University of Florida	93.273	14,415
4328-FIU-DHHS-2529	Florida International University	93.273	218,453
5R01AA013623-10	University of South Florida	93.273	228,135
5R01AA015951-06	University of South Florida	93.273	355,952
F31AA019845	Florida State University	93.273	30,714
K01 AA018255	University of Florida	93.273	157,665
K01AA017480	University of Florida	93.273	162,866
R01 AA009283	University of Florida	93.273	1,197
R01 AA0117212	University of Florida	93.273	96,115
R01 AA016549	University of Florida	93.273	378,527
R01 AA018934	University of Florida	93.273	107,113
R01 AA019802	University of Florida	93.273	359,684
R01-AA012151	University of Florida	93.273	334,158
R01AA016091-02	University of South Florida	93.273	543,330
R01-AA020695	University of Florida	93.273	524,762
R03 AA018700	University of Florida	93.273	50,533
SubAward # UF11280	Florida International University	93.273	15,996
Subaward No. 0005431 / Prime 5R37AA011873-12	Florida International University	93.273	56,782
Subproject # UF 11260	Florida International University	93.273	42,837
U01 AA020797	University of Florida	93.273	183,367
UF10082	Florida State University	93.273	15,859
XHALE	University of Florida	93.273	219,167
F31DA027300	Florida State University	93.278	18,741
1F31DA029400	Florida International University	93.279	21,686
1K02DA023048	Florida State University	93.279	109,193
1R01DA023405-01A2	Florida International University	93.279	657,948
1R01DA027049-01	Florida International University	93.279	279,902
1R01DA029779-01A1	Florida International University	93.279	544,082
1R03DA032473-01	Florida Atlantic University	93.279	41,933
1R03MH096640-01	Florida International University	93.279	18,494
1R15DA023675-01A2	Florida Atlantic University	93.279	68,348
1R15DA09863	Florida Atlantic University	93.279	93,869
1R34DA029724-01A1	Florida Atlantic University	93.279	270,258
1R37DA025576-01	Florida International University	93.279	307,236
1R01DA021714-01A2	Florida Atlantic University	93.279	2,934
36-1835151/CC0162889	University of South Florida	93.279	43,281

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5R01 DA019824-05	University of South Florida	93.279	4,197
5R01DA019356	Florida State University	93.279	9,568
5R01DA021521-03	Florida International University	93.279	402,671
5R21DA026326-02	Florida International University	93.279	76,313
605A-D (PO# 000098)	University of Florida	93.279	101,645
617B - P.O # 47943	University of Florida	93.279	51,040
639909	University of Florida	93.279	42,450
7 R01 DA021537-02	Florida International University	93.279	488,691
7887-S001	University of South Florida	93.279	267,139
7R01DA024876-05	Florida International University	93.279	29,651
7R01DA012414-08	Florida International University	93.279	247,548
A06797 (M09A10344)	University of South Florida	93.279	15,925
K01 DA031230	University of Florida	93.279	115,543
R01 DA004074	University of Florida	93.279	23,560
R01 DA019946	University of Florida	93.279	230,409
R01 DA022475	University of Florida	93.279	229,880
R01 DA024671	University of Florida	93.279	288,811
R01 DA026947	University of Florida	93.279	41,609
R01 DA027951	University of Florida	93.279	166,330
R01 DA029894	University of Florida	93.279	250,350
R01 DA030989	University of Florida	93.279	230,185
R01 DA031017	University of Florida	93.279	830,011
R01DA019627	Florida State University	93.279	23,784
R01DA026854	Florida State University	93.279	404,222
R01DA033775	Florida State University	93.279	48,680
R03DA030850	University of South Florida	93.279	17,117
R03DA032517	Florida State University	93.279	9,150
R21 DA029828	University of Florida	93.279	168,348
R21 DA030044	University of Florida	93.279	197,956
R21 DA030118	University of Florida	93.279	42,128
R21 DDA027570	University of Florida	93.279	32,306
R25-DA031608	Florida International University	93.279	4,883
R33 DA027561	University of Florida	93.279	129,401
R34DA031326	University of South Florida	93.279	73,566
RO1 DA023575	University of Florida	93.279	194,491
RO1 DA023928	University of Florida	93.279	193,731
STOELTING	University of Florida	93.279	260,400
SUBAWARD#800000782-01	Florida Atlantic University	93.279	98,054
UF10222	University of South Florida	93.279	112,582
5K08MH082642-04	University of South Florida	93.281	81,689
7K08MH077220-05	University of South Florida	93.281	120,644
K08MH080239	Florida State University	93.281	140,092
F31MH088143-01A1	Florida State University	93.282	4,808
F31MH095464	Florida State University	93.282	32,823
8062-S024	University of South Florida	93.283	5,923
CORCJ	University of Florida	93.283	65,419
U01DD000304	Florida State University	93.283	290,795
1R01EB009351-01A2	University of Florida	93.286	786,331
1R01EB009429	University of Central Florida	93.286	428,147
1R15EB00885801	University of Central Florida	93.286	15,500
1R42EB010404-01	University of Florida	93.286	70,852
3001094848	University of Florida	93.286	98,351
4R01 EB009772	University of Florida	93.286	281,765
5F32EB011884-02	University of South Florida	93.286	56,498
5R01EB005459	University of Central Florida	93.286	10,357
7R01EB008578-05	Florida International University	93.286	179,958
R01 EB012874	University of Florida	93.286	600,508
R21 EB009555	University of Florida	93.286	91,306
SR00000260	University of Florida	93.286	1,065
UF09092	Florida State University	93.286	95,847
1R01MD004002-01	Florida International University	93.307	255,484
1R01NR012150-01	Florida International University	93.307	292,272
1R41MD00693301	University of Central Florida	93.307	23,249
1U24MD006954-01	University of Central Florida	93.307	272,708
23150-1	University of Florida	93.307	54,142
23150-2	University of Florida	93.307	12,885
2P20MD002288-01	Florida International University	93.307	1,439,117
2T37MD001489-05	Florida International University	93.307	8,014
5P20MD003375-02	University of South Florida	93.307	683



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5P20MD003375-04	University of South Florida	93.307	1,365,829
5R24MD001779	Florida International University	93.307	463,796
R24MD002807	Florida State University	93.307	473,678
UTA11-000912	Florida State University	93.307	41,068
1P41GM089163-01	Florida Atlantic University	93.310	283,688
21-15535-03-01-C1	University of Florida	93.310	2,263
DP2 OD002721	University of Florida	93.310	835,914
R21 DA024294	University of Florida	93.310	222,017
R21 NS067678	University of Florida	93.310	20,800
RL1AA017541	Florida State University	93.310	215,874
UL1 RR029890	University of Florida	93.350	5,006,834
2 A10HP18190-02	Florida International University	93.358	139,413
2A10HP00059-12-00	University of Central Florida	93.358	110,456
1 R01 NR009120-01A2	Florida International University	93.361	274,078
1K01NR010685-01A1	Florida Atlantic University	93.361	13,392
1R01NR012675-01	Florida International University	93.361	302,098
1R01NR012936-01A1	Florida Atlantic University	93.361	31,393
1R01NR013378-01	Florida International University	93.361	113,604
1R15NR010631-01A1	University of North Florida	93.361	33,501
1R21NR013094-01A1	University of South Florida	93.361	62,716
2R01NR005000-07	University of South Florida	93.361	1,244
5 R01 NR008270-05	University of South Florida	93.361	450
5R01NR010751-04REVIS	University of South Florida	93.361	635,759
7R01NR007652-09	University of South Florida	93.361	269,893
K01NR011174-01A1	University of Florida	93.361	82,618
PD300617-SC103450	University of South Florida	93.361	31,301
WSM/01012012	University of South Florida	93.361	14,110
1R21RR026215	University of Florida	93.389	96,621
267038480301	University of South Florida	93.389	131,469
3002120325	University of Florida	93.389	35,031
415641-G	University of Florida	93.389	26,535
5-52941	University of Florida	93.389	9
5G12MD007582-28	Florida A & M University	93.389	60,574
5G12RR003020-26	Florida A & M University	93.389	41,834
K26 OD012218	University of Florida	93.389	134,753
R21 RR025699	University of Florida	93.389	35,436
S10 RR027142	University of Central Florida	93.389	1,616
S10 RR031603	University of Florida	93.389	158,796
S10 RR031637	University of Florida	93.389	337,415
U54RR019259	University of South Florida	93.389	143
UF11129	Florida State University	93.389	9,511
WU-12-121	University of Florida	93.389	38,166
10-15880-99-01-G1	University of Florida	93.393	2,871
10-15893-99-01-G4	University of Florida	93.393	39,195
1R03CA141199-01	Florida Atlantic University	93.393	43,041
1R15CA143816-01A1	Florida Atlantic University	93.393	139,869
1R21CA140036-01A2	Florida International University	93.393	31,411
2R01CA093455-06	University of Central Florida	93.393	9,933
2R01CA138808	University of Florida	93.393	304,706
2R15CA119253-02	Florida International University	93.393	68,000
C00034869-1	University of South Florida	93.393	102,362
K22 CA124578	University of Florida	93.393	176,199
P663633108	Florida State University	93.393	11,543
P663633109	Florida State University	93.393	7,558
R01 CA085295	University of Florida	93.393	76,154
R01 CA113975	University of Florida	93.393	286,144
R01 CA119917	University of Florida	93.393	345,419
R01 CA123346-05	University of South Florida	93.393	70,882
R01 CA139429	University of Florida	93.393	117,803
R01 CA139984	University of Florida	93.393	456,031
R01 CA157663	University of Florida	93.393	20,793
R01CA069222	Florida State University	93.393	135,465
R01-CA088763	University of Florida	93.393	256,800
R21 CA141600	University of Florida	93.393	103,760
RO1 CA155390	University of Florida	93.393	278,704
10-16069-01-01-C1	University of South Florida	93.394	76,918
1R21CA159073-01A1	Florida International University	93.394	138,088
1R21CA161384	University of Florida	93.394	9,403
2001159980	University of Florida	93.394	75,324

