2010
Florida Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2010

CHIEF FINANCIAL OFFICER
JEFF ATWATER
FLORIDA DEPARTMENT OF FINANCIAL SERVICES

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SPECIAL APPRECIATION

Special appreciation is given to all fiscal and accounting personnel throughout the State of Florida who contributed financial information for their agencies and component units.

The report cover was designed by the Publications Unit, Division of Consumer Services, Department of Financial Services.

STATE OF FLORIDA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year Ended June 30, 2010

Rick Scott
GOVERNOR

Jeff Atwater
CHIEF FINANCIAL OFFICER

FLORIDA DEPARTMENT OF FINANCIAL SERVICES

This document and related information is available via the Florida Department of Financial Services' homepage at: *www.myfloridacfo.com*

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2010

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INTRODUCTORY SECTION

CHIEF FINANCIAL OFFICER
JEFF ATWATER
STATE OF FLORIDA

February 28, 2011

Citizens of the State of Florida
The Honorable Rick Scott, Governor
The Honorable Mike Haridopolos, President of the Senate
The Honorable Dean Cannon, Speaker of the House of Representatives

To the Citizens of Florida, Governor Scott, President Haridopolos, and Speaker Cannon:

I am pleased to submit the State of Florida's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2010, in accordance with Section 216.102(3), Florida Statutes (F.S.). This report is prepared in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board.

Management assumes full responsibility for the completeness and reliability of the information contained in this report based upon a comprehensive framework of internal control. The objective of internal control is to provide reasonable, rather than absolute, assurance that the financial statements are free of material misstatements. The concept of reasonable assurance ensures that the costs do not exceed the benefits derived.

The Auditor General has issued an opinion on the state's financial statements for the fiscal year ended June 30, 2010. The independent auditor's report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE STATE

Florida's Constitution divides the governmental structure of the state into three independent branches. The Legislative Branch has exclusive lawmaking power for the state. The Executive Branch, consisting of the Governor, Cabinet, and their agencies, administers the laws made by the Legislature. The Governor shares executive power and responsibility with the Cabinet, which is composed of the Attorney General, Chief Financial Officer, and Commissioner of Agriculture. The Judicial Branch interprets the law and applies the Constitution. The organizational chart following this letter provides an overview of the state's structure. Florida's government provides a range of services to its citizens including education, health and family services, transportation, law and corrections, natural resources and environmental protection.

The financial reporting entity of the state includes the primary government as well as component units for which the state is either financially accountable or a relationship exists with the state such that exclusion would cause the financial statements to be misleading or incomplete. Refer to Note 1 to the financial statements for a listing of Florida's component units and the Financial Section of the report to obtain an overview of their financial positions.

Florida's budget is prepared using the processes set forth in Chapter 216, F.S. The major phases of the budget process are detailed in the Other Required Supplementary Information Section of this report. Florida law strictly prohibits overspending and requires budgetary control to be maintained at the individual appropriation account level.

ECONOMIC CONDITION

Florida was deeply affected by the national and global economic recessions, but is slowly turning the corner. In recent presentations, the Florida Legislature's Office of Economic and Demographic Research (EDR) has reported that Florida is consistently showing year-over-year growth on several key measures of economic performance. In particular, EDR notes that Florida has exhibited positive quarterly growth in personal income since the fourth quarter of the 2009 calendar year and has recently shown indications of strengthening population growth. The state also reached its sixth consecutive month of positive over-the-year job growth in December 2010, after losing jobs for three years. However, across-the-board recovery has yet to occur. Typical economic recoveries are led by increases in lending and housing construction. Since the housing and credit markets are still sluggish, recovery will have to come from other sectors. EDR expects that it will take years to fully regain the losses experienced in America's worst recession since the Great Depression.

In this regard, improvement in several vital areas will lag well behind Florida's early phases of economic recovery. The state's unemployment rate is currently at a secondary peak, hitting 12 percent in both November 2010 and December 2010. Prior to then, Florida's highest unemployment rate occurred in March 2010 at 12.3 percent before dropping back to 11.4 percent in June 2010. While still troublesome, EDR believes the number of unemployed is presently buoyed by out-of-work people gradually returning to active job searches – a sure sign that confidence is returning. EDR feels the long-lasting housing market correction, historic levels of foreclosure activity, and still sluggish credit conditions will remain the predominant drags on Florida's economy in the near-term. All of these factors will continue to make the recovery slow and protracted.

Many proactive steps have been taken by the Florida Legislature to reduce state spending in light of constrained state revenues. Even with these measures, the constitutionally required Long-Range Financial Outlook shows that the expected budget gap in fiscal year 2011-12 could approach $3.6 billion when projections are updated with the most recent estimates.

The Long-Range Financial Outlook also identified the potential obligations of the Florida Hurricane Catastrophe Fund and Citizens Property Insurance Corporation as a significant risk to the forecast. Refer to Note 14 to the financial statements for additional information related to the state's insurance enterprises.

ACKNOWLEDGEMENTS

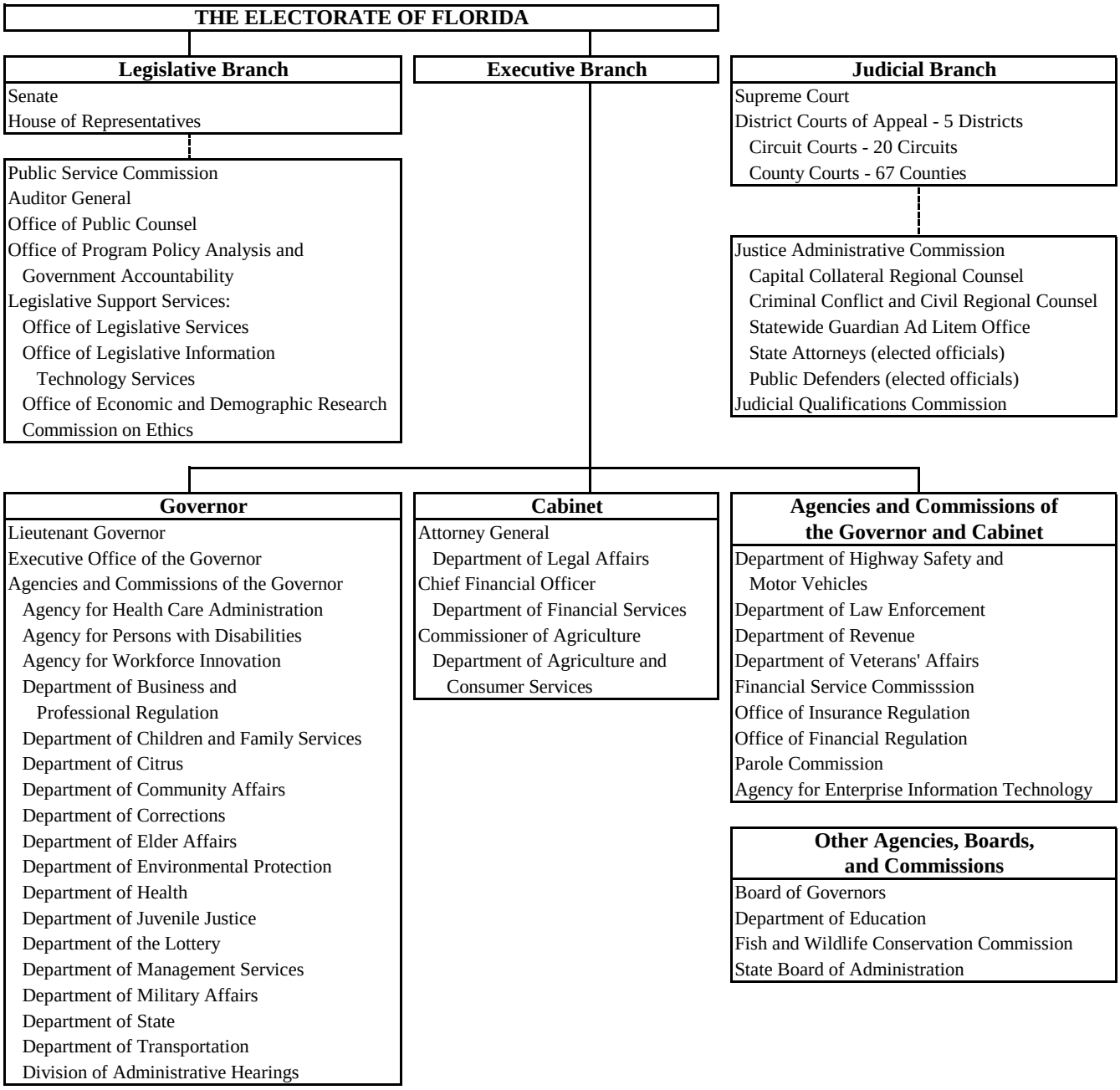
Preparation of the CAFR requires a significant investment of time and resources of fiscal and accounting personnel throughout the state. We appreciate all the contributions made to this effort.

Sincerely,

Jeff Atwater
Chief Financial Officer

JA:jsz

ORGANIZATION AT JUNE 30, 2010



PRINCIPAL OFFICIALS AT JUNE 30, 2010

Legislative Branch

Senate
Jeff Atwater, President
House of Representatives
Larry Cretul, Speaker

Executive Branch

Charlie Crist, Governor
Jeff Kottkamp, Lieutenant Governor
Cabinet
Bill McCollum, Attorney General
Alex Sink, Chief Financial Officer
Charles H. Bronson, Commissioner of Agriculture

Judicial Branch

Peggy A. Quince, Chief Justice

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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

We have audited the accompanying 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, 2010, which collectively comprise the State's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the State's management. Our responsibility is to express opinions on these financial statements based on our audit.

We did not audit the financial statements of:

- The Prepaid College Program Fund, which is a major enterprise fund and represents 34 percent and 11 percent, respectively, of the assets and revenues of the business-type activities.
- The Florida Turnpike System, which represents 94 percent and 91 percent of the assets and revenues, respectively, of the Transportation major enterprise fund.
- The Hurricane Catastrophe Fund, which is a major enterprise fund and represents 29 percent and 12 percent, respectively, of the assets and revenues of the business-type activities.
- The College Savings Plan and the 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, which collectively represent 83 percent of the assets and 56 percent of the revenues/additions of the aggregate remaining fund information.
- The Florida Legislature, which represents less than one percent of the assets and revenues of the General Fund.
- The Florida Finance Housing Corporation, Citizens Property Insurance Corporation, component units related to the State's universities and community colleges, and certain other funds and entities that, in the aggregate, represent 66 percent and 43 percent, respectively, of the assets and revenues of the discretely presented component units.

Financial statements for the above funds and entities were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as they relate to the amounts included for these funds and entities, are based on the reports of the 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position 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 June 30, 2010, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report, dated February 28, 2011, on our consideration of the State's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, administrative rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit. That report will be included as part of our separately issued report entitled *State of Florida, Compliance and Internal Controls Over Financial Reporting and Federal Awards*.

As discussed in Note 1 I. to the financial statements, the State has implemented Governmental Accounting Standards Board Statements No. 51, *Accounting and Financial Reporting for Intangible Assets*, and No. 53, *Accounting and Financial Reporting for Derivative Instruments*. As further discussed in Note 1 I., the State began reporting certain University System Improvement and Capital Improvement Revenue bonds as long-term liabilities of the Primary Government. These bonds were previously reported by component unit universities. Also, as discussed in Note 1 I., the State began reporting an external investment pool for the investments of external entities participating in the State Treasury investment pool.

Accounting principles generally accepted in the United States of America require the accompanying management discussion and analysis on pages 12 through 17 and the budgetary information, the funding and contribution information for pension and other postemployment benefits, and information on infrastructure using the modified approach on pages 150 through 161 to be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted principally of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. As a result of the limited procedures performed, we believe that the amounts reported on page 159 for the actuarial accrued liability and the unfunded actuarial accrued liability for the Retiree Health Insurance Subsidy Program were not measured in conformity with accounting principles generally accepted in the United States of America because the discount rate utilized in determining the amounts reported was not appropriately matched to current and expected investment yields and the nature and mix of related investments.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State's basic financial statements. The supplementary information - introductory section on pages 6 through 8, combining statements and individual fund statements and related budgetary comparison schedules on pages 165 through 241, and the statistical section on pages 245 through 273, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The combining statements and individual fund statements and related budgetary comparison schedules have been subjected to the auditing procedures applied by us and the other auditors 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit and the reports of other auditors, the combining statements and individual fund statements and related budgetary comparison schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and the statistical section have not been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Respectfully submitted,

David W. Martin, CPA
February 28, 2011

MANAGEMENT'S DISCUSSION AND ANALYSIS

The information contained in the Management's Discussion and Analysis (MD&A) introduces the basic financial statements and provides an analytical overview of the State of Florida's (the state's) financial activities and performance for the fiscal year ended June 30, 2010 (fiscal year 2009-10). Please read the MD&A in conjunction with the state's financial statements that are presented in the Financial Section of this Comprehensive Annual Financial Report (CAFR).

Financial Statements Overview

The state's basic financial statements are comprised of the following elements:

Government-wide Financial Statements
Government-wide financial statements provide both long-term and short-term information about the state's overall financial condition. Changes in the state's financial position may be measured over time by increases and decreases in the Statement of Net Assets. Information on how the state's net assets changed during the fiscal year is presented in the Statement of Activities. Financial information for the state's component units is also presented.

Fund Financial Statements
Fund financial statements for governmental and proprietary funds focus on individual parts of the state, reporting the state's operations in more detail than the government-wide financial statements. Fund financial statements for fiduciary funds are also included to provide financial information related to the state's fiduciary activities.

Notes to the Financial Statements
Notes to the financial statements provide additional information that is essential to the full understanding of the government-wide and fund financial statements. Refer to Note 1 to the financial statements for more information on the elements of the financial statements. Table 1 below summarizes the major features of the basic financial statements.

Table 1: Major Features of the Basic Financial Statements

	Government-wide Financial Statements	Fund Financial Statements		
		Governmental Funds	*Proprietary Funds*	*Fiduciary Funds*
Scope	Entire state government (except fiduciary funds) and the state's component units	Activities of the state that are not proprietary or fiduciary	Activities of the state that are operated similar to private businesses	Instances in which the state is the trustee or agent for someone else's resources
Required financial statements	• Statement of net assets • Statement of activities	• Balance sheet • Statement of revenues, expenditures, and changes in fund balances	• Statement of net assets • Statement of revenues, expenses, and changes in net assets • Statement of cash flows	• Statement of fiduciary net assets • Statement of changes in fiduciary net assets
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	• Revenues for which cash is received during or soon after the end of the year • Expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid	All revenues and expenses during the year, regardless of when cash is received or paid

Condensed Government-wide Financial Statements and Overall Financial Analysis

Statement of Net Assets

Table 2 below presents the state's Condensed Statement of Net Assets as of June 30, 2010, and 2009, derived from the government-wide Statement of Net Assets. The assets of the state exceeded its liabilities (net assets) at the close of the fiscal year by $49.3 billion for governmental activities and by $8.7 billion for business-type activities, for a combined total of $58 billion for the primary government. The three components of net assets include invested in capital assets, net of related debt; restricted; and unrestricted. The largest component, totaling $61.8 billion as of June 30, 2010, reflects investment in capital assets, net of related debt. The state uses these capital assets to provide services to the citizens and businesses in the state; consequently, these net assets are not available for future spending. Restricted net assets are the next largest component, totaling $11.4 billion as of June 30, 2010. Restricted net assets represent resources that are subject to external restrictions, constitutional provisions, or enabling legislation on how they can be used.

Governmental activities reflect a negative or deficit unrestricted net asset balance of $15.8 billion at June 30, 2010. This deficit primarily results from education-related bonds for which the state is responsible for the liability while the related assets are owned by local school districts and are therefore not included in the state's financial statements. Refer to Note 8 to the financial statements, Governmental Activities – Unrestricted Net Asset Deficit, for more information.

Business-type activities reflect an unrestricted net asset balance of $614 million at June 30, 2010. The increase in the unrestricted net asset balance over that reported in prior years is explained in the Major Fund Analysis, Proprietary Funds section that follows.

Table 2: Condensed Statement of Net Assets
As of June 30
(in millions)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2010	2009	2010	2009	2010	2009
Current and other assets	$ 22,152	$ 20,863	$ 25,142	$ 22,261	$ 47,294	$ 43,124
Capital assets, net	60,222	57,977	7,860	7,476	68,082	65,453
Total assets	82,374	78,840	33,002	29,737	115,376	108,577
Other liabilities	8,688	8,941	4,755	6,094	13,443	15,035
Noncurrent liabilities	24,436	22,775	19,510	15,934	43,946	38,709
Total liabilities	33,124	31,716	24,265	22,028	57,389	53,744
Net assets:						
Invested in capital assets, net of related debt	56,935	54,585	4,911	4,930	61,846	59,515
Restricted	8,154	7,782	3,213	2,500	11,367	10,282
Unrestricted	(15,840)	(15,243)	614	279	(15,226)	(14,964)
Total net assets	$ 49,250	$ 47,124	$ 8,737	$ 7,709	$ 57,987	$ 54,833

Statement of Activities

Table 3 presents the state's Condensed Statement of Activities for fiscal year 2009-10 and fiscal year 2008-09, as derived from the government-wide Statement of Activities. Over time, increases and decreases in net assets measure whether the state's financial position is improving or deteriorating. The state's total net assets increased during the fiscal year by $3.3 billion. The net assets of governmental activities increased by $2.3 billion and the net assets of business-type activities increased by $1.0 billion (see Note 1.J. for explanation of prior period adjustments). The majority of the increase in total program expenses for governmental activities relates to a $3.7 billion increase in human services expenses while the increase in business-type activities expenses is primarily due to increased benefits paid for unemployment compensation. Refer to the Major Fund Analysis section for information regarding the overall increase in revenues from governmental activities.

Table 3: Condensed Statement of Activities
For the Fiscal Year Ended June 30
(in millions)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2010	2009	2010	2009	2010	2009
Revenues						
Program revenues						
Charges for services	$ 7,263	$ 6,191	$ 9,522	$ 7,946	$ 16,785	$ 14,137
Operating grants and contributions	26,832	20,165	5,454	1,665	32,286	21,830
Capital grants and contributions	1,974	1,987	6	1	1,980	1,988
Total program revenues	36,069	28,343	14,982	9,612	51,051	37,955
General revenues and payments						
Sales and use tax	17,102	17,278	.....	.....	17,102	17,278
Other taxes	11,422	10,278	.....	.....	11,422	10,278
Investment earnings (loss)	555	(291)	10	2	565	(289)
Emergency assessments	.....	.....	329	337	329	337
Total general revenues and payments	29,079	27,265	339	339	29,418	27,604
Total revenues	65,148	55,608	15,321	9,951	80,469	65,559
Program expenses						
General government	6,883	6,879	.....	.....	6,883	6,879
Education	18,947	18,722	.....	.....	18,947	18,722
Human services	27,692	23,988	.....	.....	27,692	23,988
Criminal justice and corrections	4,448	4,037	.....	.....	4,448	4,037
Natural resources and environment	2,588	2,614	.....	.....	2,588	2,614
Transportation	3,177	3,851	383	402	3,560	4,253
State courts	427	427	.....	.....	427	427
Lottery	.....	.....	2,748	2,765	2,748	2,765
Hurricane Catastrophe Fund	.....	.....	362	677	362	677
Prepaid College Program	.....	.....	1,523	1,037	1,523	1,037
Unemployment Compensation	.....	.....	7,657	4,308	7,657	4,308
Nonmajor enterprise funds	.....	.....	265	267	265	267
Indirect interest on long-term debt	19	16	.....	.....	19	16
Total program expenses	64,181	60,534	12,938	9,456	77,119	69,990
Excess (deficiency) before gain (loss) and transfers	967	(4,926)	2,383	495	3,350	(4,431)
Gain (loss) on sale of capital assets	(60)	(127)	(2)	(2)	(62)	(129)
Transfers	1,353	1,470	(1,353)	(1,470)	.....	.....
Change in net assets	2,260	(3,583)	1,028	(977)	3,288	(4,560)
Beginning net assets	47,124	50,275	7,709	8,855	54,833	59,130
Prior period adjustments	(134)	432	.....	(169)	(134)	263
Ending net assets	$ 49,250	$ 47,124	$ 8,737	$ 7,709	$ 57,987	$ 54,833

Major Fund Analysis

Governmental Funds

The state's governmental funds report combined ending fund balance of $13.7 billion at June 30, 2010, a $781 million or 6.5 percent increase from the prior year (before effects of prior period adjustments). Revenues increased by $9.5 billion or 17.1 percent, other financing sources declined by $417 million or 11.9 percent and expenditures increased by $3.9 billion or 6.2 percent. Overall increases in revenue, as well as expenditures, were attributable primarily to federal grants from the American Recovery and Reinvestment Act. Information is provided below regarding major funds with significant variances relative to the prior year.

General Fund – Fund balance at June 30, 2010, totaled $4.2 billion, an increase of $802 million or 23.8 percent. Revenues and other financing sources, including $544 million transferred from other governmental funds, increased $1.7 billion or 6.8 percent predominantly due to increased investment earnings, fees and charges, and taxes. Expenditures and other financing uses declined $2.0 billion or 7.0 percent from the prior year. Significant reductions were made in the following areas: education - $956 million, human services - $635 million, state courts - $232 million, and natural resources and environment - $165 million.

Public Education – Fund balance at June 30, 2010, totaled $1.4 billion, a decrease of $212 million or 23.7 percent relative to the prior year (before effects of prior period adjustments). Revenues increased $1.9 billion or 51.1 percent primarily due to an increase in grants and donations of $1.8 billion or 72.8 percent. Expenditures increased $1.1 billion or 19.4 percent primarily in current expenditures towards education. The revenue and expenditure increases were attributable primarily to revenues related to the American Recovery and Reinvestment Act.

Health and Family Services – Fund balance at June 30, 2010, totaled $1.3 billion, an increase of $305 million or 31.0 percent. Revenues and other financing sources increased $5.3 billion or 28.5 percent primarily due to additional grants and donations revenues for funding increased costs for health care and food stamps. Expenditures and other financing uses increased $5.0 billion or 27.1 percent primarily due to an increase in current expenditures for human services, also resulting from increased costs for health care and food stamps.

Proprietary Funds

The state's proprietary funds report combined ending net assets of $8.7 billion at June 30, 2010, of which $4.9 billion is invested in capital assets, net of related debt, and $3.2 billion is restricted for specific purposes. The remaining $614 million was unrestricted and available for purposes of the various funds. Information is provided below regarding major funds with significant variances relative to the prior year.

Hurricane Catastrophe Fund – Net assets at June 30, 2010, totaled $3.2 billion, an increase of approximately $1.5 billion or 84.7 percent. The increase in net assets remained consistent with the increase in prior year. See Note 14 to the financial statements for additional information on this fund.

Prepaid College Program – Net assets at June 30, 2010, totaled $483 million, an increase of $138 million or 40.0 percent. Revenues increased $1.0 billion or 153.8 percent primarily due to higher fixed income investment returns on the Florida Prepaid College Plan investment portfolio, resulting in an increase of $806 million or 473.5 percent. Additionally, an increase in total prepaid plan sales and an increase in plan prices increased revenues by $201 million or 41.4 percent. Operating expenses increased $511 million or 50.9 percent primarily due to increases in prepaid contracts combined with a decrease in the liability discounting factor.

Unemployment Compensation – This fund reports deficit net assets of $904 million at June 30, 2010, a decrease of $967 million. Revenues increased by $4.1 billion or 157.7 percent while expenses increased by $3.3 billion or 77.7 percent. Revenues increased as a result of fees collected and grants and donations received during the fiscal year. The increase in expense is due to a significant increase in benefit payments relative to the prior year. See Note 17 to the financial statements for information regarding the deficit in net assets. See Note 18 to the financial statements for information on federal funding provided after June 30, 2010.

General Fund Budget Variances

Budgeted expenditures are based on revenues estimated by the Revenue Estimating Conference and other sources. Original expenditures are budgeted for less than total expected available resources. There was a $254 million increase between the original and final estimated revenues. Because of the higher estimated revenues, final budgeted total expenditures increased by $138 million from the original budget. Variances between the original and final budget or between the final budgeted and actual amounts are not expected to significantly affect future services or liquidity. For additional information on the budget variances, refer to the Budgetary Comparison Schedule for the General Fund in the Other Required Supplementary Information section of the CAFR.

Capital Asset and Long-term Debt Activity

Capital Asset Activity

At June 30, 2010, the state reported $60.2 billion in net capital assets for governmental activities and $7.9 billion in net capital assets for business-type activities. Net capital assets for governmental and business-type activities increased from fiscal year 2008-09 to fiscal year 2009-10 by approximately four percent. The increase is consistent with prior years and primarily due to land acquisition and the capitalization of construction costs for infrastructure projects. Capitalized infrastructure projects include additions to and/or enhancements of roadways and bridges on the state's highway system. Construction commitments by the Florida Department of Transportation were approximately $5.7 billion. Construction commitments by other state agencies not relating to transportation increased over $282 million due to major projects including office buildings and correctional facilities. Refer to Note 5 to the financial statements for information on capital assets and Note 7 to the financial statements for information on construction commitments.

Long-term Debt Activity

Total bonded debt outstanding increased by $2.4 billion, or approximately 9 percent, from the prior fiscal year to a total of $30.2 billion at June 30, 2010. The majority of the outstanding debt serves to finance educational facilities ($16 billion), the Florida Hurricane Catastrophe Fund ($5.7 billion) and transportation infrastructure ($5 billion). New bonded debt issues for 2010 totaled $5.2 billion. Annual debt service payments on net tax-supported debt totaled $2.1 billion for 2010, an increase of $37 million from the prior year. Annual debt service payments are projected to increase from $2.1 billion to $2.3 billion over the next three years, based on projected bond issuance.

The state maintained its credit ratings during the past year. Moody's Investors Services outlook was changed to stable from negative. Standard & Poor's rating is unchanged with a negative outlook. The Fitch Ratings have been recalibrated to AAA from AA+ but retained the negative outlook. The State's benchmark debt ratio of debt service to revenues available to pay debt service has improved over the past year from 7.91 percent for fiscal year 2009 to 7.39 percent for fiscal year 2010. Although the benchmark debt ratio improved, when considering the impact of accrued debt service on refunded debt and annualized debt service on bonds issued during the year, the benchmark debt ratio increases to 7.86 percent, which is comparable to the prior year and negates the apparent improvement. The projected benchmark debt ratio is expected to exceed the 7 percent cap through 2012 based on existing borrowing plans and August 2010 revenue forecasts. The benchmark debt ratio could increase further if revenues do not grow as anticipated or additional debt is authorized.

Section 11 of Article VII of the State Constitution authorizes the state to issue general obligation bonds or revenue bonds to finance or refinance fixed capital outlay projects authorized by law. General obligation bonds are secured by the full faith and credit of the state and payable from specified taxes. Revenue bonds are payable solely from specified revenues. The responsibility to issue most state bonds rests with the Division of Bond Finance of the State Board of Administration. However, certain quasi-governmental entities also incur debt and are reported as part of the primary government. See the *State of Florida 2010 Debt Affordability Report* for more detailed information about the state's debt position. The report can be found at *www.sbafla.com/bond* or by contacting the Division of Bond Finance, 1801 Hermitage Boulevard, Suite 200, Tallahassee, Florida 32308, (850) 488-4782. Additional information on long-term debt is also found in Notes 8, 9, and 10 to the financial statements and the Statistical Section of this report.

Infrastructure Accounted for Using the Modified Approach

The state elected to use the modified approach to account for roadways and bridges of the State Highway System. Under this approach, the Florida Department of Transportation (FDOT) committed to maintain these assets at levels established by FDOT and approved by the Florida Legislature. No depreciation expense is reported for these assets, nor are amounts capitalized in connection with improvements that lengthen the lives of such assets, unless the improvements also increase their service potential. FDOT maintains an inventory of these assets and performs periodic assessments to establish that predetermined

condition levels are being maintained. The condition assessments performed during fiscal year 2009-10 show that the roadways and bridges of the State Highway System are being maintained at or near FDOT standards. These condition assessments were consistent with condition assessments conducted during the last two years. In addition, FDOT makes annual estimates of the amounts that must be expended to maintain the roadways and bridges included on the State Highway System at the predetermined condition levels. These estimates are based on the FDOT five-year plan that is changed as projects are added, deleted, adjusted, or postponed.

Refer to the Other Required Supplementary Information of the CAFR for information on FDOT's established condition standards, recent condition assessments, and other information on infrastructure reported on the modified approach.

Economic Factors

General fund tax collections for the fiscal year ended June 30, 2010, were 1.9 percent higher than the prior fiscal year. The gain came from several sources, but notably not from sales tax revenues – the state's primary source of general revenue – which actually contracted 2.6 percent. This was primarily due to continuing losses in employment, the still sluggish credit market, and stubbornly persistent feedback effects from the global and national recessions.

Although Florida's housing market adjustments largely reflect national trends, the state's market has proven far more vulnerable to the real estate market downturn. While statewide existing home sales grew strongly throughout the 2009-10 fiscal year (averaging 31 percent growth over the prior year), median prices fell another 10 percent, leading to the fourth year of declines since the 2005-06 fiscal year. Total collections of documentary stamp taxes, which largely result from sales of real estate, declined 2.4 percent compared to the prior fiscal year.

Through the end of the state fiscal year, most major sources of general fund revenues (such as corporate income taxes) were positive in comparison to the previous fiscal year, with the exception of those mentioned above. Notable increases were cigarette taxes which include an additional surcharge enacted by the 2009 Legislature, highway safety licenses and fees which benefitted primarily from 2009 legislative actions to increase and redirect fees into the general fund, and service charges which were increased by the 2009 Legislature. Total revenues for all governmental funds increased by $9.2 billion with approximately 68 percent of the increase attributable to federal grants received under the American Recovery and Reinvestment Act.

Through the late spring and summer of 2010, Florida began showing consistent year-over-year growth on several key measures of economic performance. These trends continued through the end of the calendar year. In particular, Florida has exhibited positive quarterly growth in personal income since the fourth quarter of the 2009 calendar year and has recently shown indications of strengthening population growth. The state also reached its sixth consecutive month of positive over-the-year job growth in December, after losing jobs for three years.

While the unemployment rate remains stubbornly high (fifty-two counties of the state's sixty-seven had double-digit unemployment rates in December) and the level of foreclosure activity continues to be daunting, improvements in consumer spending and personal income are leading to a projected 4 percent growth in general revenue collections for the current year.

The most recent projections by state economists indicate that general revenue collections for the fiscal year ending June 30, 2011 will be $858.2 million higher than last year. The latest General Revenue Outlook shows that there will be nearly $250 million in unallocated general revenue remaining at the end of the fiscal year. The state's major reserve for emergencies, the Budget Stabilization Fund, contains $275 million at the date of this report. Repayment of the funds previously lent to the General Revenue Fund ($1.07 billion) is scheduled to begin in the 2011-12 fiscal year. Refer to Note 1K., for additional information on the Budget Stabilization Fund.

Contact the State's Financial Management

Questions about this report or requests for additional financial information may be addressed to:

Department of Financial Services
Bureau of Accounting
Statewide Financial Reporting Section
200 East Gaines Street
Tallahassee, Florida 32399-0354
(850) 413-5511

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FINANCIAL SECTION:

BASIC FINANCIAL STATEMENTS

STATEMENT OF NET ASSETS
JUNE 30, 2010
(in thousands)

	Primary Government			
	Governmental Activities	Business-type Activities	Totals	Component Units
ASSETS				
Cash and cash equivalents	$ 110,540	$ 135,498	$ 246,038	$ 4,985,840
Pooled investments with State Treasury	11,743,152	1,296,907	13,040,059	2,825,831
Other investments	1,536,807	19,138,640	20,675,447	14,133,561
Receivables, net	4,522,154	1,130,321	5,652,475	1,986,305
Internal balances	395,729	(395,729)	.....	.....
Due from component units/primary	3,718	1,745	5,463	1,081,350
Inventories	56,113	6,257	62,370	62,826
Restricted cash and cash equivalents	.....	47	47	291,137
Restricted pooled investments with State Treasury	.....	266,815	266,815	464,517
Restricted investments	.....	1,917,570	1,917,570	1,496,163
Advances to other entities	906,536	.....	906,536	.....
Loans and notes receivable, net	2,868,484	1,602,032	4,470,516	3,432,637
Other assets	8,363	41,790	50,153	624,899
Capital assets, net	60,222,204	7,860,544	68,082,748	20,175,553
Total assets	82,373,800	33,002,437	115,376,237	51,560,619
LIABILITIES				
Accounts payable and accrued liabilities	4,287,543	1,123,148	5,410,691	3,159,357
Due to component units/primary	103,770	.....	103,770	218,075
Deferred revenue	.....	32,724	32,724	1,725,361
Obligations under security lending agreements	1,724,699	2,359,197	4,083,896	.....
Long-term liabilities				
Due within one year	2,572,158	1,239,745	3,811,903	1,455,147
Due in more than one year	24,435,978	19,510,434	43,946,412	10,969,810
Total liabilities	33,124,148	24,265,248	57,389,396	17,527,750
NET ASSETS				
Invested in capital assets, net of related debt	56,935,300	4,910,794	61,846,094	16,901,959
Restricted for				
Environment, Recreation and Conservation	2,440,804	.....	2,440,804	.....
Public Education	1,064,284	.....	1,064,284	.....
Health and Family Services	1,166,423	.....	1,166,423	.....
Transportation	1,092,578	.....	1,092,578	.....
Nonmajor governmental funds	1,666,747	.....	1,666,747	.....
Debt service	247,039	.....	247,039	73,833
Lottery	.....	132,687	132,687	.....
Prepaid College Program	.....	483,365	483,365	.....
Hurricane Catastrophe Fund	.....	3,230,193	3,230,193	.....
Unemployment Compensation	.....	(903,588)	(903,588)	.....
Other	476,495	269,844	746,339	2,118,005
Funds held for permanent endowment				
Expendable	.....	.....	.....	1,682,032
Nonexpendable	.....	.....	.....	3,000,184
Unrestricted	(15,840,018)	613,894	(15,226,124)	10,256,856
Total net assets	$ 49,249,652	$ 8,737,189	$ 57,986,841	$ 34,032,869

The notes to the financial statements are an integral part of this statement.

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue
Primary government					
Governmental activities:					
General government	$ 6,882,931	$ 3,938,356	$ 1,092,968	$ 488	$ (1,851,119)
Education	18,946,684	229,149	4,449,598	293	(14,267,644)
Human services	27,692,169	1,156,988	19,936,976	18,181	(6,580,024)
Criminal justice and corrections	4,448,382	772,557	141,194	6,922	(3,527,709)
Natural resources and environment	2,588,478	400,700	1,088,159	119,439	(980,180)
Transportation	3,176,790	343,782	121,141	1,828,970	(882,897)
State courts	427,319	421,501	1,398	.....	(4,420)
Indirect interest on long-term debt	18,759	.....	.....	.....	(18,759)
Total governmental activities	64,181,512	7,263,033	26,831,434	1,974,293	(28,112,752)
Business-type activities:					
Transportation	383,106	700,803	5,811	6,055	329,563
Lottery	2,747,599	4,006,864	.....	.....	1,259,265
Hurricane Catastrophe Fund	362,320	1,524,012	.....	.....	1,161,692
Prepaid College Program	1,523,217	1,661,241	.....	.....	138,024
Unemployment Compensation	7,656,494	1,242,684	5,448,016	.....	(965,794)
Nonmajor enterprise funds	264,580	386,372	98	.....	121,890
Total business-type activities	12,937,316	9,521,976	5,453,925	6,055	2,044,640
Total primary government	$ 77,118,828	$ 16,785,009	$ 32,285,359	$ 1,980,348	$ (26,068,112)
Component units					
Florida Housing Finance Corporation	$ 749,194	$ 330,496	$	$	$ (418,698)
University of Florida	4,790,001	2,593,967	1,248,514	58,140	(889,380)
Citizens Property Insurance Corporation	1,073,860	1,711,429	.....	.....	637,569
Nonmajor component units	9,996,332	2,591,938	3,340,908	624,275	(3,439,211)
Total component units	$ 16,609,387	$ 7,227,830	$ 4,589,422	$ 682,415	$ (4,109,720)

	Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units
Net (expense) revenue	$ (28,112,752)	$ 2,044,640	$ (26,068,112)	$ (4,109,720)
General revenues:				
Taxes				
Sales and use tax	17,102,054	.....	17,102,054	.....
Fuel taxes	2,505,193	.....	2,505,193	.....
Corporate income tax	1,785,291	.....	1,785,291	.....
Documentary stamp tax	1,077,836	.....	1,077,836	.....
Intangible personal property tax	158,643	.....	158,643	.....
Communications service tax	1,515,675	.....	1,515,675	.....
Beverage and tobacco taxes	1,872,646	.....	1,872,646	.....
Insurance premium tax	862,520	.....	862,520	.....
Gross receipts utilities tax	673,013	.....	673,013	.....
Property taxes	.....	.....	.....	897,925
Other taxes	971,197	.....	971,197	.....
Investment earning (loss)	555,053	9,526	564,579	873,685
Gain (loss) on sale of capital assets	(59,943)	(2,374)	(62,317)	12,893
Payments from the State of Florida	.....	.....	.....	3,089,342
Emergency assessments	.....	329,341	329,341	.....
Miscellaneous	.....	.....	.....	891,335
Transfers	1,352,669	(1,352,669)	.....	.....
Contributions to permanent funds	.....	.....	.....	57,084
Total general revenues, transfers and contributions	30,371,847	(1,016,176)	29,355,671	5,822,264
Changes in net assets	2,259,095	1,028,464	3,287,559	1,712,544
Net assets - beginning	47,124,293	7,708,725	54,833,018	32,060,758
Adjustments to increase (decrease) beginning net assets	(133,736)	.....	(133,736)	259,567
Net assets - ending	$ 49,249,652	$ 8,737,189	$ 57,986,841	$ 34,032,869

The notes to the financial statements are an integral part of this statement.

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GOVERNMENTAL FUND FINANCIAL STATEMENTS

Major Funds

GENERAL FUND
This fund is the State's primary operating fund. It accounts for the financial resources and transactions not accounted for in other funds.

ENVIRONMENT, RECREATION AND CONSERVATION
This fund accounts for operations of various programs, such as air pollution control, water quality assurance, ecosystem management, and marine resources conservation.

PUBLIC EDUCATION
This fund includes internal reporting funds administered by the Department of Education to operate education-related programs.

HEALTH AND FAMILY SERVICES
This fund includes internal reporting funds used to operate various health and family service-related programs, such as health care, elder affairs, and child support.

TRANSPORTATION
This fund includes the internal reporting special revenue funds used to account for the administration of the maintenance and development of the State highway system and other transportation-related projects.

Nonmajor Funds

Nonmajor governmental funds are presented, by fund type, beginning on page 165.

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2010
(in thousands)

	General Fund	Environment, Recreation and Conservation	Public Education	Health and Family Services
ASSETS				
Current assets				
Cash and cash equivalents	$ 15,711	$ 925	$	$ 23,983
Pooled investments with State Treasury	4,002,325	1,472,586	1,343,297	1,501,288
Investments	853,385	.....	621	38
Receivables, net	1,375,402	145,803	109,001	2,051,618
Due from other funds	121,669	16,617	65,500	80,162
Due from component units/primary	2,203	542	.....	135
Inventories	11,779	1,564	.....	31,691
Other	685	.....	.....	.....
Total current assets	6,383,159	1,638,037	1,518,419	3,688,915
Noncurrent assets				
Long-term investments	.....	.....	.....	.....
Advances to other funds	2,628	.....	.....	172
Advances to other entities	52,276	114,018	682,382	5,828
Other loans and notes receivable, net	5,639	1,001,158	.....	22,224
Other	.....	.....	.....	.....
Total noncurrent assets	60,543	1,115,176	682,382	28,224
Total assets	$ 6,443,702	$ 2,753,213	$ 2,200,801	$ 3,717,139
LIABILITIES AND FUND BALANCES				
Current liabilities				
Accounts payable and accrued liabilities	$ 594,389	$ 54,017	$ 51,693	$ 1,904,762
Due to other funds	135,568	20,112	2,934	25,237
Due to component units/primary	8,371	65,021	17,363	7,998
Compensated absences	9,880	750	158	944
Claims payable	20,369	.....	.....	.....
Deposits	573	3,658	.....	4,807
Installment purchases/capital leases	30	.....	.....	.....
Deferred revenues	368,500	12,056	5,646	363,131
Obligations under security lending agreements	1,130,148	144,026	137,320	67,703
Total current liabilities	2,267,828	299,640	215,114	2,374,582
Noncurrent liabilities				
Advances from other funds	600	.....	540,503	.....
Deposits	.....	.....	.....	33,115
Deferred revenues	5,502	512	.....	22,224
Total noncurrent liabilities	6,102	512	540,503	55,339
Total liabilities	2,273,930	300,152	755,617	2,429,921
Fund balances				
Reserved for encumbrances	67,330	3,302	.....	18,279
Reserved for inventories	11,779	1,564	.....	31,691
Reserved for advances	54,904	114,018	682,382	172
Reserved for long-term receivables	137	1,000,647	.....	.....
Reserved for capital outlay	91,868	944,700	965,012	5,236
Reserved for debt service	.....	.....	.....	.....
Reserved for Budget Stabilization Fund	274,916	.....	.....	.....
Other reserved	684,063	84,293	.....	15,972
Unreserved, reported in:				
General fund	2,984,775	.....	.....	.....
Special revenue funds	.....	304,537	(202,210)	1,215,868
Capital projects funds	.....	.....	.....	.....
Permanent funds	.....	.....	.....	.....
Total fund balances	4,169,772	2,453,061	1,445,184	1,287,218
Total liabilities and fund balances	$ 6,443,702	$ 2,753,213	$ 2,200,801	$ 3,717,139

The notes to the financial statements are an integral part of this statement

Transportation	Nonmajor Governmental Funds	Totals 6/30/10
$ 1,790	$ 41,483	$ 83,892
1,191,204	1,647,012	11,157,712
.....	374,678	1,228,722
357,963	408,864	4,448,651
123,079	67,819	474,846
.....	.....	2,880
9,082	1,835	55,951
769	1,432	2,886
1,683,887	2,543,123	17,455,540
.....	239,007	239,007
268,322	.....	271,122
.....	52,032	906,536
736,927	1,102,536	2,868,484
5,477	.....	5,477
1,010,726	1,393,575	4,290,626
$ 2,694,613	$ 3,936,698	$ 21,746,166
$ 681,243	$ 251,239	$ 3,537,343
39,868	142,189	365,908
.....	5,017	103,770
5,871	2,278	19,881
.....	5,636	26,005
296,954	10,797	316,789
.....	.....	30
8,710	135,626	893,669
84,693	103,388	1,667,278
1,117,339	656,170	6,930,673
.....	625	541,728
78,400	52,032	163,547
406,296	17,875	452,409
484,696	70,532	1,157,684
1,602,035	726,702	8,088,357
37,964	130,559	257,434
9,082	1,835	55,951
268,322	.....	1,119,798
330,631	1,102,536	2,433,951
224,728	284,518	2,516,062
.....	247,039	247,039
.....	.....	274,916
5,477	127,475	917,280
.....	.....	2,984,775
216,374	1,294,686	2,829,255
.....	19,072	19,072
.....	2,276	2,276
1,092,578	3,209,996	13,657,809
$ 2,694,613	$ 3,936,698	$ 21,746,166

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RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET ASSETS
JUNE 30, 2010
(in thousands)

Total fund balances for governmental funds		$ 13,657,809
Amounts reported for governmental activities in the Statement of Net Assets are different because:		
Capital assets used in governmental activities reported in governmental funds are not financial resources and therefore are not reported in the funds.		
Land and other nondepreciable assets	16,701,049	
Nondepreciable infrastructure	33,225,425	
Buildings, equipment and other depreciable assets	5,811,301	
Accumulated depreciation	(3,271,991)	
Construction work in progress	6,788,270	
		59,254,054
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Compensated absences	(826,322)	
Installment purchases/capital leases	(56,363)	
Claims payable	(2,556,388)	
Due to other governments	(207)	
Bonds payable	(21,151,097)	
Certificates of participation payable	(126,675)	
Other	(433,994)	
		(25,151,046)
Accrued interest payable on bonds that is not recognized on the fund statements but is recognized on the Statement of Net Assets.		(58,716)
Assets (receivables) not available to provide current resources are offset with deferred revenues (liability) in the fund statements. The reduction of the liability and recognition of revenue increases net assets in the Statement of Net Assets.		1,346,078
Internal service funds are used to report activities that provide goods and services to other funds or agencies within the state. Therefore, the excess of assets over liabilities of the internal service funds are included as governmental activities on the Statement of Net Assets.		201,473
Net assets of governmental activities		$ 49,249,652

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	General Fund	Environment, Recreation and Conservation	Public Education	Health and Family Services
REVENUES				
Taxes	$ 23,803,370	$ 297,513	$ 1,097,796	$ 765,539
Licenses and permits	266,192	46,761	.....	36,144
Fees and charges	1,439,692	159,381	44,350	1,271,318
Grants and donations	14,111	218,217	4,310,238	19,893,810
Investment earnings	402,174	91,141	110,258	15,886
Fines, forfeits, settlements and judgments	45,644	8,173	87,758	35,282
Other	7,348	4,523	4,105	10,317
Total revenues	25,978,531	825,709	5,654,505	22,028,296
EXPENDITURES				
Current:				
General government	3,763,525	17,155	.....	196,443
Education	11,158,505	.....	6,895,407	.....
Human services	4,374,380	.....	.....	22,724,525
Criminal justice and corrections	3,300,085	.....	.....	.....
Natural resources and environment	281,355	1,103,961	.....	80,887
Transportation	51,115	.....	.....	.....
State courts	138,369	.....	.....	.....
Capital outlay	60,898	99,039	10,125	17,264
Debt service:				
Principal retirement	8,973	.....	.....	2,086
Interest and fiscal charges	5,891	.....	.....	1,147
Total expenditures	23,143,096	1,220,155	6,905,532	23,022,352
Excess (deficiency) of revenues over expenditures	2,835,435	(394,446)	(1,251,027)	(994,056)
OTHER FINANCING SOURCES (USES)				
Proceeds of bond issues	4,215	371,000	1,015,554	.....
Proceeds of refunding bonds	.....	.....	.....	.....
Operating transfers in	1,005,472	752,079	1,516,224	1,826,539
Operating transfers out	(3,051,726)	(815,164)	(1,492,542)	(527,887)
Proceeds of financing agreements	8,138	.....	.....	.....
Payments to refunded bond agent	.....	.....	.....	.....
Total other financing sources (uses)	(2,033,901)	307,915	1,039,236	1,298,652
Net change in fund balances	801,534	(86,531)	(211,791)	304,596
Fund balances - beginning	3,368,238	2,539,592	894,489	982,622
Adjustments to increase (decrease) beginning fund balances	.....	.....	762,486	.....
Fund balances - beginning, as restated	3,368,238	2,539,592	1,656,975	982,622
Fund balances - ending	$ 4,169,772	$ 2,453,061	$ 1,445,184	$ 1,287,218

The notes to the financial statements are an integral part of this statement.

Transportation	Nonmajor Governmental Funds	Totals 6/30/10
$ 2,210,487	$ 216,557	$ 28,391,262
8,767	1,038,241	1,396,105
446,528	1,146,492	4,507,761
1,903,824	1,962,572	28,302,772
51,272	106,171	776,902
17,262	1,037,840	1,231,959
805	27,227	54,325
4,638,945	5,535,100	64,661,086
191,071	2,662,378	6,830,572
.....	148,073	18,201,985
.....	407,542	27,506,447
.....	993,513	4,293,598
.....	887,787	2,353,990
2,999,149	53	3,050,317
.....	292,611	430,980
1,757,232	226,492	2,171,050
.....	1,082,806	1,093,865
.....	1,017,173	1,024,211
4,947,452	7,718,428	66,957,015
(308,507)	(2,183,328)	(2,295,929)
.....	314,765	1,705,534
.....	1,961,934	1,961,934
1,091,134	4,012,322	10,203,770
(802,841)	(2,151,690)	(8,841,850)
.....	1,456	9,594
.....	(1,961,934)	(1,961,934)
288,293	2,176,853	3,077,048
(20,214)	(6,475)	781,119
1,112,792	3,209,992	12,107,725
.....	6,479	768,965
1,112,792	3,216,471	12,876,690
$ 1,092,578	$ 3,209,996	$ 13,657,809

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RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

Net change in fund balance - total governmental funds		$ 781,119
Internal service funds are used by management to charge the costs of goods or services to other funds and agencies within the state. Therefore, the net revenue (expense) of the internal service funds is reported with governmental activities.		50
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of these assets is allocated over the estimated useful lives of the assets and reported as depreciation expense. This is the amount by which capital outlay expenditures exceeded depreciation in the current period.		
Capital outlay expenditures	2,376,432	
Depreciation expense	(298,056)	
		2,078,376
In the Statement of Activities, the gain or (loss) on the sale of assets is reported whereas in the governmental funds only the proceeds from the sale increase financial resources. Thus, the change in net assets differs from the change in fund balances by the cost of the assets sold.		(60,500)
In the Statement of Activities, some revenues are recognized that do not provide current financial resources and are not recognized as revenues in the governmental funds until available, i.e., deferred revenues.		319,526
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Decrease in compensated absences	10,063	
Increase in accrued interest	(4,208)	
Increase in claims payable	(91,665)	
Increase in arbitrage liability	(66)	
Increase in other liabilities	(204,110)	
		(289,986)
The incurrence of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net assets. Also, governmental funds report the effect of premiums, discounts, and deferred amounts on refundings when debt is issued, whereas these amounts are deferred and amortized in the Statement of Activities.		
Bond proceeds	(1,705,534)	
Refunding bond proceeds	(1,961,934)	
Financing agreement proceeds	(9,594)	
Repayment of bonds	1,073,505	
Repayment of capital leases/installment purchase contracts	20,360	
Payment to refunded bond escrow agent	1,961,934	
Amortization of bond premium	98,280	
Amortization of deferred amount on refunding	(12,954)	
Accrued interest payable at refunding	(33,553)	
		(569,490)
Change in net assets of governmental activities		$ 2,259,095

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PROPRIETARY FUND FINANCIAL STATEMENTS

Major Funds

TRANSPORTATION
This fund accounts for operations of the Florida Turnpike Enterprise which includes the Florida Turnpike System.

LOTTERY
This fund accounts for state lottery operations, which include sale of lottery tickets, payment of lottery prizes, and transfers to the Education Enhancement Trust Fund.

FLORIDA HURRICANE CATASTROPHE FUND
This fund, administered by the State Board of Administration, is a blended component unit and was created to help cover insurers' losses in the event of a hurricane disaster.

PREPAID COLLEGE PROGRAM
This fund, administered by the State Board of Administration, is used to account for payments from purchasers of the Florida Prepaid College Program, a blended component unit. This program was created to provide a medium through which the cost of state post-secondary education may be paid in advance of enrollment at a rate lower than the projected corresponding costs at the time of enrollment.

UNEMPLOYMENT COMPENSATION
This fund accounts for the receipt of monies for and payment of unemployment compensation benefits.

Nonmajor Funds

Nonmajor enterprise funds are presented on page 201.

Internal Service Funds

Internal service funds are presented on page 207.

STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
JUNE 30, 2010
(in thousands)

	Transportation	Lottery	Hurricane Catastrophe Fund	Prepaid College Program	Unemployment Compensation
ASSETS					
Current assets					
Cash and cash equivalents	$ 12,839	$ 85,871	$ 43	$ 33,265	$ 1,543
Pooled investments with State Treasury	507,286	175,402	.....	.....	352,740
Investments	.....	.....	8,652,314	1,612,316	.....
Receivables, net	4,612	20,049	100,994	373,672	600,925
Due from other funds	1,798	.....	.....	.....	3,454
Due from component units/primary	.....	.....	.....	.....	1,745
Inventories	5,236	1,021	.....	.....	.....
Other	.....	2,490	1,616	.....	.....
Total current assets	531,771	284,833	8,754,967	2,019,253	960,407
Noncurrent assets					
Restricted cash and cash equivalents	47	.....	.....	.....	.....
Restricted pooled investments with State Treasury	252,957	13,858	.....	.....	.....
Restricted investments	284,375	1,633,195	.....	.....	.....
Long-term investments	.....	.....	992,548	7,802,694	.....
Advances to other funds	500	.....	.....	.....	.....
Other loans and notes receivable, net	.....	.....	.....	1,602,032	.....
Capital assets					
Land and other nondepreciable assets	912,544	.....	.....	.....	.....
Nondepreciable infrastructure	6,110,964	.....	.....	.....	.....
Buildings, equipment, and other depreciable assets	409,977	13,494	80	52	.....
Accumulated depreciation	(206,484)	(12,073)	(74)	(51)	.....
Construction work in progress	624,161	.....	.....	.....	.....
Other	15,717	9,336	12,594	.....	.....
Total noncurrent assets	8,404,758	1,657,810	1,005,148	9,404,727	.....
Total assets	8,936,529	1,942,643	9,760,115	11,423,980	960,407
LIABILITIES					
Current liabilities					
Accounts payable and accrued liabilities	26,176	16,208	827,852	28,639	216,582
Accrued prize liability	.....	267,398	.....	.....	.....
Due to other funds	65,644	59,380	106	.....	3,179
Compensated absences	.....	873	47	44	.....
Installment purchases/capital leases	.....	.....	.....	.....	.....
Bonds payable	.....	.....	269,485	.....	.....
Bonds payable from restricted assets	100,525	.....	.....	.....	.....
Deposits	7,707	.....	.....	.....	.....
Deferred revenues	.....	.....	.....	.....	.....
Obligations under security lending agreements	77,885	865,090	.....	1,395,363	.....
Certificates of participation payable	.....	.....	.....	.....	.....
Tuition and housing benefits payable	.....	.....	.....	589,532	.....
Total current liabilities	277,937	1,208,949	1,097,490	2,013,578	219,761
Noncurrent liabilities					
Advances from other funds	267,422	.....	.....	.....	.....
Accrued prize liability	.....	595,792	.....	.....	.....
Due to other governments	.....	.....	.....	.....	1,612,500
Bonds payable	2,882,927	.....	5,432,301	.....	.....
Certificates of participation payable	.....	.....	.....	.....	.....
Installment purchases/capital leases	.....	.....	.....	.....	.....
Deposits	748	.....	.....	.....	31,734
Compensated absences	.....	2,804	125	142	.....
Tuition and housing benefits payable	.....	.....	.....	8,926,893	.....
Other	4,749	990	.....	.....	.....
Total noncurrent liabilities	3,155,846	599,586	5,432,426	8,927,035	1,644,234
Total liabilities	3,433,783	1,808,535	6,529,916	10,940,613	1,863,995
NET ASSETS					
Invested in capital assets, net of related debt	4,901,411	1,421	6	2	.....
Restricted for unemployment compensation	.....	.....	.....	.....	(903,588)
Restricted for lottery	.....	132,687	.....	.....	.....
Restricted for Hurricane Catastrophe Fund	.....	.....	3,230,193	.....	.....
Restricted for Prepaid College Program	.....	.....	.....	483,365	.....
Restricted - other	269,844	.....	.....	.....	.....
Unrestricted	331,491	.....	.....	.....	.....
Total net assets	$ 5,502,746	$ 134,108	$ 3,230,199	$ 483,367	$ (903,588)

The notes to the financial statements are an integral part of this statement.

Nonmajor Enterprise Funds	Totals 6/30/10	Internal Service Funds
$ 1,937	$ 135,498	$ 26,648
261,479	1,296,907	585,440
13,554	10,278,184	69,078
24,296	1,124,548	20,368
4,444	9,696	42,306
.....	1,745	838
.....	6,257	162
37	4,143	.....
305,747	12,856,978	744,840
.....	47	.....
.....	266,815	.....
.....	1,917,570	.....
65,214	8,860,456	.....
.....	500	.....
.....	1,602,032	.....
.....	912,544	360
.....	6,110,964	.....
30,698	454,301	999,512
(22,744)	(241,426)	(348,461)
.....	624,161	316,739
.....	37,647	.....
73,168	20,545,611	968,150
378,915	33,402,589	1,712,990
5,839	1,121,296	92,588
.....	267,398	.....
6,273	134,582	27,867
4,134	5,098	2,991
.....	.....	1,531
.....	269,485	19,550
.....	100,525	.....
.....	7,707	176,854
32,724	32,724	.....
20,859	2,359,197	57,421
.....	.....	32,665
.....	589,532	.....
69,829	4,887,544	411,467
.....	267,422	2,803
.....	595,792	.....
.....	1,612,500	.....
.....	8,315,228	379,900
.....	.....	686,179
.....	.....	12,164
.....	32,482	.....
13,291	16,362	11,981
.....	8,926,893	.....
5,438	11,177	7,023
18,729	19,777,856	1,100,050
88,558	24,665,400	1,511,517
7,954	4,910,794	141,974
.....	(903,588)	.....
.....	132,687	.....
.....	3,230,193	.....
.....	483,365	.....
.....	269,844	52,205
282,403	613,894	7,294
$ 290,357	$ 8,737,189	$ 201,473

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Transportation	Lottery	Hurricane Catastrophe Fund	Prepaid College Program
OPERATING REVENUES				
Sales - nonstate	$ 8,523	$ 3,906,484	$ 1,443,942	$ 681,283
Fees	648,609	.....	.....	3,769
Sales - state	.....	.....	30	.....
Rents and royalties - nonstate	10,757	240	.....	.....
Rents - state	.....	.....	.....	.....
Fines, forfeits, settlements and judgments	2,976	299	.....	.....
Other	.....	.....	.....	.....
Total operating revenues	670,865	3,907,023	1,443,972	685,052
OPERATING EXPENSES				
Benefit payments	.....	.....	.....	.....
Payment of lottery winnings	.....	2,346,162	.....	.....
Commissions on lottery sales	.....	216,207	.....	.....
Contractual services	233,774	94,424	254,242	1,514,287
Insurance claims expense	.....	.....	.....	.....
Personal services	20,197	26,923	985	805
Depreciation	16,871	494	2	2
Materials and supplies	4,329	1,285	17	31
Repairs and maintenance	.....	1,233	1	1
Basic services	.....	4,908	176	143
Interest and fiscal charges	.....	.....	44	37
Total operating expenses	275,171	2,691,636	255,467	1,515,306
Operating income (loss)	395,694	1,215,387	1,188,505	(830,254)
NONOPERATING REVENUES (EXPENSES)				
Grants and donations	11,866	.....	.....	.....
Investment earnings	30,035	99,841	80,040	976,189
Interest and fiscal charges	(102,604)	(55,963)	(106,853)	(6,093)
Property disposition gain (loss)	(1,362)	(4)	.....	.....
Grant expense and client benefits	.....	.....	.....	.....
Emergency Assessment Funds Received	.....	.....	329,341	.....
Other	(5,331)	.....	.....	.....
Total nonoperating revenues (expenses)	(67,396)	43,874	302,528	970,096
Income (loss) before transfers and contributions	328,298	1,259,261	1,491,033	139,842
Operating transfers in	12,120	.....	.....	.....
Operating transfers out	(19,429)	(1,247,332)	(10,000)	(1,818)
Capital contributions	.....	.....	.....	.....
Change in net assets	320,989	11,929	1,481,033	138,024
Total net assets - beginning	5,181,757	122,179	1,749,166	345,343
Total net assets - ending	$ 5,502,746	$ 134,108	$ 3,230,199	$ 483,367

The notes to the financial statements are an integral part of this statement.

Unemployment Compensation	Nonmajor Enterprise Funds	Totals 6/30/10	Internal Service Funds
$	$ 67,508	$ 6,107,740	$ 32,602
1,234,588	233,337	2,120,303	.....
.....	21,321	21,351	1,930,760
.....	3	11,000	29
.....	104	104	122,173
.....	48,121	51,396	.....
.....	1	1	20,078
1,234,588	370,395	8,311,895	2,105,642
7,656,494	.....	7,656,494	.....
.....	.....	2,346,162	.....
.....	.....	216,207	.....
.....	60,719	2,157,446	1,079,964
.....	.....	.....	856,561
.....	160,290	209,200	95,209
.....	2,457	19,826	18,796
.....	5,855	11,517	17,286
.....	1,479	2,714	18,444
.....	31,105	36,332	8,809
.....	1,497	1,578	2
7,656,494	263,402	12,657,476	2,095,071
(6,421,906)	106,993	(4,345,581)	10,571
5,448,016	98	5,459,980	1
8,072	10,994	1,205,171	27,191
.....	(224)	(271,737)	(37,371)
.....	(1,008)	(2,374)	(7,377)
.....	(929)	(929)	.....
.....	.....	329,341	.....
.....	(3)	(5,334)	(4,331)
5,456,088	8,928	6,714,118	(21,887)
(965,818)	115,921	2,368,537	(11,316)
15,932	21,423	49,475	25,596
(16,728)	(94,745)	(1,390,052)	(17,505)
.....	504	504	3,275
(966,614)	43,103	1,028,464	50
63,026	247,254	7,708,725	201,423
$ (903,588)	$ 290,357	$ 8,737,189	$ 201,473

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Transportation	Lottery	Hurricane Catastrophe Fund
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	$ 555,753	$ 3,933,735	$ 1,429,075
Cash paid to vendors	(290,161)	(313,518)	(4,748)
Cash paid to employees	(18,290)	(26,545)	(1,025)
Cash paid for grants made	.....	.....	.....
Lottery prizes	.....	(2,335,361)	.....
Cash paid for insurance claims	.....	.....	(229,711)
Unemployment benefits	.....	.....	.....
Net cash provided (used) by operating activities	247,302	1,258,311	1,193,591
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers in (out)	116,280	(1,271,247)	(10,000)
Advances from or repayment from other funds	39,028	.....	.....
Advances, grants or loans (to) from or repayment from others	(5,222)	.....	.....
Cash received from sale of bonds	26,962	.....	712,603
Payment of bonds or loans (principal and interest)	(3,777)	.....	(372,394)
Cash received from noncapital grants or donations	517	.....	.....
Emergency assessment funds received	.....	.....	329,909
Net cash provided (used) by noncapital financing activities	173,788	(1,271,247)	660,118
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Cash received from sale of capital assets	6	.....	.....
Cash received from the sale of bonds	792,376	.....	.....
Payment of bond principal	(319,930)	.....	.....
Payment of principal on installment purchase/capital lease	.....	.....	.....
Payment of interest on bonds/installment purchase/capital lease	(134,877)	.....	.....
Purchase or construction of capital assets	(383,051)	(684)	(5)
Net cash provided (used) by capital and related financing activities	(45,476)	(684)	(5)
CASH FLOWS FROM INVESTING ACTIVITIES			
Security lending	(11,682)	57,655	.....
Proceeds from the sale or maturity of investments	1,333,457	201,688	502,648,941
Cash paid to grand prize winners upon maturity of grand prize investments	.....	(201,688)	.....
Investment earnings	36,931	6,112	76,745
Purchase of investments	(1,387,707)	.....	(504,579,538)
Net cash provided (used) by investing activities	(29,001)	63,767	(1,853,852)
Net increase (decrease) in cash and cash equivalents	346,613	50,147	(148)
Cash and cash equivalents - beginning	426,516	224,984	191
Cash and cash equivalents - ending	$ 773,129	$ 275,131	$ 43

The notes to the financial statements are an integral part of this statement.

Prepaid College Program	Unemployment Compensation	Nonmajor Enterprise Funds	Totals 6/30/10	Internal Service Funds
$ 533,809	$ 969,246	$ 365,637	$ 7,787,255	$ 2,134,357
(365,142)	.....	(107,621)	(1,081,190)	(1,104,938)
(791)	.....	(156,213)	(202,864)	(93,652)
.....	.....	.....	.....	(320)
.....	.....	.....	(2,335,361)	.....
.....	.....	(20)	(229,731)	(856,242)
.....	(7,575,068)	(275)	(7,575,343)	.....
167,876	(6,605,822)	101,508	(3,637,234)	79,205
(1,818)	(797)	(74,517)	(1,242,099)	10,629
.....	.....	(61)	38,967	.....
.....	6,555,896	(929)	6,549,745	.....
.....	.....	.....	739,565	.....
.....	.....	.....	(376,171)	.....
.....	.....	98	615	.....
.....	.....	.....	329,909	.....
(1,818)	6,555,099	(75,409)	6,040,531	10,629
.....	.....	.....	6	.....
.....	.....	.....	792,376	201,480
.....	.....	.....	(319,930)	(34,125)
.....	.....	.....	.....	(977)
.....	.....	(10)	(134,887)	(34,016)
.....	.....	(1,841)	(385,581)	(168,166)
.....	.....	(1,851)	(48,016)	(35,804)
(17,984)	.....	(22,821)	5,168	(60,843)
6,474,951	.....	6,341,809	517,000,846	.....
.....	.....	.....	(201,688)	.....
118,281	61,598	10,275	309,942	24,600
(6,729,664)	.....	(6,340,217)	(519,037,126)	.....
(154,416)	61,598	(10,954)	(1,922,858)	(36,243)
11,642	10,875	13,294	432,423	17,787
21,623	343,408	250,122	1,266,844	594,301
$ 33,265	$ 354,283	$ 263,416	$ 1,699,267	$ 612,088

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

Reconciliation of operating income (loss) to net cash provided (used) by operating activities	Transportation	Lottery	Hurricane Catastrophe Fund
Operating income (loss)	$ 395,694	$ 1,215,387	$ 1,188,507
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation and amortization expense	16,871	494	2
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(682)	26,544	(3,568)
(Increase) decrease in due from other funds	(108,686)	.....	1
Increase (decrease) in allowance for uncollectibles	.....	166	.....
(Increase) decrease in inventories	(21)	(197)	.....
(Increase) decrease in other non-current assets	.....	(6,263)	.....
Increase (decrease) in accounts payable	(26,571)	4,737	8,669
Increase (decrease) in compensated absences	.....	(153)	(20)
Increase (decrease) in due to other funds	(23,498)	.....	.....
Increase (decrease) in other non-current liability	(2,308)	532	.....
Increase (decrease) in deposits	.....	.....	.....
Increase (decrease) in deferred revenue	(3,497)	.....	.....
Increase (decrease) in prize liability	.....	17,064	.....
Net cash provided (used) by operating activities	$ 247,302	$ 1,258,311	$ 1,193,591
Noncash investing, capital, and financing activities			
Change in fair value of investments	.....	(31,456)	13,146

The notes to the financial statements are an integral part of this statement.