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5 R21 CA82639-02	University of South Florida	93.394	12,536
R01 CA129311	University of Florida	93.394	300,787
S-461659	University of Florida	93.394	82,869
00098672	University of Florida	93.395	561,226
020811	University of Florida	93.395	5,113
1015346-99-01-G1	University of South Florida	93.395	16,597
11-614	University of South Florida	93.395	11,382
1245	University of South Florida	93.395	8,229
17436	University of Florida	93.395	1,226,804
19730	University of Florida	93.395	9,783
1R01CA164147-01	University of South Florida	93.395	4,021
1R15CA119253-01A1	Florida International University	93.395	15,029
1R21CA161077-01	University of South Florida	93.395	22,134
2 U10 CA32102-31	University of Florida	93.395	59,909
2000056563	University of Florida	93.395	657
2008-0831-02	University of Florida	93.395	25,695
216288	University of South Florida	93.395	41,637
2R01CA093455-06	Florida Atlantic University	93.395	343,036
41010-B	University of Florida	93.395	14,090
5 P01 CA118210-03	University of South Florida	93.395	12,818
5R01 CA111196-05	University of South Florida	93.395	5,530
5R01CA131080-03REVIS	University of South Florida	93.395	616,180
5U10CA081920-11	University of South Florida	93.395	1,897,599
7R01CA106439	University of Central Florida	93.395	1
CALGB100104	University of Florida	93.395	269
CALGB10603	University of Florida	93.395	649
E1305	University of Florida	93.395	135
E2902	University of Florida	93.395	176
EASTERN COOP ONCOLOG	University of Florida	93.395	4,909
ECOG E1199	University of Florida	93.395	2,986
IR15CA135513-01	Florida Atlantic University	93.395	45,709
PSAUFRLM00	University of Florida	93.395	1,367
QB855030	University of Florida	93.395	9,471
R01 CA084408	University of Florida	93.395	258,591
R01 CA089655	University of Florida	93.395	235,009
R01 CA127378	University of Florida	93.395	206,548
R01 CA133086	University of Florida	93.395	211,686
R01 CA136683	University of Florida	93.395	328,286
R01 CA138541	University of Florida	93.395	336,953
R01 CA1400422	University of Florida	93.395	231,290
R01CA128865	University of Central Florida	93.395	10,336
R01CA138544	University of Florida	93.395	215,999
R01CA152005	University of South Florida	93.395	317,469
R13CA162899	University of Florida	93.395	13,412
R21 CA141020	University of Florida	93.395	36,527
R21 CA149869	University of Florida	93.395	178,248
R41CA139785	University of South Florida	93.395	542
S08-002	University of South Florida	93.395	27,668
S420849	Florida International University	93.395	39,062
0001291574	University of Florida	93.396	10,875
10-15923-99-01-S1	University of Florida	93.396	12,497
10-16350-99-01-S1	University of Florida	93.396	6,433
12052643/98010420	University of South Florida	93.396	121,079
3002213146	University of Florida	93.396	16,821
5R01CA050211-19	University of South Florida	93.396	23,155
5R01CA132977	University of Central Florida	93.396	291,763
7R21CA129302	University of Central Florida	93.396	98,147
R01 CA044649	University of Florida	93.396	26,826
R01 CA127636	University of Florida	93.396	219,847
R01 CA129155	University of Florida	93.396	260,589
R01 CA137021	University of Florida	93.396	252,515
R01 CA137186	University of Florida	93.396	297,968
R01 CA142808	University of Florida	93.396	313,764
R01CA109524	University of Central Florida	93.396	9,352
R21 CA131988	University of Florida	93.396	460
10-15048-03-07-C1	University of South Florida	93.397	6,953
2000796703	University of Florida	93.397	202,355
55-7754-01	University of Florida	93.397	21,242
1K22CA126979-01A2	Florida International University	93.398	133,299

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1K25CA149080	University of Florida	93.398	113,392
K24 CA118454A	University of Florida	93.398	3,960
K24 CA139570	University of Florida	93.398	181,038
K25CA106799	Florida State University	93.398	45,357
T32-CA009126	University of Florida	93.398	422,924
23850200-41773-A	University of Florida	93.399	57,797
5U10CA081920	University of South Florida	93.399	4,362
5U10CA081920-08	University of South Florida	93.399	26
7R01CA106414-06	University of South Florida	93.399	69,197
A3EA47	Florida State University	93.507	2,096
A5530C	Florida State University	93.507	14,382
P04CS22965	Florida State University	93.527	38,861
GJL56	University of Central Florida	93.558	334,515
CG006	Florida State University	93.564	206,583
93EV0397/02	University of Florida	93.592	19,985
702562	University of Florida	93.600	16,947
710452	University of Florida	93.600	134,551
90YD0119/01	University of South Florida	93.600	1,211
90YF0061/01	University of South Florida	93.600	4,315
90F1107	Florida State University	93.601	61,982
Contract # LJ911 / FAU	Florida International University	93.658	1,142
LJ818	Florida International University	93.658	120,114
LJ911	University of Central Florida	93.658	138,281
Subagreement # URH65	Florida International University	93.658	136,790
URF48	Florida International University	93.658	6,300
19203	University of Florida	93.700	14,678
00000278	University of Florida	93.701	41,703
0000552	University of South Florida	93.701	776
000240501-116	University of Florida	93.701	32,847
006467	University of Florida	93.701	58,532
100045-D	University of South Florida	93.701	28,860
10-11-KN-G020000-FAM	Florida A & M University	93.701	10,631
10-11KN-GR021000FAM	Florida A & M University	93.701	18,685
111632010-7348230	University of South Florida	93.701	26,513
111710010-7404244	University of Florida	93.701	13,299
12-2002	University of Florida	93.701	53,449
14-15004-99-01-G1	University of Florida	93.701	21,253
164668	University of Florida	93.701	7,774
19309	University of Florida	93.701	37,007
1P30DA028807-01	University of South Florida	93.701	583,391
1R01DA025640-01A1	Florida International University	93.701	84,833
1R03AIO80338-02	University of South Florida	93.701	50,746
1R15AG033374-01	Florida Atlantic University	93.701	78,913
1R21AG033332-01A1	University of South Florida	93.701	35,696
1R21CA129263-01A2	University of Central Florida	93.701	143,714
1R21DK081878-01A1	University of South Florida	93.701	36,569
1R21HD062749-01	University of South Florida	93.701	40,137
1R21HD066200-01	University of South Florida	93.701	52,340
1R21NS066371-01	Florida Atlantic University	93.701	8,899
1R21RR024397-01A1	University of Florida	93.701	152,445
1RC1EY020341	University of Florida	93.701	25,429
2001143369	University of Florida	93.701	7,149
2803262-S111	University of Florida	93.701	1,102
2-R01-EY016674-04A1	Florida International University	93.701	9,202
3001341444	University of Florida	93.701	41,819
32585/98013894	University of South Florida	93.701	1,004
3823-5	University of South Florida	93.701	19,961
3G12RR003020-25S1	Florida A & M University	93.701	173,089
3P20MD002288-03S1	Florida International University	93.701	147,896
3P20MD003375-02S1	University of South Florida	93.701	703,146
3R01AA016091-03S1	University of South Florida	93.701	24,028
3R01AIO38178-12S1	University of South Florida	93.701	27,766
3R01CA111196-04S1	University of South Florida	93.701	30,368
3R01HL088207-03S1	University of Florida	93.701	65,031
3R01NR005000-06S1	University of South Florida	93.701	621
3R15CA135513-01S1	Florida Atlantic University	93.701	2,577
3R21TW007882-04S1	University of South Florida	93.701	19,621
3R25GM063251-04S1	Florida A & M University	93.701	7,528
3R84D	Florida State University	93.701	29,470



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3SC1GM083685-02S1	Florida International University	93.701	33,699
3U01HD051997-04S1	University of South Florida	93.701	43,608
42932-F	University of Florida	93.701	2,249
5R01TW008508-02REVIS	University of South Florida	93.701	160,518
5R21NR011224-02	University of South Florida	93.701	18,161
5R34HD065274-02	University of South Florida	93.701	30,340
5RC1DE020274-2	University of South Florida	93.701	234,857
5RC1LM010455-02	University of South Florida	93.701	161,589
5RC2AT005917-02	Florida Atlantic University	93.701	319,899
675149Z	University of South Florida	93.701	305
718842Z	University of South Florida	93.701	502
843	University of Florida	93.701	39,534
8771-S01	University of South Florida	93.701	121,722
9004641	University of South Florida	93.701	20,648
9-526-5232	University of South Florida	93.701	112,171
AMK007_SB_001	University of South Florida	93.701	18,054
ARRA	University of Central Florida	93.701	20,668
K01 NS055094	University of Florida	93.701	1,009
K08DK075651-03S1	University of Florida	93.701	4,787
K18 MH093941	University of Florida	93.701	6,271
K24 CA118454	University of Florida	93.701	429
OREGON RESEARCH INST	University of Florida	93.701	59,705
P001355101	University of Florida	93.701	30,275
P01 HD059751	University of Florida	93.701	663,374
P01 NS058901-04S1	University of Florida	93.701	147,699
P30 AG028740-03S1	University of Florida	93.701	27,009
P30 DC010763	University of Florida	93.701	520,863
P30HL101265-01	University of South Florida	93.701	353,525
P50HD052120	Florida State University	93.701	38,150
PD300531-SC101139	University of Florida	93.701	3,476
Prime R21NS066269	University of Florida	93.701	94,987
R01 AG033005	University of Florida	93.701	277,037
R01 AI023262	University of Florida	93.701	18,317
R01 AI068803	University of Florida	93.701	260,425
R01 AI078770	University of Florida	93.701	144,655
R01 AR055160	University of Florida	93.701	91,908
R01 CA138544	University of Florida	93.701	70,490
R01 DE013545-09S1	University of Florida	93.701	73,218
R01 DE013882	University of Florida	93.701	24,625
R01 DE016593	University of Florida	93.701	5,794
R01 DE019106	University of Florida	93.701	94,122
R01 DK066211-05S1	University of Florida	93.701	1,284
R01 DK080706	University of Florida	93.701	97
R01 DK081624	University of Florida	93.701	179,189
R01 ES014617	University of Florida	93.701	33,473
R01 ES015449	University of Florida	93.701	13,633
R01 EY012601	University of Florida	93.701	38,863
R01 EY018358	University of Florida	93.701	60,497
R01 GM040586	University of Florida	93.701	5,805
R01 GM076584-4S1	University of Florida	93.701	4,665
R01 GM077618-03S1	University of Florida	93.701	98,989
R01 GM081714	University of Florida	93.701	482
R01 GM082849	University of Florida	93.701	12,257
R01 GM083324-02S1	University of Central Florida	93.701	33,277
R01 HD048051	University of Florida	93.701	14,199
R01 HD057026	University of Florida	93.701	111,008
R01 HD059143	University of Florida	93.701	36,462
R01 HD059961	University of Florida	93.701	74,279
R01 HL081577-05S1	University of Florida	93.701	30,669
R01 HL090937-01A2	University of Florida	93.701	128,802
R01 HL091793	University of Central Florida	93.701	521,009
R01 HL091929	University of Florida	93.701	5,880
R01 HL095508	University of Florida	93.701	15,755
R01 MH080055	University of Florida	93.701	72,324
R01281-ARRA	University of South Florida	93.701	55,033
R01AG033906	University of Florida	93.701	174,651
R01AI055461	Florida State University	93.701	4,595
R01GM058187	Florida State University	93.701	26,733
R01GM066041	Florida State University	93.701	29,210

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R01GM066958	Florida State University	93.701	9,532
R01HD048539	Florida State University	93.701	10,797
R01HD065272	Florida State University	93.701	642,819
R01HL083153	University of South Florida	93.701	136,316
R01MH077730	Florida State University	93.701	14,923
R01NS062825	University of Central Florida	93.701	194,939
R03 DE018924	University of Florida	93.701	25,671
R03 HD056985	University of Florida	93.701	6,044
R15 NR012169	University of Florida	93.701	161,074
R15NR012189	University of Central Florida	93.701	129,973
R21 AA017488	University of Florida	93.701	66,416
R21 AI076394	University of Florida	93.701	115,196
R21 AI081952	University of Florida	93.701	147
R21 DE018449	University of Florida	93.701	43,112
R21 DE018826	University of Florida	93.701	77,093
R21 DK080216	University of Florida	93.701	67,645
R21 HD059092	University of Florida	93.701	47,272
R21 MH082702	University of Florida	93.701	156,025
R21 NS065098	University of Florida	93.701	14,155
R21DC010926	Florida State University	93.701	107,294
R37GM029994	Florida State University	93.701	42,274
R56 AG037984	University of Florida	93.701	127,487
R56 DK031127	University of Florida	93.701	1,557
R56 DK057080	University of Florida	93.701	914
RC1 AR058189	University of Florida	93.701	207,150
RC1 HL100195	University of Florida	93.701	157,573
RC1 HL100202	University of Florida	93.701	197,243
RC1 NS068897	University of Florida	93.701	263,045
RC1GM091238	University of Florida	93.701	160,322
RC1MH089727	Florida State University	93.701	241,910
RC2 AI087580	University of Florida	93.701	190,094
RC2 AR058951	University of Florida	93.701	11,938
RC2 CA148407	University of Florida	93.701	277,392
RC2 HL101838	University of Florida	93.701	158,979
RC2 NS069480	University of Florida	93.701	587,926
RN9994-2010-001	Florida International University	93.701	6,978
RO1 GM059969-12S1	University of Florida	93.701	33,588
RU166-761/4692428	Florida State University	93.701	43,218
RX 4215-035-UF	University of Florida	93.701	12,217
U01 AG022376	University of Florida	93.701	4,504,598
U01 AG022376-05A2S1	University of Florida	93.701	475,333
U01 GM074492-05S1	University of Florida	93.701	4,441
U01 HD060474	University of Florida	93.701	18,030
U01HD060292	Florida State University	93.701	87,359
U24 RR029822	University of Florida	93.701	3,611,811
UF10180	University of South Florida	93.701	9,053
WU-10-133	University of Florida	93.701	14,119
WU-11-127	University of Florida	93.701	5,373
SR 952	University of Florida	93.713	252,045
1R01HS019997-01REVIS	University of South Florida	93.715	411,752
704602Z	University of Florida	93.715	38,880
A36C67	Florida A & M University	93.715	65,434
Agreement # 8235	University of Florida	93.715	14,510
RV20090553-12	University of Florida	93.715	57,659
90RC004301	University of Central Florida	93.718	1,792,899
90RC0046/01-06	University of South Florida	93.718	2,085,382
ontract No. EXD029	Florida International University	93.719	103,663
COQNC	University of Florida	93.767	1,109
MED051	University of Florida	93.767	471,828
EXD001	Florida State University	93.778	3,495
MED027	University of Florida	93.778	420
MED054	University of Florida	93.778	8,187
0000793537	University of Florida	93.837	201,462
0003074(118743-1)	University of South Florida	93.837	18,274
0005718 K	University of Florida	93.837	36
0005718 L	University of Florida	93.837	22,844
0005718F	University of Florida	93.837	233,494
0006495 115237-1	University of Florida	93.837	52,014
0008802K	University of Florida	93.837	1,277

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1000877858	University of South Florida	93.837	17,832
1025853-2-25613	University of South Florida	93.837	249
131229 / 131228	University of Florida	93.837	18,266
1R15HL112130-01	Florida Atlantic University	93.837	76,169
1SC1HL095101-01	Florida International University	93.837	282,935
2R56HL069458-06A2	University of Central Florida	93.837	13,056
5-30141	University of South Florida	93.837	55,359
5718U	University of Florida	93.837	91,799
5R00HL088520-04	University of South Florida	93.837	227,243
5R01HL096640-05	University of South Florida	93.837	136,761
5R33HL089071-03	University of South Florida	93.837	78,047
7R01HL061507-14	University of South Florida	93.837	90,613
7R01HL070752-10	University of South Florida	93.837	59,773
7R01HL084542-06	University of South Florida	93.837	90,213
7R01HL088397-05	University of Central Florida	93.837	109,572
F32 HL095282	University of Florida	93.837	12,550
FY09.505.001	University of Florida	93.837	79,320
K01 HL103172	University of Florida	93.837	105,333
K23 HL084090	University of Florida	93.837	33,026
K23 HL086558A	University of Florida	93.837	74,574
K99 HL098453	University of Florida	93.837	20,356
N001204701	University of Florida	93.837	5,541
N630610901	University of Florida	93.837	37,100
NS 2005-067	University of Florida	93.837	10,180
P01 HL059412	University of Florida	93.837	1,961,132
PO# 0000700790	University of Florida	93.837	2,679
Prime Awd No. R21HL093605 / Subawd No. UF091	Florida International University	93.837	37,724
R00 HL096830	University of Florida	93.837	203,447
R00 HL098453	University of Florida	93.837	195,464
R01 HK088207	University of Florida	93.837	323,886
R01 HL056921	University of Florida	93.837	590,724
R01 HL064024	University of Florida	93.837	423,841
R01 HL067277	University of Florida	93.837	267,736
R01 HL067937	University of Florida	93.837	58,831
R01 HL068085	University of Florida	93.837	73
R01 HL076803	University of Florida	93.837	439,936
R01 HL076807	University of Florida	93.837	168,421
R01 HL081577	University of Florida	93.837	112,391
R01 HL087800	University of Florida	93.837	517,244
R01 HL091005	University of Florida	93.837	294,285
R01 HL093186	University of Florida	93.837	419,574
R01 HL095508	University of Florida	93.837	254,544
R01 HL105764	University of Florida	93.837	255,775
R01 HL110170	University of Florida	93.837	172,371
R01HL	University of South Florida	93.837	8,104
R01HL090646	University of Central Florida	93.837	210,728
R01HL102171	University of South Florida	93.837	104,094
R21 HL093605	University of Florida	93.837	40,374
R21 HL098875-01	University of Florida	93.837	130,249
R21 HL104294	University of Florida	93.837	199,620
R21 HL107348	University of Florida	93.837	179,223
R33 HL089104	University of Florida	93.837	51,816
R37 HL033610	University of Florida	93.837	639,643
RA251127BAJ	University of Florida	93.837	52,230
RC1 HL099980	University of Florida	93.837	136,514
RES504357	University of South Florida	93.837	77,395
RO1 HL078817	University of South Florida	93.837	13,200
SARCA	University of South Florida	93.837	3,072
SR00001928	University of Florida	93.837	87,900
STICHES 5057	University of Florida	93.837	48
Subaward No. M12A11369 (A08336)	Florida International University	93.837	6,722
U01 HL087366	University of Florida	93.837	282,133
U01HL	University of South Florida	93.837	15,898
U10 HL069301	University of Florida	93.837	79,186
UM1 HL087366	University of Florida	93.837	150,074
W000131394	University of Florida	93.837	8,129
2000772616	University of Florida	93.838	157,945
5 R01 HL056683-12	University of South Florida	93.838	17,009
6431SC	University of Florida	93.838	24,553

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JOHNS HOPKINS UNIV	University of Florida	93.838	226,830
R01 HL085133	University of Florida	93.838	165,979
R01 HL087839	University of Florida	93.838	502,639
R01 HL102033	University of Florida	93.838	585,252
R01 HL103415	University of Florida	93.838	490,714
R01 HL109025	University of Florida	93.838	4,511
R01HL105932	University of South Florida	93.838	494,718
R37 HL067456	University of Florida	93.838	155,462
U01 HL 108712	University of Florida	93.838	20,331
UF10134	University of South Florida	93.838	160,358
UF12180	University of South Florida	93.838	8,994
#0102	University of Florida	93.839	325
0201	University of Florida	93.839	190
0902	University of Florida	93.839	29,167
1R01HL107904-01A1	University of Central Florida	93.839	11,250
22206045	University of Florida	93.839	149,550
23686-03-307	University of Florida	93.839	1,571
23687-03-307	University of Florida	93.839	333,769
5G12RR003020-25	Florida A & M University	93.839	483
5G12RR003020-27	Florida A & M University	93.839	2,500,851
R01 HL054083	University of Florida	93.839	338,393
R01 HL090589	University of Florida	93.839	418,569
R01 HL091929	University of Florida	93.839	455,782
R01 HL093606	University of Florida	93.839	397,179
R01 HL095674	University of Florida	93.839	364,668
R01 HL097088	University of Florida	93.839	598,142
R01 HL109442	University of Florida	93.839	324,176
R01-HL070738	University of Florida	93.839	181,507
R01HL094467	University of Central Florida	93.839	429,882
U01 HL069301	University of Florida	93.839	7,806
UF11175	University of Central Florida	93.839	6,816
1R21AR061136-01	University of South Florida	93.846	72,955
20380	Florida State University	93.846	25,694
25660069 - U54 AR052	University of Florida	93.846	96,064
2R01AR040994-15A1	Florida Atlantic University	93.846	137,152
3692-5/4329-5	University of South Florida	93.846	1,702
5-30415	University of Florida	93.846	10,552
5-30787	University of Florida	93.846	237,168
552058	University of South Florida	93.846	114,508
5F32AR056937-03	University of South Florida	93.846	55,360
5F32AR058027-03	University of South Florida	93.846	57,782
5R01AR044745-15	University of South Florida	93.846	125,998
5R03AR057489/1R03AR057489-01A1	University of North Florida	93.846	47,670
9500300330	University of South Florida	93.846	31,794
K01 AR054331	University of Florida	93.846	72,254
K01 AR056725	University of Florida	93.846	118,293
PO 2803693	University of Florida	93.846	405,913
R00AR257426	University of Florida	93.846	129,774
R01 AR044731	University of Florida	93.846	228,921
R01 AR046799	University of Florida	93.846	344,736
R01 AR048566	University of Florida	93.846	729,345
R01 AR053541	University of Florida	93.846	110,847
R01 AR055160	University of Florida	93.846	334,969
R01 AR055568	University of Florida	93.846	360,098
R01 AR055899	University of Florida	93.846	329,667
R01 AR056973	University of Florida	93.846	1,626,811
R01 AR057422	University of Florida	93.846	343,056
R01 AR060209	University of Florida	93.846	207,225
R01AR047421	Florida State University	93.846	285,198
R03 AR056418	University of Florida	93.846	48,268
R03 AR057552	University of Florida	93.846	90,137
R03 AR059786	University of Florida	93.846	56,421
R21AR061173	Florida State University	93.846	8,878
SR00002035	University of Florida	93.846	61,393
UF11170	University of Central Florida	93.846	14,502
# P002509201	University of Florida	93.847	17,376
0001032	University of Florida	93.847	1,296
000421333-001	Florida State University	93.847	3,719
00096987	University of Florida	93.847	8,340