Prepaid College Program	Unemployment Compensation	Nonmajor Enterprise Funds	Totals 6/30/10	Internal Service Funds
$ (830,254)	$ (6,421,906)	$ 106,993	$ (4,345,579)	$ 10,571
2	.....	2,457	19,826	18,796
(245,032)	(201,817)	(10,263)	(434,818)	4,948
.....	(1,090)	(1,557)	(111,332)	4,908
.....	(62,433)	(177)	(62,444)	1
.....	.....	.....	(218)	5
.....	.....	(7)	(6,270)	.....
1,243,287	80,024	(4,679)	1,305,467	16,456
29	.....	(534)	(678)	336
(156)	1,400	556	(21,698)	1,752
.....	.....	2,940	1,164	3,722
.....	.....	.....	.....	.....
.....	.....	5,779	2,282	17,710
.....	.....	.....	17,064	.....
$ 167,876	$ (6,605,822)	$ 101,508	$ (3,637,234)	$ 79,205
737,630	.....	.....	719,320	.....

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FIDUCIARY FUND FINANCIAL STATEMENTS

PRIVATE-PURPOSE TRUST FUNDS
Individual fund descriptions and financial statements begin on page 215.

PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS
Individual fund descriptions and financial statements begin on page 221.

INVESTMENT TRUST FUNDS
Individual fund descriptions and financial statements begin on page 227.

AGENCY FUNDS
Individual fund descriptions and financial statements begin on page 231.

STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2010
(in thousands)

	Private-purpose Trust Funds	Pension and Other Employee Benefits Trust Funds	Investment Trust Funds	Agency Funds	Totals 6/30/10
ASSETS					
Cash and cash equivalents	$ 7,400	$ 231,462	$ 1,360	$ 17,999	$ 258,221
Pooled investments with State Treasury	569,695	104,306	1,842,439	768,234	3,284,674
Total cash and cash equivalents	577,095	335,768	1,843,799	786,233	3,542,895
Investments					
Certificates of deposit	1,186	644,944	1,292,084	.....	1,938,214
U.S. government & federally guaranteed obligations	20,065	6,453,186	.....	498,154	6,971,405
Federal agencies	19,833	7,991,779	403,346	28,370	8,443,328
Commercial paper	357	3,771,924	1,712,157	.....	5,484,438
Repurchase agreements	17	1,565,783	856,555	.....	2,422,355
Bonds and notes	38,856	15,284,682	383,010	.....	15,706,548
International bonds and notes	5,661	3,364,160	67,981	.....	3,437,802
Real estate contracts	.....	6,160,289	.....	.....	6,160,289
Mutual fund investments	2,400	10,421,035	.....	.....	10,423,435
Money market and short-term investments	18,446	894,914	467,218	.....	1,380,578
Domestic equity	98,214	40,188,325	.....	.....	40,286,539
Limited partnerships	.....	6,372,309	.....	.....	6,372,309
Equity group trust	.....	2,083	.....	.....	2,083
International equity	610	17,068,312	.....	.....	17,068,922
Deferred compensation annuities	.....	44,717	.....	.....	44,717
Other investments	.....	5,615	.....	150	5,765
Total investments	205,645	120,234,057	5,182,351	526,674	126,148,727
Receivables					
Accounts receivable	23,299	4,361	.....	425,550	453,210
State contributions receivable	.....	58,581	.....	.....	58,581
Nonstate contributions receivable	.....	283,711	.....	7	283,718
Interest receivable	1,625	264,638	1,445	11,748	279,456
Dividends receivable	107	120,264	.....	.....	120,371
Pending investment sales	169	2,566,914	.....	.....	2,567,083
Forward contracts	.....	564,629	.....	.....	564,629
Due from state funds	178	1,734	.....	58,505	60,417
Due from other governments	20,609	.....	.....	.....	20,609
Total receivables	45,987	3,864,832	1,445	495,810	4,408,074
Security lending collateral	22,705	5,145,215	.....	.....	5,167,920
Advances to other funds	540,331	.....	.....	.....	540,331
Loans receivable	1,111,983	.....	.....	.....	1,111,983
Capital assets	3,057	1,468	.....	.....	4,525
Accumulated depreciation	(2,095)	(806)	.....	.....	(2,901)
Other assets	20,394	9,435	18	.....	29,847
Total assets	2,525,102	129,589,969	7,027,613	1,808,717	140,951,401
LIABILITIES					
Accounts payable and accrued liabilities	11,635	68,794	129	557,933	638,491
Due to other funds	1,770	4,256	25	52,857	58,908
DROP	.....	2,331,168	.....	.....	2,331,168
Pending investment purchases	221	5,713,046	.....	.....	5,713,267
Short sell obligations	.....	724,659	.....	.....	724,659
Forward contracts payable	.....	562,818	.....	.....	562,818
Broker rebate fees	3	245	.....	.....	248
Due to other governments	2,990	.....	645	494,347	497,982
Due to component units/primary	.....	.....	.....	7,153	7,153
Obligations under security lending agreements	82,324	5,311,313	188,475	14,340	5,596,452
Claims payable	.....	5,298	.....	17,666	22,964
Deposits payable	2,516	12,949	.....	664,421	679,886
Compensated absences	359	1,102	.....	.....	1,461
Other liabilities	142	2,686	.....	.....	2,828
Total liabilities	101,960	14,738,334	189,274	1,808,717	16,838,285
NET ASSETS					
Held in trust for pension benefits and other purposes	$ 2,423,142	$ 114,851,635	$ 6,838,339	$	$124,113,116

The notes to the financial statements are an integral part of this statement.

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Private-purpose Trust Funds	Pension and Other Employee Benefits Trust Funds	Investment Trust Funds	Totals 06/30/10
ADDITIONS				
Contributions and other deposits				
Pension fund contributions - state	$	$ 895,450	$	$ 895,450
Pension fund contributions - nonstate	.....	2,758,542	.....	2,758,542
Employer/employee contributions	.....	141,361	.....	141,361
Purchase of time by employees	.....	86,520	.....	86,520
Fees	1,598	702	.....	2,300
Grants and contributions	228,749	.....	.....	228,749
Flexible benefits contributions	.....	224,390	.....	224,390
Fines, forfeits, settlements and judgments	572	9	.....	581
Unclaimed property remittances	357,889	.....	.....	357,889
Transfers in from state funds	7,407	697,133	92,929	797,469
Total contributions and other deposits	596,215	4,804,107	92,929	5,493,251
Investment income				
Interest income	38,864	1,880,551	69,971	1,989,386
Dividends	1,795	1,452,272	.....	1,454,067
Other investment income	.....	36	.....	36
Net increase (decrease) in fair market value	13,318	12,215,123	89,600	12,318,041
Total investment income	53,977	15,547,982	159,571	15,761,530
Investment activity expense	(977)	(307,174)	(2,874)	(311,025)
Net income (loss) from investing activity	53,000	15,240,808	156,697	15,450,505
Security lending activity				
Security lending income	112	58,808	.....	58,920
Security lending expense	(42)	(16,795)	.....	(16,837)
Net income from security lending	70	42,013	.....	42,083
Total net investment income	53,070	15,282,821	156,697	15,492,588
Other additions	6,989	1,927	.....	8,916
Total additions	656,274	20,088,855	249,626	20,994,755
DEDUCTIONS				
Benefit payments	.....	7,148,823	.....	7,148,823
Insurance claims expense	15,178	.....	.....	15,178
Supplemental insurance payments	.....	63,094	.....	63,094
Flexible reimbursement payments	.....	25,183	.....	25,183
Life insurance premium payments	.....	36,718	.....	36,718
Remittances to annuity companies	.....	202,542	.....	202,542
Interest expense	4,932	1	.....	4,933
Student loan default payments	212,579	.....	.....	212,579
Payments to unclaimed property claimants	191,232	.....	.....	191,232
Distribution to State School Fund	85,533	.....	.....	85,533
Administrative expense	7,325	40,829	35	48,189
Property disposition gain (loss)	1	.....	.....	1
Transfers out to state funds	3,889	730,085	92,929	826,903
Other deductions	27,915	111	.....	28,026
Total deductions	548,584	8,247,386	92,964	8,888,934
Depositor activity				
Deposits	204,900	.....	14,681,713	14,886,613
Withdrawals	(37,413)	.....	(14,334,110)	(14,371,523)
Excess (deficiency) of deposits over withdrawals	167,487	.....	347,603	515,090
Change in net assets	275,177	11,841,469	504,265	12,620,911
Net assets - beginning	2,147,965	103,010,166	5,656,395	110,814,526
Adjustments to increase (decrease) beginning net assets	.....	.....	677,679	677,679
Net assets - beginning, as restated	2,147,965	103,010,166	6,334,074	111,492,205
Net assets - ending	$ 2,423,142	$ 114,851,635	$ 6,838,339	$ 124,113,116

The notes to the financial statements are an integral part of this statement.

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COMPONENT UNIT FINANCIAL STATEMENTS

Major Component Units

FLORIDA HOUSING FINANCE CORPORATION
Pursuant to Section 420.504, Florida Statutes, this corporation was created as an entrepreneurial public corporation organized to provide and promote public welfare by administering the governmental function of financing or refinancing housing and related facilities in Florida.

UNIVERSITY OF FLORIDA
University of Florida is a major, public, comprehensive, land-grant, research university with a main campus location in Gainesville, Florida.

CITIZENS PROPERTY INSURANCE CORPORATION
Pursuant to Section 627.351(6), Florida Statutes, this corporation was created to provide certain residential property and casualty insurance coverage to qualified risks in the State of Florida under specified circumstances.

Nonmajor Component Units

Nonmajor component units are presented beginning on page 237.

STATEMENT OF NET ASSETS
COMPONENT UNITS
JUNE 30, 2010
(in thousands)

	Florida Housing Finance Corporation	University of Florida	Citizens Property Insurance Corporation	Nonmajor Component Units
ASSETS				
Cash and cash equivalents	$ 268,424	$ 172,122	$ 3,218,519	$ 1,326,775
Pooled investments with State Treasury	306,186	973,123	.....	1,546,522
Other investments	2,496,615	1,967,735	5,166,749	4,502,462
Receivables, net	122,407	495,297	248,336	1,120,265
Due from component units/primary	.....	132,038	.....	949,312
Inventories	.....	26,610	.....	36,216
Restricted cash and cash equivalents	.....	1,737	14,409	274,991
Restricted pooled investments with State Treasury	.....	80,682	.....	383,835
Restricted investments	.....	207	.....	1,495,956
Other loans and notes receivable, net	2,978,675	38,004	332,871	83,087
Other assets	45,686	143,470	150,348	285,395
Capital assets, net	105	2,767,037	18,671	17,389,740
Total assets	6,218,098	6,798,062	9,149,903	29,394,556
LIABILITIES				
Accounts payable and accrued liabilities	220,663	419,027	899,263	1,620,404
Due to component units/primary	.....	63,560	.....	154,515
Deferred revenues	69,018	109,132	995,328	551,883
Long-term liabilities				
Due within one year	268,021	88,769	798,775	299,582
Due in more than one year	3,946,465	1,522,918	2,008,999	3,491,428
Total liabilities	4,504,167	2,203,406	4,702,365	6,117,812
NET ASSETS				
Invested in capital assets, net of related debt	.....	1,916,019	18,671	14,967,269
Restricted for				
Debt service	.....	4,684	.....	69,149
Other	.....	936,661	14,409	1,166,935
Funds held for permanent endowment				
Expendable	.....	153,431	.....	1,528,601
Nonexpendable	.....	1,037,922	.....	1,962,262
Unrestricted	1,713,931	545,939	4,414,458	3,582,528
Total net assets	$ 1,713,931	$ 4,594,656	$ 4,447,538	$ 23,276,744

The notes to the financial statements are an integral part of this statement.

	Totals 6/30/10
$	4,985,840
	2,825,831
	14,133,561
	1,986,305
	1,081,350
	62,826
	291,137
	464,517
	1,496,163
	3,432,637
	624,899
	20,175,553
	51,560,619
	3,159,357
	218,075
	1,725,361
	1,455,147
	10,969,810
	17,527,750
	16,901,959
	73,833
	2,118,005
	1,682,032
	3,000,184
	10,256,856
$	34,032,869

STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

		Program Revenues			
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Florida Housing Finance Corporation
Florida Housing Finance Corporation	$ 749,194	$ 330,496	$	$	$ (418,698)
University of Florida	4,790,001	2,593,967	1,248,514	58,140	.....
Citizens Property Insurance Corporation	1,073,860	1,711,429	.....	.....	.....
Nonmajor component units	9,996,332	2,591,938	3,340,908	624,275	.....
Total component units	$ 16,609,387	$ 7,227,830	$ 4,589,422	$ 682,415	(418,698)

General revenues	
Property taxes	.....
Investment earnings (loss)	.....
Gain (loss) on sale of capital assets	.....
Payments from the State of Florida	.....
Miscellaneous	168,265
Contributions to permanent funds	.....
Total general revenues and contributions	168,265
Change in net assets	(250,433)
Net assets - beginning	1,964,364
Adjustments to increase (decrease) beginning net assets	.....
Net assets - ending	$ 1,713,931

The notes to the financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Assets			
University of Florida	Citizens Property Insurance Corporation	Nonmajor Component Units	Totals 6/30/10
$	$	$	$ (418,698)
(889,380)	.....	.....	(889,380)
.....	637,569	.....	637,569
.....	.....	(3,439,211)	(3,439,211)
(889,380)	637,569	(3,439,211)	(4,109,720)
.....	.....	897,925	897,925
225,347	110,799	537,539	873,685
2,124	.....	10,769	12,893
593,116	.....	2,496,226	3,089,342
179,658	266	543,146	891,335
32,168	.....	24,916	57,084
1,032,413	111,065	4,510,521	5,822,264
143,033	748,634	1,071,310	1,712,544
4,408,954	3,698,904	21,988,536	32,060,758
42,669	.....	216,898	259,567
$ 4,594,656	$ 4,447,538	$ 23,276,744	$ 34,032,869

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The State of Florida's (the state's) financial reporting entity includes the primary government (i.e., legislative agencies, the Governor and Cabinet, departments and agencies, commissions and boards of the Executive Branch, and various offices relating to the Judicial Branch) and its component units.

Component units, as defined in Governmental Accounting Standards Board (GASB) Codification Section 2100, *Defining the Financial Reporting Entity*, and Section 2600, *Reporting Entity and Component Unit Presentation and Disclosure*, are legally separate organizations for which the elected officials of the state are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with the state are such that exclusion would cause the state's financial statements to be misleading or incomplete.

Blended Component Units

A component unit is reported as blended when either (1) the component unit's governing body is substantively the same as the governing body of the state or (2) the component unit provides services entirely, or almost entirely, to the state or otherwise exclusively, or almost exclusively, benefits the state even though the component unit does not provide services directly to the state.

The state's blended component units are:

- Citrus Commission (Department of Citrus)
- Corrections Foundation, Inc.
- Florida Board of Governors
- Florida Clerks of Court Operations Corporation
- Florida Engineers Management Corporation
- Florida Prepaid College Board
- Florida School for the Deaf and the Blind
- Florida State Board of Administration (SBA)
- Florida Surplus Lines Service Office
- Florida Water Pollution Control Financing Corporation
- Inland Protection Financing Corporation
- Scripps Florida Funding Corporation
- Space Florida
- State Board of Education (SBE)
- Wireless Emergency Telephone System
- Workforce Florida, Inc.

Blended component units that are considered major funds are reported in separate columns in the fund financial statements. Other blended component units that are considered nonmajor funds are reported with other funds in the appropriate columns in the fund financial statements. In addition, the financial data for some blended component units (i.e., State Board of Administration) are reported in more than one fund type, some of which are considered major and others that are considered nonmajor. Refer to Section D of this note for more information on the determination criteria for major funds and a list of major funds and fund types.

Discretely Presented Component Units

Component units that are not blended are discretely presented. In the government-wide financial statements, discrete presentation entails reporting component unit financial data in a column separate from the financial data of the state.

In addition, financial data for discretely presented component units that are considered major are reported in separate columns in the basic financial statements for component units. Discretely presented component units that are considered nonmajor are combined and reported in one column in the component unit financial statements and are aggregated by type in the combining statements. The state's financial statements are reported for the fiscal year ended June 30, 2010. The state's component units' financial statements are reported for the most recent fiscal year for which an audit report is available. Some component units have a fiscal year other than June 30. Accordingly, amounts reported by the state as due from and to component units on the statement of net assets may not agree with amounts reported by the component units as due from and to the state. Refer to

Section D of this note for more information on major fund determination and presentation. The state's discretely presented component units are grouped into the following categories:

State Universities and Colleges. State universities and colleges receive funding from the state. The state university system is governed by the Florida Board of Governors. Each university is administered by a local board of trustees. The Florida college system is governed by the State Board of Education. All state universities and Florida colleges have a June 30 year-end. Component units included in this category are:

State Universities

Major:

- University of Florida

Nonmajor:

- Florida Agricultural and Mechanical University
- Florida Atlantic University
- Florida Gulf Coast University
- Florida International University
- Florida State University
- New College of Florida
- University of Central Florida
- University of North Florida
- University of South Florida
- University of West Florida

Florida Colleges

Nonmajor:

- Brevard Community College
- Broward College
- College of Central Florida
- Chipola College
- Daytona State College
- Edison State College
- Florida State College at Jacksonville
- Florida Keys Community College
- Gulf Coast Community College
- Hillsborough Community College
- Indian River State College
- Florida Gateway College
- Lake-Sumter Community College
- State College of Florida, Manatee-Sarasota
- Miami Dade College
- North Florida Community College
- Northwest Florida State College
- Palm Beach State College
- Pasco-Hernando Community College
- Pensacola State College
- Polk State College
- St. Johns River Community College
- St. Petersburg College
- Santa Fe College
- Seminole State College of Florida
- South Florida Community College
- Tallahassee Community College
- Valencia Community College

Florida Housing Finance Corporation (Major). Pursuant to Section 420.504, Florida Statutes (F.S.), this corporation was created as an entrepreneurial public corporation organized to provide and promote public welfare by administering the governmental function of financing or refinancing housing and related facilities in Florida. This entity has a December 31 year-end.

Water Management Districts. Pursuant to Section 373.069, F.S., these districts were created to provide for the management and conservation of water and related land resources. In addition, the general regulatory and administrative functions of the districts are either fully or in part financed by general appropriations. Water management districts have a September 30 year-end. Component units included in this category are:

Nonmajor:

- Northwest Florida Water Management District
- St. Johns River Water Management District
- South Florida Water Management District
- Southwest Florida Water Management District
- Suwannee River Water Management District

Citizens Property Insurance Corporation (Major). Pursuant to Section 627.351(6), F.S., this corporation was created to provide certain residential property and casualty insurance coverage to qualified risks in the state under specified circumstances. This entity has a December 31 year-end. For additional information, refer to Note 14B.

Other. Additional discretely presented component units of the state include various foundations and not-for-profit organizations. The fiscal year-ends of these component units may vary. Component units included in this category are:

Nonmajor:

- Commission for Florida Law Enforcement Accreditation, Inc.*
- Enterprise Florida, Inc.
- Florida Agricultural Museum*
- Florida Agriculture Center and Horse Park Authority*
- Florida Agriculture in the Classroom Program*
- Florida Birth-Related Neurological Injury Compensation Plan
- Florida Black Business Investment Board, Inc.*
- Florida Board of Governors Foundation, Inc.*
- Florida Comprehensive Health Association
- Florida Education Foundation, Inc.*
- Florida Education Fund, Inc.
- Florida Fund for Minority Teachers, Inc.*
- Florida Healthy Kids Corporation
- Florida Mobile Home Relocation Corporation*
- Florida Patient's Compensation Fund
- Florida Sports Foundation, Inc.*
- Florida State Fair Authority
- Florida Telecommunications Relay, Inc.*
- Florida Tourism Industry Marketing Corporation, Inc.
- Forestry Arson Alert Association, Inc.*
- Friends of Florida State Forests, Inc.*
- Higher Educational Facilities Financing Authority*
- Prison Rehabilitative Industries and Diversified Enterprises, Inc. (PRIDE)
- South Florida Regional Transportation Authority (formerly Tri-County Commuter Railroad Authority)
- Technological Research and Development Authority*
- The Florida Endowment Foundation for Vocational Rehabilitation, Inc.
- Wildlife Alert Reward Association*
- Wildlife Foundation of Florida, Inc.*

*The state's financial statements do not include amounts relating to several component units. The assets and revenues relating to these component units totaled $61 million and $101 million, respectively. These amounts represent less than one percent of total aggregate component unit assets and revenues.

Joint Ventures

A joint venture is an organization that results from a contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control, in which the participants retain (1) an ongoing financial interest or (2) an ongoing financial responsibility. Financial data for the state's joint ventures are not included in its statements. The state's joint ventures include the following:

Apalachicola-Chattahoochee-Flint River Basin (ACFRB) Commission. Section 373.69, F.S., provided for the creation of an interstate administrative agency to promote interstate comity, remove causes of present and future controversies, equitably apportion the surface waters of the ACFRB, and engage in water planning. Operational funding required by the Commission is equally shared among the party states.

Board of Control for Southern Regional Education. Section 1000.32, F.S., promotes the development and maintenance of regional education services and facilities in the southern states to provide greater educational advantages and facilities for the citizens in the region. The states established a joint agency called the Board of Control for Southern Regional Education to submit plans and recommendations to the states from time to time for their approval and adoption by appropriate legislative action for the development, establishment, acquisition, operation, and maintenance of educational facilities in the region.

Regional Planning Councils. Sections 186.501 through 186.513, F.S., the "Florida Regional Planning Council Act," provide for the creation of regional planning agencies to assist local governments in resolving their common problems. The regional planning councils are designated as the primary organizations to address problems and plan solutions that are of greater-than-local concern or scope. Participants in these councils are required by statutes to contribute to the support of these programs.

Southern States Energy Compact. Section 377.711, F.S., enacted this compact into law joining the State of Florida and other states to recognize that proper employment and conservation of energy and employment of energy-related facilities, materials, and products can assist substantially in the industrialization of the South and the development of a balanced economy in the region. The State of Florida appropriates funds to support Florida's participation in the compact.

Related Organizations

Organizations for which the state is accountable because the state appoints a voting majority of the board, but for which the state is not financially accountable, are related organizations. The state's related organizations include certain transportation authorities, hospital districts, port authorities, and aviation authorities. Since the state is not financially accountable for any of these organizations, applicable financial data is not included in the state's financial statements.

Contact

Financial statements of the component units that issue separate statements and other financial statement-related information may be obtained from:

Department of Financial Services
Bureau of Accounting
Statewide Financial Reporting Section
200 East Gaines Street
Tallahassee, Florida 32399-0354
Telephone: (850) 413-5511
Department Website: *http://www.myfloridacfo.com*

Joint ventures may be contacted directly for their financial statements.

B. Basic Financial Statements

The state's financial statements have been prepared in accordance with generally accepted accounting principles as prescribed by GASB. The basic financial statements of the state, including its component units, are presented in the required format discussed below.

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from its discretely presented component units.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable to a specific function. Some functions may include administrative overhead that is essentially indirect expenses of other functions. The state currently does not allocate those indirect expenses to other functions. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; (2) grants and contributions that are restricted to meeting the operational requirements of a particular function; and (3) grants and contributions that are restricted to meeting the capital requirements of a particular function. Taxes and other items not included in program revenues are reported in general revenues.

Fund Financial Statements

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

C. Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as they become susceptible to accrual, generally when they are both measurable and available. Revenues collected within 60 days of the end of the current fiscal year are considered available, with the exception of certain tax revenues, which are considered available when collected within 30 days of year-end. For governmental funds, certain long-term liabilities, such as compensated absences, due within 60 days of the end of the current fiscal year are expected to be liquidated with expendable financial resources and are recognized within the applicable governmental fund. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures for insurance and similar services extending over more than one fiscal year generally are accounted for as expenditures of the fiscal year of acquisition. Further, principal and interest on general long-term debt are recognized when due.

Under GASB Codification Section P80, *Proprietary Fund Accounting and Financial Reporting*, the state, for business-type activities and enterprise funds, has the option to elect to apply all pronouncements of the Financial Accounting Standards Board (FASB) issued after November 30, 1989, unless those pronouncements conflict with GASB pronouncements. The state has elected not to apply FASB pronouncements issued after the applicable date.

D. Basis of Presentation

Major Funds

GASB Codification Section 2200, *Comprehensive Annual Financial Report*, sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses for either fund category or the governmental and enterprise funds combined) for the determination of major funds. GASB Codification Section 2200 further requires that the reporting government's main operating fund (the General Fund) always be reported as a major fund. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The nonmajor funds are combined in a column in the fund financial statements and detailed in the combining statements. The state reports the following major funds:

Major Governmental Funds

General Fund - accounts for the financial resources of the state, except those required to be accounted for in another fund. This is the state's primary operating fund.

Environment, Recreation and Conservation – a special revenue fund, accounts for the operations of various programs such as air pollution control, water quality assurance, ecosystem management, and marine resources conservation.

Public Education – a special revenue fund, includes funds used to operate education-related programs.

Health and Family Services – a special revenue fund, includes funds used to operate various health and family service-related programs such as health care, elder affairs, and child support.

Transportation – a special revenue fund, accounts for the maintenance and development of the state highway system and other transportation-related projects.

Major Business-type Funds

Transportation – an enterprise fund, primarily accounts for operations of the Florida Turnpike.

Lottery – an enterprise fund, accounts for state lottery operations, which include sale of lottery tickets, payment of lottery prizes, and transfers to the Educational Enhancement Trust Fund.

Florida Hurricane Catastrophe Fund – an enterprise fund, accounts for investments for the Florida Hurricane Catastrophe Fund, which was created to help cover insurers' losses in the event of a hurricane disaster.

Prepaid College Program – an enterprise fund, accounts for payments from purchasers of the Florida Prepaid College Program. This program was created to provide a medium through which the cost of state post-secondary education may be paid in advance of enrollment at a rate lower than the projected corresponding costs at the time of enrollment.

Unemployment Compensation – an enterprise fund, accounts for contributions, benefit payments, grants, loans, and investments for the Unemployment Compensation Fund, which was created to pay unemployment benefits to eligible individuals.

Fund Types

Additionally, the state reports the following fund types:

Internal Service Funds

These proprietary-type funds are primarily used to report activities that provide goods or services to other funds or agencies within the state, rather than to the general public. Internal service funds are classified into the following categories:

- ***Employee Health and Disability –*** includes funds that account for state employees' health and disability plans.
- ***Data Centers -*** accounts for services provided by data processing centers operated by various agencies.
- ***Communications and Facilities -*** primarily accounts for services provided by the Department of Management Services such as those related to the construction, operation, and maintenance of public facilities, and management and operation of the SUNCOM (state communication) Network.
- ***Other -*** accounts for services provided to other state agencies such as legal services, records management, and community services (inmate work squads).

Fiduciary Fund Types

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and, therefore, cannot be used to support the state's own programs.

Private-Purpose Trust Funds - used to report trust arrangements under which principal and income benefit individuals, private organizations, or other governments including funds accounting for unclaimed property; federally guaranteed, higher education loans; contributions to a college savings plan; and various others.

Pension and Other Employee Benefits Trust Funds - used to report resources that are required to be held in trust for the members and beneficiaries of the state's pension plans and other employee benefit plans.

Agency Funds - used to report resources held by the state in a purely custodial capacity. For example, these funds account for asset and liability balances related to retiree health care, taxes collected and held by the Department of Revenue for other entities, and student funds held by the School for Deaf and Blind.

Investment Trust Funds - used to report the external portion of investment pools reported by the state.

E. Assets, Liabilities, and Net Assets or Fund Balance

Cash and Cash Equivalents

The state's cash includes cash on hand and on deposit in banks, including demand deposits, certificates of deposit, and time deposits. Most deposits are held by financial institutions qualified as public depositories under Florida law. Cash equivalents are short-term, highly liquid investments. For the purposes of GASB Codification Section 2450, *Cash Flow Statements*, pooled investments with the State Treasury are considered cash equivalents. Details of deposits are included in Note 2.

Investments

Florida Statutes authorize the state to invest in various instruments. The state records investments in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools.*

Investments with the State Treasury are reported at fair value which is obtained from independent pricing service providers. Independent pricing service providers use quoted market prices when available and employ various, sometimes proprietary, multifactor models for determining a security's fair value if it is not available from quoted market prices. Some securities including U.S. government, municipal bonds, and mortgage-backed and asset-backed securities are priced using evaluated bid prices. Evaluated bid prices are determined by taking bid prices and adjusting them by an evaluated adjustment factor derived from the independent pricing service's multifactor model. If values are not available using the above methods, secondary methods such as non-evaluated mid price and bid price are used. If no source of values is available, cost or last available price from any source is used, or other pricing methodology as directed by the State Treasury.

Investments managed by the State Board of Administration (SBA) are reported in various funds. Investments of the Debt Service Escrowed Fund, which meet the requirements of a legal or in-substance defeasance, are reported at cost. Investments of the Local Government Surplus Funds Trust Fund (LGIP) are reported based on amortized cost and disclosed in Note 2 at fair value. Other investments managed by the SBA, including those related to the state's defined benefit and defined contribution pension plans, are reported at fair value at the reporting date.

For SBA-managed investments, fair values are obtained or estimated in accordance with the Global Pricing Guidelines established with the SBA's custodian, BNY Mellon Bank. BNY Mellon Bank uses a variety of independent pricing vendors and designates certain vendors as the primary source based on asset type, class or issue. BNY Mellon Bank monitors prices supplied by primary sources and may use a supplemental price source or change the primary price source if any of the following occurs:

- The price of a security is not received from the primary price source.
- The primary price source no longer prices a particular asset type, class or issue.
- The SBA or its portfolio investment manager challenges a price and BNY Mellon Bank reviews the price with the vendor, who agrees that the price provided by that vendor may not be appropriate.
- The price from the primary source exceeds BNY Mellon Bank's price tolerance checkpoints and results in a vendor comparison review where another source is deemed to be more appropriate by the BNY Mellon Bank.

When a portfolio includes securities or instruments for which BNY Mellon Bank does not receive a price from its vendor price sources, BNY Mellon Bank uses a "non-vendor price source." Examples include, but are not limited to, limited partnerships or similar private investment vehicles that do not actively trade through established exchange mechanisms; other private placements where there is no or limited information in the market place; and unique fixed income and equity instruments. In such cases where the securities or instruments are in the portfolio of an investment manager, BNY Mellon Bank will obtain the non-vendor price by either contacting the manager of the investment vehicle where the security is a private vehicle, e.g., the "General Partner" of a Limited Partnership, or by contacting the investment manager which directed the purchase of the security or other instrument to obtain direction as to a price. The SBA does not provide direction regarding the substitution of prices in such instances where securities or instruments are in the portfolio of an investment manager appointed by the SBA. In such cases where the SBA directed the purchase of such securities or instruments, BNY Mellon Bank may obtain the non-vendor price by contacting the SBA only if it is not commercially reasonable to directly obtain the non-vendor price from the

broker of record, as identified by the SBA. BNY Mellon Bank performs a limited reasonableness review of non-vendor prices by comparing the current month-end price to the prior month-end price.

Investments that do not have an established market are reported at their estimated fair value. Real estate investments are based on independent appraisals or more recent appraisals provided by real estate investment advisors, adjusted by subsequent cash flows (i.e. contributions and withdrawals). Investments in mortgages are valued on the basis of expected future principal and interest payments and are discounted at prevailing interest rates for similar instruments. For the few mortgaged-backed securities that BNY Mellon Bank is unable to obtain a price source, SBA obtains broker prices for each of the underlying mortgage collateral holdings and calculates a total market value, then divides the total market value by the total current outstanding face of the investment security to get a price per unit. SBA's total units held, multiplied by the unit price, is used as the estimated fair value. If no current price source can be found for a security, the last known price from any source is used. Because of the inherent uncertainty of the valuation using pricing methodologies other than the quoted prices, the estimated fair values may differ from the values that would have been used had a ready market existed.

Investment detail is included in Note 2.

Inventories

Inventories primarily consist of expendable supplies. Inventories are recorded according to the consumption method as expenditures when consumed. At the end of the fiscal year, inventory is reported as an asset and a fund balance reservation. The method used to determine the cost of inventories varies by agency responsible for the inventories.

Capital Assets

Capital assets are real, personal, and intangible property that have a cost equal to or greater than an established capitalization threshold and have an estimated useful life extending beyond one year. For additional information, refer to Note 5.

Long-term Liabilities

Refer to Note 8 for information on bonds payable and certificates of participation, Note 9 for information on installment purchase contracts and capital leases, and Note 10 for changes in long-term liabilities.

Compensated Absences Liability

Employees earn the right to be compensated during absences for vacation and illness as well as for unused special compensatory leave earned for hours worked on legal holidays and other specifically authorized overtime. Compensated absences for annual leave are recorded as a liability when the benefits are earned. Compensated absences for sick leave are calculated based on the vesting method. Within the limits established by law or rule, the value of unused leave benefits will be paid to employees upon separation from state service. The amounts reported for compensated absences are based on current year-end salary rates and include employer Social Security and Medicare tax and pension contributions at current rates.