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1R01DK092311	University of Florida	93.847	25,737
1R21DK092845-01	University of South Florida	93.847	118,077
1SC1DK083060-01	Florida International University	93.847	295,224
1UC4DK095300-01	University of South Florida	93.847	370,452
22234-1	University of Florida	93.847	124,829
24240-1	University of Florida	93.847	23,705
5R01DK075414-03	University of South Florida	93.847	115,760
6119-1117-00-N	University of Florida	93.847	42,206
950686RSUB	University of Florida	93.847	4,523
DK091658	University of Florida	93.847	156,960
FY12.505.001	University of Florida	93.847	19,005
K01 DK085193	University of Florida	93.847	121,605
K08 DK089000	University of Florida	93.847	183,502
K08DK085141-01	University of Florida	93.847	172,246
K23DK081607	Florida State University	93.847	3,348
P01 DK58327	University of Florida	93.847	15,878
PBT-01	University of Florida	93.847	7,191
PO # 0000149045	University of Florida	93.847	80,376
PT48344	University of Florida	93.847	33,277
R00DK078779	Florida State University	93.847	167,709
R01 DK047858	University of Florida	93.847	155,965
R01 DK052356	University of Florida	93.847	442,660
R01 DK061666	University of Florida	93.847	238,217
R01 DK071831	University of Florida	93.847	100,264
R01 DK072398	University of Florida	93.847	428,327
R01 DK074656	University of Florida	93.847	21,153
R01 DK078602	University of Florida	93.847	376,533
R01 DK079879	University of Florida	93.847	348,631
R01 DK080706	University of Florida	93.847	331,284
R01 DK082680	University of Florida	93.847	224,795
R01 DK083389	University of Florida	93.847	190,102
R01 DK088892	University of Florida	93.847	209,268
R01 DK090115	University of Florida	93.847	44,928
R01 DK091443	University of Florida	93.847	314,510
R01 DK094244	University of Florida	93.847	263,033
R01DK043200	Florida State University	93.847	523,931
R01DK054393-07	University of South Florida	93.847	127,198
R01DK059466	Florida State University	93.847	322,786
R01DK073936	Florida State University	93.847	142,940
R01DK074656	University of Florida	93.847	66,623
R01DK080714	Florida State University	93.847	198,371
R01DK081358	Florida State University	93.847	341,084
R01DK081413	University of Central Florida	93.847	291,349
R01DK090730	University of Florida	93.847	364,053
R01DK091658	University of Florida	93.847	58,220
R18 DK082374	University of Florida	93.847	573,457
R56 DK074656	University of Florida	93.847	81,766
R7319-G2	University of Florida	93.847	62,293
R8604-G1	University of Florida	93.847	34,667
RES506708	University of South Florida	93.847	113,831
RO1 DK092062	University of Florida	93.847	310,239
RO1 DK094729	University of Florida	93.847	170,907
S691591	University of Florida	93.847	50,142
U01 DK085461	University of Florida	93.847	629,029
U01 DK094523	University of Florida	93.847	132,775
UF11028	Florida State University	93.847	40,991
2000483324	University of Florida	93.848	4,145
K23 DK081203	University of Florida	93.848	189,164
R01 DK052064	University of Florida	93.848	10,806
R01 DK064712	University of Florida	93.848	19
R01 DK066211	University of Florida	93.848	383
R01 DK070647	University of Florida	93.848	10,000
2000521317	University of Florida	93.849	1,533
R01 DK045788	University of Florida	93.849	286,319
R01 DK049750	University of Florida	93.849	8,702
R01 DK056843	University of Florida	93.849	42,736
R01-DK056245	University of Florida	93.849	1,734
R37 DK049108	University of Florida	93.849	800,178
U01 DK082189	University of Florida	93.849	351,121



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000353854-001	University of Florida	93.853	56,087
00099050	University of Florida	93.853	10,392
005695	University of Florida	93.853	813
0980G ND251	University of Florida	93.853	389,269
1 R01 NS069848	University of Florida	93.853	245,216
1K02NS066091-01A2	University of Florida	93.853	174,407
1R01NS053561-01A2	University of Florida	93.853	49,892
1R01NS063360	University of Florida	93.853	302,429
1R01NS066340-01A1	University of Florida	93.853	501,583
1R15NS062402-01A2	University of Central Florida	93.853	26,915
1R43NS074651-01	University of South Florida	93.853	12,168
1R01NS055193-01A2	University of Central Florida	93.853	128,879
2004A004864/219314	University of Florida	93.853	18,067
414356-G	University of South Florida	93.853	5,044
414986	University of Florida	93.853	22
415308-G	University of Florida	93.853	79,707
415608-G	University of Florida	93.853	163,839
5 R01 NS052839-05	University of South Florida	93.853	104,132
5R01NS019814-27	University of South Florida	93.853	397,221
5R01NS036761	University of Central Florida	93.853	295,751
5R01NS050452	University of Central Florida	93.853	449,195
5R01NS071956-02	University of South Florida	93.853	305,850
5R01NS072114-02	University of South Florida	93.853	372,905
5R01NS076308-02	University of South Florida	93.853	393,479
5R21NS072785-02	University of South Florida	93.853	228,646
5R37NS019814-25	University of South Florida	93.853	36,151
5U10NS044425-10	University of South Florida	93.853	63,443
5U54NS064808-08	University of South Florida	93.853	3,873,026
61-0036UF	University of Florida	93.853	246
7R01NS048501	University of Central Florida	93.853	261,101
A08082 (M10A10558)	University of Florida	93.853	164,308
DUKE UNIV	University of Florida	93.853	94,052
JK0700172	University of Florida	93.853	26,062
K01 NS055094	University of Florida	93.853	105,486
K08 NS067024	University of Florida	93.853	178,439
K08 NS067058	University of Florida	93.853	161,634
K23 NS052557	University of Florida	93.853	45,079
K23 NS054715	University of Florida	93.853	115,799
K23 NS06060660	University of Florida	93.853	150,100
KA0039 rplcZ987929	University of Florida	93.853	63,609
M112513	University of Florida	93.853	407
M159769	University of Florida	93.853	6,137
Massachusetts Genera	University of Florida	93.853	267
MUSC08-074	University of Florida	93.853	84,939
ONE (1)	University of Florida	93.853	173,824
P O # 414215-G	University of South Florida	93.853	4,375
P01 NS058901	University of Florida	93.853	1,423,989
PO#412543-G	University of South Florida	93.853	338
R01 NS040389	University of Florida	93.853	229,566
R01 NS041012	University of Florida	93.853	283,526
R01 NS041670	University of Florida	93.853	62,916
R01 NS045614	University of Florida	93.853	78
R01 NS046400	University of Florida	93.853	224,360
R01 NS047225	University of Florida	93.853	415,332
R01 NS051245	University of Florida	93.853	8,868
R01 NS052318	University of Florida	93.853	96,656
R01 NS052831	University of Florida	93.853	377,164
R01 NS054025	University of Florida	93.853	150,977
R01 NS054246	University of Florida	93.853	137,624
R01 NS055018	University of Florida	93.853	253,709
R01 NS055165	University of Florida	93.853	162,933
R01 NS056158	University of Florida	93.853	691,655
R01 NS058487	University of Florida	93.853	156,558
R01 NS058825	University of Florida	93.853	157,857
R01 NS063275	University of Florida	93.853	37,649
R01 NS063897	University of Florida	93.853	714,380
R01 NS065849	University of Florida	93.853	263,039
R01 NS069574	University of Florida	93.853	346,535
R01 NS071122	University of Florida	93.853	249,267