Net Assets

The government-wide statement of net assets classifies net assets into the following categories: (1) invested in capital assets, net of related debt, (2) restricted, and (3) unrestricted. The "invested in capital assets, net of related debt" component of net assets consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Net assets are reported as "restricted" when constraints placed on net asset use are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. "Unrestricted" net assets consist of net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt." When both restricted and unrestricted resources are to be used for the same purpose, the agency responsible for administering the resources determines the flow assumption used to identify the portion of expenses paid from restricted resources. At June 30, 2010, the government-wide statement of net assets report $11.4 billion of restricted net assets, of which $7.6 billion is restricted by enabling legislation.

Reserves of Fund Balance

In the fund financial statements, governmental funds report reserves of fund balance for amounts that are not available for appropriation or are legally reserved by outside parties for use for a specific purpose. The state has the following types of reserves of fund balance:

Reserve for encumbrances represents outstanding purchase orders, contracts, and other commitments.

Reserves for inventories, advances, and long-term receivables represent fund assets that are not expendable financial resources.

Reserve for capital outlay represents funds reserved for capital projects.

Reserve for debt service represents fund assets reserved for payment of debt service.

Reserve for permanent trust represents trust fund assets for which the corpus and the residual net earnings are non-expendable and the net earnings are reserved for endowment-approved programs.

Reserve for Budget Stabilization Fund represents funds available to cover revenue shortfalls in the General Revenue Fund and for emergencies defined by law.

Other reserves represent fund assets reserved for various reasons, including donor-imposed restrictions and statutory guidelines.

F. Interfund Activity and Balances

The effect of interfund activities, except those between funds reported as governmental activities and funds reported as business-type activities, has been eliminated from the government-wide statements. In the fund financial statements, transfers represent flows of assets without equivalent flows of assets in return or a requirement for repayment. Transfers are recorded when a fund receiving revenue provides it to the fund which expends the resources. Transfers between funds are made to accomplish various provisions of law.

Interfund receivables and payables have been eliminated from the statement of net assets, except for the residual amounts due between governmental and business-type activities.

For additional information, refer to Note 11.

G. Nonmonetary Transactions

The state participates in various activities that are, in part, represented by nonmonetary transactions. Examples include nonmonetary assistance in the form of Federal grants, such as vaccines, Electronic Benefit Transfer (EBT) cards for food assistance, and donated food commodities. The state also acts as an agent for the United States Department of Agriculture in the distribution of donated food commodities to qualifying organizations outside the state's reporting entity. The fair value of these items is reported in the governmental fund financial statements.

State Attorneys and Public Defenders of the State of Florida are furnished certain office space and other services by counties under the provisions of Chapter 29, F.S. Some counties also provide certain facilities and services to other officers and staff of the judicial branch. The value of the facilities and services provided by the counties is not reported as revenue.

H. Operating and Nonoperating Revenues

Proprietary funds distinguish operating and nonoperating revenues. Operating revenues typically derive from providing goods or services, and include all transactions involved in delivering those goods or services. These revenues are a direct result of exchange-type transactions associated with the principal activity of the fund. Cash flow resulting from capital and related financing, noncapital financing and investment activities are considered nonoperating for reporting purposes.

I. Accounting and Reporting Changes

Accounting Changes

The state implemented GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*, which establishes accounting and financial reporting standards for intangible assets. This statement improves the consistency of financial reporting by identifying intangible assets, subject to the provisions under this statement, to be classified as capital assets, thereby enhancing the comparability of the accounting and financial reporting of such assets among state and local governments. It also identifies the approach to recognizing intangible assets that are internally generated, including internally generated computer software, as well as the amortization of such intangible assets. The state's intangible assets consist predominantly of easements and software and are immaterial in relation to total capital assets. Refer to Note 5 for additional information. Easements are reported within Land and other nondepreciable assets under the heading Capital assets, not being depreciated and software is reported within Other under the heading Capital assets, being depreciated.

The state implemented GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*. This statement improves the quality of financial reporting by addressing the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. The guidance in this statement improves financial reporting by requiring governments to measure derivative instruments, with the exception of synthetic guaranteed investment contracts, at fair value. In addition, state and local governments are required to provide disclosures that summarize the government's derivative instrument activity and the information necessary to assess the government's objectives for derivative instruments, their significant terms, and the risks associated with the derivative instruments. Refer to Note 2 for additional information.

Reporting Changes

In prior fiscal years, state universities reported bonds and revenue certificates payable related to Capital Improvement Revenue Bonds issued by the Florida Board of Governors on behalf of those universities. The Florida Board of Governors loaned the bond proceeds to those universities for stated capital improvement projects. Revenues generated from the constructed facilities were pledged by the universities to repay the debt. Additionally, in prior fiscal years, the liability for University System Improvement Bonds was allocated among and reported as bonds payable by the state universities. These liabilities have now been determined to be collateralized borrowings of the primary government. Accordingly, the universities formerly reporting Capital Improvement Revenue Bonds payable now report capital improvement debt payable and the primary government reports a corresponding receivable from the universities, and bonds payable for the University System Improvement Bonds. These changes affect comparability of amounts reported as bonds and revenue certificates payable and capital improvement debt payable on the university financial statements and on the statement of net assets for the primary government. Refer to the Section J. below for additional information on prior period adjustments related to these reporting changes.

In prior fiscal years, component unit deposits with the State Treasury and the SBA were reported in the Agency Funds. A determination was made that these component unit deposits should not be reported in the Agency Funds as they are not held for an entity outside the state's reporting entity. Accordingly, for this report, component unit deposits with the State Treasury and the SBA are no longer reported in the Agency Funds.

In prior fiscal years, deposits of external participants in the State Treasurer's Investment Pool were reported as part of the Agency Funds. Additionally, in prior fiscal years, net asset balances of external participants were considered immaterial in relation to total net assets of the Investment Pool so a portion of GASB Codification Section I50, *Investments*, pertaining to External Investment Pools, was not applied. Because of growth in the net asset balances of external participants, the balances are now considered material in relation to total net assets of the Investment Pool and are reported in the Investment Trust Funds. Refer to Section J. below for additional information on the prior period adjustment related to this reporting change.

In the prior fiscal year, the Agency Fund's Combining Statement of Fiduciary Net Assets and Statement of Changes in Assets and Liabilities, Tax Distribution and Administration fund reported $491 million as a Forward contracts payable rather than amounts owed to custodial parents relating to child support enforcement activities. To correct the error, the prior fiscal year ending balance as of June 30, 2009, for Accounts payable and accrued liabilities within the Tax Distribution and Administration fund reported in the Statement of Changes in Assets and Liabilities was increased by $491 million and Forward contracts payable was removed.

J. Prior Period Adjustments

Fund balances and net assets at July 1, 2009, have been increased (decreased) as follows in relation to the activities of prior years (in thousands):

GOVERNMENTAL ACTIVITIES			
Governmental Funds			
Public Education			
To increase beginning fund balance related to a receivable and capital improvement fees from the State Universities.	$ 762,486		
Total Public Education		762,486	
Nonmajor Governmental Funds			
Debt Service Fund			
To increase beginning fund balance due to addition of assets for debt service for the Florida Board of Governors.	6,479		
Total Nonmajor Governmental Funds		6,479	
Total Governmental Funds			768,965
Government-wide Reconciling Items			
Florida Board of Governors			
To decrease beginning net assets due to addition of bonds payable previously reported by the State Universities.		(902,701)	
Total Government-wide Reconciling Items			(902,701)
TOTAL GOVERNMENTAL ACTIVITIES			**$ (133,736)**
COMPONENT UNITS			
Major Component Units			
University of Florida			
To increase beginning net assets due to removal of bonds payable.	$ 42,701		
To recognize an expense and payable not reported previously.	(32)		
Total Major Component Units		42,669	
Nonmajor Component Units			
Other State Universities			
To increase beginning net assets due to removal of bonds payable.	201,129		
South Florida Regional Transportation Authority			
To increase beginning fund balance due to changes in depreciation expense from final audited financial statements.	15,769		
Total Nonmajor Component Units		216,898	
TOTAL COMPONENT UNITS			**259,567**
FIDUCIARY FUNDS			
Investment Trust Funds			
External Treasury Pool Participants			
To increase beginning net assets due to the addition of the external portion of the Treasury Investment Pool.		677,679	
TOTAL FIDUCIARY FUNDS			**$ 677,679**

K. Budget Stabilization Fund

In prior fiscal years, the Florida Legislature authorized the transfer of funds from the Budget Stabilization Fund to the General Revenue Fund. These transfers are required to be repaid in accordance with Section 215.32, F.S*. The Budget Stabilization Fund had $275 million in cash at June 30, 2010. The planned repayment schedule is presented below. Both of these funds are included within the General Fund, therefore, pursuant to generally accepted governmental accounting principles, the Advances to other funds and Advances from other funds were eliminated.

Date	Authority	Borrowed	Repayment
9/11/2008	GAA 2008-2009 Section 77	$ 672,407,249	$ .....
2/20/2009	Senate Bill 2-A Section 51	400,000,000	.....
7/1/11-6/30/12		.....	214,481,450
7/1/12-6/30/13		.....	214,481,450
7/1/13-6/30/14		.....	214,481,450
7/1/14-6/30/15		.....	214,481,450
7/1/15-6/30/16		.....	214,481,450
	Total	$ 1,072,407,249	1,072,407,250

*Repayment should be in 5 equal installments beginning in the third fiscal year after the loan was made.

NOTE 2 - DEPOSITS AND INVESTMENTS

A. Deposits

At June 30, 2010, the state's deposits in financial institutions totaled approximately $1.7 billion for primary government and $5 billion for discretely presented component units.

1. Custodial Credit Risk

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the state will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The state mitigates custodial credit risk by generally requiring public funds to be deposited in a bank or savings association that is designated by the Chief Financial Officer (CFO) as authorized to receive deposits in the state and meets the collateral requirements as set forth in Chapter 280, Florida Statutes (F.S.).

The CFO determines the collateral requirements and collateral pledging level for each Qualified Public Depository (QPD) following guidelines outlined in Section 280.04, F.S., and Chapter 69C-2, Florida Administrative Code. Collateral pledging levels include 25, 50, 125, and 200 percent of a QPD's average daily deposit balance, or, if needed, an amount as prescribed by the CFO. Section 280.13, F.S., outlines eligible types of collateral including direct obligations of the United States (U.S.) Government, federal agency obligations fully guaranteed by the U.S. Government, certain federal agency obligations, state and local government obligations, corporate bonds, and letters of credit issued by a Federal Home Loan Bank. Also, with the CFO's permission, eligible collateral includes collateralized mortgage obligations, real estate mortgage investment conduits and securities or other interests in any open-end management investment company registered under the Investment Company Act of 1940. However, the portfolio of the investment company must be limited to direct obligations of the U.S. Government and to repurchase agreements fully collateralized by such direct obligations of the U.S. Government, and the investment company must take delivery of such collateral either directly or through an authorized custodian.

In accordance with Section 280.08, F.S., if a QPD defaults, losses to public depositors are first satisfied with any applicable depository insurance, followed by demands of payment under any letters of credit or sale of the defaulting QPD's collateral. If necessary, any remaining losses are to be satisfied by assessments against the other participating QPDs according to a statutory based ratio.

At June 30, 2010, the following deposits were not secured pursuant to Chapter 280, F.S., and were exposed to custodial credit risk because they were uninsured and (1) uncollateralized, (2) collateralized with securities held by the pledging financial institution, or (3) collateralized with securities held by the pledging financial institution's trust department or agent but not in the state's name (in thousands).

Custodial Credit Risk
As of June 30, 2010

	Bank Statement Balance (in U.S. $)	
Custodial Credit Risk	Primary Government	Component Units
(1)	$ 257,245	$ 165,697
(2)	75,330	293,872
(3)	.....	26,129
Total deposits subject to custodial credit risk	$ 332,575	$ 485,698

2. Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of a deposit. Under Section 215.47, F.S., and subject to the limitations and conditions of the State Constitution or of the trust agreement relating to a trust fund, moneys available for investments by the State Board of Administration (SBA) may be invested in fixed income obligations or stocks denominated in foreign currency. The SBA has developed a total fund investment plan for the investment of assets in the Florida Retirement System (FRS) Pension Trust Fund and the Lawton Chiles Endowment Fund (LCEF) that sets ranges on investments by asset class. In the FRS Trust Fund, total assets held in the foreign equities asset class (all non-U.S. investments) were limited to a range of 11-25% of total investments with a target of 20% for most of the fiscal year. On June 8, 2010, a new investment policy was adopted for the FRS Trust Fund that combines domestic and foreign equities into one global equity asset class; therefore, the policy limiting investments in foreign equities to a range of 11-25% is no longer in effect. For the LCEF, total assets held in the foreign equities asset class are limited to a range of 6-18% of total investments with a target of 12%, other asset classes may hold non-U.S. securities as well, depending on portfolio guidelines. In both cases, Florida law limits the exposure to foreign securities to 25% of the total fund. The FRS and LCEF investment plans were adopted June 8, 2010, and March 24, 2009; respectively, and may be modified in the future if the SBA adopts changes. This investment activity in foreign investments resulted in deposits in foreign currency as of June 30, 2010, as illustrated in the following schedule (in thousands):

Foreign Currency Deposits Held
As of June 30, 2010

	Bank Statement Balance (in U.S. $)		
Currency	FRS Pension Trust Fund	LCEF	Total
Australian dollar	$ 2,837	$	$ 2,837
Brazilian real	5,512	142	5,654
British pound sterling	5,164	1	5,165
Canadian dollar	3,194	5	3,199
Croatian kuna	253	.....	253
Czech koruna	278	22	300
Danish krone	832	.....	832
Euro currency unit	9,097	23	9,120
Hong Kong dollar	7,001	2	7,003
Indian rupee	176	.....	176
Israeli shekel	546	2	548
Japanese yen	44,286	122	44,408
Kenyan shilling	628	.....	628
Malaysian ringgit	314	24	338
Mexican new peso	2,181	2	2,183
Moroccan dirham	131	.....	131
Norwegian krone	1,190	7	1,197
Singapore dollar	24	64	88
South African rand	144	48	192
South Korean won	569	26	595
Swedish krona	495	32	527
Swiss franc	1,445	20	1,465
Taiwan new dollar	12,684	2	12,686
Thailand baht	2,043	11	2,054
Turkish new lira	1,285	28	1,313
Other	342	8	350
Total deposits subject to foreign currency risk	$ 102,651	$ 591	$ 103,242

B. Investments

At June 30, 2010, the state's investments in governmental and business-type activities and fiduciary funds totaled $170.5 billion, consisting of pooled investments with the State Treasury in the amount of $16.6 billion and other investments in the amount of $153.9 billion. The State Treasury also had holdings at June 30, 2010, of $3.5 billion for discretely presented component units in total. These investments are not reported as part of the primary government and may be different from the amounts reported by some component units due to different reporting periods. Other investments for discretely presented component units totaled $15.6 billion.

Pooled Investments with the State Treasury

Unless specifically exempted by statute, all cash of the state must be deposited in the State Treasury. The State Treasury, in turn, keeps the funds fully invested to maximize earnings. In addition, the State Treasury may invest funds of any board, association, or entity created by the State Constitution or by law. As a result, pooled investments with the State Treasury contains deposits from funds and component units of the reporting entity (internal portion) as well as deposits from certain legally separate organizations outside the reporting entity (external portion). The external portion of pooled investments with the State Treasury is reported in a governmental external investment pool.

Pooled investments with the State Treasury are not registered with the Securities and Exchange Commission. Oversight of the pooled investments with State Treasury is provided by the Treasury Investment Committee per Section 17.575, F.S. The authorized investment types are set forth in Section 17.57, F.S.

Redemptions are on a dollar in/dollar out basis adjusted for distributed income. The fair value of the pooled investments with State Treasury is determined at fiscal year end for financial reporting purposes.

The State Treasury does not contract with an outside insurer in order to guarantee the value of the portfolio or the price of shares redeemed.

Per Section 17.61(1), F.S., the State Treasury shall invest all general revenue funds, trust funds and all agency funds of each state agency, and of the judicial branch. As a result, state agencies and the judicial branch are considered involuntary participants in pooled investments with the State Treasury. The total involuntary participation as of June 30, 2010, was $13.4 billion or 73.4% of the pool.

At year end, the condensed financial statements for the Investment Pool maintained by the State Treasury were as follows (dollars in thousands):

Condensed Statement of Fiduciary Net Assets
June 30, 2010

ASSETS		
Current and Other Assets	$	21,542,298
Total Assets		21,542,298
LIABILITIES		
Other Liabilities		3,557,262
Total Liabilities		3,557,262
NET ASSETS		
Net assets held for Internal Pool Participants		16,331,071
Net assets held for External Pool Participants		1,653,964
	$	17,985,035

Statement of Changes in Fiduciary Net Assets
June 30, 2010

ADDITIONS		
Net income (loss) from investing activity	$	936,469
DEDUCTIONS		
Distributions paid and payable		(936,469)
Depositor activity		
Deposits		123,648,504
Withdrawals		(120,057,349)
Excess (deficiency) of deposits over withdrawals		3,591,155
Change in net assets		3,591,155
Net assets, beginning		14,393,880
Net assets, ending	$	17,985,035

The following table provides a summary of the fair value, the number of shares or the principal amount, ranges of interest rates, and maturity dates of each major investment classification (dollars in thousands):

Summary of Investment Holdings

	Par	Fair Value	Range of Interest Rates *	Range of Maturity Dates
Commercial Paper	$ 1,004,485	$ 1,004,397	0.07% - 0.65%	7/1/10 - 9/8/10
U.S. Guaranteed Obligations	4,729,746	4,841,093	0.63% - 30.98%	7/1/10 - 4/16/41
Federal Agencies	8,061,933	8,022,286	0.25% - 17.99%	7/2/10 - 4/1/56
Domestic Bonds & Notes	5,141,701	2,951,405	0% - 12.00%	7/1/10 - 8/1/97
International Bonds & Notes	387,463	408,049	0.30% - 9.86%	8/1/10 - 12/31/49
Mutual Funds	877,317	877,317	0.21%	N/A
Certificates of Deposit	135,865	135,941	0.01% - 0.84%	8/3/10 - 4/12/12
Repurchase Agreements	1,713,927	1,713,927	0.50% - 5.90%	7/1/10 - 7/3/10
Unemployment compensation funds pooled with U.S. Treasury	455,038	455,038	N/A	N/A
Totals	$ 22,507,475	$ 20,409,453		

* The coupon rate in effect at June 30, 2010, is reported. If a security is discounted, the purchase yield is reported.

The State Treasury records, as an investment, funds credited to the state's account in the Federal Unemployment Compensation Trust Fund pursuant to Section 903 of the Social Security Act. The fund is drawn upon primarily to pay unemployment compensation benefits. This money is pooled with deposits from other states and is managed by the Federal Government. No disclosures can be made of specific securities owned.

The schedule below discloses the detail of the State Treasury holdings and the fair value of each type of investment at June 30, 2010 (including security lending collateral investments), as well as reconciliation to the basic financial statements (in thousands):

Schedule of Pooled Investments with State Treasury
As of June 30, 2010

Investment type		Fair Value
Commercial paper	$	936,117
U.S. guaranteed obligations		4,841,093
Federal agencies		7,972,307
Domestic bonds & notes		2,466,835
International bonds & notes		359,973
Mutual funds		875,046
Repurchase agreements		403,146
Certificates of deposit		.....
Unemployment compensation funds pooled with U. S. Treasury		455,038
Total investments excluding security lending collateral		18,309,555
Lending collateral investments:		
Repurchase agreements		1,310,781
Commercial paper		68,280
Domestic bonds & notes		484,570
International bonds & notes		48,076
Certificates of deposit		135,941
Federal agencies		49,979
Mutual funds		2,271
Total lending collateral investments		2,099,898
Total investments		20,409,453
Cash on hand		300
Cash on deposit		1,132,545
Total State Treasury holdings		21,542,298
Adjustments:		
Outstanding warrants		(1,006,077)
Unsettled securities liability		(447,467)
Reconciled balance, June 30, 2010	$	20,088,754
Reconciliation to the basic financial statements (in thousands):		
Pooled investments with State Treasury		
Governmental activities	$	11,743,152
Business-type activities		1,296,907
Fiduciary funds		3,284,674
Component units		3,290,348
Component units timing difference		206,858
Total pooled investments with State Treasury		19,821,939
Restricted pooled investments with State Treasury (Business-type activities)		266,815
Total pooled investments with State Treasury	$	20,088,754

Other Investments

Other investments in various funds of the state are primarily managed by the SBA. The largest of these funds managed by the SBA is the FRS Pension Trust Fund (Defined Benefit Pension Fund), whose total investments represented 76% of total other investments at June 30, 2010. Investments of the Florida Hurricane Catastrophe Fund and the Florida Prepaid College Trust Fund represented another 6.2% and 6.1%, respectively, of total other investments. Section 215.47, F.S., allows the SBA to invest funds in a range of instruments, including security lending agreements and reverse repurchase agreements.

The schedule below discloses other investments at fair value and their total carrying value at June 30, 2010, as well as reconciliation to the basic financial statements (in thousands):

Schedule of Other Investments
As of June 30, 2010

	Fair value			
		Other funds		
Investment type	FRS Pension Trust Fund	Managed by SBA	Not managed by SBA	Total
Certificates of deposit	$ 584,932	$ 3,173,535	$ 2,799	$ 3,761,266
Commercial paper	3,656,140	3,709,574	.....	7,365,714
Bankers' acceptances	.....	4,972	.....	4,972
Money market funds	4,652	2,667,669	10,470	2,682,791
Repurchase agreements	1,565,763	2,748,630	.....	4,314,393
U.S. guaranteed obligations	6,448,166	8,152,885	31,160	14,632,211
Federal agencies	7,969,768	4,007,153	6,876	11,983,797
Domestic bonds & notes	14,289,373	2,085,429	964,256	17,339,058
Domestic bonds & notes commingled funds	177,152	1,754,736	.....	1,931,888
International bonds & notes	3,354,160	423,105	154	3,777,419
Domestic stocks	40,179,374	948,431	19,387	41,147,192
Domestic equity group trust	2,083	.....	.....	2,083
Domestic equity commingled funds	.....	1,702,661	.....	1,702,661
International stocks	17,066,866	78,348	2,191	17,147,405
International equity commingled funds	4,958,217	817,390	.....	5,775,607
Limited partnerships	5,859,263	.....	.....	5,859,263
Limited partnerships - international	513,046	.....	.....	513,046
Option contracts	5,615		374	5,989
Swap contracts (debt related)	(10,981)	.....	.....	(10,981)
Real estate investments	6,160,289	.....	.....	6,160,289
Mutual funds	.....	.....	1,122,201	1,122,201
Deferred compensation annuities	.....	.....	44,717	44,717
Total investments excluding lending collateral	112,783,878	32,274,518	2,204,585	147,262,981
Lending collateral investments:				
Certificates of deposit	.....	600,243	.....	600,243
Commercial paper	.....	236,331	.....	236,331
Money market funds	3,876	.....	.....	3,876
Short-term security lending collateral pool	.....	3,992	.....	3,992
Repurchase agreements	4,255,464	636,380	.....	4,891,844
Domestic bonds & notes	673,046	559,372	.....	1,232,418
International bonds & notes	212,829	79,238	.....	292,067
Total lending collateral investments	5,145,215	2,115,556	.....	7,260,771
Total investments for all types - fair value	$ 117,929,093	$ 34,390,074	$ 2,204,585	$ 154,523,752
Total investments for all types - carrying value	$ 117,929,093	$ 34,363,048	$ 2,204,455	$ 154,496,596
% of total other investments	76%	22%	2%	

Reconciliation of carrying value to the basic financial statements (in thousands):

	Governmental activities	Business-type activities	Fiduciary funds	Component Units[1]	Total
Other investments	$ 1,536,807	$ 19,138,640	$	$ 586,932	$ 21,262,379
Restricted investments	.....	1,917,570	.....	.....	1,917,570
Long-term investments	.....	.....	126,148,727	.....	126,148,727
Security lending collateral	.....	.....	5,167,920	.....	5,167,920
Total other investments	$ 1,536,807	$ 21,056,210	$ 131,316,647	$ 586,932	$ 154,496,596

[1]The column for Component Units presents other investments managed by SBA for Component Units. For presentation of all other investments for Component Units, see the Schedule of Other Investments For Discretely Presented Component Units below.

The FRS Pension Trust Fund also held short positions in investments at June 30, 2010. Short investment positions are reported as liabilities on the Statement of Fiduciary Net Assets. The schedule below presents the short investment positions at fair value at June 30, 2010 (in thousands):

FRS Pension Trust Fund
Short Investment Positions
As of June 30, 2010

Investment Type	Fair Value
U.S. guaranteed obligations	$ (16,321)
Federal agencies	(73,536)
Domestic stocks	(474,631)
International stocks	(160,171)
Option contracts	(8,757)
Total	$ (733,416)

The SBA issued a separate report (financial statements and notes) pertaining to the Local Government Surplus Funds Investment Pool within the state's Investment Trust Fund for the period ended June 30, 2010. This report may be obtained from the Senior Operating Officer, Accounting and Administrative Services, State Board of Administration of Florida, 1801 Hermitage Boulevard, Suite 101, Tallahassee, Florida 32308, (850) 488-4406.

Component Units

The schedule below discloses other investments reported at fair value and total carrying value, as of June 30, 2010, for discretely presented component units and a reconciliation to the basic financial statements (in thousands). Those investments held with the State Treasury as of June 30, 2010, are excluded.

Schedule of Other Investments
For Discretely Presented Component Units
As of June 30, 2010

Investment type	Fair value
Certificates of deposit	$ 137,116
Commercial paper	16,093
Repurchase agreements	99,206
Money market funds	835,938
U.S. guaranteed obligations	2,461,055
Federal agencies	4,502,992
Domestic bonds & notes	2,567,686
International bonds & notes	14,941
Domestic stocks	726,892
International stocks	226,638
Real estate investments	70,574
Mutual funds	1,649,354
Investment agreements	2,285,179
Total other investments for all types - fair value	$ 15,593,664
Total other investments for all types - carrying value	$ 15,629,724
Reconciliation of carrying value to the basic financial statements:	
Other investments	$ 14,133,561
Restricted investments	1,496,163
Total other investments for component units	$ 15,629,724

At June 30, 2010, 61.62% of total other investments for discretely presented component units belonged to the following major component units: Florida Housing Finance Corporation, University of Florida, and Citizens Property Insurance Corporation.

1. Credit Risk and Concentration of Credit Risk of Debt Securities

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Concentration of credit risk is the risk of loss attributed to the magnitude of the state's investment in a single issuer.

Pooled Investments with the State Treasury

The State Treasury follows the investment guidelines set forth in Section 17.57, F.S., for reducing exposure to investment credit risk. The State Treasury's rated debt investments as of June 30, 2010, were rated by the Nationally Recognized Statistical Rating Organizations (NRSRO) Standard and Poor's (S&P) and Moody's, and the ratings are presented below using the applicable rating scale (in thousands):

State Treasury
Credit Quality Ratings
As of June 30, 2010

Commercial paper	Federal agencies	Domestic bonds & notes	International bonds & notes	Certificates of deposit	Total*	S&P rating**	Moody's rating**
$	$ 93,225	$ 647,351	$ 31,856	$	$ 772,432	AAA	
.....	.....	477,180	108,716	70,137	656,033	AA	
.....	1,171	1,260,277	100,664	11,814	1,373,926	A	
1,004,397	.....	1,596	.....	25,000	1,030,993	A-1	
.....	.....	443,207	136,813	.....	580,020	BBB	
.....	.....	8,375	.....	.....	8,375	BB	
.....	.....	2,336	.....	.....	2,336	B	
.....	.....	1,752	.....	.....	1,752	Below B	
.....	26,728	80,899	.....	.....	107,627		AAA
.....	1,681	3,257	.....	.....	4,938		AA
.....	.....	9,288	.....	.....	9,288		A
.....	.....	5,034	.....	.....	5,034		Below B
.....	7,899,481	10,853	30,000	28,990	7,969,324	Not rated	
$ 1,004,397	$ 8,022,286	$ 2,951,405	$ 408,049	$ 135,941	12,522,078		
			U.S. guaranteed obligations		4,841,093	Not rated	
			Mutual funds		877,317	Not rated	
			Repurchase agreements		1,713,927	Not rated	
					$ 19,954,415		

*The remaining $134,339 (in thousands) reported for Pooled Investments with State Treasury is comprised primarily of investments with the U.S. Treasury Unemployment Compensation Funds Pool, unsettled securities liability, cash on hand and deposit, and outstanding warrants as presented in the Schedule of Pooled Investments with State Treasury.

** Long-term ratings are presented except for "A-1," which is a short-term rating for S&P.

The State Treasury's investment policies allow for unlimited investments in U.S. obligations and certain Federal Agency obligations. For other investments, the investment policies address concentration of credit risk by placing limits on amounts invested per issuer (taking into account the maturity date of the investment). In addition, the policies also address limits on certain investments by credit ratings. Limits on amounts invested are expressed in dollar amounts per issuer and also in total amounts per investment type as a percentage of the investment pool's market value. As of June 30, 2010, more than five percent of the State Treasury's investment pool is invested in the Federal Home Loan Bank System (FHLB), the Federal National Mortgage Association (FNMA), the Federal Home Loan Mortgage Corporation (FHLMC), and the Federal Farm Credit Banks (FFCB). These investments are approximately 13 percent, 12 percent, 6 percent and 7 percent of the State Treasury's investments pool, respectively.

Other Investments

The SBA, in compliance with Section 215.47, F.S., has adopted certain investment policies with regard to credit risk of debt securities. Investment policies vary by fund or portfolio. Below are the investment policies and credit risk disclosures for the FRS Pension Trust Fund, which constitute the primary portion of other investments.

FRS Pension Trust Fund – Investments are generally managed through individual portfolios within various asset classes, as listed below. Some of the individual portfolios have slightly different restrictions on credit quality.

Short-term portfolios – Securities must be investment grade at the time of purchase. For Short-term investment ratings, this is defined as the highest applicable rating from one of the three NRSRO – S&P A-1, Moody's P-1, Fitch F1. For long-term investment ratings, this is defined as a minimum mid-single A rating from one of the three NRSROs – S&P A, Moody's A2, Fitch A. Securities of a single issuer should not represent more than 5% of portfolio amortized cost (excluding U.S. Treasuries and Agencies).

Mortgage portfolios – Securities are generally limited to those issued by the Government National Mortgage Association (GNMA), Federal National Mortgage Association (FNMA), and Federal Home Loan Mortgage Corporation (FHLMC). No specific credit rating criteria are listed. The state may own notes secured by first mortgages on Florida real property, insured or guaranteed by the Federal Housing Administration or the U.S. Department of Veterans Affairs, but exposure is limited to 10% of portfolio market value. All collateralized mortgage obligations (CMOs) should have publicly traded GNMA, FNMA, or FHLMC securities as underlying collateral. Exposure is limited to 10% of the portfolio. U.S. Treasury and Agency debentures are allowed but are limited to 10% of portfolio market value.

Government/Corporate portfolios – Securities should be rated investment grade by at least one of the three NRSROs at the time of purchase. Minimum ratings include S&P BBB-, Moody's Baa3, and Fitch BBB-. Securities of a single issuer are generally limited to 5% of the market value of the portfolio (excluding U.S. Treasuries and Agencies).

Core portfolios – Securities should be rated investment grade by one of the three NRSROs at the time of purchase. Minimum ratings include S&P BBB-, Moody's Baa3, and Fitch BBB-. Securities of a single issuer are generally limited to 5% of the market value of the portfolio (excluding U.S. Treasuries and Agencies).

Core Plus portfolios – The strategic portion of the portfolio is invested in investment grade securities with a tactical weighting to the 'plus' sectors such as high yield, emerging markets, foreign governments, and preferred stock. Non-dollar obligations issued by foreign governments, foreign agencies, or supranationals must be rated investment grade by at least one NRSRO. The policies dictate no limitations on concentration of credit risk on investments for a single issuer.

High Yield portfolios – All securities should be rated at least single B or double B by one of the NRSROs at the time of purchase. If a security is no longer rated at least the equivalent of single B- by any of the NRSROs, the portfolio manager must provide written notification and justify retaining such investment beyond 90 days. Also, no more than 5% of market value shall be invested in investment grade securities (BBB- or higher). Securities of a single issuer should not exceed 5% of portfolio market value. No more than 35% of market value may be in any one industry.

Lending portfolios – Short-term rating requirements are similar to short-term portfolio rating requirements. Repos should be fully collateralized. The FRS Pension Trust Fund may hold up to the greater of $5 million or 5% of its assets in securities by a single issuer and its affiliates (excluding U.S. Government guaranteed investments, its agencies or instrumentalities). For all lending programs, up to an additional 5% of the book value of the portfolio may be invested in the obligations of any single issuer, guarantor, or repo counterparty that will mature on the next business day, that are redeemable upon demand, or that contain an unconditional put feature.

The FRS Pension Trust Fund did not hold any investments with a single issuer representing 5% or more of the fund's fair market value at June 30, 2010. The schedule below discloses credit quality ratings on investments held in the FRS Pension Trust Fund at June 30, 2010 (in thousands).

FRS Pension Trust Fund
Credit Quality Ratings
As of June 30, 2010

Certificates of deposit	Commercial paper	Money market & short-term bond funds	Federal agencies	Domestic bonds & notes[1]	International bonds & notes	Total[2]	S&P rating[3]	Moody's rating[3]
$	$	$ 8,528	$ 939,472	$ 3,028,431	$ 761,342	$ 4,737,773	AAA/AAAm	
.....	.....	.....	7,936	986,290	530,572	1,524,798	AA	
.....	.....	.....	74,502	3,960,146	795,614	4,830,262	A	
.....	.....	.....	.....	2,934,748	645,405	3,580,153	BBB	
.....	.....	.....	.....	1,078,153	121,069	1,199,222	BB	
.....	.....	.....	.....	1,423,197	160,150	1,583,347	B	
.....	.....	.....	.....	337,503	5,730	343,233	CCC	
.....	.....	.....	.....	79,376	.....	79,376	CC	
.....	.....	.....	.....	5,835	.....	5,835	D	
.....	.....	.....	12,495	433,163	5,233	450,891		Aaa
.....	.....	.....	.....	5,214	20,489	25,703		Aa
.....	.....	.....	.....	85,473	33,127	118,600		A
.....	.....	.....	.....	26,421	25,136	51,557		Baa
.....	.....	.....	.....	8,026	2,051	10,077		Ba
.....	.....	.....	.....	11,605	10,374	21,979		B
.....	.....	.....	.....	27,916	4,044	31,960		Caa
.....	.....	.....	.....	.....	211,250	211,250		Ca
.....	3,656,140	.....	.....	.....	.....	3,656,140	A-1	
584,932	.....	.....	6,935,363	708,074	235,403	8,463,772	Not rated	Not rated
$ 584,932	$ 3,656,140	$ 8,528	$ 7,969,768	$ 15,139,571	$ 3,566,989	30,925,928		
					Repurchase agreements	5,821,227	Not rated	Not rated
					U.S. guaranteed obligations	6,448,166	Not rated	Not rated
					Domestic stocks	40,179,374	Not rated	Not rated
					Domestic equity group trust	2,083	Not rated	Not rated
					International stocks	17,066,866	Not rated	Not rated
					International equity commingled funds	4,958,217	Not rated	Not rated
					Limited partnerships	5,859,263	Not rated	Not rated
					Limited partnerships-international	513,046	Not rated	Not rated
					Option conracts purchased	5,615	Not rated[4]	Not rated[4]
					Swap contracts	(10,981)	Not rated[4]	Not rated[4]
					Real estate investments	6,160,289	Not rated	Not rated
					Total investments	$ 117,929,093		

[1]The column for Domestic bonds & notes includes domestic commingled funds totaling $177,151,978 with a S&P credit rating of "B".

[2]All FRS investments are included in this schedule, including security lending collateral investments.

[3]S&P ratings were primarily used. If S&P did not rate a security, then Moody's ratings were used. If neither rating agency issued a rating, the security was listed as "Not rated". Long-term ratings are presented except for "AAAm", "A-1". The "AAAm" rating is the top S&P rating for money market funds. The "A-1" rating is a short-term rating for S&P.

[4] Although option contracts and swap contracts do not have specific credit quality ratings, counterparty credit ratings are available and are disclosed in separate schedules below.

Counterparty credit ratings for option positions (purchased and sold) at June 30, 2010, in the FRS Pension Trust Fund are listed below (in thousands).

FRS Pension Trust Fund
Option Counterparty Credit Ratings
As of June 30, 2010

Fair Value	S&P Counterparty Credit Rating (Long/Short)[1]	Moody's Counterparty Credit Rating (Long/Short)[1]	Fitch Counterparty Credit Rating (Long/Short)[1]
$ 1,304	Exchange traded	Exchange traded	Exchange traded
4,311	A/A-1	A/P-1	NR/F1
$ 5,615	Total options purchased		
$ (2,188)	Exchange traded	Exchange traded	Exchange traded
(3,791)	A/A-1	A/P-1	NR/F1
(2,778)	NR/NR	NR/P-1	NR/NR
$ (8,757)	Total options sold[2]		

[1] If no rating exists, "NR" is reported.

[2] Options sold are reported as liabilities in the Statement of Fiduciary Net Assets.

Counterparty credit rating for swaps held in the FRS Pension Trust Fund at June 30, 2010, are listed below (in thousands)

FRS Pension Trust Fund
Swap Counterparty Credit Ratings
As of June 30, 2010

Fair Value	S&P Counterparty Credit Rating (Long/Short)[1]	Moody's Counterparty Credit Rating (Long/Short)[1]	Fitch Counterparty Credit Rating (Long/Short)[1]
$ (17,576)	AA/A-1	Aa/P-1	NR/F1
2,463	A/A-1	Aa/P-1	NR/F1
2,889	A/A-1	A/P-1	NR/F1
1,492	NR/A-1	NR/P-1	NR/NR
(249)	NR/NR	NR/P-1	NR/NR
$ (10,981)	Total swaps		

[1] If no rating exists, "NR" is reported.

Counterparty credit ratings for forward currency exchange contracts held in the FRS Pension Trust Fund at June 30, 2010, are listed below (in thousands).

FRS Pension Trust Fund
Forward Foreign Currency Exchange Contract Counterparty Credit Ratings
As of June 30, 2010

Receivable Fair Value	Payable Fair Value	Net Unrealized Gain/(Loss)	S&P Counterparty Credit Rating (Long/Short)[1]	Moody Counterparty Credit Rating (Long/Short)[1]	Fitch Counterparty Credit Rating (Long/Short)[1]
$ 33,433	$ (33,503)	$ (70)	AA/A-1	Aaa/P-1	NR/F1
11,449	(11,656)	(207)	AA/A-1	Aa/P-1	NR/F1
897	(901)	(4)	AA/A-1	Aa/P-1	NR/NR
9,204	(9,019)	185	AA/A-1	A/P-1	NR/F1
195,721	(195,660)	61	A/A-1	Aa/P-1	NR/F1
52,010	(52,045)	(35)	A/A-1	A/P-1	NR/F1
24,401	(24,430)	(29)	A/A-1	NR/P-1	NR/F1
151,763	(150,320)	1,443	A/A-1	NR/P-1	NR/NR
23,600	(23,877)	(277)	NR/A-1	NR/P-1	NR/F1
57,259	(56,516)	743	NR/NR	NR/P-1	NR/NR
4,025	(4,028)	(3)	NR/NR	NR/NR	NR/F1
867	(863)	4	NR/NR	NR/NR	NR/NR
$ 564,629	$ (562,818)	$ 1,811			

[1] If no rating exists, "NR" is reported.

The schedule below discloses credit quality ratings on investments held in all funds managed by the SBA (except the FRS Pension Trust Fund) at June 30, 2010 (in thousands).

All SBA Managed Funds (except FRS Pension Trust Fund)
Credit Quality Ratings
As of June 30, 2010

Certificates of deposit	Commercial paper/bankers' acceptances	Money market & Short-term bond funds	Federal agencies	Domestic bonds & notes	Domestic bonds & notes commingled funds	International bonds & notes	Total[1]	S&P rating[2]	Moody's rating[2]
$	$	$ 1,783,821	$ 1,973,145	$ 486,107	$	$ 76,680	$ 4,319,753	AAA/AAAm	
20,605	.....	.....	.....	247,316	107,169	82,157	457,247	AA	
.....	.....	.....	31,203	1,034,647	.....	86,755	1,152,605	A	
.....	.....	.....	.....	330,404	.....	48,384	378,788	BBB	
.....	.....	.....	.....	6,701	.....	.....	6,701	B	
.....	.....	.....	.....	31,532	.....	.....	31,532	CCC	
.....	.....	.....	29,186	47,147	.....	.....	76,333		Aaa
73,769	.....	.....	.....	6,651	.....	11,411	91,831		Aa
29,973	.....	.....	.....	94,526	.....	.....	124,499		A
.....	3,931,006	.....	.....	.....	.....	.....	3,931,006	A-1	
3,649,431	19,871	883,848	1,973,619	359,770	.....	196,956	7,083,495	Not rated	Not rated
$ 3,773,778	$ 3,950,877	$ 2,667,669	$ 4,007,153	$ 2,644,801	$ 107,169	$ 502,343	17,653,790		
						Repurchase agreements	3,385,010	Not rated	Not rated
						Security lending collateral pool	3,992	Not rated	Not rated
						U.S. guaranteed obligations	8,152,885	Not rated	Not rated
						Domestic bonds & notes commingled funds	1,647,567	Not rated	Not rated
						Domestic stocks	948,431	Not rated	Not rated
						Domestic equity commingled funds	1,702,661	Not rated	Not rated
						International stocks	78,348	Not rated	Not rated
						International equity commingled funds	817,390	Not rated	Not rated
						Total investments	$ 34,390,074		

[1]All investments are included in this schedule, including security lending collateral investments.

[2]S&P ratings were primarily used. If S&P did not rate a security, then Moody's ratings were used. If neither rating agency issued a rating, the security was listed as "Not rated." Long-term ratings are presented except for "AAAm", "A-1". The "AAAm" rating is the top S&P rating for money market funds. The "A-1" rating is a short-term rating for S&P.

The LGIP held investments with Bank of America (11.1%), Morgan Stanley (7.9%), and Federal Home Loan Banks (8.1%) in excess of 5% of the LGIP's fair value.

Component Units

Investment policies with regard to credit risk of debt securities vary from component unit to component unit. In addition, investment policies vary among Universities' direct support organizations. Investment policies may be obtained separately from component units. Presented below are reported credit quality ratings for debt securities of major component units (in thousands). Amounts shown below represent only that portion of debt investments required to be disclosed by component units reporting under the GASB reporting model.

Major Component Units
Credit Quality Ratings
As of June 30, 2010

Component Unit	Certificates of deposit	Federal agencies	Bonds & notes	Mutual funds	Money market funds	Total	S&P rating
Florida Housing Finance Corporation *	$	$	$	$	$	$	A-
FHFC (continued)	.....	.....	269,570	.....	.....	269,570	AAA-BB+
FHFC (continued)	.....	12,981	28,491	.....	.....	41,472	AAA
FHFC (continued)	.....	55,714	.....	.....	.....	55,714	Not rated
University of Florida (UF)	.....	39	25,916	2,782	.....	28,737	AAA
UF (continued)	.....	424	635	24,595	1,319	26,973	AA
UF (continued)	.....	.....	2,543	9,123	315	11,981	A
UF (continued)	.....	17	84	47,739	.....	47,840	Not rated
	$	$ 69,175	$ 327,239	$ 84,239	$ 1,634	$ 482,287	

Component Unit	Certificates of deposit	Federal agencies	Bonds & notes	Mutual funds	Other	Total	Moody's
Citizens Property Insurance Corporation (CPIC)	$ 7,995	$	$	$	$	$ 7,995	P-1
CPIC (continued)	.....	3,526,605	.....	.....	.....	3,526,605	Aaa
CPIC (continued)	.....	.....	1,390,242	.....	.....	1,390,242	Aaa/P-1
CPIC (continued)	.....	.....		.....	193,779	193,779	Not rated
	$ 7,995	$ 3,526,605	$ 1,390,242	$	$ 193,779	$ 5,118,621	

* Florida Housing Finance Corporation (FHFC) reported total investments with a fair value in the amount of $1,075 million subject to concentration of credit risk. These investments and amounts were issued by Trinity Funding ($284 million) and FannieMae ($791 million).

2. Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the state will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.

Pooled Investments with the State Treasury

The State Treasury does not have an overall policy addressing custodial credit risk. However, as required by negotiated trust and custody contracts, many of the state's investments were held in the state's name by the Treasury's custodial financial institutions at June 30, 2010. Investments that were uninsured and unregistered, with securities held by the counterparty, or by its trust department, included the following (in thousands):

State Treasury
Custodial Credit Risk
As of June 30, 2010

	Fair value
Invested security lending collateral:	
Repurchase agreements	$ 1,310,781
Commercial paper	68,280
Domestic bonds & notes	484,570
Federal agencies	49,979
International bonds & notes	48,076
Certificates of deposit	135,941
Total	$ 2,097,627

Other Investments

The SBA's custodial credit policy states that custodial credit risk will be minimized through the use of trust accounts maintained by top tier third party custodian banks. To the extent possible, negotiated trust and custody contracts shall require that all deposits, investments, and collateral be held in accounts in the SBA's name, separate and apart from the assets of the custodian banks. This policy applies to investments evidenced by cash or securities, and does not apply to investments evidenced by contractual agreements such as private equity or real estate investments. As required by negotiated trust and custody contracts, many of the state's investments were held in the state's name by the SBA's custodial financial institutions at June 30, 2010. Investments that were uninsured and unregistered, with securities held by the counterparty, or by its trust department, included the following (in thousands):

Other Investments
Custodial Credit Risk
As of June 30, 2010

	FRS Pension Trust Fund	Other funds
Repurchase agreements	$	$ 22
Invested security lending collateral:		
Certificates of deposit	.....	600,243
Commercial paper	.....	236,331
Repurchase agreements	1,780,000	605,000
Domestic bonds & notes	469,565	559,372
International bonds & notes	196,402	79,238
Total	$ 2,445,967	$ 2,080,206

Component Units

Component units manage their exposure to custodial credit risk through various investment policies. These policies may be obtained separately from component units. Presented below is the applicable custodial credit risk information for a major component unit (in thousands):

Major Component Unit
Custodial Credit Risk
As of June 30, 2010

Component unit / Investment type	Fair value
University of Florida	
Bonds & notes	$ 28,961
Mutual funds	1,319
Total	$ 30,280

3. Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of debt investments.

Pooled Investments with the State Treasury

Through its investment policy, the State Treasury manages its exposure to interest rate risk by limiting either the maturities or durations of the various investment strategies used for the investment pool. The maximum effective weighted duration allowed, per externally managed portfolio with various investments, is six years. In addition, the security lending portfolios manage exposure to interest rate risk by limiting the weighted average maturity. The maximum weighted average maturity for security lending portfolios is 120 days.

Presented below is the interest rate risk table for the debt investments with the State Treasury (in thousands). Investment types related to debt portfolios are presented using effective weighted duration. Investment types related to security lending collateral portfolios are presented using weighted average maturity.

Debt Investments
As of June 30, 2010

Investment type	Fair value	Effective weighted duration (in years)	Sec Lending Market Value	Weighted average maturity (in days)
Commercial paper	$ 936,117	0.01	$ 68,280	56
Repurchase agreements	403,146	NA	1,310,781	1
U.S. guaranteed obligations:				
U.S. Treasury bonds & notes	2,510,786	4.35		
U.S. Treasury strips	18,062	11.85		
U.S. Treasury bills	2,058,694	0.31		
GNMA mortgage-backed pass-through	127,959	2.00		
GNMA TBA pass-thru	102,521	2.05		
GNMA collateralized mortgage obligations (CMO's)	15,583	1.00		
GNMA CMO's - interest only	.....	NA		
GNMA CMOs - principal only	.....	NA		
SBA asset-backed	7,488	0.21		
Federal agencies				
Discount notes	4,507,274	0.30		
Unsecured bonds & notes	1,967,842	1.23		
Mortgage-backed pass-through	1,048,552	2.25		
TBA mortgage-backed pass-thru	329,470	2.24		
Mortgage-backed CMO's	105,946	0.33		
Mortgage-backed CMO's - principal only	36	2.06		
Mortgage-backed CMO's - interest only	13,187	0.47		
Agency bonds & notes	.....	NA	49,979	26
Domestic bonds & notes:				
Corporate	1,623,207	4.95	484,570	25
Non-government backed CMO's & CMBS*	592,530	2.87		
Non-government backed CMO's & CMBS* - principal only	.....	NA		
Non-government backed CMO's & CMBS* - interest only	13,978	2.31		
Municipal/provincial	20,966	12.71		
Corporate asset-backed	216,154	0.72		
International bonds & notes:				
Agency bonds & notes	4,154	11.28		
Corporate	350,380	5.61	48,076	83
Corporate asset-backed	5,439	NA		
Money market mutual funds	875,046	0.08	2,271	1
Certificates of deposit	.....	NA	135,941	39
Total portfolio weighted effective duration/average maturity		1.81		16
Total debt investments	$ 17,854,517		$ 2,099,898	

* Commercial Mortgage-Backed Securities (CMBS)
Note: The remaining $134,339 (in thousands) reported for Pooled Investments with State Treasury is comprised primarily of investments with the U.S. Treasury Unemployment Compensation Funds Pool, cash on hand and deposit, and outstanding warrants as presented in the Schedule of Pooled Investments with State Treasury.

Presented below is effective weighted duration for derivative investments in the State Treasury at June 30, 2010.

Derivative Investments
As of June 30, 2010

Investment type	Fair value (Duration)	Effective weighted duration (in years)
Futures	$	11.86
GNMA commitments to purchase	102,521	2.05
FHLMC, FNMA commitments to purchase	329,470	2.24
Total derivative investments	$ 431,991	

Other Investments

The SBA manages its exposure to interest rate risk through various investment policies. Policies and interest rate risk disclosures for debt investments within the FRS Pension Trust Fund are presented below.

Investments authorized by Section 215.47, F.S., are managed through individual portfolios within various asset classes. The individual portfolios may have different policies regarding interest rate risk. Major types of debt portfolios are listed below.

Short-term portfolios – Weighted average maturity to final maturity date (WAL) is limited to 120 days in the internally managed FRS Short-term Investment Pool (STIPFRS) portfolio and weighted average time to coupon reset (WAM) is limited to 60 days. In the STIPFRS, no individual security shall have a final maturity date longer than one year except for U.S. Treasury and Agency securities, which shall not exceed five years. For securities without a fixed interest rate, the next coupon reset date is used as the maturity date for the WAM calculation. The Cash and Central Custody portfolio is a participant in STIPFRS.

Mortgage portfolios – Portfolio duration should be similar to the duration of the mortgage-related fixed income market and should remain within plus or minus 1 year of index duration. The index is the Barclays Capital U.S. MBS Index component of the Barclays Capital U.S. Aggregate Bond Index.

Government/Corporate portfolios – Portfolio duration should remain within plus or minus 0.25 years of the Barclays Capital U.S. Aggregate Bond Index less the MBS index component.

Core portfolios – Portfolio duration should remain within plus or minus 0.50 – 1.0 year of the Barclays Capital U.S. Aggregate Bond Index duration.

Core Plus portfolios – Portfolio duration should remain within plus or minus 1.0 year of the Barclays Capital U.S. Aggregate Bond Index duration.

High Yield portfolios – Portfolio duration should remain within 2.5 years of the Barclays Capital Ba/B 2% Issuer Cap index duration.

Security Lending portfolios – Maximum WAM for a portfolio is 60 to 90 days, depending on the lending program.

Presented in the following schedule is the interest rate risk table for the FRS Pension Trust Fund (in thousands). Investment types related to debt portfolios are presented using effective weighted duration. Investment types related to short-term and security lending collateral portfolios are presented using weighted average maturity.

FRS Pension Trust Fund
Debt Investments
As of June 30, 2010

Investment type	Fair value (duration)	Effective weighted duration (in years)	Fair value (WAM)	Weighted average maturity (in days)
Certificates of deposit	$	NA	$ 584,932	30
Commercial paper	.....	NA	3,656,140	24
Money market funds	.....	NA	8,528	1
Repurchase agreements	.....	NA	5,821,227	1
U.S. guaranteed obligations:				
U.S. Treasury bonds & notes	4,233,740	6.82	.....	NA
U.S. Treasury strips	127,937	11.88	.....	NA
Index linked government bonds	539,667	4.66	.....	NA
U.S. government guaranteed	495,510	2.57	.....	NA
GNMA mortgage-backed	525,737	2.19	.....	NA
GNMA commitments to purchase (TBAs)	503,429	1.98	.....	NA
GNMA collateralized mortgage obligations (CMO's)	20,559	2.51	.....	NA
GNMA interest-only CMO's	1,138	-51.14	.....	NA
GNMA interest-only inverse floating CMO's	449	-1.46	.....	NA
Federal agencies:				
Discount notes	7,824	0.15	.....	NA
Unsecured bonds & notes	1,035,915	4.23	.....	NA
Agency strips	18,920	7.96	.....	NA
Mortgage-backed	4,082,564	2.21	.....	NA
Mortgage-backed commitments to purchase (TBAs)	2,713,922	2.39		
Mortgage-backed CMO's	47,580	1.34	.....	NA
Interest-only CMO's	14,305	-16.87	.....	NA
Interest-only inverse floating CMO's	26,221	3.45	.....	NA
Inverse floating CMO's	4,343	3.62	.....	NA
Principal-only CMO's	18,174	5.97	.....	NA
Domestic bonds & notes:				
Corporate	9,578,122	4.74	24,609	16
Non-government asset-backed & mortgage-backed	1,256,599	2.97	402,317	25
Non-government backed CMO's & CMBS	3,311,919	2.90	246,120	19
Non-government backed interest-only CMO's	11,848	1.22	.....	NA
Municipal/provincial	111,940	7.01	.....	NA
Real estate mortgage loans	18,945	6.31	.....	NA
Domestic bonds & notes commingled funds	177,152	2.92	.....	NA
International bonds & notes:				
Government & regional	521,372	4.61	.....	NA
Government agency	82,076	3.10	.....	NA
Corporate	2,668,612	3.71	.....	NA
Non-government asset-backed & mortgage-backed	82,100	-0.01	29,183	46
Non-government backed CMO's & CMBS	.....	NA	183,646	36
Futures contracts - long*	.....	4.52	.....	NA
Futures contracts - short*	.....	2.27	.....	NA
Option contracts purchased	5,615	-334.29	.....	NA
Swap contracts (debt related)*	(10,981)	1.09	.....	NA
Total debt investments	$ 32,233,253		$ 10,956,702	

* The futures and swap contracts' weighted duration was calculated using notional rather than fair values. For foreign futures, local notional value was converted to a U.S. dollar value based on foreign exchange rates at June 30, 2010.

Interest rate risk information for debt investments sold short is presented below (in thousands).

FRS Pension Trust Fund
Short Debt Investment Positions
As of June 30, 2010

Investment type	Fair value (Duration)	Effective weighted duration (in years)
GNMA commitments to sell (TBAs)	$ (16,321)	1.01
FNMA, FHLMC commitments to sell (TBAs)	(73,536)	1.85
Options sold	(8,757)	-177.54
Total short positions in debt investments[1]	$ (98,614)	

[1] Investments sold short are reported as liabilities on the Statement of Fiduciary Net Assets.

Presented below are interest rate risk schedules for all debt-related investments managed by the SBA (excluding the FRS Pension Trust Fund), as of June 30, 2010 (in thousands). Certain investment types may be presented using two or more interest rate risk methods, if the investment types are managed using different techniques. For example, if investments are purchased to match scheduled debt payments, to coincide with Lottery prize payouts, or are entirely client directed investments, the investments are presented using the segmented time distribution method. If investments are in a portfolio that contains weighted average maturity restrictions, the investments are presented using this method. If investments are subject to certain restrictions on duration, then that method is used. Individual investments are only included in one of the following three methods scheduled below.

Debt Investments Managed by SBA (except FRS Pension Trust Fund)
That Use Segmented Time Distribution Method
As of June 30, 2010

Investment type	Total fair value	Investment maturities (in years) Less than or equal to 1	> 1 to 3	> 3 to 5	> 5 to 10	>10 to 15	> 15 to 20	> 20
U.S. guaranteed obligations:								
U.S. Treasury bills	$ 135,618	$ 135,618	$	$	$	$	$	$ .....
U.S. Treasury bonds, notes, & SLGS*	944,197	790,815	117,315	35,039	821	207	.....	.....
U.S. Treasury strips	971,497	204,944	335,144	191,432	132,986	52,935	47,871	6,185
Index linked government bonds	10,154	.....	.....	10,154	.....	.....	.....	.....
Federal agencies:								
Unsecured bonds & notes	138,687	45,904	45,280	39,998	7,505	.....	.....	.....
Agency strips	55,734	16,079	28,008	11,647	.....	.....	.....	.....
Inverse floating rate CMO's	282	.....	.....	.....	.....	282	.....	.....
Total debt investments	$ 2,256,169	$ 1,193,360	$ 525,747	$ 288,270	$ 141,312	$ 53,424	$ 47,871	$ 6,185

* Special U.S. Treasury securities for State and Local Governments.

Debt Investments Managed by SBA (except FRS Pension Trust Fund)
That Use Weighted Average Maturity Method or Duration Method
As of June 30, 2010

Investment type	Fair value (duration)	Effective weighted duration (in years)	Fair value (WAM)	Weighted average maturity (in days)
Certificates of deposit	$ 6,153	1.56	$ 3,767,625	36
Commercial paper	350	0.13	3,945,555	28
Bankers' acceptances	.....	NA	4,972	63
Money market funds	883,847	0.06	1,783,822	1
Security lending collateral pools	.....	NA	3,992	236
Repurchase agreements	.....	NA	3,385,010	1
U.S. guaranteed obligations:				
U.S. Treasury bills	11,992	0.35	.....	NA
U.S. Treasury bonds & notes	417,127	6.14	888,701	6
U.S. Treasury strips	4,203,430	11.49	.....	NA
Index linked government bonds	307,844	3.71	.....	NA
U.S. government guaranteed	136,348	1.97	105,415	71
GNMA mortgage-backed	16,454	1.70	.....	NA
GNMA collateralized mortgage obligations (CMO's)	4,108	8.10	.....	NA
Federal agencies:				
Discount notes	1,499	0.23	1,163,062	77
Unsecured bonds & notes	170,457	9.15	1,726,639	120
Agency strips	377,780	11.02	.....	NA
Mortgage-backed	197,384	2.40	.....	NA
Mortgage-backed CMO's	175,629	4.64	.....	NA
Domestic bonds & notes:				
Corporate	752,068	7.58	900,098	87
Non-government asset-backed & mortgage-backed	354,099	8.05	363,536	19
Non-government backed CMO's & CMBS	264,806	4.59	9,444	17
Municipal/provincial	.....	NA	750	7
Domestic bonds & notes commingled funds	1,754,736	4.05	.....	NA
International bonds & notes:				
Government & regional	57	5.54	.....	NA
Government agency	20,323	4.03	.....	NA
Corporate	180,775	6.32	244,831	17
Non-government asset-backed & mortgage-backed	.....	NA	13,405	77
Non-government backed CMO's & CMBS	.....	NA	42,952	28
Total debt investments	$ 10,237,266		$ 18,349,809	

Component Units

Component units manage their exposure to interest rate risk through various investment policies. These policies may be obtained separately from component units. Presented below is the applicable interest rate risk information for major component units (in thousands). Amounts shown below represent only that portion of debt investments required to be disclosed by component units reporting under the GASB reporting model.

Major Component Units
Debt Investments
That Use Segmented Time Distribution Method
As of June 30, 2010

		Investment maturities (in years)			
Component unit / Investment type	Total fair value	Less than or equal to 1	> 1 to 5	> 6 to 10	> 10
University of Florida					
U.S. guaranteed obligations	$ 21,814	$ 5,825	$ 13,139	$ 2,849	$ .....
Federal agencies	480	424	7	.....	49
Bonds & notes	29,179	1,521	22,294	1,404	3,960
Mutual funds	85,559	1,319	84,240	.....	.....
Total debt investments	$ 137,032	$ 9,089	$ 119,680	$ 4,253	$ 4,009

Major Component Units
Debt Investments
That Use Duration or Weighted Average Maturity Method
As of June 30, 2010

Component unit / Investment type	Fair value (duration)	Modified duration (in years)	Fair value (WAM)	Weighted Average maturity (in years)
Florida Housing Finance Corporation				
Certificates of deposit	$	NA	$	NA
U.S. guaranteed obligations	15,482	2.36	.....	NA
Federal agencies	68,694	1.21	.....	NA
Bonds & notes	298,061	1.51	.....	NA
Citizens Property Insurance Corporation				
U.S. guaranteed obligations	.....	NA	357,784	NA
Federal agencies	.....	NA	3,168,821	6.70
Bonds & notes	.....	NA	1,592,016	1.11
Total debt investments	$ 382,237		$ 5,118,621	

4. Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment.

Pooled Investments with the State Treasury

The State Treasury does not have any investments in foreign currency. State law and investment policy do not authorize investments in foreign currency related to State Treasury investment operations.

Other Investments

The FRS Pension Trust Fund and the Lawton Chiles Endowment Fund had exposure to foreign currency risk at June 30, 2010. These funds are managed primarily by the use of "asset classes."

The FRS Pension Trust Fund's foreign equities asset class range limits, as adopted in the SBA's Investment Policy Statement for most of the fiscal year, were 11-25% of total fund assets, with a target of 20%. On June 8, 2010, a new Investment Policy Statement was adopted that merged domestic and foreign equities together, thus eliminating this policy range for foreign equities. Other asset classes may hold non-U.S. securities as well, depending on portfolio guidelines. The Lawton Chiles Endowment Fund's foreign equities asset class range limits, as adopted in the fund's investment plan, are 6-18% of total fund assets, with a target of 12%. A limited amount of exposure occurs in certain Fixed Income portfolios. In all cases, Florida law limits the total

exposure to foreign securities to 35% of the total fund. There is no requirement that this exposure to foreign currency be hedged through forward currency contracts, although the managers use them in many cases.

Presented below in U.S. dollars are the FRS Pension Trust Fund and Lawton Chiles Endowment Fund investments exposed to foreign currency risk as of June 30, 2010, listed in total, by currency (in thousands).

FRS Pension Trust Fund and Lawton Chiles Endowment Fund (LCEF)
Investments Exposed to Foreign Currency Risk
As of June 30, 2010

Currency	Bonds	Equity	Limited Partnerships[1]	Short-Sells Equity[2]	Total	LCEF Investment type Equity
Australian dollar	$	$ 623,990	$	$ (1,699)	$ 622,291	$ 3,720
Brazilian real	.....	266,868	.....	.....	266,868	1,234
British pound sterling	.....	2,462,332	.....	(18,236)	2,444,096	5,100
Canadian dollar	23,526	757,571	.....	(18,117)	762,980	3,147
Czech koruna	.....	45,195	.....	.....	45,195	527
Danish krone	.....	153,317	.....	(3,132)	150,185	.....
Egyptian pound	.....	36,711	.....	.....	36,711	.....
Euro currency unit	3,035	3,437,071	154,928	(33,035)	3,561,999	18,454
Hong Kong dollar	.....	1,132,921	.....	(955)	1,131,966	4,933
Hungarian forint	.....	17,920	.....	.....	17,920	176
Indian rupee	.....	299,262	.....	.....	299,262	.....
Indonesian rupian	.....	54,406	.....	.....	54,406	.....
Israeli shekel	.....	47,878	.....	.....	47,878	309
Japanese yen	.....	2,444,831	.....	(49,817)	2,395,014	15,117
Malaysian ringgit	.....	74,603	.....	.....	74,603	2,806
Mexican peso	26,127	120,660	.....	.....	146,787	1,607
Norwegian krone	.....	85,787	.....	(523)	85,264	624
Phillippines peso	.....	23,827	.....	.....	23,827	202
Polish zloty	.....	46,757	.....	.....	46,757	813
Singapore dollar	.....	309,628	.....	(131)	309,497	2,228
South African rand	.....	229,100	.....	.....	229,100	659
South Korean won	.....	385,599	.....	.....	385,599	5,740
Swedish krona	.....	279,415	.....	(696)	278,719	1,156
Swiss franc	.....	1,086,930	.....	(1,380)	1,085,550	1,326
Taiwan new dollar	.....	387,517	.....	.....	387,517	2,829
Thailand baht	.....	147,429	.....	.....	147,429	776
Turkish lira	.....	166,667	.....	.....	166,667	557
Other	.....	101,097	.....	.....	101,097	309
Equity linked notes (various currencies)[3]	.....	10,327	.....	.....	10,327	.....
International equity commingled funds[1]	.....	4,958,217	.....	.....	4,958,217	.....
International private equity limited partnerships[1]	.....	.....	358,118	.....	358,118	.....
Total investments subject to foreign currency risk	$ 52,688	$ 20,193,833	$ 513,046	$ (127,721)	$20,631,846	$ 74,349

[1] International equity commingled funds and international private equity limited partnerships are commingled investments where the FRS Pension Trust Fund owns only a portion of the overall investment. The overall investment is reported in U.S. dollars, but the underlying investments are exposed to foreign currency risk in various currencies. If the private equity limited partnership provided financial statements in Euro currency units, it was reported as having foreign currency risk in Euro currency units.

[2] Equity securities sold short are reported as liabilities on the Statement of Fiduciary Net Assets. They are included here since they do have exposure to foreign currency risk.

[3] Equity linked notes are participatory notes that allow the holder to participate in certain foreign equity markets where direct participation is not possible due to local government regulations, tax policies, or other reasons. The notes themselves may be valued in U.S. dollars, but the underlying assets are subject to foreign currency risk.