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R01 NS073346	University of Florida	93.853	422,808
R01NS011892	Florida State University	93.853	135,890
R01NS050355	Florida State University	93.853	180,441
R01NS052233	University of Florida	93.853	90,481
R01NS052233-04	University of Florida	93.853	113,797
R01NS052741-04	Florida State University	93.853	43,910
R01NS053616	Florida State University	93.853	103,175
R01NS062827-03	University of Central Florida	93.853	338,696
R01NS073899	University of South Florida	93.853	399,515
R01NS076291-01	University of South Florida	93.853	320,524
R03 NS074423	University of Florida	93.853	25,140
R21 NS060862	University of Florida	93.853	1,559
R21 NS065273	University of Florida	93.853	173,662
R21 NS067127	University of Florida	93.853	155,557
R21 NS071097	University of Florida	93.853	181,930
R21 NS072872	University of Florida	93.853	191,389
R21 NS077032	University of Florida	93.853	117,900
R21 NS079767	University of Florida	93.853	628
R21 NS074354	University of Florida	93.853	180,166
S60334-12172010	University of South Florida	93.853	12,105
Site # 160	University of Florida	93.853	11,532
U01NS052592	University of South Florida	93.853	85
U10 NS053381	University of Florida	93.853	104,235
UNIV OF MIAMI	University of Florida	93.853	56,876
WSU11053	University of South Florida	93.853	17,630
0000719346	University of Florida	93.855	97,089
00095676	University of Florida	93.855	31,407
00098338	University of Florida	93.855	9,665
10712	University of Central Florida	93.855	320,870
111344050-7435783	University of South Florida	93.855	222,347
11-15474-99-01-G3	University of South Florida	93.855	2,296
1158002	Florida State University	93.855	10,913
1188402	Florida State University	93.855	7,254
1188501	Florida State University	93.855	7,917
149843.0107	University of Florida	93.855	16,359
170617	Florida Atlantic University	93.855	20,633
1R01AI060753	University of Central Florida	93.855	32,726
1R01AI073783	University of Central Florida	93.855	260,423
1R01AI080626-01A2	University of South Florida	93.855	352,522
1R01AI094973-02	University of South Florida	93.855	353,818
1R03AI09759101A1	University of Central Florida	93.855	11,877
1R15A/060654-01A2	University of North Florida	93.855	5,299
1R15AI093229-01A1	Florida Atlantic University	93.855	89,087
1R21AI079706-01A2	University of South Florida	93.855	154,062
1R21AI090350-02	University of South Florida	93.855	207,529
1R21AI098098-01REVIS	University of South Florida	93.855	15,345
1R21AI100280-01	University of Central Florida	93.855	13,322
1R21AI1090561-01	University of South Florida	93.855	148,284
1SC1AI081376	Florida International University	93.855	295,024
2R01AI045545	Florida International University	93.855	487,059
2R56AI052017-11A1	University of Central Florida	93.855	144,956
34-5301-2054-302	University of Florida	93.855	5,337
34-5301-2054-303	University of Florida	93.855	107,343
431567-19300	University of Florida	93.855	175,196
4R33AI082693	University of Central Florida	93.855	279,510
5 R01 AI058973-05	University of South Florida	93.855	749
51628-9271	University of Florida	93.855	58,172
52R01AI038178-13Revi	University of South Florida	93.855	290,383
5-31176	University of Florida	93.855	88,879
5-50683	University of Florida	93.855	33,748
5-89845	University of Florida	93.855	78
5R01AI023338-27	University of South Florida	93.855	237,805
5R01AI035272	University of Central Florida	93.855	307,928
5R01AI045545-09	Florida International University	93.855	1,382
5R01AI049724-10REVIS	University of South Florida	93.855	59,306
5R01AI057559-08	University of South Florida	93.855	319,665
5R01AI064478-06REVIS	University of South Florida	93.855	349,959
5R01AI072465-04	University of South Florida	93.855	402,958
5R01AI077662-02	University of South Florida	93.855	304,822

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5R03AI083904-02	University of South Florida	93.855	11,372
60030021	University of Florida	93.855	9,894
6119-1072-00-A	University of Florida	93.855	229,996
6231sc	University of Florida	93.855	18,811
6U19A1082623-02	University of Central Florida	93.855	248
7K99AI095302	University of Florida	93.855	79,869
7R01AI043428-10	Florida International University	93.855	3,351
87755 PO#0000342252	University of Florida	93.855	47,967
FY11.062.021	University of Florida	93.855	19,400
G120-10-W2707	University of Florida	93.855	230,884
JOHNS HOPKINS UNIV	University of Florida	93.855	171,680
K08 AI077713	University of Florida	93.855	79,227
K22AI081729	University of Central Florida	93.855	68,390
K22AI081730	University of Central Florida	93.855	82,347
K22AI095015	University of Florida	93.855	61,694
M22-TA-032-0907-3	University of South Florida	93.855	116,424
M33-UF-037-0910-4	University of Florida	93.855	4,246
MMV 09/000107	University of South Florida	93.855	298,148
P01AI074805	Florida State University	93.855	1,793,215
PO # 0000697951	University of Central Florida	93.855	306,763
PO # 0000723039	University of Central Florida	93.855	184,630
PO1 AI042288	University of Florida	93.855	1,179,276
PO10035958	University of South Florida	93.855	142,147
R01 AI079729	University of Florida	93.855	218,988
R01 AI015539	University of Florida	93.855	124,242
R01 AI018094	University of Florida	93.855	349,960
R01 AI030904	University of Florida	93.855	456,409
R01 AI034276	University of Florida	93.855	388,455
R01 AI039126	University of Florida	93.855	178,489
R01 AI045050	University of Florida	93.855	363,711
R01 AI047723-08	University of South Florida	93.855	118,277
R01 AI047859	University of Florida	93.855	177,436
R01 AI048633	University of Florida	93.855	386,107
R01 AI051390	University of Florida	93.855	428,738
R01 AI055461	Florida State University	93.855	208,257
R01 AI055560	University of Florida	93.855	364,856
R01 AI056152	University of Florida	93.855	333,114
R01 AI058150	University of Florida	93.855	464,309
R01 AI058256	University of Florida	93.855	147,969
R01 AI064891-01A2	University of Florida	93.855	85,030
R01 AI065265	University of Florida	93.855	40,600
R01 AI065276	University of Florida	93.855	2,392
R01 AI066012	University of Florida	93.855	54,336
R01 AI068803	University of Florida	93.855	28,466
R01 AI068965	University of Florida	93.855	2,207
R01 AI073674	University of Florida	93.855	122,930
R01 AI077583	University of Florida	93.855	311,120
R01 AI078967	University of Florida	93.855	346,296
R01 AI079014	University of Florida	93.855	305,062
R01 AI079578	University of Florida	93.855	366,554
R01 AI080607	University of Florida	93.855	465,717
R01 AI090802	University of Florida	93.855	478,047
R01 AI093370	University of Florida	93.855	321,056
R01 AI097376	University of Florida	93.855	201,752
R01 AI097405	University of Florida	93.855	287,887
R01 AI48633	University of Florida	93.855	10,040
R01AI023007	Florida State University	93.855	233,692
R01AI073795	University of Central Florida	93.855	180,897
R01AI073891	Florida State University	93.855	280,964
R01AI081921	University of Florida	93.855	361,047
R01AI081977	University of South Florida	93.855	434,957
R01AI089885	University of South Florida	93.855	439,325
R01AI079150	Florida State University	93.855	367,821
R03 AI101625	University of Florida	93.855	2,573
R21 AI096345	University of Florida	93.855	167,378
R21 AI079193	University of Florida	93.855	17,948
R21 AI082693	University of Central Florida	93.855	40,497
R21 AI095780	University of Florida	93.855	35,826
R21AI078376-01A1	University of Central Florida	93.855	3,041



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R37 AI028571	University of Florida	93.855	344,360
R43 AI098330	University of Florida	93.855	9,367
RC1 AI081274	University of Florida	93.855	233,091
RHODE ISLAND HOSPITA	University of Florida	93.855	61,033
SUB AWARD 22206047	Florida Atlantic University	93.855	5,999
734	University of Florida	93.856	29,085
7R01AI05201703	University of Central Florida	93.856	106,138
906	University of Florida	93.856	203,515
GG004877	University of South Florida	93.856	341,765
NIH R01 A1042164	University of Florida	93.856	175
R01 AI044793	University of Florida	93.856	145,279
RO3 A107800101	University of Florida	93.856	1,620
0000741715	University of Florida	93.859	69,338
0000741730	University of Florida	93.859	97,389
1 R01 GM082935-01A1	University of South Florida	93.859	270,025
1 R25 GM63251-01	Florida A & M University	93.859	26,550
111594020-7433280	University of Florida	93.859	79,079
1R01GM081425	University of South Florida	93.859	289,501
1R01GM084331	University of Central Florida	93.859	191,506
1R01GM086707-01A1	University of South Florida	93.859	159,126
1R01GM097118-01	University of South Florida	93.859	194,172
1R01GM098777-01A1	University of South Florida	93.859	41,687
1R15GM094763-01A1	University of Central Florida	93.859	70,450
1R01GM083324-01A1	University of Central Florida	93.859	191,268
1SC1CA138175-02	Florida International University	93.859	15,864
1SC1CA138176-01	Florida International University	93.859	107,733
1SC1CA143958-01A1	Florida International University	93.859	220,815
1SC1CA161676-01A1	Florida A & M University	93.859	106,526
1SC1DK084343-01A1	Florida International University	93.859	299,230
1SC1GM083685-01	Florida International University	93.859	194,319
1SC1GM0884451-01	Florida A & M University	93.859	26,003
1SC1GM092778-01A1	Florida International University	93.859	175,516
1SC1HD063059-01A1	Florida International University	93.859	200,305
1SC3GM083671	Florida International University	93.859	36,344
1SC3GM084751-01A1	Florida International University	93.859	79,187
1SC3GM084752-01	Florida International University	93.859	94,762
1SC3GM084816-01	Florida International University	93.859	76,544
1SC3GM084827-01A1	Florida International University	93.859	74,863
1SC3GM096903-01	Florida International University	93.859	69,904
1T34GM083688-01	Florida International University	93.859	324,038
1T36GM078004-01	Florida International University	93.859	270,174
204803	University of Florida	93.859	121,305
2G12RR003020-24	Florida A & M University	93.859	1,599
3R01GM084331-01A1S1	University of Central Florida	93.859	5,857
4-01155	Florida State University	93.859	3,779
431700-19300	University of Florida	93.859	13,796
4R37GM055425	Florida International University	93.859	512,036
5R01GM030598	Florida State University	93.859	41,017
5R01GM063879	University of Central Florida	93.859	166,443
5R01GM073977	University of South Florida	93.859	204,002
5R01GM078359	Florida State University	93.859	6,533
5R01GM080270	University of South Florida	93.859	7,940
5R01GM097270-03	University of South Florida	93.859	89,354
5S06GM008111-35	Florida A & M University	93.859	824
5SC1GM088451-01-00	Florida A & M University	93.859	6,564
5SC1GM088451-04	Florida A & M University	93.859	195,209
5SC3GM083723-02	Florida International University	93.859	119,740
60032251	University of Florida	93.859	29,949
7R37GM041574-24	University of Central Florida	93.859	289,421
8-RGM059969E	University of Florida	93.859	410,492
ABIMO0134_9000717	Florida State University	93.859	457
AR01 GM097531	University of Florida	93.859	264,697
F/T R44-GM099411	University of Florida	93.859	35,860
GC12015-136216	Florida State University	93.859	17,978
K23 GM087709	University of Florida	93.859	125,726
Linkage Fellow_10/23/2011_PO42A1013262-11	Florida International University	93.859	4,453
Massachusetts Genera	University of Florida	93.859	6,571
P41 GM086210	University of Florida	93.859	169,178
QUANTUMBIO	University of Florida	93.859	60,633