In addition to the investments presented above, the FRS Pension Trust Fund holds positions in futures contracts that are subject to foreign currency risk. A futures contract is an agreement between two parties, a buyer and a seller, to exchange a particular good for a particular price at a particular date in the future, all of which are specified in a contract common to all participants in a market on an organized futures exchange. Upon entering into a futures contract, collateral is deposited with the broker, in the SBA's name, in accordance with the initial margin requirements of the broker. Futures contracts are marked to market daily by the board of trade or exchange on which they are traded. The resulting gain/loss is received/paid the following day until the contract expires. The frequency of cash flows depends upon specified collateral and margin limits mutually agreed upon by the SBA and the third-party broker. The margin payments are exposed to foreign currency risk. The FRS Pension Trust Fund's futures contract positions at June 30, 2010, that have exposure to foreign currency risk are presented below (in thousands).

FRS Pension Trust Fund
Futures Positions Exposed to Foreign Currency Risk
As of June 30, 2010

			In Local Currency			
	Currency	Number of Contracts[1]	Notional Traded Exposure	Notional Market Exposure	Unrealized Gain/(Loss)[2]	Unrealized Gain/(Loss) (in U.S. $)
Bond Futures:						
UK Long Gilt	British pounds sterling	26	$ 3,093	$ 3,147	$ 54	$ 81
Euro BOBL	Euro currency unit	490	58,888	59,246	358	438
Euro Bund	Euro currency unit	(46)	(5,951)	(5,952)	(1)	(1)
Japan 10 Year Bond	Japanese yen	(75)	(10,544,250)	(10,624,500)	(80,250)	(907)
Stock Index Futures:						
GBP FTSE 100 Index	British pound sterling	130	$ 6,741	$ 6,345	$ (396)	$ (593)
Canada S&P/TSE 60 Index	Canadian dollar	45	6,136	5,933	(203)	(191)
DJ Euro STOXX 50	Euro currency unit	465	12,436	11,941	(495)	(606)
TOPIX Index Future	Japanese yen	86	740,156	721,110	(19,046)	(215)

[1] Long positions are positive and short positions are negative.
[2] Margin receipts or payments are settled periodically in the respective local currency and are subject to foreign currency risk.

In addition, the FRS Pension Trust Fund holds positions in several interest rate swap agreements that are subject to foreign currency risk. The FRS Pension Trust Fund either receives or pays a fixed interest rate and also pays or receives a variable three- or six-month LIBOR (London Inter-Bank Offered Rate) in each currency. A summary of interest rate swaps with currency exposure is presented below (in thousands).

FRS Pension Trust Fund
Interest Rate Swaps with Foreign Currency Exposure
As of June 30, 2010

Currency	Notional Amount (local currency)	Receive[1]	Pay[1]	Maturity Dates	Fair Value in Local Currency	Fair Value in U.S. Dollars
Euro currency unit	11,510	EURIBOR 6 month	3.94% - 4.055%	5/12/40 - 5/14/40	(526)	$ (644)
Euro currency unit	131,730	4.085% - 4.36%	EURIBOR 6 month	4/23/20 - 4/23/40	448	549
British pound sterling	220,640	GBP 6 month LIBOR	3.41% - 4.44%	8/4/15 - 8/16/25	(12,412)	(18,570)
British pound sterling	201,210	4.1331% - 4.1926%	GBP 6 month LIBOR	8/4/20 - 8/16/20	12,693	18,990
South Korean won	112,867,158	3.262% - 3.9%	KWCDC 3 Month LIBOR	6/12/11 - 7/8/11	683,023	559
					683,226	$ 884

[1] If a range of interest rates are presented, they represent the lowest to highest fixed rates received or paid. The EURIBOR (Euro Interbank Offered Rate) is the rate at which euro wholesale money market (or interbank market) term deposits within the euro zone are offered by one prime bank to another prime bank. The "KWCDC 3 Month LIBOR" is the South Korean Won 3 month LIBOR rate.

The FRS Pension Trust Fund also holds credit default swaps where it either buys or sells protection against default of an underlying debt security or basket of debt securities. If protection is purchased and the underlying debt security(s) goes into default, the FRS Pension Trust Fund would be made whole. If protection is sold and the underlying debt security(s) goes into default, the FRS Pension Trust Fund would be required to make the purchaser whole. The premiums are paid or received in foreign currency and are thus subject to foreign currency risk. A summary of credit default swaps with currency exposure are presented below (in thousands).

FRS Pension Trust Fund
Credit Default Swaps with Foreign Currency Exposure
As of June 30, 2010

Currency	Local Currency Notional Amount	Buying or Selling Protection	Payment Frequency	Annual Premium Rate[1]	Maturity Dates	Fair Value in Local Currency	Fair Value in U.S. Dollars
Euro currency units	38,000	Buying	Quarterly	1.00%	6/20/2015	507	$ 621

[1] The FRS Pension Trust Fund pays an annual 1% premium on 38,000,000 euro currency units notional value. Premiums are paid quarterly and are subject to foreign currency risk.

The FRS Pension Trust Fund also enters into forward foreign currency exchange contracts. Forward foreign currency exchange contracts are agreements to exchange the currency of one country for the currency of another country at an agreed-upon price and settlement date. The contracts are subject to foreign currency risk. The contracts are reported as receivables and payables on the Statement of Fiduciary Net Assets. A schedule of the FRS Pension Trust Fund's forward foreign currency exchange contracts outstanding at June 30, 2010, is presented below, by currency (in thousands).

FRS Pension Trust Fund
Forward Foreign Currency Exchange Contracts
As of June 30, 2010

Currency to Buy	Amount to Buy (Local)	Currency to Sell	Amount to Sell (Local)	Receivable Fair Value (in U.S. $)	Payable Fair Value (In U.S. $)	Net Unrealized Gain/(Loss) (In U.S. $)
Australian dollar	8,257	Swiss franc	(7,700)	$6,914	($7,150)	($236)
Australian dollar	7,680	U.S. dollar	(6,669)	6,442	(6,669)	(227)
Brazilian real	1,227	U.S. dollar	(685)	681	(685)	(4)
British pound sterling	4,771	Euro currency unit	(5,784)	7,137	(7,088)	49
British pound sterling	7,482	U.S. dollar	(11,224)	11,194	(11,224)	(30)
Canadian dollar	7,295	Euro currency unit	(5,745)	6,861	(7,040)	(179)
Canadian dollar	41,695	U.S. dollar	(39,824)	39,232	(39,824)	(592)
Egyptian pound	1	U.S. dollar	.....	.....	.....	.....
Euro currency unit	2,908	Australian dollar	(4,317)	3,563	(3,614)	(51)
Euro currency unit	2,875	British pound sterling	(2,349)	3,523	(3,515)	8
Euro currency unit	2,875	Canadian dollar	(3,607)	3,523	(3,392)	131
Euro currency unit	2,908	Japanese yen	(319,927)	3,564	(3,620)	(56)
Euro currency unit	8,524	Norwegian krone	(68,106)	10,445	(10,433)	12
Euro currency unit	5,630	Swedish krona	(54,034)	6,899	(6,943)	(44)
Euro currency unit	5,670	Swiss franc	(7,656)	6,948	(7,110)	(162)
Euro currency unit	58,084	U.S. dollar	(72,071)	71,163	(72,071)	(908)
Hong Kong dollar	17,605	U.S. dollar	(2,262)	2,261	(2,262)	(1)
Indonesian rupian	9,330,686	U.S. dollar	(1,028)	1,029	(1,028)	1
Israeli shekel	181	U.S. dollar	(47)	47	(47)	.....
Japanese yen	318,052	Euro currency unit	(2,868)	3,599	(3,514)	85
Japanese yen	771,785	U.S. dollar	(8,685)	8,726	(8,685)	41
Kenyan shilling	3,769	U.S. dollar	(47)	46	(47)	(1)
New Zealand dollar	12,916	U.S. dollar	(8,873)	8,833	(8,873)	(40)
Nigerian naira	23,875	U.S. dollar	(160)	159	(160)	(1)
Norwegian krone	57,201	Euro currency unit	(7,213)	8,763	(8,839)	(76)
Norwegian krone	22,972	Japanese yen	(316,529)	3,519	(3,581)	(62)
Norwegian krone	2,335	U.S. dollar	(360)	359	(360)	(1)
S. African rand	2,049	U.S. dollar	(268)	267	(268)	(1)
Singapore dollar	605	U.S. dollar	(434)	433	(434)	(1)
South Korean won	29	U.S. dollar	.....	.....	.....	.....
Swedish krona	24,556	Euro currency unit	(2,577)	3,156	(3,158)	(2)
Swedish krona	86,785	U.S. dollar	(11,114)	11,152	(11,114)	38
Swiss franc	3,992	Australian dollar	(4,173)	3,707	(3,494)	213
Swiss franc	14,553	Euro currency unit	(10,418)	13,513	(12,767)	746
Swiss franc	4,973	U.S. dollar	(4,603)	4,611	(4,603)	8
Turkish new lira	1,621	U.S. dollar	(1,024)	1,024	(1,024)	.....
UAE dirham	74	U.S. dollar	(20)	20	(20)	.....
U.S. dollar	15,308	Australian dollar	(18,401)	15,308	(15,418)	(110)
U.S. dollar	931	British pound sterling	(618)	931	(925)	6
U.S. dollar	54,135	Canadian dollar	(56,569)	54,135	(53,232)	903
U.S. dollar	3	Croatian kuna	(17)	3	(3)	.....
U.S. dollar	1,102	Danish krone	(6,730)	1,102	(1,107)	(5)
U.S. dollar	135,260	Euro currency unit	(107,290)	135,260	(131,453)	3,807
U.S. dollar	2,048	Hong Kong dollar	(15,950)	2,049	(2,048)	1
U.S. dollar	667	Indian rupee	(31,280)	667	(673)	(6)
U.S. dollar	2,682	Indonesian rupian	(24,407,934)	2,682	(2,692)	(10)
U.S. dollar	515	Israeli shekel	(1,944)	515	(501)	14
U.S. dollar	66,763	Japanese yen	(6,009,396)	66,763	(67,944)	(1,181)
U.S. dollar	1,100	Mexican new peso	(14,139)	1,100	(1,097)	3
U.S. dollar	3,475	New Zealand dollar	(4,937)	3,475	(3,376)	99
U.S. dollar	72	Singapore dollar	(101)	72	(72)	.....
U.S. dollar	621	South Korean won	(770,158)	621	(630)	(9)
U.S. dollar	12,442	Swedish krona	(99,523)	12,442	(12,789)	(347)
U.S. dollar	1,729	Swiss franc	(1,867)	1,729	(1,731)	(2)
U.S. dollar	2,462	Thailand baht	(80,045)	2,462	(2,471)	(9)
Total	11,169,811		(32,619,300)	$564,629	($562,818)	$1,811

Component Units

Component unit information regarding foreign currency risk was not readily available.

5. Security Lending

Pooled Investments with the State Treasury

Section 17.61(1), F.S. authorizes the State Treasury to participate in a security lending program. Agents of the State Treasury loan securities, including U.S. government and federally guaranteed obligations, bonds, and notes to broker/dealers for collateral with a simultaneous agreement to return the collateral for the same securities in the future. Collateral for loaned securities cannot be less than 100% of the fair value of the underlying security plus accrued interest. Such collateral may consist of cash; government securities; unconditional, irrevocable standby letters of credit; or other assets specifically agreed to in writing. Cash collateral is invested by the agent in investments authorized by Section 17.57, F.S. Maturities of investments made with cash collateral generally are not matched to maturities of the securities loaned because security loan agreements are generally open-ended with no fixed expiration date. Since the collateral under security lending agreements (including accrued interest) exceeded the fair value of the securities underlying those agreements (including accrued interest), the Treasury had no credit risk exposure at June 30, 2010. If a situation occurs where an agent does not receive collateral sufficient to offset the fair value of any securities lent, or the borrowers fail to return the securities or fail to pay the State Treasury for income distributions by the securities' issuers while the securities are on loan, the agent is required to indemnify the State Treasury for any losses that might occur. The State Treasury received $2,103,718,906 cash collateral for securities loaned to others. Since the State Treasury does not have the ability to pledge or sell non-cash collateral securities, any non-cash portion of the collateral is not reported on the balance sheet. Securities held with others under security lending agreements with cash collateral totaled $2,060,798,309. There were no securities held with others under security lending agreements with non-cash collateral. Security lending asset and liability balances are allocated at fiscal year end and reported among all participating funds of the primary government. The securities held with others under security lending agreements as of June 30, 2010, are as follows (fair value equals carrying value of investment on loan): Domestic bonds and notes of $138,637,138, Federal agencies of $258,056,596, International bonds and notes of $44,437,858 and U.S. guaranteed obligations of $1,619,666,717.

Other Investments

Through the SBA, various funds, including the FRS Pension Trust Fund, the Florida Lottery Trust Fund, the Lawton Chiles Endowment Fund, and the Florida Prepaid College Trust Fund participate in security lending programs. Initial collateral requirements for securities on loan primarily must be 102% or greater. The SBA had received and invested $7,576,630,601 in cash and $21,386,728 in U.S. government securities as collateral for the lending programs as of June 30, 2010. At June 30, 2010, the collateral held for the security lending transactions exceeded the fair value of the securities underlying the agreements (including accrued interest). The SBA does not have the ability to pledge or sell the non-cash collateral securities, so the non-cash portion is not reported on the balance sheet or the Statement of (Fiduciary) Net Assets. All security lending programs have indemnity clauses requiring the lending agent to assume borrower's risk from default. Maturities of investments made with cash collateral generally are not matched to maturities of the securities loaned, because security loan agreements are generally open-ended with no fixed expiration date. As such, investments made with cash collateral are primarily in short-term investments. However, investments purchased for some security lending programs included investments with final maturities of six months or more representing a range of approximately 0% to 44% of total collateral invested. There are no restrictions on the amount of securities that can be loaned at one time to one borrower for most funds.

In July, 2009, following a third party study of current practices in securities lending, the SBA began transitioning the FRS Pension Trust Fund security lending program from a general collateral/cash re-investment program to an intrinsic/repo only lending model. The latter model recognizes and monetizes only the demand driven lending value of securities held in the portfolio and avoids the credit and liquidity risk of a credit oriented re-investment portfolio. Existing re-investment portfolios contained legacy non-repo securities which would be supported by lending until they are either sold without loss or matured. All new lending would be done using one day repurchase agreements of U.S. Government guaranteed securities as re-investment. The expectation was that both lending revenue and utilization would drop substantially, resulting in the need to reduce the number of lending agents in the program. One agent lender's program was transitioned to the FRS custodian, leaving two third party agents. At June 30, 2010, approximately 82% of the lending program was intrinsic, with full implementation expected by June 30, 2011.

The schedule below discloses the fair value and carrying value of investments on loan at June 30, 2010 (in thousands):

Schedule of Other Investments on Loan Under Security Lending Agreements
As of June 30, 2010

	Fair value[1]		
Securities on Loan for Cash Collateral, by Investment type	FRS Pension Trust Fund	Other funds Managed by SBA	Total
U.S. guaranteed obligations	$ 788,956	$ 1,978,963	$ 2,767,919
Federal agencies	239,701	16,851	256,552
Domestic bonds & notes	538,976	157,661	696,637
International bonds & notes	146,134	.....	146,134
Domestic stocks	2,228,136	68,895	2,297,031
International stocks	1,178,119	3,565	1,181,684
Total securities on loan for cash collateral	$ 5,120,022	$ 2,225,935	$ 7,345,957
Securities on Loan for Non-Cash Collateral, by Investment Type			
U.S. guaranteed obligations	$	$ 3,540	$ 3,540
Domestic stocks	17,010	.....	17,010
Total securities on loan for non-cash collateral	17,010	3,540	20,550
Total securities on loan	$ 5,137,032	$ 2,229,475	$ 7,366,507

[1]The fair value equals the carrying value of investments on loan. Fair value includes accrued interest on debt securities.

6. Derivatives

Pooled Investments with the State Treasury

Pursuant to the State Treasury's established investment policy guidelines, interest rate futures are used as part of the investment strategy related to interest rate risk, duration adjustments, and yield curve strategies. Although put and call options on any security permitted under the State Treasury's investment guidelines are authorized interest rate futures were the only type of derivative utilized. The State Treasury did not utilize derivatives for hedging activities during the fiscal year ending June 30, 2010. As of June 30, 2010, all of the State Treasury investment derivatives were reported at fair value in the accompanying financial statements as of June 30, 2010.

A summary of investment derivatives traded in the State Treasury is presented below (in thousands).

	Changes in Fair Value		Fair Value at June 30, 2010		Notional
	Classification	Amount	Classification	Amount	(in US $)
State Treasury					
Investment derivative instruments:					
Futures	Investment Income	$ 13,714	Investments	$ 2,133	$ 128,800
GNMA commitments to purchase	Investment Income	6,093	Investments	102,521	96,466
FNMA, FHLMC commitments to purchase	Investment Income	13,206	Investments	329,470	311,561

This schedule includes both long and short positions.

See section 1E of Note 1 to these financial statements regarding State Treasury's securities pricing policies and independent pricing services methodologies related to securities not available on quoted market pricing exchanges.

Other Investments

Effective July 1, 2009, the SBA adopted GASB Statement No. 53 (GASB 53), *Accounting and Financial Reporting for Derivative Instruments*, which was issued in June 2008. GASB 53 establishes accounting and reporting requirements for derivative instruments. Per GASB 53, a derivative instrument is defined as a financial instrument or other contract that has all of the following characteristics:

a. Settlement factors. It has (1) one or more reference rates and (2) one or more notional amounts or payment provisions or both. Those terms determine the amount of the settlement or settlements and, in some cases, whether or not a settlement is required.
b. Leverage. It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.
c. Net settlement. Its terms require or permit net settlement, it can readily be settled net by a means outside the contract, or it provides for delivery of an asset that puts the recipient in a position not substantially different from net settlement.

The implementation of GASB 53 had no impact on the financial statements for the fiscal year ended June 30, 2010, as the change in the fair value of derivative instruments was recorded in the accompanying financial statements. The derivative instruments were recorded at fair value in the accompanying financial statements as of June 30, 2010. Derivative instruments consisted of futures, options, mortgage TBAs, forward currency contracts, and swaps.

The SBA has established investment policy guidelines for each investment portfolio. Pursuant to these guidelines, derivative investment instruments are authorized to be used as tools for managing risk or executing investment strategies more efficiently than could otherwise be done in cash markets. Derivative instruments shall only be used as part of a prudent investment process. Various derivative investment instruments are used as part of the investment strategy to hedge against interest rate risk, currency risk in foreign markets, default risk, and mortgaged-backed security prepayment risk, as well as to cost effectively manage exposure to domestic and international equities and bond and real estate markets.

A futures contract is an agreement between two parties, a buyer and a seller, to exchange a particular good for a particular price at a particular date in the future, all of which are specified in a contract common to all participants in a market on an organized futures exchange.

An option gives the buyer a stipulated privilege of buying or selling a stated property, security, or commodity at a given price (strike price) within a specified time (for an American-style option, at any time prior to or on the expiration date). A securities option is a negotiable contract in which the seller (writer), for a certain sum of money called the option premium, gives the buyer the right to demand within a specified time the purchase (call) from or sale (put) to the option seller of a specified number of bonds, currency units, index units, or shares of stock, at a fixed price or rate, called the strike price or rate.

A forward contract is a contractual obligation, typically over-the-counter, traded between two parties to exchange a particular good or instrument at a set price on a future date. The buyer of the forward agrees to pay the price and take delivery of the good or instrument and is said to be “long” the forward, while the seller of the forward, or “short”, agrees to deliver the good or instrument at the agreed price on the agreed date.

A swap is a contractual agreement to exchange a stream of periodic payments with a counterparty. Swaps are available in and between all active financial markets, including, but not limited to, interest rate swaps and credit default swaps. A credit default swap is an agreement that allows one party to “buy” protection from another party for losses that might be incurred as a result of default by a specified reference credit (or credits). The “buyer” of protection pays a premium for the protection, and the “seller” of protection agrees to make a payment to compensate the buyer for losses incurred if a defined credit even occurs.

A summary of investment derivatives traded in the Lawton Chiles Endowment Fund and the FRS Pension Trust Fund is presented below (in thousands). As of June 30, 2010, all of the SBA investment derivatives were reported at fair value.

	Changes in Fair Value		Fair Value at June 30, 2010		Notional
	Classification	Amount	Classification	Amount	(in US $)
Governmental activities (Lawton Chiles Endowment Fund)					
Investment derivative instruments:					
Futures	Investment Income	$ 1	Investment	$	$ 902
Forward currency exchange contracts	Investment Income	(99)	Not applicable[4]	.....	.....
Fiduciary funds (FRS Pension Trust Fund)					
Investment derivative instruments:					
Futures[1]	Investment Income	$ 204,635	Receivable/ Payable	$	$ 236,776
Options	Investment Income	3,486	Investment/Liability[2]	(3,142)	(1,226,880)
Forward currency exchange contracts	Investment Income	(11,108)	Receivable/ Payable[3]	1,811	1,811
GNMA commitments to purchase/sell TBAs	Investment Income	35,044	Investment/Liability[2]	487,109	457,455
FNMA, FHLMC commitments to purchase/sell TBAs	Investment Income	152,200	Investment/Liability[2]	2,640,385	2,496,939
Interest rate swaps	Investment Income	(11,577)	Investment/Liability	(6,853)	1,024,840
Credit default swaps	Investment Income	41,954	Investment/Liability	(8,286)	386,636
Total return swaps	Investment Income	37,555	Investment/Liability	4,157	377,665
Equity index swaps	Investment Income	515,033	Not applicable[4]	.....	.....

[1] The total unrealized loss for open futures contracts in the FRS Pension Trust Fund at June 30, 2010, was $29,335,153. However, the majority of this loss has been settled with cash payments totaling $26,881,788 sent to the futures clearing broker on or before June 30, 2010. Outstanding remaining net futures trade equity at June 30, 2010, totaled ($2,453,365). The total notional values on long and short futures positions were $5,512,165,847 and ($5,275,389,880), respectively.

[2] Purchased options and mortgage TBAs are reported as investments. Sold options and mortgage TBAs are reported as liabilities. This schedule nets purchase and sell commitments.

[3] The total Receivable and Payable notional and fair values (in U.S. $) for forward currency exchange contracts in the FRS Pension Trust Fund were $564,628,863 and ($562,818,119) as of June 30, 2010. These amounts are reported as "Forward contracts" receivable and "Forward contracts payable" on the Statement of Fiduciary Net Assets.

[4] The forward currency exchange contracts in the Lawton Chiles Endowment Fund and the equity index swaps in the FRS Pension Trust Fund were closed prior to the end of the fiscal year.

The FRS Pension Trust Fund also held units in the SSGA Daily Active Emerging Markets Fund, BlackRock Small Cap Plus, and BlackRock Index Plus Funds. The Funds use equity return swaps and equity futures to gain exposure to certain international equity markets. The FRS Pension Trust Fund does not directly hold positions in these derivatives; it only holds units of the commingled funds.

7. Reverse Repurchase Agreements

Section 17.57, F.S., authorizes the State Treasury to enter into reverse repurchase agreements. As of June 30, 2010, the State Treasury was not entered into any Reverse Repurchase Agreements.

8. Commitments

At June 30, 2010, the FRS Pension Trust Fund had total unfunded capital commitments of $6.6 billion that is not recorded on the FRS Pension Trust Fund Statement of Fiduciary Net Assets. The following table depicts the unfunded commitments by asset class (in thousands).

FRS Pension Trust Fund
Unfunded Commitments
As of June 30, 2010

Asset Class	Unfunded Commitments (in U.S. $)
Private Equity[1]	$ 4,242,412
Strategic Investments	2,126,964
Real Estate	276,661
Total	$ 6,646,037

[1] Includes $3,894,293,719 in U.S. dollars and 284,201,694 in Euro currency units with a June 30, 2010 U.S. dollar value of $348,118,657.

9. Local Government Investment Pool – Pending Matters Closed

On March 3, 2010, the SEC completed its investigation relating to the purchase and sale of secured notes issued by KKR Atlantic, KKR Pacific, Ottimo, and Axon (among others) to the SBA on behalf of the LGIP and other funds by various broker-dealers and did not recommend any enforcement action by the Commission.

NOTE 3 - RECEIVABLES AND PAYABLES

"Receivables, net" and "Other loans and notes receivables, net," as presented on the Government-wide Statement of Net Assets and the applicable balance sheets and statements of net assets in the fund financial statements, consist of the following (in thousands):

GOVERNMENTAL ACTIVITIES

	General Fund	Environment, Recreation and Conservation	Public Education	Health and Family Services	Transportation
Accounts receivable	$ 303,436	$ 26,593	$ 1	$ 266,661	$ 61,249
Due from Federal government	982	21,468	49,282	1,678,187	50,209
Due from other governmental units	364	1,061	.....	6,257	52,822
Interest & dividends receivable	6,396	3,150	3,180	305	5,533
Loans & notes receivable	27,526	94,022	2,520	.....	.....
Fees Receivable	102,873	95	.....	127,672	.....
Taxes receivable	2,263,691	21,150	56,473	.....	188,663
Allowance for uncollectibles	(1,329,866)	(21,736)	(2,455)	(27,464)	(513)
Receivables, net	**$ 1,375,402**	**$ 145,803**	**$ 109,001**	**$ 2,051,618**	**$ 357,963**
Loans & notes receivable from other governments	$	$ 1,001,158	$	$	$ 744,269
Long-term interest receivable	.....	.....	.....	.....	1,138
Other loans & notes receivable	5,809	.....	.....	195,554	1,401
Allowance for uncollectibles	(170)	.....	.....	(173,330)	(9,881)
Other loans & notes receivable, net	**$ 5,639**	**$ 1,001,158**	**$ .....**	**$ 22,224**	**$ 736,927**

(Continued below)

	Nonmajor Governmental Funds	**Total Governmental Funds**	Internal Service Funds	Government-wide Reconciling Balances	**Total Governmental Activities**
Accounts receivable	$ 285,549	**$ 943,489**	$ 15,720	$ 53,135	**$ 1,012,344**
Due from Federal government	87,279	**1,887,407**	.....	.....	**1,887,407**
Due from other governmental units	33,459	**93,963**	3,431	.....	**97,394**
Interest & dividends receivable	5,393	**23,957**	1,264	.....	**25,221**
Loans & notes receivable	127,491	**251,559**	.....	.....	**251,559**
Fees Receivable	232	**230,872**			**230,872**
Taxes receivable	5,449	**2,535,426**	.....	.....	**2,535,426**
Allowance for uncollectibles	(135,988)	**(1,518,022)**	(47)	.....	**(1,518,069)**
Receivables, net	**$ 408,864**	**$ 4,448,651**	**$ 20,368**	**$ 53,135**	**$ 4,522,154**
Loans & notes receivable from other governments	870,860	**2,616,287**	.....	.....	**2,616,287**
Long-term interest receivable	.....	**1,138**	.....	.....	**1,138**
Other loans & notes receivable	397,582	**600,346**	.....	.....	**600,346**
Allowance for uncollectibles	(165,906)	**(349,287)**	.....	.....	**(349,287)**
Other loans & notes receivable, net	**$ 1,102,536**	**$ 2,868,484**	**$ .....**	**$ .....**	**$ 2,868,484**

BUSINESS-TYPE ACTIVITIES

	Transportation	Lottery	Hurricane Catastrophe Fund	Prepaid College Program	Unemployment Compensation
Accounts receivable	$ 3,008	$ 20,921	$ 99,417	$ 10,921	$ 174,674
Due from Federal government	.....	.....	.....	.....	204,671
Due from other governmental units	175	.....	.....	.....	3,580
Interest & dividends receivable	1,429	760	1,577	23,441	86,565
Loans & notes receivable	.....	.....	.....	339,314	.....
Fees Receivable	.....	.....	.....	.....	2,303
Taxes receivable	.....	.....	.....	.....	345,694
Allowance for uncollectibles		(1,632)	.....	(4)	(216,562)
Receivables, net	**$ 4,612**	**$ 20,049**	**$ 100,994**	**$ 373,672**	**$ 600,925**

(Continued below)

	Nonmajor Enterprise Funds	**Total Enterprise Funds**	Government-wide Reconciling Balances	**Total Business-type Activities**
Accounts receivable	$ 25,298	**$ 334,239**	$ 5,773	**$ 340,012**
Due from Federal government	.....	**204,671**	.....	**204,671**
Due from other governmental units	31	**3,786**	.....	**3,786**
Interest & dividends receivable	480	**114,252**	.....	**114,252**
Loans & notes receivable	.....	**339,314**	.....	**339,314**
Fees Receivable	28	**2,331**	.....	**2,331**
Taxes receivable	.....	**345,694**	.....	**345,694**
Allowance for uncollectibles	(1,541)	**(219,739)**	.....	**(219,739)**
Receivables, net	**$ 24,296**	**$ 1,124,548**	**$ 5,773**	**$ 1,130,321**

COMPONENT UNITS

Accounts receivable	$ 1,452,289
Contracts & grants receivable	209,102
Due from Federal government	13,213
Due from other governmental units	482,486
Interest & dividends receivable	93,543
Loans & notes receivable	97,305
Allowance for uncollectibles	(361,633)
Receivables, net	**$ 1,986,305**
Other loans & notes receivable	$ 3,662,825
Allowance for uncollectibles	(230,188)
Other loans & notes receivable, net	**$ 3,432,637**

"Accounts payable and accrued liabilities," as presented on the Government-wide Statement of Net Assets and the applicable balance sheets and statements of net assets in the fund financial statements, consist of the following (in thousands):

	General Fund	Recreation and Conservation	Public Education	Family Services	Transportation
Accounts payable	$ 403,482	$ 42,588	$ 51,029	$ 1,871,444	$ 193,676
Accrued salaries & wages	45,133	1,200	43	18,903	7,588
Claims payable	.....	.....	.....	.....	.....
Construction contracts	.....	.....	.....	.....	468,016
Current accrued interest	.....	.....	.....	.....	.....
Deposits payable	160	334	621	12	3,925
Due to Federal government	.....	.....	.....	8,327	.....
Due to other governmental units	135,364	9,895	.....	6,076	8,030
Other payables	.....	.....	.....	.....	.....
Vouchers payable	10,250	.....	.....	.....	8
Accounts payable and accrued liabilities	**$ 594,389**	**$ 54,017**	**$ 51,693**	**$ 1,904,762**	**$ 681,243**

(Continued below)

	Nonmajor Governmental Funds	**Total Governmental Funds**	Internal Service Funds	Government-wide Reconciling Balances	**Total Governmental Activities**
Accounts payable	$ 197,457	**$ 2,759,676**	$ 23,614	$ 657,612	**$ 3,440,902**
Accrued salaries & wages	7,369	**80,236**	1,572	.....	**81,808**
Claims payable	.....	**.....**	61,149	.....	**61,149**
Construction contracts	3,699	**471,715**	.....	.....	**471,715**
Current accrued interest	.....	**.....**	6,231	.....	**6,231**
Deposits payable	1,164	**6,216**	.....	.....	**6,216**
Due to Federal government	1,222	**9,549**	.....	.....	**9,549**
Due to other governmental units	32,083	**191,448**	22	.....	**191,470**
Other payables	8,170	**8,170**	.....	.....	**8,170**
Vouchers payable	75	**10,333**	.....	.....	**10,333**
Accounts payable and accrued liabilities	**$ 251,239**	**$ 3,537,343**	**$ 92,588**	**$ 657,612**	**$ 4,287,543**

BUSINESS-TYPE ACTIVITIES

	Transportation	Lottery	Hurricane Catastrophe Fund	Prepaid College Program	Unemployment Compensation
Accounts payable	$ 166	$ 13,708	$ 786,566	$ 28,639	$ 201,187
Accrued interest payable	.....	.....	41,286	.....	.....
Accrued salaries & wages	.....	50	.....	.....	.....
Construction contracts	25,810	.....	.....	.....	.....
Deposits payable	200	2,450	.....	.....	.....
Due to other governmental units	.....	.....		.....	15,395
Accounts payable and accrued liabilities	**$ 26,176**	**$ 16,208**	**$ 827,852**	**$ 28,639**	**$ 216,582**

(Continued below)

	Nonmajor Enterprise Funds	**Total Enterprise Funds**	Government-wide Reconciling Balances	**Total Business-type Activities**
Accounts payable	$ 4,280	**$ 1,034,546**	$ 1,850	**$ 1,036,396**
Accrued salaries & wages	1,513	**1,563**	.....	**1,563**
Construction contracts	.....	**25,810**	.....	**25,810**
Deposits payable	46	**2,696**	.....	**2,696**
Due to other governmental units	.....	**15,395**	.....	**15,395**
Accounts payable and accrued liabilities	**$ 5,839**	**$ 1,121,296**	**$ 1,850**	**$ 1,123,146**

COMPONENT UNITS

Accounts payable	$ 1,160,880
Accrued interest payable	100,213
Accrued salaries & wages	161,922
Claims payable	1,554,684
Construction contracts	82,277
Deposits payable	83,175
Due to Federal government	2,822
Due to other governmental units	1,198
Other payables	12,186
Accounts payable and accrued liabilities	**$ 3,159,357**

NOTE 4 – TAXES

Florida levies neither a personal income tax nor an ad valorem tax on real or tangible personal property. Taxes are, however, one of the principal sources of financing state operations. A schedule of tax revenues by major tax type for each applicable major governmental fund, and for nonmajor governmental funds in the aggregate, is presented below (in thousands):

	General Fund	Environment, Recreation and Conservation	Public Education	Health and Family Services	Transportation	Nonmajor Governmental Funds	Total
Sales and use tax	$ 16,969,252	$	$	$	$	$	$ 16,969,252
Fuel taxes:							
Motor fuel tax	.....	.....	.....	.....	2,158,080	.....	2,158,080
Pollutant tax	.....	235,274	.....	.....	.....	.....	235,274
Aviation fuel tax	.....	.....	.....	.....	52,407	.....	52,407
Solid minerals severance tax	.....	55,108	.....	.....	.....	.....	55,108
Oil and gas production tax	4,324	.....	.....	.....	.....	.....	4,324
Total fuel taxes	4,324	290,382	.....	.....	2,210,487	.....	2,505,193
Corporate income tax	1,785,291	.....	.....	.....	.....	.....	1,785,291
Documentary stamp tax	1,077,836	.....	.....	.....	.....	.....	1,077,836
Intangible personal property tax	158,643	.....	.....	.....	.....	.....	158,643
Communications service tax	1,083,761	.....	431,914	.....	.....	.....	1,515,675
Estate tax	3,444	.....	.....	.....	.....	.....	3,444
Gross receipts utilities tax	.....	7,131	665,882	.....	.....	.....	673,013
Beverage and tobacco taxes:							
Alcoholic beverage tax	552,156	.....	.....	.....	.....	11,800	563,956
Cigarette tax	1,283,085	.....	.....	.....	.....	.....	1,283,085
Smokeless tobacco tax	25,605	.....	.....	.....	.....	.....	25,605
Total beverage and tobacco taxes	1,860,846	.....	.....	.....	.....	11,800	1,872,646
Other taxes:							
Insurance premium tax	854,748	.....	.....	.....	.....	7,772	862,520
Hospital public assistance tax	.....	.....	.....	765,539	.....	.....	765,539
Citrus excise tax	.....	.....	.....	.....	.....	41,204	41,204
Pari-mutuel wagering tax	5,225	.....	.....	.....	.....	155,781	161,006
Total other taxes	859,973	.....	.....	765,539	.....	204,757	1,830,269
Total	$ 23,803,370	$ 297,513	$ 1,097,796	$ 765,539	$ 2,210,487	$ 216,557	$ 28,391,262

A reconciliation of balances in governmental fund statements to government-wide financial statements follows (in thousands):

	Sales and Use Tax
Governmental fund statements	$ 16,969,252
Government-wide accruals	132,802
Government-wide statements	$ 17,102,054

NOTE 5 - CAPITAL ASSETS

Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the assets' lives are not capitalized.