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R00 GM087533	University of Florida	93.859	147,981
R01 GM025154	University of Florida	93.859	329,052
R01 GM040586	University of Florida	93.859	179,159
R01 GM044974	University of Florida	93.859	121,857
R01 GM057481	University of Florida	93.859	421,870
R01 GM057498	University of Florida	93.859	285,383
R01 GM066137	University of Florida	93.859	17,677
R01 GM066794	University of Florida	93.859	341,268
R01 GM066859	University of Florida	93.859	79,060
R01 GM070641	University of Florida	93.859	340,624
R01 GM072639	University of Florida	93.859	31,052
R01 GM076584	University of Florida	93.859	104,214
R01 GM077232	University of Florida	93.859	18,712
R01 GM077618	University of Florida	93.859	168,712
R01 GM079359	University of Florida	93.859	18,680
R01 GM081704	University of Florida	93.859	162,581
R01 GM081714	University of Florida	93.859	89,912
R01 GM081923	University of Florida	93.859	170,807
R01 GM082849	University of Florida	93.859	303,564
R01 GM082946	University of Florida	93.859	360,427
R01 GM083192	University of Florida	93.859	330,036
R01 GM084085	University of Florida	93.859	5,276
R01 GM085285	University of Florida	93.859	317,982
R01 GM086570	University of Florida	93.859	229,344
R01 GM087485	University of Florida	93.859	271,307
R01 GM093036	University of Florida	93.859	248,620
R01 GM097502-01	University of Florida	93.859	353,416
R01 GM46951	University of Florida	93.859	209,305
R01GM030598	Florida State University	93.859	219,301
R01GM058187	Florida State University	93.859	213,625
R01GM065268	Florida State University	93.859	111,699
R01GM066041	Florida State University	93.859	230,018
R01GM066958	Florida State University	93.859	323,058
R01GM068756	Florida State University	93.859	321,067
R01GM072562	Florida State University	93.859	136,003
R01GM073039	Florida State University	93.859	396,347
R01GM073120	Florida State University	93.859	312,499
R01GM081382	Florida State University	93.859	325,048
R01GM082948	Florida State University	93.859	172,046
R01GM083337	Florida State University	93.859	202,942
R01GM085165	Florida State University	93.859	296,671
R01GM086892	Florida State University	93.859	198,363
R01GM088187	Florida State University	93.859	109,427
R01GM094424	Florida State University	93.859	332,434
R01GM097381	University of South Florida	93.859	106,323
R01GM099604	Florida State University	93.859	17,579
R15GM087641	Florida State University	93.859	125,809
R15GM097326	Florida State University	93.859	59,332
R15GM097723-01A1	University of South Florida	93.859	1,610
R25GM061347	Florida International University	93.859	924,236
R37GM029994	Florida State University	93.859	103,391
RR166-732/4689078	Florida State University	93.859	423,910
RR166-732/4693638	Florida Atlantic University	93.859	77,094
RR166-737/4894396	Florida State University	93.859	27,584
SUB# 2108-1037-00-A	Florida Atlantic University	93.859	5,426
U01 GM074492	University of Florida	93.859	2,107,598
U01635-03012011	University of South Florida	93.859	1,415
UNIV OF KANSAS	University of Florida	93.859	102
R01 HD058664	University of Florida	93.864	243,478
000342391-005	University of Florida	93.865	89,670
000342391-017	University of South Florida	93.865	32,294
000388010-021	University of South Florida	93.865	94,288
000388010-033	University of South Florida	93.865	214,670
0005130 (Core A)	Florida State University	93.865	157
0007774A	Florida State University	93.865	21,813
074 ATN81 & 083	University of South Florida	93.865	8,423
10-022	University of Florida	93.865	395,842
11407.0724 SMARTT	University of Florida	93.865	390,224
114074.0624	University of Florida	93.865	160,410

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12-032	University of North Florida	93.865	80,311
1R01HD057116-01A2	Florida Atlantic University	93.865	198,138
1R01HD068421-01	Florida Atlantic University	93.865	514,986
1R03HD056152-01A2	University of South Florida	93.865	8,060
1R21HD060718-01	Florida Atlantic University	93.865	33,903
1SC2HD072494-01A2	Florida International University	93.865	83,427
2309114-25 PO#14435	University of Florida	93.865	62,398
23397-02170-S01	Florida State University	93.865	1,328
3R01HD068421-01S1	Florida Atlantic University	93.865	18,262
3R21HD060718-01S1	Florida Atlantic University	93.865	5,534
415542-G	University of Florida	93.865	12,995
44HD56606	University of Florida	93.865	146,411
5 P01 HD065647-02	University of Florida	93.865	739,426
552934	University of Florida	93.865	61,774
5R01 HD31117-07	University of South Florida	93.865	211
5R01HD050725-04	Florida Atlantic University	93.865	27,200
5R01HD050725-05	Florida Atlantic University	93.865	269,276
5R01HD053776-02	Florida International University	93.865	295,841
5U01HD040497-12	University of South Florida	93.865	403,331
5U01HD051997-07	University of South Florida	93.865	921,957
684800	University of Florida	93.865	136
713430	University of Florida	93.865	17,723
736364	University of Florida	93.865	9,675
7R21HD059951-02	Florida International University	93.865	95,020
Convergent Engineeri	University of Florida	93.865	5,494
HHSN275200800002C	University of South Florida	93.865	33,043
IN4686883UF	University of Florida	93.865	15,222
K01 HD064778	University of Florida	93.865	92,205
K01HD052713	University of Florida	93.865	102,312
K02HD064943	Florida International University	93.865	98,095
K23 HD057146	University of Florida	93.865	141,410
P0022128	University of South Florida	93.865	246,688
P50HD052120	Florida State University	93.865	1,013,242
R01 HD033053	University of Florida	93.865	267,193
R01 HD037432	University of Florida	93.865	336,362
R01 HD037872	University of Florida	93.865	64,121
R01 HD042751	University of Florida	93.865	15,674
R01 HD045751	University of Florida	93.865	8,730
R01 HD052682A	University of Florida	93.865	201,440
R01 HD056288	University of Florida	93.865	248,766
R01 HD057561	University of Florida	93.865	229,612
R01 HD057871	University of Florida	93.865	291,593
R01 HD059143	University of Florida	93.865	348,141
R01HD048539	Florida State University	93.865	1,354
R01HD058869	Florida State University	93.865	446,979
R03 HD071288	University of Florida	93.865	91
R03HD060758	Florida State University	93.865	40,641
R03HD064836	Florida State University	93.865	51,947
R21 HD053526	University of Florida	93.865	49,342
R21 HD055286	University of Florida	93.865	7,366
R21 HD061683	University of Florida	93.865	2,563
R21HD062834	Florida State University	93.865	54,442
R34 HD065991	University of Florida	93.865	47,624
SITE 106 FLUCONAZOLE	University of Florida	93.865	3,153
SITE 132 and 137	University of Florida	93.865	2,547
Subaward PO R676993, Prime R01-HD058588	Florida International University	93.865	4,772
U01 HD060474	University of Florida	93.865	369,551
U01HD060292	Florida State University	93.865	699,320
U13 HD071401	University of Florida	93.865	6,688
Z195301	Florida State University	93.865	12,731
00000205	University of South Florida	93.866	25,321
089009524028400	Florida State University	93.866	33,514
11012	University of Florida	93.866	4,333
11-NIH-1036	University of South Florida	93.866	41,773
1R03AG022652-01	University of South Florida	93.866	326
1R21AG031429-01A2	University of South Florida	93.866	107,114
1R21AG039739-01A1	University of South Florida	93.866	10,584
2008-0213-01	University of Florida	93.866	7,339
2008-03931	University of South Florida	93.866	238,551

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2011-2012 EXPENDITURES
2P01AG009524-16A2	University of South Florida	93.866	788,403
2R15AG022556-02A1	Florida Atlantic University	93.866	42,343
2R15AG028448-02	University of West Florida	93.866	82,718
2R15AG028512-02A1	University of North Florida	93.866	103,371
4R00AG031291-02	University of South Florida	93.866	80,990
5 R01 AG015490-13	University of South Florida	93.866	292,395
5 R01 AG018478-10	University of South Florida	93.866	1,198
552260 / PO 2304014	University of Florida	93.866	762,362
5P01AG004418-27	University of South Florida	93.866	332,352
5P50AG025711-05/3P50	University of South Florida	93.866	186,234
5R01AG0315291	University of Central Florida	93.866	148,787
5R01AG032432-04	University of South Florida	93.866	256,084
5R01AG039495-02REVIS	University of South Florida	93.866	247,962
6201-1118-00-A	University of Florida	93.866	51,242
721763	University of South Florida	93.866	20,914
7R01AG032290	University of Central Florida	93.866	349,247
ADC-037	University of South Florida	93.866	84,124
ADC-039	University of South Florida	93.866	61,446
K01 AG031327	University of Florida	93.866	99,878
M168817	Florida State University	93.866	205,469
P30 AG028740	University of Florida	93.866	315
P30 AG028740-05	University of Florida	93.866	897,693
P30 AG028740-05 S1	University of Florida	93.866	64,995
P30 AG028740-06	University of Florida	93.866	116,849
PO# 10311437-SUB	University of Florida	93.866	479,367
PO1 AG003949	University of Florida	93.866	10,197
Prime # 1R43AG033417	University of South Florida	93.866	6
R00AG030471	Florida State University	93.866	173,883
R01 AG017994	University of Florida	93.866	282,103
R01 AG018454	University of Florida	93.866	395,150
R01 AG024526	University of Florida	93.866	675
R01 AG026556	University of Florida	93.866	140,177
R01 AG029353	University of Florida	93.866	174,012
R01 AG029421	University of Florida	93.866	252,951
R01 AG031769	University of Florida	93.866	235,077
R01 AG033138	University of Florida	93.866	248,774
R01 AG033906	University of Florida	93.866	695,387
R01 AG036800	University of Florida	93.866	245,967
R01 AG039659	University of Florida	93.866	109,642
R01AG014979	University of Florida	93.866	249,500
R01AG037942	University of South Florida	93.866	209,709
R03 AG032067	University of Florida	93.866	16,240
R03 AG040400	University of Florida	93.866	27,534
R21 AG028638	University of Florida	93.866	39,349
R21 AG031821	University of Florida	93.866	13,446
R21 AG031974	University of Florida	93.866	57,457
R21 AG033284	University of Florida	93.866	116,471
R21 AG035054	University of Florida	93.866	171,422
RO1 AG037984	University of Florida	93.866	217,579
RX 4222-095-USF	University of South Florida	93.866	312,270
S1023409152010	University of South Florida	93.866	236,069
Subcontract #3001533596	Florida International University	93.866	11,933
U01 AG022376	University of Florida	93.866	6,545,265
U01AG014276	University of Florida	93.866	2,256
U01AG29824	University of Florida	93.866	14,710
2R01EY005129-32	University of South Florida	93.867	518,664
2R01EY013022-11	Florida Atlantic University	93.867	10,567
2R01EY013022-12	Florida Atlantic University	93.867	410,022
51507-1081957	University of Florida	93.867	10,403
549098 PO#2691070	University of Florida	93.867	191,427
551667 PO#:2577539	University of Florida	93.867	13,456
555079 PO#2530878	University of Florida	93.867	111,321
5R01EY005129-30	University of South Florida	93.867	49,544
66479M	University of Florida	93.867	20,426
66497R	University of Florida	93.867	3,754
7823;96248;14268	University of South Florida	93.867	4,455
C00015664-1	University of Florida	93.867	45,020
FY12.558.001	University of Florida	93.867	17,584
J. Guy R24EY018600	University of Florida	93.867	39,891

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2011-2012 EXPENDITURES
Jaeb Center	University of Florida	93.867	68,716
P30 EY008571	University of Florida	93.867	9
P30 EY021721	University of Florida	93.867	511,297
PO#2719345	University of Florida	93.867	84,745
Prime U10EY11751	University of Florida	93.867	762
PrimeR24EY018600	University of Florida	93.867	269,209
R01 EY005587	University of Florida	93.867	104,899
R01 EY006225	University of Florida	93.867	114,595
R01 EY007739	University of Florida	93.867	242,627
R01 EY007883	University of Florida	93.867	345,494
R01 EY011388	University of Florida	93.867	287,106
R01 EY012601	University of Florida	93.867	360,293
R01 EY014864	University of Florida	93.867	408,786
R01 EY016459	University of Florida	93.867	162,871
R01 EY018158	University of Florida	93.867	279,201
R01 EY018335	University of Florida	93.867	140,006
R01 EY018358	University of Florida	93.867	102,867
R01 EY019688	University of Florida	93.867	310,696
R01 EY02025	University of Florida	93.867	282,557
R01 EY021752	University of Florida	93.867	156,728
R01EY017753	Florida State University	93.867	158,877
R01EY022091-01	University of Florida	93.867	36,509
R21 EY021626	University of Florida	93.867	91,964
RC100052UF	University of Florida	93.867	77,847
RS20070334-01	University of Central Florida	93.867	2,683
RS2011134502	University of Central Florida	93.867	591
U01EY014660-02	University of South Florida	93.867	13,074
U10EY008057	University of South Florida	93.867	109,259
VUMC37074	University of Florida	93.867	24,966
1R01LM10813-01	University of Central Florida	93.879	143,470
1R01LM10813-01	University of Florida	93.879	168,256
26-1602-95 UF	University of Florida	93.879	77,959
FRS# 525695	University of Florida	93.879	8,350
G13LM009832	Florida State University	93.879	36,074
HHS-N-276-2011-00004-C	University of Central Florida	93.879	652
R01LM010212-01A1	University of South Florida	93.879	21,202
S01459	University of South Florida	93.879	283
D55HP23207-01-00	University of Florida	93.884	54,186
C76HF19382	University of Florida	93.887	2,383
COP F6	University of Florida	93.889	100,000
FAD22	University of Central Florida	93.940	23,462
1 A03HP15137-01-00	Florida International University	93.964	13,924
Prime Award No. UB4HP19066	Florida International University	93.969	8,133
1D43TW009125-01	Florida International University	93.989	24,212
1R03TW007446-01A1	University of Florida	93.989	13,540
1R03TW008136-01	University of Central Florida	93.989	7,728
1R03TW009108-01	University of South Florida	93.989	49,721
4R01TW008508-03REVIS	University of South Florida	93.989	173,904
7R21TW007882-04	University of South Florida	93.989	10,224
Subaward No 000418698-002/Prime No 5D43TW00	Florida International University	93.989	22,588
00094908	University of Florida	93.UNK	23,525
00099171	University of Florida	93.UNK	26,007
00100764	University of Florida	93.UNK	7,545
10009050-17	University of Florida	93.UNK	25,241
10-1767	University of Florida	93.UNK	16,800
1BN06	University of Central Florida	93.UNK	148,006
1R15EY017995-01A1	Florida Atlantic University	93.UNK	85,984
1R15GM097693-01	Florida Atlantic University	93.UNK	63,103
1R15HL093710-01A1	Florida A & M University	93.UNK	10,072
1R15NS066339-01	Florida Atlantic University	93.UNK	28,427
2001409725	University of Florida	93.UNK	139,286
200-2009-M-31577	Florida International University	93.UNK	37
200-2011-41272	University of Florida	93.UNK	10,585
208000520031865	Florida State University	93.UNK	846
233-03-0034	University of Central Florida	93.UNK	16,129
4-01862	Florida State University	93.UNK	29,083
5-23595	University of Florida	93.UNK	20,174
6119-1144-00-1	University of Florida	93.UNK	579,655
7966	University of Florida	93.UNK	61,940



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7981	University of Florida	93.UNK	173,615
7P41GM079597-04	Florida Atlantic University	93.UNK	18,172
A424F9	Florida State University	93.UNK	10,457
A4BA64	Florida State University	93.UNK	46,845
Allele Biotech & Pha	University of Florida	93.UNK	603
CO0N9	University of Florida	93.UNK	5,982
EH06-201 S28	University of South Florida	93.UNK	137,890
G72225-2009-01	University of Florida	93.UNK	8,870
HHSN263200800022C	University of South Florida	93.UNK	391,870
HHSN26620070023C	University of Florida	93.UNK	1,658,912
HHSN267200700014C	University of South Florida	93.UNK	16,310,052
HHSN267200800019C	University of South Florida	93.UNK	19,801,372
HHSN2722001000043C	University of Florida	93.UNK	360,149
HHSN275200002C	University of Florida	93.UNK	2,616,329
Letter dated 9/13/2011	Florida International University	93.UNK	1,663
NATL INST OF HLTH	University of Florida	93.UNK	14,613
Prime HHSP23320095624WC / Task No. HHSP233	Florida International University	93.UNK	84,199
R01 HL076803	University of Florida	93.UNK	18
Ref. No. 277-10-0344 / Ref. Code 1097.091	Florida International University	93.UNK	7,370
WFUHS 30305	University of Florida	93.UNK	316,194
Total - U. S. Department of Health and Human Services			<u>\$298,558,934</u>
<b>U. S. Corporation for National and Community Service</b>			
011-2340A-1C001	University of Florida	94.004	122,467
10LHSNC001	University of Central Florida	94.005	2,822
R01343	University of Central Florida	94.005	1,121
10CBHFL001	University of Central Florida	94.022	96,246
R21AI082310	University of Florida	94.UNK	279,232
Total - U. S. Corporation for National and Community Service			<u>\$501,888</u>
<b>U. S. Department of Homeland Security</b>			
11FJ-31-02-47-05-311	Florida State University	97.029	106,368
10-WL-37-12-00-22-19	University of Florida	97.039	37,960
11HM-3B-13-00-22-411	University of Florida	97.039	104,790
1539-115-R	University of Central Florida	97.039	6,825
UF 05 07 0001	University of North Florida	97.039	25,032
EMW-2009-FP-00418	University of South Florida	97.044	367,451
083010/0002251 P.O.# 0000018530	Florida International University	97.061	93,866
4112-35822	Florida International University	97.061	5,630
425005	Florida A & M University	97.061	9,845
S12153	University of Florida	97.061	116,386
2009-ST-062-000016	Florida International University	97.062	77,112
2010-ST-062-000039	Florida International University	97.062	51,685
2008-ST-062-000012	Florida International University	97.067	123,563
481-5321A-2P	University of Central Florida	97.067	12,945
Flow Thru Contact # 10DS-48-11-23-02-195	Florida International University	97.067	34,636
61-5671A / Prime 2009ST108LR0003	Florida International University	97.108	14,154
2010*1045307*000	Florida International University	97.UNK	128,485
4000093612	University of Florida	97.UNK	469,480
DEACO506OR23100	Florida A & M University	97.UNK	546
MGN3EP6-01	University of Florida	97.UNK	88,705
TTSES-FAM001	Florida A & M University	97.UNK	31,786
UCFPTS001	University of Central Florida	97.UNK	94,209
Total - U. S. Department of Homeland Security			<u>\$2,001,459</u>
<b>U. S. Agency for International Development</b>			
2010-07200-03	University of Florida	98.001	141,422
512-A-00-08-00003-00	University of Florida	98.001	627,972
60030090	University of Florida	98.001	114,634
61-3886 A	University of Florida	98.001	69,391
621-A-00-10-00010-00	Florida International University	98.001	3,524,967
623-A-00-05-00350-00	Florida International University	98.001	1,980,714
AID-0AA-A-11-00060	University of Florida	98.001	699,717
AID-114-LA-10-00004	Florida International University	98.001	1,278,167
AID-512-A-11-00001	University of Florida	98.001	214,597
AID-OAA-LA-10-00005	Florida International University	98.001	283,271
DFD-A-00-08-00259-00	Florida International University	98.001	863,182

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2011-2012 EXPENDITURES
DFD-G-00-09-00247-00	Florida International University	98.001	382,749
EPP-A-00-04-00015-00	Florida International University	98.001	173,938
LWA EEO-A-00-04-00015-00	Florida International University	98.001	937,408
LWA#EPP-A-00-04-00015	Florida International University	98.001	827,456
RLA-A-00-06-00071-00	University of Florida	98.001	505,281
4000002050	Florida A & M University	98.010	5,854
523-A-00-06-00009-00 UNDER AEG-A-00-05-00007	Florida International University	98.012	38,093
RC710-025/3842088	University of Florida	98.012	28,180
RC710-025/3842098	University of Florida	98.012	29,127
RC710-025/3842108	University of Florida	98.012	90,138
09-002945-12	University of Florida	98.UNK	470
332/10	University of Florida	98.UNK	529
523-A-00-06-00009-00	University of Florida	98.UNK	139,755
621-0-00-10-00043-00 / 621-MAARD-3-09-091	Florida International University	98.UNK	30,698
621-MAARD-3-09-092	Florida International University	98.UNK	29,222
674-C-00-10-00030-00	University of Florida	98.UNK	15,521
EEP-I-00-04-00020-00	University of Florida	98.UNK	806,536
G-9650-1	University of Florida	98.UNK	20,057
R01 DK074867	University of Florida	98.UNK	303,886
TCCC-USAID-GETF, WADA 2009	Florida International University	98.UNK	284,841
Total - U. S. Agency for International Development			<u>\$14,447,773</u>
<b>Other Federal Grants</b>			
075000520027086	Florida State University	99.UNK	3,026
259000520029031	Florida State University	99.UNK	5,704
259000520030676	Florida State University	99.UNK	22,186
M26-063	University of Florida	99.UNK	4,209
Total - Other Federal Grants			<u>\$35,125</u>
<b>Total Research and Development Awards</b>			<b>\$735,677,099</b>