For financial statement purposes, the state reports capital assets under the following categories and has established a reporting capitalization threshold for each category. Applicable capital assets are depreciated over the appropriate estimated useful lives using the straight-line method.

Capital Asset Category	Financial Statement Capitalizing Threshold	Estimated Useful Life (in Years)
Land and other nondepreciable assets	Capitalize all	Not depreciable
Nondepreciable infrastructure	Capitalize all	Not depreciable
Construction work in progress	$100,000 when work is completed	Not depreciable
Buildings, equipment, and other depreciable assets		
Buildings and building improvements	$100,000	5 - 50
Infrastructure and infrastructure improvements (depreciable)	$100,000	3 - 50
Leasehold improvements	$100,000	2 - 15
Intangible assets	$4,000,000	2 - 30
Property under capital lease	Threshold correlates to asset category	2 - 20
Furniture and equipment	$1,000 and $250 for non-circulated books	2 - 25
Works of art and historical treasures	Items capitalized as of June 30, 1999, remain capitalized; capitalize unless considered a collection	5 - 50
Library resources	$25	5 - 50
Other capital assets	$1,000	3 - 20

The state has elected to use the modified approach for accounting for its bridges and roadways included in the State Highway System. Under this approach, the Department of Transportation has made the commitment to preserve and maintain these assets at levels established by the Department of Transportation and approved by the Florida Legislature. No depreciation expense is reported for such assets, nor are amounts capitalized in connection with improvements that lengthen the lives of such assets, unless the improvements also increase their service potential. The Department of Transportation maintains an inventory of these assets and performs periodic condition assessments to establish that the predetermined condition level is being maintained. In addition, the Department of Transportation makes annual estimates of the amounts that must be expended to preserve and maintain these assets at the predetermined condition levels. Refer to the Required Supplementary Information for additional information on infrastructure using the modified approach.

Not included in the reported capital assets are the irreplaceable collections at various historic sites and museums throughout the state. For example, the Museum of Florida History, located in Tallahassee, currently has artifacts illustrating the history of Florida since the arrival of human beings on the peninsula. It also has access to collections that include Florida upland and underwater archaeology, Florida archives, and Florida and Spanish colonial numismatics.

Depreciation expense charged to functions of governmental activities for the year ended June 30, 2010, is as follows (in thousands):

General Government	$	62,490
Education		5,804
Human Services		37,660
Criminal Justice & Correction		93,553
Natural Resources & Environment		62,267
Transportation		51,229
State Courts		3,849
Total depreciation expense (governmental activities)	**$**	**316,852**

Primary government capital asset activities for the fiscal year ended June 30, 2010, are as follows (in thousands):

GOVERNMENTAL ACTIVITIES

	Balance 7/1/2009	Increases	Decreases	Balance 6/30/2010
Capital assets, not being depreciated:				
Land and other nondepreciable assets	$ 16,230,555	495,418	24,565	$ 16,701,408
Infrastructure and infrastructure improvements - nondepreciable	31,381,879	1,843,546	.....	33,225,425
Construction work in progress	7,124,918	1,908,880	1,928,790	7,105,008
Total capital assets, not being depreciated	**54,737,352**	**4,247,844**	**1,953,355**	**57,031,841**
Capital assets, being depreciated:				
Buildings and building improvements	3,836,907	416,063	65,788	4,187,182
Infrastructure and infrastructure improvements	546,904	17,389	1,101	563,192
Leasehold improvements	268	346	.....	614
Property under capital lease	420,057	8,530	246,722	181,865
Furniture and equipment	1,781,128	174,341	176,059	1,779,410
Works of art and historical treasures	1,457	.....	.....	1,457
Library resources	29,999	9,702	9,241	30,460
Other	57,572	9,736	676	66,632
Total capital assets, being depreciated	**6,674,292**	**636,107**	**499,587**	**6,810,812**
Less accumulated depreciation for:				
Buildings and building improvements	1,829,177	127,277	451	1,956,003
Infrastructure and infrastructure improvements	255,038	23,209	465	277,782
Leasehold improvements	125	35	.....	160
Property under capital lease	51,889	3,104	16,819	38,174
Furniture and equipment	1,248,084	153,146	111,024	1,290,206
Works of art and historical treasures	612	30	21	621
Library resources	12,397	2,913	2,032	13,278
Other	37,464	7,138	377	44,225
Total accumulated depreciation	**3,434,786**	**316,852**	**131,189**	**3,620,449**
Total capital assets, being depreciated, net	**3,239,506**	**319,255**	**368,398**	**3,190,363**
Governmental activities capital assets, net	**$ 57,976,858**	**$ 4,567,099**	**$ 2,321,753**	**$ 60,222,204**

BUSINESS-TYPE ACTIVITIES

	Balance 7/1/2009	Increases	Decreases	Balance 6/30/2010
Capital assets, not being depreciated:				
Land and other nondepreciable assets	$ 881,194	$ 35,957	4,607	$ 912,544
Infrastructure and infrastructure improvements - nondepreciable	5,542,756	573,907	5,699	6,110,964
Construction work in progress	845,547	358,254	579,640	624,161
Total capital assets, not being depreciated	**7,269,497**	**968,118**	**589,946**	**7,647,669**
Capital assets, being depreciated:				
Buildings and building improvements	257,562	17,822	2,544	272,840
Infrastructure and infrastructure improvements	60	591	.....	651
Furniture and equipment	169,258	13,684	11,718	171,224
Library resources	2	.....	2	.....
Other	8,544	1,042	.....	9,586
Total capital assets, being depreciated	**435,426**	**33,139**	**14,264**	**454,301**
Less accumulated depreciation for:				
Buildings and building improvements	108,635	8,499	1,422	115,712
Infrastructure and infrastructure improvements	40	14	.....	54
Furniture and equipment	111,656	11,368	5,940	117,084
Other	8,215	361	.....	8,576
Total accumulated depreciation	**228,546**	**20,242**	**7,362**	**241,426**
Total capital assets, being depreciated, net	**206,880**	**12,897**	**6,902**	**212,875**
Business-type activities capital assets, net	**$ 7,476,377**	**$ 981,015**	**$ 596,848**	**$ 7,860,544**

Component units' capital asset activities for the fiscal year ended June 30, 2010, are as follows (in thousands):

COMPONENT UNITS

	Balance 7/1/2009	Increases	Decreases	Balance 6/30/2010
Capital assets, not being depreciated:				
Land and other non-depreciable assets	$ 5,714,928	$ 128,085	$ 81,390	$ 5,761,623
Construction work in progress	2,051,028	951,108	1,409,265	1,592,871
Total capital assets, not being depreciated	**7,765,956**	**1,079,193**	**1,490,655**	**7,354,494**
Capital assets, being depreciated:				
Buildings and building improvements	12,616,217	1,632,558	280,823	13,967,952
Infrastructure and infrastructure improvements	1,972,187	97,148	6,632	2,062,703
Leasehold improvements	240,949	44,937	5,740	280,146
Property under capital lease	137,814	2,079	19,247	120,646
Furniture and equipment	3,366,283	354,864	207,110	3,514,037
Works of art and historical treasures	2,885	190	136	2,939
Library resources	814,527	43,265	16,926	840,866
Other	197,415	21,862	4,225	215,052
Total capital assets, being depreciated	**19,348,277**	**2,196,903**	**540,839**	**21,004,341**
Less accumulated depreciation for:				
Buildings and building improvements	3,952,962	367,522	106,900	4,213,584
Infrastructure and infrastructure improvements	622,661	66,655	2,361	686,955
Leasehold improvements	64,329	12,390	5,536	71,183
Property under capital lease	53,021	6,952	3,632	56,341
Furniture and equipment	2,276,831	268,436	172,817	2,372,450
Works of art and historical treasures	904	203	98	1,009
Library resources	584,759	42,531	13,812	613,478
Other	150,659	20,466	2,843	168,282
Total accumulated depreciation	**7,706,126**	**785,155**	**307,999**	**8,183,282**
Total capital assets, being depreciated, net	**11,642,151**	**1,411,748**	**232,840**	**12,821,059**
Component units capital assets, net	**$ 19,408,107**	**$ 2,490,941**	**$ 1,723,495**	**$ 20,175,553**

NOTE 6 - PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS

A. Pensions

1. The Florida Retirement System

The Florida Retirement System (FRS) was created in Chapter 121, F. S., effective December 1, 1970, by consolidating and closing these existing plans to new members: the Teachers' Retirement System (Chapter 238, Florida Statutes [F.S.]), the State and County Officers and Employees' Retirement System (Chapter 122, F.S.), and the Highway Patrol Pension Trust Fund (Chapter 321, F.S.). In 1972, the Judicial Retirement System (Section 121.046, F.S.) was closed and consolidated into the FRS. The FRS was created to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution plan is the Public Employee Optional Retirement Program (PEORP), also referred to as the FRS Investment Plan. Effective July 1, 2007, the Institute of Food and Agricultural Sciences (IFAS) Supplemental Retirement Program, established under Section 121.40, F.S., was consolidated under the Florida Retirement System defined benefit plan as a closed retirement plan. Participation in the IFAS Supplemental Retirement Program does not constitute membership in the FRS.

Chapter 121, F.S., also provides for nonintegrated, optional retirement programs in lieu of the FRS to certain members of the Senior Management Service Class (SMSC) employed by the state, state elected officials who chose SMSC membership in lieu of Elected Officers' Class membership, and faculty and specified employees in the state university system and state community colleges. Provisions relating to the FRS are also contained in Chapter 112, F.S.

FRS membership is compulsory for all employees filling a regularly established position in a state agency, county agency, state university, state community college, or district school board. Participation by cities, municipalities, special districts, charter schools, and metropolitan planning organizations, although optional, is generally irrevocable after election to participate is made. Members hired into certain positions may be eligible to withdraw from the FRS altogether or elect to participate in the non-integrated optional retirement programs in lieu of the FRS except faculty of a medical college in a state university who must participate in the State University System Optional Retirement Program.

There are five general classes of membership, as follows:

- *Regular Class* - Members of the FRS who do not qualify for membership in the other classes.

- *Senior Management Service Class (SMSC)* - Members in senior management level positions in state and local governments as well as assistant state attorneys, assistant statewide prosecutors, assistant public defenders, assistant attorneys general, deputy court administrators, and assistant capital collateral representatives. Members of the Elected Officers' Class may elect to withdraw from the FRS or participate in the Senior Management Service Class in lieu of the Elected Officers' Class.

- *Special Risk Class* - Members who are employed as law enforcement officers, firefighters, firefighter trainers, fire prevention officers, state fixed-wing pilots for aerial firefighting surveillance, correctional officers, emergency medical technicians, paramedics, community-based correctional probation officers, youth custody officers, certain health-care related positions within state forensic or correctional facilities, or specified forensic employees of a medical examiner's officer or a law enforcement agency, and meet the criteria to qualify for this class.

- *Special Risk Administrative Support Class* - Former Special Risk Class members who are transferred or reassigned to nonspecial risk law enforcement, firefighting, emergency medical care, or correctional administrative support positions within an FRS special risk-employing agency.

- *Elected Officers' Class (EOC)* - Members who are elected state and county officers and the elected officers of cities and special districts that choose to place their elected officials in this class.

The FRS defined benefit plan (the FRS Pension Plan) provides vesting of benefits after six years of service for all membership classes. Members are eligible for normal retirement when they have met the requirements listed below. Early retirement may

be taken any time after vesting within 20 years of normal retirement age; however, there is a 5% benefit reduction for each year prior to the normal retirement age.

- *Regular Class, Senior Management Service Class, and Elected Officers' Class Members* - Six or more years of creditable service and age 62, or the age after completing six years of creditable service if after age 62. 30 years of creditable service regardless of age before age 62.

- *Special Risk Class and Special Risk Administrative Support Class Members* - Six or more years of Special Risk Class service and age 55, or the age after completing six years of Special Risk Class service if after age 55. 25 years of special risk service regardless of age before age 55. A total of 25 years of service including special risk service and up to four years of active duty wartime service and age 52. Without six years of Special Risk Class service, members of the Special Risk Administrative Support Class must meet the requirements of the Regular Class.

Note: Any member not employed in a regularly established position on July 1, 2001, becomes vested upon completion of one year of creditable service after July 1, 2001.

Benefits under the FRS Pension Plan are computed on the basis of age, average final compensation, creditable years of service, and accrual value by membership class. Members are also eligible for in-line-of-duty or regular disability and survivors' benefits. Pension benefits of retirees and annuitants are increased each July 1 by a 3% cost-of-living adjustment.

The Deferred Retirement Option Program (DROP) became effective July 1, 1998, subject to provisions of Section 121.091(13), F.S. Defined benefit plan members who reach normal retirement are eligible to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in the DROP for a maximum of 60 months. Authorized instructional personnel may participate in the DROP for up to 36 additional months beyond their initial 60-month participation period. Monthly retirement benefits remain in the FRS Trust Fund during DROP participation and accrue interest. As of June 30, 2010, the FRS Trust Fund projected $2,331,167,940 in accumulated benefits and interest for 33,577 current and prior participants in the DROP.

The FRS is a cost-sharing multiple-employer public-employee retirement system with two primary plans. The Department of Management Services, Division of Retirement administers the FRS Pension Plan. The State Board of Administration invests the assets of the Pension Plan held in the FRS Trust Fund. Costs of administering the FRS Pension Plan are funded through earnings on investments of the FRS Trust Fund. Reporting of the FRS is on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when the obligation is incurred.

The State Board of Administration administers the defined contribution plan officially titled the Public Employee Optional Retirement Program (FRS Investment Plan). Service retirement benefits are based upon the value of the member's account upon retirement. The FRS Investment Plan provides vesting after one year of service for Investment Plan contributions regardless of membership class. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the FRS Investment Plan, six years of service (including the service credit represented by the transferred funds) is required to be vested for these funds and the earnings on the funds. The employer pays a contribution as a percentage of salary that is deposited into the individual member's account. The Investment Plan member directs the investment from the options offered under the plan. Costs of administering the plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.05% of payroll and by forfeited benefits of plan members. After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, or leave the funds invested for future distribution. Disability coverage is provided; the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan or remain in the FRS Investment Plan and rely upon that account balance for retirement income.

All participating employers must comply with statutory contribution requirements. Section 121.031(3), F.S., requires an annual actuarial valuation of the FRS Pension Plan, which is provided to the Legislature as guidance for funding decisions. Employer contribution rates are established in Section 121.71, F.S. Employer contribution rates under the uniform rate structure (a blending of both the FRS Pension Plan and Investment Plan rates) are recommended by the actuary but set by the Legislature. Except in those instances where employees have elected to remain in pre-existing plans, employees make no required contributions. Statutes require that any unfunded actuarial liability (UAL) be amortized within 30 plan years. Pursuant to Section 121.031(3)(f), F.S., any surplus amounts available to offset total retirement system costs are to be amortized over a 10-year rolling period on a level-dollar basis. The balance of legally required reserves for all defined benefit pension plans at June 30, 2010, was $107,245,391,462. These funds were reserved to provide for total current and future benefits, refunds, and administration of the FRS Pension Plan.

FRS Retirement Contribution Rates:

Membership Class	Fiscal Year 2009-2010*	Rates* (Ch. 121, F.S.)
Regular	9.57%	8.69%
Senior Management Service	12.93%	11.96%
Special Risk	21.99%	19.76%
Special Risk Administrative Support	12.04%	11.39%
Elected Officers - Judges	20.57%	18.40%
Elected Officers - Legislators/Attorneys/Cabinet	14.83%	13.32%
Elected Officers - County	17.27%	15.37%
Deferred Retirement Option Program - applicable to members from all of the above classes or plans	11.14%	9.80%

* Rates indicated are uniform rates for all FRS members created by blending the FRS Investment Plan and FRS Pension Plan rates and do not include a 0.05% contribution for the FRS Investment Plan administration and educational program fee. The FRS Pension Plan rates for 2009-10 used in the statutory rates are offset (reduced) using surplus actuarial assets.

FRS Participating Employers:

State Agencies	55
County Agencies	396
District School Boards	67
Community Colleges	28
Cities	182 *
Special Districts	231 *
Hospitals	5 *
Other	12
Total Participating Employers	976

* These totals include the 26 cities, 5 independent hospitals, and 12 independent special districts that are closed to new FRS members as of January 1, 1996.

FRS Membership:

Member Types	Regular Class	SMSC	Special Risk	Special Risk Admin Supp	EOC	Total
Active:						
Non-vested	153,183	1,430	22,964	1	403	177,981
Vested	417,015	6,318	52,102	70	1,881	477,386
DROP Participants	29,678	575	3,053	6	265	33,577
Current Retirees and Beneficiaries	273,766	2,267	25,295	165	2,059	303,552
Vested Terminated	82,209	934	5,263	17	333	88,756
Total Members	955,851	11,524	108,677	259	4,941	1,081,252

The above counts for “Current Retirees and Beneficiaries” do not reflect the FRS Investment Plan members who retired.

Additional information about the FRS Pension Plan can be obtained from the Research and Education Section, Division of Retirement by mail at P.O. Box 9000, Tallahassee, Florida 32315-9000; by telephone toll free at (877) 377-1737 or (850) 488-5706; by email at rep@dms.myflorida.com; or at the Division’s website (http://frs.myflorida.com).

FRS Participation by the State of Florida

The State of Florida contributes to the FRS as a participating employer. State participation for the following disclosure includes the employees of state agencies and the State University System that elect to participate in the FRS. The state contributes to both the defined benefit and defined contribution plans within the FRS. For the fiscal year ended June 30, 2010, the state's total covered payroll for its 140,198 active members and 8,672 DROP participants is $5,816,142,537 with contributions totaling $686,993,414, or 11.81% of payroll. Contributions for the fiscal years ending June 30, 2008, and June 30, 2009, were $672,250,883 and $678,565,996, respectively. These amounts were equal to the required contributions for each year. Covered payroll refers to FRS-eligible compensation paid by the state to active FRS-participating employees on which contributions are owed. The state's contributions represented 21.87% of the total contributions required of all participating employers.

Employee eligibility, benefits, and contributions by class are as previously described. Employees not filling regular established positions and working under the other personal services (OPS) status are not covered by the FRS.

2. Retiree Health Insurance Subsidy Program

The Retiree Health Insurance Subsidy (HIS) Program is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, F.S. The benefit is a monthly payment to assist retirees of state-administered retirement systems in paying their health insurance costs and is administered by the Division of Retirement within the Department of Management Services. For the fiscal year ended June 30, 2010, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of creditable service completed at the time of retirement multiplied by $5. The payments are at least $30 but not more than $150 per month, pursuant to Section 112.363, F.S. To be eligible to receive a HIS benefit, a retiree under a state-administered retirement system must provide proof of health insurance coverage, which can include Medicare.

The HIS Program is funded by required contributions from FRS participating employers as set by the Legislature. Employer contributions are a percentage of gross compensation for all active FRS employees. For the fiscal year ended June 30, 2010, the contribution rate was 1.11% of payroll pursuant to Section 112.363, F.S. The state contributed 100% of its statutorily required contributions for the current and preceding two years. HIS contributions are deposited in a separate trust fund from which HIS payments are authorized. HIS benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, the legislature may reduce or cancel HIS payments.

The Other Required Supplementary Information section of this report includes actuarial and other information regarding this HIS Program. The HIS Program disclosures are also included in the FRS Annual Report prepared by the Division of Retirement. For a copy of that report or other information regarding this benefit, please contact the Division of Retirement by mail at P.O. Box 9000, Tallahassee, Florida 32315-9000; by telephone toll free at (877) 377-1737 or (850) 488-5706; or by email at rep@dms.myflorida.com. The table below provides additional information for the HIS as of June 30 (in thousands where amounts are dollars):

	2008	2009	2010
Recipients	244,390	256,452	269,999
Contributions	$334,819	$341,569	$332,023
Benefits paid	$305,682	$321,742	$338,892
Trust Fund net assets	$275,139	$294,547	$291,459

3. Funded Status for Defined Benefit Pension Plans

The following table provides funding information for the most recent actuarial valuation dates (amounts expressed in thousands):

Pension Plan	Actuarial Valuation Date	Actuarial Value of Assets *(A)*	Actuarial Accrued Liability (AAL) Entry Age *(B)*	Unfunded AAL (UAAL) *(B-A)*	Funded Ratio *(A/B)*	Annualized Covered Payroll *(C)*	UAAL as a Percentage of Covered Payroll *((B-A)/C)*
FRS	July 1, 2009	$ 118,764,692	$ 136,375,597	$ 17,610,905	87.09%	26,573,196 [1]	66.27%
HIS	July 1, 2008	$ 275,139	$ 5,109,683	$ 4,834,544	5.38%	30,665,477 [2]	15.77%

Additional information as of the latest actuarial valuation follows:

	FRS	HIS
Valuation date	July 1, 2009	July 1, 2008
Actuarial cost method	Entry Age Normal	Entry Age Normal
Amortization method	Level Percentage of Pay, Open	Level Percentage of Pay, Open
Equivalent single amortization period	30 Years,[3] Open	30 Years,[3] Open
Asset valuation method	5-Year Smoothed Method	Market Value
Actuarial assumptions:		
Investment rate of return	7.75% [4]	7.75% [4]
Projected salary increases	5.85% [4, 5]	6.25% [4, 5]
Cost-of-living adjustments	3.00%	0.00%

[1] Includes Deferred Retirement Option Program (DROP) payroll.

[2] Includes Deferred Retirement Option Program (DROP) and Public Employee Optional Retirement Program (PEORP) payroll.

[3] Used for GASB Statement No. 27 reporting purposes.

[4] Includes inflation at 3.00%.

[5] Includes individual salary growth of 4.00% plus an age- and service-graded merit scale defined by gender and employment class.

The FRS schedule of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, presents multiyear trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to actuarial accrued liability for benefits. The Retiree HIS schedule of funding progress presents information about the actuarial value of plan assets relative to the actuarial accrued liability for benefits as of July 1, 2008, the most recent actuarial valuation available.

4. Other Defined Contribution Programs (Optional Retirement Programs)

State University System Optional Retirement Program (SUSORP)

Section 121.35, F.S., created the SUSORP for eligible State University System faculty, administrators, and administrative and professional staff. This program is designed to aid universities in recruiting employees who may not remain in the FRS long enough to vest. The SUSORP is a defined contribution plan that provides full and immediate vesting of all contributions paid on behalf of the participants to the participating provider companies to invest as directed by the participant to provide retirement and death benefits. Employees in eligible positions are compulsory participants in the SUSORP unless they elect FRS membership. Faculty in a college of medicine with a faculty practice plan are mandatory SUSORP participants and cannot elect FRS membership.

The employing universities were statutorily required to contribute 10.43% of the participants' gross monthly compensation from July 2009 through June 2010. When applicable, a portion of the total contribution is transferred to the FRS Trust Fund to help amortize any unfunded actuarial liability (UAL). There was no UAL payment required for fiscal year 2009-10. In accordance with Chapter 60U-2, Florida Administrative Code, 0.01% of the employer contribution rate was used for the administration of the SUSORP program and 10.42% was distributed to the provider companies designated by the participant. A participant may contribute by salary reduction an amount not to exceed the percentage contributed by the university. Additional information pertaining to the SUSORP is as follows:

Members		16,322		
Payroll	$	1,311,788,724		
Contributions:				
Employee	$	63,097,250	4.81%	of payroll
Employer	$	139,387,909	10.63%	of payroll

Senior Management Service Optional Annuity Program (SMSOAP)

Section 121.055, F.S., created the SMSOAP as an optional retirement program for state members of the Senior Management Service Class. The SMSOAP is a defined contribution plan that provides full and immediate vesting of all contributions paid on behalf of the participants to the participating provider companies to invest as directed to provide retirement and death benefits. Employees in eligible state positions may make an irrevocable election to participate in the SMSOAP in lieu of the Senior Management Service Class. Employers were required to contribute 12.49% of covered payroll from July 2009 through June 2010. When applicable, a portion of the total contribution is transferred to the FRS Trust Fund to help amortize the unfunded actuarial liability (UAL). There was no UAL payment required for fiscal year 2009-10. The employers' contributions were paid to the provider companies designated by the participant. A participant may contribute by salary reduction an amount not to exceed the percentage contributed by the employer. Additional information pertaining to the SMSOAP is as follows:

Members		43		
Payroll	$	4,230,968		
Contributions:				
Employee	$	7,077	0.17%	of payroll
Employer	$	558,682	13.20%	of payroll

B. Other Postemployment Benefits (OPEB)

The following is based on the actuarial valuation as of July 1, 2009 of the State Employees' Health Insurance Program.

Plan Description

The state implicitly subsidizes the healthcare premium rates paid by retirees by allowing them to participate in the same group health plan offered to active employees. Although retirees pay 100% of the premium amount, the premium cost to the retiree is implicitly subsidized due to increasing health care costs with age and the commingling of the claims experience in a single risk pool with a single premium determination for active employees and retirees under age 65. Section 110.123, F.S., authorizes the offering of health insurance benefits to retired state and university employees. Section 112.0801, F.S., requires all public employers that offer benefits through a group insurance plan to allow their retirees to continue participation in the plan. The law also requires the claims experience of the retirees under 65 group to be combined with the claims experience of active

employees for premium determination and the premium offered to retired employees to be no more than the premium applicable to active employees. Retirees under age 65 pay the same premium amounts as applicable to active employees. Retirees over age 65 are included in the overall risk pool but pay a lesser premium amount than is applicable to active employees because the plan is secondary payer to Medicare Parts A and B. The State Employees' Group Health Insurance Program (Program) operates as a cost-sharing multiple-employer defined benefit health plan; however, current administration of the Program is not through a formal trust and therefore disclosure requirements are those applicable to an agency multiple-employer plan. The Division of State Group Insurance within the Department of Management Services is designated by Section 110.123, F.S., to be responsible for all aspects of the purchase of healthcare for state and university employees and retirees under the Program.

There are eighteen participating employers including the primary government of the state, the eleven state universities, and other governmental entities. There was an average enrollment of 177,197 contracts including 35,588 retirees and 141,609 employees and COBRA participants for fiscal year 2009-10. Employees must make an election to participate in the plan within 31 days of the effective date of their retirement to be eligible to continue in the plan as a retiree. Four types of health plans are offered to eligible participants: a standard statewide Preferred Provider Organization (PPO) Plan, a Health Investor PPO Plan, a standard Health Maintenance Organization (HMO) Plan, and a Health Investor HMO Plan. HMO coverage is available only to those retirees who live or work in the HMO's service area. The four PPO and HMO options are considered managed-care plans and have specific provider networks.

The asset and liability balances relating to retiree participation in the state group health insurance program are reported in an Agency Fund on the accrual basis of accounting. Premium payments from retirees are recognized as revenue in the period in which the payments are due. Costs for providing benefits, which include premiums and direct healthcare services, are recognized as an expense when incurred.

Funding Policy

Benefit provisions are described by Section 110.123, F.S., and along with contributions, can be amended by the Florida Legislature. The state has not advance-funded OPEB costs or the net OPEB obligation. The Self-Insurance Estimating Conference develops official information for determining the budget levels needed for the state's planning and budgeting process. The Governor's recommended budget and the General Appropriations Act provide for a premium level necessary for funding the program each year on a pay-as-you-go basis. Monthly premiums, through May 2010 coverage, for active employees and retirees under the age of 65 for the standard plan were $498.68 and $1,127.74 for single and family contracts, respectively. Retirees over the age of 65 pay premiums for a Medicare supplement. Monthly premiums, through May 2010 coverage, for the standard Preferred Provider Organization Plan were $264.78 for a single contract, $529.56 for two Medicare eligible members, and $763.46 when only one member is Medicare eligible.

Actuarially-Determined Annual OPEB Cost and Net OPEB Obligation as of June 30, 2010 (dollars in thousands):

Annual required contribution (ARC)	$ 254,754
Interest on the net OPEB obligation	5,856
Adjustments to the ARC	(4,879)
Annual OPEB Cost	255,731
Employer contribution	(82,375)
Increase/Decrease in net OPEB obligation	173,356
Net OPEB obligation - July 1, 2009	146,394
Net OPEB obligation - June 30, 2010	$ 319,750
Percent of annual OPEB cost contributed	32.21%

Funded Status

The funded status of the plan as of June 30, 2010, was as follows (dollars in thousands):

Actuarial valuation date		July 1, 2009
Actuarial accrued liability (AAL)*	$	3,742,846
Actuarial value of plan assets		-
Unfunded actuarial accrued liability (UAAL)	$	3,742,846
Actuarial value of assets as a percentage of the AAL		0.00%
Covered payroll	$	4,639,396
UAAL as a percentage of covered payroll		80.68%

*Forecasted for June 30, 2010 from the July 1, 2009 valuation

Actuarial Methods and Assumptions

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The schedule of funding progress, immediately following the notes to the financial statements, presents information about the actuarial value of plan assets relative to the actuarial accrued liability for benefits.

Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. Actuarial calculations reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

The entry age actuarial cost method was used for the actuarial valuation as of July 1, 2009. This method allocates the value of a member's benefit as a level percentage of pay between entry age and retirement age. Allocating costs as a level percentage of pay, even though the benefits are not pay-related, helps with budgeting for these employee benefits costs as a percentage of payroll. Actuarial assumptions included a 3% inflation rate, a 4% return on invested assets, and a 4% payroll growth rate. An initial healthcare cost trend rate for the Preferred Provider Organization (PPO) Plans and the Health Maintenance Organization (HMO) Plans of 10.32% and 10.0%, respectively, grading to 5.10% over the course of 70 years. The unfunded actuarial accrued liability is being amortized as a level percentage of pay - on an open basis, over a 30 year period.

NOTE 7 - COMMITMENTS AND OPERATING LEASES

A. Construction Commitments

Road and bridge construction projects, supervised by the Department of Transportation, are included in the Department of Transportation work program, which is updated during each budget cycle. As of June 30, 2010, the Department had available approximately $5.7 billion in budget authority committed on executed contracts arising from both current and prior year projects. Other major construction commitments of the State of Florida at June 30, 2010, totaled $780 million. Additional disclosures on construction in progress are included in the capital assets note (Note 5). Construction commitments for component units totaled $9.5 billion.

B. Florida Ports Financing Commission Revenue Bonds

The state has enacted legislation obligating it to remit annually $25 million to a designated trustee for the purpose of repaying the debt on certain Florida Ports Financing Commission revenue bonds. The Florida Ports Financing Commission is not part of the state's reporting entity. These revenue bonds do not create or constitute a legal obligation or debt of the state. Funding for the annual remittance comes from the State of Florida, Department of Transportation's portion of motor vehicle registration fees, which was $455,481,483 for the fiscal year ended June 30, 2010. Florida Ports Financing Commission revenue bonds outstanding as of June 30, 2010, amounted to $282,685,000 including Series 1996 bonds payable of $161,380,000 and Series 1999 bonds payable of $121,305,000.