## 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.

<b><u>Report Type/Number</u></b>	<b><u>Report Title</u></b>	<b><u>Date of Report</u></b>
Information Technology Operational Audit 2013-107	<i>Department of Economic Opportunity - Reemployment Assistance Program</i>	February 2013
Information Technology Operational Audit 2013-078	<i>Department of Financial Services - Florida Accounting Information Resource Subsystem (FLAIR)</i>	January 2013
Operational Audit 2013-047	<i>Florida Housing Finance Corporation - Audit Performed Pursuant to Chapter 2012-127, Laws of Florida</i>	November 2012
Operational Audit 2013-010	<i>Department of Military Affairs - Administration of Selected Programs and Activities and Follow-Up on Prior Audit Findings</i>	August 2012
Operational Audit 2012-135	<i>Department of Elder Affairs - Consumer-Directed Care Plus Program, Aging Resource Centers, and Prior Audit Follow-up</i>	March 2012
Operational Audit 2012-120	<i>Agency for Persons with Disabilities - Individual and Family Supports Program and Prior Audit Follow-up</i>	March 2012

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



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FA 12-035	Children's Health Insurance Program Medicaid Cluster
FA 12-045	Refugee and Entrant Assistance - State Administered Programs
FA 12-053	Children's Health Insurance Program
FA 12-056	
FA 12-057	Medicaid Cluster
FA 12-058	
FA 12-059	
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FA 12-005	Low-Income Home Energy Assistance State-Administered CDBG Cluster Weatherization Assistance for Low-Income Persons
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FA 12-018	
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FA 12-043	TANF Cluster
FS 12-010	Accounts payable and accrued liabilities
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FA 12-011	Highway Planning and Construction Cluster
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State Agency Finding Number	Program Title
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FA 12-030	Statewide Cost Allocation Plan
<b>Florida Office of Early Learning</b>	
FA 12-032	CCDF Cluster HIV Care Formula Grants Medical Assistance Program SNAP Cluster Special Supplemental Nutrition Program for Women, Infants, and Children TANF Cluster Unemployment Insurance
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<b>Florida Southwood Shared Resource Center</b>	
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FA 12-099	Research and Development Cluster
<b>Florida State University</b>	
FA 12-085	Student Financial Assistance Cluster
FA 12-098	
FA 12-100	Research and Development Cluster
FA 12-105	
<b>University of Central Florida</b>	
FA 12-078	Student Financial Assistance Cluster
FA 12-101	Research and Development Cluster
<b>University of Florida</b>	
FA 12-078	Student Financial Assistance Cluster
FA 12-087	
FA 12-102	Research and Development Cluster
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State Universities and Colleges Finding Number	Program Title
<b>Florida State College at Jacksonville</b>	
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FA 12-092	
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CFDA Number	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Matching, Level of Effort, Earmarking	Procurement and Suspension and Debarment	Reporting	Subrecipient Monitoring	Special Tests and Provisions
<b>United States Department of Agriculture</b>									
10.551 10.561	FA 12-032	FA 12-032 FA 12-034		FA 12-032 FA 12-034 FA 12-036			FA 12-034 FA 12-036		FA 12-001 FA 12-034
10.561							FA 12-037	FA 12-037	
10.553 10.555 10.556 10.559	FA 12-002	FA 12-002		FA 12-002			FA 12-002 FA 12-003		
10.557	FA 12-032	FA 12-032		FA 12-032					
10.558				FA 12-033	FA 12-033		FA 12-033	FA 12-033	
<b>United States Department of Housing and Urban Development</b>									
14.228 14.255 <sup>R</sup>	FA 12-004 FA 12-005 FA 12-033	FA 12-004 FA 12-005 FA 12-033						FA 12-005 FA 12-006 FA 12-033	
<b>United States Department of Labor</b>									
17.207 <sup>R</sup> 17.801 17.804		FA 12-033			FA 12-033		FA 12-033	FA 12-033	
17.225 <sup>R</sup>	FA 12-008 FA 12-032	FA 12-008 FA 12-032		FA 12-007 FA 12-032 FA 12-033			FA 12-007 FA 12-009 FA 12-033		FA 12-033
17.258 <sup>R</sup> 17.259 <sup>R</sup> 17.260 <sup>R</sup> 17.278		FA 12-010 FA 12-033		FA 12-007	FA 12-033		FA 12-007 FA 12-010 FA 12-033	FA 12-033	
<b>United States Department of Transportation</b>									
20.205 <sup>R</sup> 20.219 23.003	FA 12-033	FA 12-033					FA 12-011	FA 12-033	
20.500 20.507	FA 12-033	FA 12-033					FA 12-012	FA 12-033	
<b>United States Department of the Treasury</b>									
97.036			FA 12-013						
<b>United States Environmental Protection Agency</b>									
66.468							FA 12-014		
<b>United States Department of Energy</b>									
81.041 <sup>R</sup>		FA 12-015						FA 12-016	
81.042 <sup>R</sup>	FA 12-004 FA 12-005 FA 12-017	FA 12-004 FA 12-005 FA 12-017	FA 12-018					FA 12-005	
<b>United States Department of Education</b>									
84.007 84.033 84.038 84.063 84.268		FA 12-078		FA 12-078					
84.007 84.033 84.063 84.268				FA 12-084					
84.007 84.038 84.063 84.268									FA 12-087

<sup>R</sup>CFDA 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	Eligibility	Matching, Level of Effort, Earmarking	Procurement and Suspension and Debarment	Reporting	Subrecipient Monitoring	Special Tests and Provisions
<b>United States Department of Education (continued)</b>									
84.007 84.063 84.268				FA 12-080					
84.007 84.063 84.268 84.376				FA 12-082					
84.033							FA 12-085		
84.063				FA 12-083			FA 12-086		FA 12-089 FA 12-091 FA 12-092 FA 12-094
84.063 84.268				FA 12-079 FA 12-081					FA 12-079 FA 12-088 FA 12-090 FA 12-093 FA 12-095
84.268									FA 12-096 FA 12-097 FA 12-098
84.010							FA 12-020		
84.010 84.389 <sup>R</sup>			FA 12-019				FA 12-019	FA 12-021	FA 12-019
84.027 84.173					FA 12-022		FA 12-020		
84.027 84.173 84.391 <sup>R</sup> 84.392 <sup>R</sup>			FA 12-019		FA 12-019		FA 12-019	FA 12-021	
84.048		FA 12-023 FA 12-024	FA 12-019		FA 12-025		FA 12-020 FA 12-025	FA 12-021	FA 12-019
84.126 84.390 <sup>R</sup>		FA 12-026	FA 12-019	FA 12-019 FA 12-027			FA 12-019	FA 12-021	FA 12-019
84.365			FA 12-019				FA 12-020	FA 12-021	
84.367			FA 12-019				FA 12-019 FA 12-020	FA 12-021	
84.377 84.388 <sup>R</sup>			FA 12-019					FA 12-021 FA 12-028	
84.394 <sup>R</sup> 84.397 <sup>R</sup>			FA 12-019					FA 12-021	
84.395 <sup>R</sup>			FA 12-019					FA 12-021 FA 12-029	
84.410 <sup>R</sup>			FA 12-019					FA 12-021	
<b>United States Department of Health and Human Services</b>									
Various		FA 12-030 FA 12-099* FA 12-100* FA 12-101* FA 12-102* FA 12-103* FA 12-104* FA 12-105*							
93.069					FA 12-039				
93.558							FA 12-037	FA 12-037	
93.558 93.714 <sup>R</sup> 93.716 <sup>R</sup>	FA 12-032	FA 12-032 FA 12-034 FA 12-040 FA 12-050		FA 12-032 FA 12-034 FA 12-036 FA 12-040 FA 12-050			FA 12-034 FA 12-036 FA 12-041 FA 12-042		FA 12-034 FA 12-040 FA 12-043 FA 12-044

<sup>R</sup>CFDA number includes expenditures of American Recovery and Reinvestment Act (ARRA) funding.

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CFDA Number	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Matching, Level of Effort, Earmarking	Procurement and Suspension and Debarment	Reporting	Subrecipient Monitoring	Special Tests and Provisions
<b>United States Department of Health and Human Services (continued)</b>									
93.566	FA 12-045 FA 12-046	FA 12-034 FA 12-046 FA 12-047		FA 12-034 FA 12-036 FA 12-047			FA 12-034 FA 12-036		FA 12-034
93.568	FA 12-004 FA 12-005	FA 12-004 FA 12-005	FA 12-048				FA 12-049	FA 12-005	
93.575 93.596	FA 12-032	FA 12-032 FA 12-050		FA 12-032 FA 12-050			FA 12-020		
93.658		FA 12-034		FA 12-034			FA 12-034		FA 12-034
93.659		FA 12-034		FA 12-034 FA 12-051	FA 12-052		FA 12-034		FA 12-034
93.667							FA 12-037	FA 12-037 FA 12-038	
93.720 <sup>R</sup> 93.775 93.777 93.778 <sup>R</sup>	FA 12-057 FA 12-058 FA 12-059 FA 12-060	FA 12-058 FA 12-059 FA 12-060 FA 12-061 FA 12-062 FA 12-063		FA 12-065	FA 12-066				FA 12-067 FA 12-068 FA 12-069 FA 12-070
93.778	FA 12-032	FA 12-032 FA 12-034 FA 12-064	FA 12-035	FA 12-032 FA 12-034 FA 12-036			FA 12-034 FA 12-036 FA 12-037	FA 12-037	FA 12-034
93.767	FA 12-033 FA 12-053 FA 12-054	FA 12-033 FA 12-054 FA 12-055	FA 12-035 FA 12-055	FA 12-053			FA 12-037 FA 12-056	FA 12-037	
93.917	FA 12-032	FA 12-032 FA 12-033 FA 12-071		FA 12-032 FA 12-033 FA 12-072	FA 12-033 FA 12-071				
93.959					FA 12-073 FA 12-074		FA 12-037	FA 12-037 FA 12-038	
<b>United States Department of Homeland Security</b>									
97.036	FA 12-033	FA 12-033	FA 12-013		FA 12-033			FA 12-033	
97.039		FA 12-075						FA 12-033	
97.067	FA 12-033	FA 12-033					FA 12-076 FA 12-077		

<sup>R</sup>CFDA number includes expenditures of American Recovery and Reinvestment Act (ARRA) funding.

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