C. Operating Leases

Operating leases are not recorded on the balance sheets or statements of net assets; however, operating lease payments are recorded as expenditures/expenses when incurred. Total operating lease payments for the state's governmental activities, business-type activities, and component units were $150 million, $11.6 million, and $65.5 million, respectively, for the year ended June 30, 2010. The following is a schedule of future non-cancelable operating lease payments for the primary government and component units at June 30, 2010 (in thousands):

	Primary Government		
Year Ending June 30	Governmental Activities	Business-type Activities	Component Units
2011	$ 139,370	$ 9,947	$ 56,945
2012	136,914	9,160	35,686
2013	127,474	8,158	29,021
2014	115,564	7,396	17,873
2015	107,760	7,031	13,403
2016-2020	261,901	28,419	35,659
2021-2025	19,019	11,691	18,127
2026-2030	3,270	11,691	10,957
2031-2035	897	11,691	3,007
2036-2040	928	11,691	1,757
2041-2045			1,427
2046-2050			1,427
2051-2055			827
2056-2060			85
Total	$ 913,097	$ 116,875	$ 226,201

NOTE 8 - BONDS PAYABLE AND CERTIFICATES OF PARTICIPATION

A. Bonds Payable

1. Outstanding Bonds

Bonds payable at June 30, 2010, are as follows (in thousands):

Bond Type	Original Amount	Amount Outstanding	Interest Rates	Annual Maturity To
Governmental Activities:				
Road and Bridge Bonds	$ 2,185,775	$ 1,909,440	3.000%-6.375%	2039
SBE Capital Outlay Bonds	852,625	642,660	3.000%-5.375%	2029
Lottery Education Bonds	3,561,165	2,940,420	2.000%-6.584%	2029
Public Education Bonds	14,139,752	11,230,384	2.000%-9.125%	2039
State University System Bonds	325,625	234,435	3.700%-6.500%	2033
University Auxiliary Bonds	869,037	682,382	2.000%-6.875%	2039
Inland Protection Bonds	96,730	95,185	4.260%-5.400%	2024
Conservation and Recreation Lands Bonds	32,670	5,670	5.375%-5.375%	2012
Save Our Coast Bonds	74,575	10,770	3.250%-5.000%	2012
Preservation 2000 Bonds	587,855	197,875	4.000%-6.000%	2013
Florida Forever Bonds	2,751,505	2,153,210	2.000%-7.045%	2029
Water Pollution Control Bonds	389,775	323,565	2.200%-5.500%	2029
Florida Facilities Pool Bonds	493,755	394,000	3.500%-5.750%	2039
State Infrastructure Bank Bonds	123,615	100,040	4.250%-5.000%	2027
Everglades Restoration Bonds	242,105	224,295	0.220%-6.450%	2029
	26,726,564	21,144,331		
Unamortized premiums (discounts) on bonds payable		557,278		
Less amount deferred on refunding		(151,060)		
Total Bonds Payable	$ 26,726,564	$ 21,550,549		
Business-type Activities:				
Toll Facilities Bonds	$ 3,521,135	$ 2,949,750	2.000%-6.800%	2040
Florida Hurricane Catastrophe Fund Bonds	6,150,945	5,649,860	1.130%-5.250%	2017
	9,672,080	8,599,610		
Unamortized premiums (discounts) on bonds payable		126,729		
Less amount deferred on refunding		(41,101)		
Total Bonds Payable	$ 9,672,080	$ 8,685,238		

2. Types of Bonds

Road and Bridge (serial and term) Bonds are secured by a pledge of a portion of the state-assessed motor fuel tax revenues, discretionary sales tax levied by the City of Jacksonville, and by a pledge of the full faith and credit of the state.

State Board of Education (SBE) Capital Outlay Bonds are issued to finance capital outlay projects of school districts and community colleges. The bonds mature serially and are secured by a pledge of a portion of the state-assessed motor vehicle license tax and by a pledge of the full faith and credit of the state.

Lottery Education Bonds are issued to finance all or a portion of the costs of various local school district educational facilities. The bonds mature serially and are secured by a pledge of a portion of the lottery revenues transferred to the Educational Enhancement Trust Fund.

Public Education Bonds are issued to finance capital outlay projects of local school districts, community colleges, vocational technical schools, and state universities. The bonds, serial and term, are secured by a pledge of the state's gross receipts tax revenues and by a pledge of the full faith and credit of the state.

State University System Bonds are issued to construct university student life facilities. The bonds mature serially and are secured by a system pledge of Capital Improvement Fee and net Student Building Fee revenues.

University Auxiliary Bonds are issued to construct university facilities, including parking and housing. The bonds mature serially and are secured by university pledges of certain housing system revenues, parking system revenues, and student fee assessments.

Conservation and Recreation Lands Bonds are issued to acquire lands, water areas, and related resources. The bonds mature serially and are primarily secured by a pledge of the documentary stamp tax and a portion of the phosphate severance tax.

Save Our Coast Bonds are used to finance the purchase of environmentally significant coastal property. The bonds mature serially and are secured by a pledge of State Land Acquisition Trust Fund collections (primarily documentary stamp taxes).

Preservation 2000 Bonds are issued to pay the cost of acquiring lands and related resources in furtherance of outdoor recreation and natural resources conservation. The bonds mature serially and are secured by a pledge of a portion of the documentary stamp tax.

Florida Forever Bonds are issued to finance the cost of acquisition and improvements of lands, water areas, and related property interests and resources in the State of Florida for the purposes of restoration, conservation, recreation, water resource development, or historical preservation. The bonds mature serially and are secured by a pledge of a portion of the documentary stamp tax.

Water Pollution Control Bonds are issued by the Water Pollution Control Financing Corporation (a blended component unit) to fund loans to local governments to finance or refinance the cost of wastewater treatment and storm water management projects. The bonds mature serially and are secured by a pledge of the loan payments from local governments.

Inland Protection Bonds are issued by the Inland Protection Financing Corporation (a blended component unit) for the purpose of financing the rehabilitation of petroleum contaminated sites. The bonds mature serially and are secured by a pledge of moneys derived from a wholesale excise tax primarily on petroleum products.

State Infrastructure Bank Bonds are issued primarily to finance loans made for the purpose of financing qualified transportation projects. The bonds mature serially and are secured by a pledge of repayments on pledged loans and moneys and investments held in reserve accounts.

Florida Facilities Pool Bonds are issued to provide funds for the acquisition and construction of facilities to be leased to state agencies. The bonds, serial and term, are secured by a pledge of the revenues derived from the leasing and operations of these facilities.

Everglades Restoration Bonds are revenue bonds issued to finance or refinance the costs of acquisition and improvement of lands, water areas, and related property interests and resources for the purpose of implementing the Comprehensive Everglades Restoration Plan. The bonds mature serially and are secured by a pledge of a portion of the documentary stamp tax.

Toll Facilities Bonds are issued to provide construction funds for roads and bridges. Toll bonds, serial and term, are secured by a pledge of toll facility revenues.

Florida Hurricane Catastrophe Fund Bonds are issued by the Florida Hurricane Catastrophe Fund Finance Corporation to make payments to participating insurers for losses resulting from 2005 covered events (hurricanes). The bonds mature serially and are secured by emergency assessments and reimbursement premiums. Pre-event notes are also issued to provide a source of funds to reimburse participating insurers for losses relating to future covered events and are secured by reimbursement premiums.

3. Pledged Revenues (in thousands):

Bond Type	Revenue[4]	Less Operating Expenses	Net Available for Debt Service	Debt Service Principal	Debt Service Interest[5]	Coverage Ratio	Final Maturity	Remaining Debt Service	Revenue Ratio
Florida Turnpike (Toll Facility)	$ 611,596	$ 172,422	$ 439,174	$ 91,405	$ 132,816	1.96	2039/2040	$ 4,845,440	71.81%
Save Our Coast[1]	85,749	.....	85,749	9,450	937	8.26	2011/2012	11,380	8.72%
Florida Forever/P2000/Everglades[1]	622,282	.....	622,282	275,925	127,008	1.54	2028/2029	3,501,387	63.31%
Conservation and Recreation Land[1,2]	44,599	.....	44,599	2,580	443	14.75	2011/2012	6,132	3.12%
Lottery Education[1,3]	1,247,150	.....	1,247,150	156,660	145,787	4.12	2028/2029	4,154,927	Not Available
Alligator Alley (Toll Facility)	19,948	6,360	13,588	1,460	1,988	3.94	2026/2027	58,637	68.12%
State Infrastructure Bank	48,924	.....	48,924	7,075	5,296	3.95	2026/2027	129,317	Not Available
Florida Hurricane Catastrophe	1,798,380	15,467	1,782,913	256,655	115,739	4.79	2015/2016	6,113,679	99.14%

[1] Operating Expenses are not listed for the Lottery Program and the Environmental Programs e.g. Save Our Coast, Florida Forever/Preservation 2000 and Conservation Recreation Land Programs. For these programs, either no operating expenses reduce revenues available for debt service, or, in the case of the Lottery, include expenses unrelated to the operation of the program, such as payment of lottery prizes. Instead, for these programs, the revenue shown is the amount available to pay debt service.

[2] Phosphate Severance Tax and Documentary Stamp Tax Revenue pledged to the bonds are combined in calculating revenue. The Phosphate Severence Tax is a fixed amount of $10,000,000 per year. Revenues are reduced by amounts transferred to State Game Trust Fund pursuant to Section 201.15.(5), Florida Statutes.

[3] Source Department of Lottery, Audited Financial Statements.

[4] Refer to Note 8A.2. for information on the sources of pledged revenues.

[5] Debt service interest is shown net of interest subsidy payments received from the Federal Government for Build America Bonds.

4. State Debt Limitations

Section 215.98, F.S., establishes the ratio of tax-supported debt service to tax-supported revenues as the benchmark debt ratio for purposes of setting the state's legal debt margin. Under the policy, if the ratio exceeds 6%, additional tax-supported debt may be authorized only if the legislature determines the additional debt is in the best interest of the state. If the ratio exceeds 7%, additional tax-supported debt may be authorized only if the legislature determines it is necessary to address a critical state emergency. During fiscal years 2008-09 and 2009-10, the ratio exceeded 7%, primarily because of the reductions in tax revenues. Section 57, Chapter 2009-82, Laws of Florida, provided the legislature's determination that the authorization and issuance of debt for the 2009-10 fiscal year was in the best interest of the state and necessary to address a critical state emergency.

5. Debt Service Requirements

Annual debt service requirements to amortize bonds at June 30, 2010, are as follows (in thousands):

Year Ending June 30	Primary Government					
	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2011	$ 1,114,590	$ 1,036,120	$ 2,150,710	$ 370,010	$ 271,853	$ 641,863
2012	1,173,897	983,321	2,157,218	387,710	266,898	654,608
2013	1,228,592	925,096	2,153,688	3,906,900	218,734	4,125,634
2014	986,974	863,397	1,850,371	415,455	186,911	602,366
2015	1,006,579	814,607	1,821,186	443,985	166,356	610,341
2016-2020	5,306,529	3,308,714	8,615,243	1,348,510	565,948	1,914,458
2021-2025	5,036,191	2,023,420	7,059,611	631,170	370,395	1,001,565
2026-2030	2,880,709	997,858	3,878,567	484,270	228,492	712,762
2031-2035	1,777,840	409,465	2,187,305	415,535	116,589	532,124
2036-2040	632,430	65,736	698,166	196,065	25,970	222,035
Bonds Payable and Interest	21,144,331	11,427,734	32,572,065	8,599,610	2,418,146	11,017,756
Unamortized premiums (discounts)	557,278	.....	557,278	126,729	.....	126,729
Less amount deferred or refunded	(151,060)	.....	(151,060)	(41,101)	.....	(41,101)
Total bonds payable and interest	$ 21,550,549	$ 11,427,734	$ 32,978,283	$ 8,685,238	$ 2,418,146	$ 11,103,384

Year Ending June 30	Component Units		
	Principal	Interest	Total
2011	$ 1,045,691	$ 359,941	$ 1,405,632
2012	469,288	320,555	789,843
2013	356,009	302,056	658,065
2014	250,367	288,559	538,926
2015	417,577	272,712	690,289
2016-2020	1,871,975	1,163,887	3,035,862
2021-2025	717,892	751,443	1,469,335
2026-2030	899,395	562,209	1,461,604
2031-2035	1,242,658	315,688	1,558,346
2036-2040	770,680	103,309	873,989
2041-2045	233,140	25,524	258,664
2046-2050	69,181	1,486	70,667
Bonds payable and interest	8,343,853	4,467,369	12,811,222
Unamortized premiums (discounts)	(50,814)	.....	(50,814)
Less amount deferred or refunded	(1,269)	.....	(1,269)
Total bonds payable and interest	$ 8,291,770	$ 4,467,369	$ 12,759,139

Annual debt service requirements for university capital improvement debt payable at June 30, 2010, are as follows (in thousands):

Year Ending June 30	Universities		
	Principal	Interest	Total
2011	$ 30,639	$ 27,504	$ 58,143
2012	32,300	27,106	59,406
2013	33,932	25,951	59,883
2014	35,380	24,717	60,097
2015	35,396	23,388	58,784
2016-2020	175,582	95,768	271,350
2021-2025	159,717	60,210	219,927
2026-2030	115,710	30,149	145,859
2031-2035	50,973	9,844	60,817
2036-2040	8,482	1,281	9,763
Total capital improvement debt payable and interest	$ 678,111	$ 325,918	$ 1,004,029

6. Advance Refundings and Current Refundings

During the fiscal year ended June 30, 2010, the state took advantage of favorable conditions and issued bonds for the purpose of refunding previously issued bonds. The refundings of these bond series were made in order to obtain lower interest rates and the resulting savings in debt service payments over the life of the bonds. The economic gains obtained by these refundings are the differences between the present value of old debt service and new debt service requirements.

The proceeds of the current refundings are used to call the refunded bonds within 90 days of issuance of the refunding bonds. The proceeds of the advance refundings are deposited into irrevocable trusts and, if a legal defeasance invested in direct obligations of the Federal government and/or obligations guaranteed by the Federal government. The funds deposited along with the interest to be earned will be sufficient to meet the future principal and interest payments on the refunded bonds as they become due.

Bonds legally defeased through the consummation of refunding transactions are not included in Florida's outstanding debt. Irrevocable escrow accounts held by the State Board of Administration to service the refunded bonds are reported as agency funds. The following refundings occurred during the fiscal year.

Current Refundings

Governmental Activities

State of Florida, Full Faith and Credit, State Board of Education, Public Education Capital Outlay Refunding Bonds, 2009 Series A in the amount of $146,790,000 along with additional funds of $1,937,867 were used to refund $161,340,000 of the State of Florida, Full Faith and Credit, State Board of Education Public Education, Capital Outlay Refunding Bonds, 1998 Series C maturing in the years 2010 through 2022. The refunding resulted in debt savings of $18,794,601, an economic gain of $15,251,679, and no deferred loss on refunding.

State of Florida, Full Faith and Credit, State Board of Education, Capital Outlay Bonds, 2009 Series A in the amount of $52,915,000 were used in part to refund $42,050,000 of the State of Florida, Full Faith and Credit, State Board of Education, Capital Outlay Bonds, 1999 Series A maturing in the years 2010 through 2019. The refunding resulted in debt savings of $3,597,256, an economic gain of $3,123,943, and a deferred loss on refunding of $420,527.

State of Florida, Full Faith and Credit, State Board of Education, Public Education Capital Outlay Refunding Bonds, 2009 Series B in the amount of $165,760,000 along with additional funds of $2,889,193 were used to refund $183,305,000 of the State of Florida, Full Faith and Credit, State Board of Education, Public Education Capital Outlay Refunding Bonds, 1998 Series D maturing in the years 2010 through 2024. The refunding resulted in debt savings of $18,173,445, an economic gain of $13,994,886, and no deferred loss on refunding.

State of Florida, Full Faith and Credit, State Board of Education, Public Education Capital Outlay Refunding Bonds, 2009 Series C in the amount of $156,380,000 along with additional funds of $2,737,907 were used to refund $172,245,000 of the State of Florida, Full Faith and Credit, State Board of Education, Public Education Capital Outlay Refunding Bonds, 1999 Series A maturing in the years 2010 through 2023. The refunding resulted in debt savings of $17,728,974, an economic gain of $14,091,475, and a deferred loss on refunding of $1,722,494.

State of Florida, Full Faith and Credit, State Board of Education, Public Education Capital Outlay Refunding Bonds, 2009 Series D in the amount of $300,775,000 along with additional funds of $6,109,875 were used to refund $105,080,000 of the State of Florida, Full Faith and Credit, State Board of Education, Public Education Capital Outlay Bonds, 1996 Series B maturing in the years 2010 through 2023, $119,835,000 of the State of Florida, Full Faith and Credit, State Board of Education, Public Education Capital Outlay Bonds, 1997 Series B maturing in the years 2010 through 2023, and $115,560,000 of the State of Florida, Full Faith and Credit, State Board of Education, Public Education Capital Outlay Refunding Bonds, 1999 Series B maturing in the years 2010 through 2024. The refunding resulted in debt savings of $44,152,178, an economic gain of $34,944,421, and a deferred loss on refunding of $1,155,689.

State of Florida, Full Faith and Credit, Department of Transportation, Right-of-Way Acquisition and Bridge Construction Refunding Bonds, Series 2009B in the amount of $206,695,000 along with additional funds of $8,360,062 were used to refund

$227,420,000 of the State of Florida, Full Faith and Credit, Department of Transportation, Right-of-Way Acquisition and Bridge Construction Bonds, Series 1999A maturing in the years 2010 through 2028. The refunding resulted in debt savings of $23,366,745, an economic gain of $16,519,639, and a deferred loss on refunding of $2,274,318.

State of Florida, Department of Environmental Protection, Florida Forever Revenue Bonds, consisting of, in part, Series 2010C Tax-Exempt Refunding Bonds in the amount of $87,910,000 along with additional funds of $16,408,333 were used to refund $100,000,000 of the State of Florida, Department of Environmental Protection, Preservation 2000 Revenue Bonds, Series 1998B maturing in the years 2010 through 2013. The refunding resulted in debt savings of $6,966,550, an economic gain of $6,594,182, and no deferred loss on refunding.

State of Florida, Full Faith and Credit, State Board of Education, Public Education Capital Outlay Bonds, 2008 Series C in the amount of $252,080,000 along with additional funds of $4,711,102 were used in part, to refund $246,040,000 of the State of Florida, Full Faith and Credit, State Board of Education Public Education, Capital Outlay Refunding Bonds, 1999 Series D maturing in the years 2011 through 2022. The refunding resulted in debt savings of $56,013,743, an economic gain of $44,503,068, and a deferred loss on refunding of $2,460,400.

State of Florida, Department of Environmental Protection, Florida Forever Revenue Refunding Bonds, Series 2010D in the amount of $227,160,000 along with additional funds of $4,263,929 were used to refund $75,795,000 of the State of Florida, Department of Environmental Protection, Preservation 2000 Revenue Bonds, Series 1997A maturing in the years 2011 through 2013, $79,660,000 of the State of Florida, Department of Environmental Protection, Preservation 2000 Revenue Bonds, Series 1999A maturing in the years 2011 through 2013, and $86,860,000 of the State of Florida, Department of Environmental Protection, Preservation 2000 Revenue Bonds, Series 2000A maturing in the years 2011 through 2013. The refunding resulted in debt savings of $19,855,930, an economic gain of $19,378,163, and a deferred loss on refunding of $868,533.

State of Florida, Board of Governors, Florida Agricultural and Mechanical University Dormitory Revenue Refunding Bonds, Series 2010B in the amount of $12,960,000 were used to refund $4,845,000 of the State of Florida, Board of Regents, Florida Agricultural and Mechanical University Student Apartment Facility Revenue Bonds, Series 1992 maturing in the years 2011 through 2023, and $8,020,000 of the State of Florida, Board of Regents, Florida Agricultural and Mechanical University, Student Apartment Facility Revenue Bonds, Series 1996 maturing in the years 2011 through 2025. The refunding resulted in debt savings of $1,596,667, an economic gain of $1,060,377, and no loss on refunding.

Business-type Activities

State of Florida, Department of Transportation, Turnpike Revenue Bonds, Series 2010A in the amount of $211,255,000 were used in part to refund $125,100,000 of the State of Florida, Department of Transportation, Turnpike Revenue Bonds, Series 1998A maturing in the years 2011 through 2023, $58,670,000 of the State of Florida, Department of Transportation, Turnpike Revenue Bonds, Series 1999A maturing in the years 2011 through 2024, and $43,295,000 of the State of Florida, Department of Transportation, Turnpike Revenue Bonds, Series 2000B maturing in the years 2011 through 2030. The refunding resulted in debt savings of $24,414,702, an economic gain of $18,729,425, and a deferred loss on refunding of $8,758,243.

Advance Refunding

Governmental Activities

State of Florida, State Board of Education, Lottery Revenue Bonds, consisting of, in part, Series 2010C Refunding Bonds in the amount of $243,560,000 along with additional funds of $6,951,740 were used to refund $64,975,000 of the State of Florida, State Board of Education, Lottery Revenue Bonds, Series 1998A maturing in the years 2010 through 2018, $103,870,000 of the State of Florida, State Board of Education, Lottery Revenue Bonds, Series1998B maturing in the years 2011 through 2018, and to advance refund $71,980,000 of the State of Florida, State Board of Education, Lottery Revenue Bonds, Series 2000A maturing in the years 2011 through 2019. The refunding resulted in debt savings of $23,455,571, an economic gain of $20,610,944, and a deferred loss on refunding of $719,790.

7. Prior-year Defeased Bonds

In prior years, the state has deposited with escrow agents in irrevocable trusts amounts sufficient to meet the debt service requirements of certain bonds. These defeased bonds are not reported as outstanding debt. Irrevocable trusts established with the State Board of Administration are reported in an agency fund. Debt considered defeased consists of the following (in thousands):

	Principal at 6/30/2010
Governmental Activities	
Road and Bridge Bonds	$ 11,750
Public Education Capital Outlay Bonds	7,515
Florida Facilities Pool Bonds	11,810
University Auxiliary Bonds	1,994
Total	$ 33,069
Business-type Activities	
Toll Facilities	$ 100,400

8. Arbitrage Regulations

The State of Florida complies with Federal arbitrage regulations.

9. Direct Interest

The state's bonds are issued for the creation or continuing existence of various programs. Interest is reported in the following governmental activities as direct expenses on the Statement of Activities (in thousands):

Governmental Activities	Interest
Education:	
SBE Capital Outlay Bonds	$ 28,287
Lottery Education Bonds	139,320
Public Education Bonds	520,151
State University System Bonds	12,107
University Auxiliary Bonds	30,704
Total Education	730,569
Natural Resources and Environment:	
Inland Protection Bonds	1,947
Conservation and Recreation Lands Bonds	443
Everglades Restoration	5,255
Water Pollution Control Bonds	13,302
Save Our Coast Bonds	915
Florida Forever Bonds	82,914
Preservation 2000 Bonds	34,122
Total Natural Resources and Environment	138,898
Transportation:	
Road and Bridge Bonds (Right of Way)	85,769
State Infrastructure Bonds	4,478
Total Transportation	90,247
Total Direct Interest	$ 959,714

10. Governmental Activities – Unrestricted Net Asset Deficit

Governmental activities reflect a negative unrestricted net asset balance of $15.8 billion at June 30, 2010. This deficit is primarily the result of education-related bonds in which the state is responsible for the debt while the state colleges, state universities, or local school districts own the capital assets. Because the state does not own these capital assets, the bonded debt is not netted on the line item "Invested in capital assets, net of related debt." Instead, this bonded debt is netted with unrestricted net assets. Education-related bonds include SBE Capital Outlay Bonds; PECO Bonds; State University System Improvement Bonds; and Lottery Education Bonds; which have a total ending balance at June 30, 2010, of $15.3 billion. The state has an additional $2.0 billion in bonded debt in which the state does not own the related capital assets, including some Road and Bridge Bonds, and Preservation 2000/Florida Forever Bonds. The resources related to the payment of this debt will be provided from future revenue sources. If these bonds were removed, the adjusted unrestricted net assets for governmental activities would be $1.5 billion.

B. Certificates of Participation

The state has issued certificates of participation (original amount of $945,800,000) to finance privately operated detention and mental health facilities. The certificates of participation's interest rates range from 1.250% - 6.825% and the last maturity is during the fiscal year ending August 1, 2030. The following is a schedule of future minimum principal and interest payments for certificates of participation for governmental activities at June 30, 2010 (in thousands):

Year Ending June 30	Principal	Interest	Total
2011	$ 38,190	$ 42,469	$ 80,659
2012	39,575	41,034	80,609
2013	41,395	39,233	80,628
2014	43,450	37,162	80,612
2015	44,585	35,022	79,607
2016-2020	205,710	140,921	346,631
2021-2025	220,060	91,409	311,469
2026-2030	200,075	29,136	229,211
Total	833,040	456,386	1,289,426
Unamortized premiums (discounts)	11,979	.....	11,979
Amount deferred upon refunding	500	.....	500
Total certificates of participation payable	$ 845,519	$ 456,386	$ 1,301,905

Component units (universities and a water management district) have issued certificates of participation (original amount of $1,219,570,000) primarily to finance academic and student facilities and construction projects for Everglades restoration. The certificates of participation's interest rates range from 2.550% to 6.000% and the last maturity is during the fiscal year ending July 1, 2037. The following is a schedule of future minimum principal and interest payments for certificates of participation for component units at June 30, 2010 (in thousands):

Year Ending June 30	Principal	Interest	Total
2011	$ 22,925	$ 53,053	$ 75,978
2012	23,935	52,164	76,099
2013	24,860	51,141	76,001
2014	26,025	50,056	76,081
2015	27,175	48,941	76,116
2016-2020	158,900	224,955	383,855
2021-2025	193,170	184,814	377,984
2026-2030	243,125	135,131	378,256
2031-2035	306,605	72,230	378,835
2036-2037	149,465	9,496	158,961
Total	1,176,185	881,981	2,058,166
Unamortized premiums (discounts)	27,911	.....	27,911
(Amount deferred upon refunding)	.....	.....	.....
Total certificates of participation payable	$ 1,204,096	$ 881,981	$ 2,086,077

NOTE 9 - INSTALLMENT PURCHASES AND CAPITAL LEASES

A. Installment Purchases

The state has a number of installment purchase contracts providing for the acquisition of buildings, furniture, and equipment. At June 30, 2010, installment purchase contracts for governmental activities and component units were primarily for furniture and equipment. The following is a schedule of future minimum installment purchase contract payments for the primary government and component units at June 30, 2010 (in thousands):

Year Ending June 30	Primary Government: Government Activities	Component Units
2011	$ 8,118	$ 3,808
2012	3,850	2,355
2013	2,306	686
2014	1,485	289
2015	1,212	146
2016-2020	5,210	235
2021-2025	1,670	.....
Total	23,851	7,519
Less: Interest	(3,100)	(298)
Present value of future minimum payments	$ 20,751	$ 7,221

B. Capital Leases

The state has a number of capital leases providing for the acquisition of land, buildings, and furniture and equipment. At June 30, 2010, 57% of the state's capital leases for governmental activities were for buildings, and the remaining 43% for furniture and equipment. Capital leases for component units consisted of 52% for buildings, 42% for furniture and equipment, and 6% for land. The following is a schedule of future minimum capital lease payments for the primary government and component units at June 30, 2010 (in thousands):

Year Ending June 30	Primary Government: Governmental Activities	Component Units
2011	$ 9,678	$ 13,362
2012	9,483	11,785
2013	9,160	8,288
2014	8,605	5,412
2015	6,520	5,961
2016-2020	12,669	15,776
2021-2025	2,957	10,471
2026-2030	598	4,918
Total	59,670	75,973
Less: Interest	(10,334)	(16,940)
Present value of future minimum payments	$ 49,336	$ 59,033

NOTE 10 - CHANGES IN LONG-TERM LIABILITIES

Changes in long-term liabilities for governmental activities during the fiscal year ended June 30, 2010, are as follows (in thousands):

	Balance 7/1/2009	Additions	Deletions	Balance 6/30/2010	Due Within One Year (Current)
Governmental Activities					
Bonds payable:					
Road and Bridge Bonds	$ 1,792,920	$ 406,695	$ 290,175	$ 1,909,440	$ 58,335
SBE Capital Outlay Bonds	694,515	52,915	104,770	642,660	65,560
Lottery Education Bonds	2,933,305	404,600	397,485	2,940,420	171,697
Public Education Bonds	10,929,265	1,782,729	1,481,610	11,230,384	400,894
State University System Bonds	.....	249,960	15,525	234,435	16,270
University Auxiliary Bonds	.....	724,197	41,815	682,382	30,839
Inland Protection Bonds	.....	96,730	1,545	95,185	5,080
Conservation and Recreation				.....	
Lands Bonds	8,250	.....	2,580	5,670	2,745
Save Our Coast Bonds	20,220	.....	9,450	10,770	5,985
Preservation 2000 Bonds	672,105	.....	474,230	197,875	62,225
Florida Forever Bonds	1,712,420	577,025	136,235	2,153,210	236,155
Water Pollution Control Bonds	341,310	.....	17,745	323,565	21,285
State Infrastructure Bank Bonds	107,115	.....	7,075	100,040	8,265
Everglades Restoration Bonds	188,455	43,615	7,775	224,295	9,705
Florida Facilities Pool Bonds	412,045	.....	18,045	394,000	19,550
	19,811,925	4,338,466	3,006,060	21,144,331	1,114,590
Unamortized bond premiums (discounts)	422,844	234,026	99,592	557,278	.....
Amounts deferred on refunding	(150,441)	(14,364)	(13,745)	(151,060)	.....
Total bonds payable	20,084,328	4,558,128	3,091,907	21,550,549	1,114,590
Certificates of participation payable	394,753	467,186	16,420	845,519	38,190
Deposits	691,556	545,853	580,220	657,189	493,642
Compensated absences	868,947	354,029	361,800	861,176	233,667
Claims payable	2,498,215	694,496	610,318	2,582,393	677,251
Installment purchases/capital leases	206,674	16,041	152,628	70,087	14,818
Due to other governments:					
Federal arbitrage liability	141	66	.....	207	.....
Other liabilities	233,183	212,943	5,110	441,016	.....
Total Governmental Activities	**$ 24,977,797**	**$ 6,848,742**	**$ 4,818,403**	**$ 27,008,136**	**$ 2,572,158**

Long-term liabilities for governmental activities are generally liquidated by the applicable governmental funds and/or internal service funds. Specifically, the special revenue funds, capital projects funds, and/or internal service funds will liquidate the certificates of participation payable, installment purchase contracts, and capital lease obligations. The applicable special revenue funds and internal service funds will reduce deposits when such monies are earned. The governmental and internal services funds that account for employees' salaries and wages will liquidate the compensated absences liabilities. The General Fund and the non-major special revenue fund will generally liquidate claims payable. The applicable special revenue funds and internal service funds, as well as the debt service fund, will liquidate obligations to other governments. The nonmajor special revenue funds will generally liquidate other liabilities. The other liabilities reported above include $303 million for Other Postemployment Benefits (OPEB) related to all governmental funds. The state does not currently fund the OPEB liability so it is non-liquidating. Refer to Note 6 for additional information on OPEB.

Changes in long-term liabilities for business-type activities and component units during the fiscal year ended June 30, 2010, are as follows (in thousands):

	Balance 7/1/2009	Additions	Deletions	Balance 6/30/2010	Due Within One Year (Current)
Business-type Activities					
Bonds payable:					
Toll Facility Bonds	$ 2,483,900	$ 785,780	$ 319,930	$ 2,949,750	$ 100,525
Florida Hurricane Catastrophe Fund Bonds	5,230,595	675,920	256,655	5,649,860	269,485
	7,714,495	1,461,700	576,585	8,599,610	370,010
Unamortized bond premiums (discounts)	71,620	75,950	20,841	126,729	.....
Amounts deferred on refunding	(38,389)	(8,758)	(6,046)	(41,101)	.....
Total Bonds Payable	7,747,726	1,528,892	591,380	8,685,238	370,010
Accrued prize liability	991,490	3,089,872	3,218,172	863,190	267,398
Deposits	480,811	10,784	451,406	40,189	7,707
Compensated absences	22,104	8,896	9,540	21,460	5,098
Tuition and housing benefits payable	8,279,687	1,590,244	353,506	9,516,425	589,532
Advances from Federal Government	.....	1,612,500	.....	1,612,500	.....
Other liabilities	10,033	3,472	2,328	11,177	.....
Total Business-type Activities	**$ 17,531,851**	**$ 7,844,660**	**$ 4,626,332**	**$ 20,750,179**	**$ 1,239,745**
Component Units					
Bonds payable	$ 9,462,827	$ 2,125,396	$ 3,296,453	$ 8,291,770	$ 1,045,691
Deposits	18,732	3,636	6,375	15,993	15,638
Compensated absences	616,617	91,340	69,123	638,834	64,919
Installment purchases/capital leases	144,656	11,976	90,378	66,254	14,587
Claims payable	130,190	34,905	31,329	133,766	21,091
Certificates of participation payable	1,249,155	2	45,061	1,204,096	22,925
Due to other governments/primary	3,664	738,117	41,805	699,976	30,639
Other liabilities	986,672	649,813	262,217	1,374,268	239,657
Total Component Units	**$ 12,612,513**	**$ 3,655,185**	**$ 3,842,741**	**$ 12,424,957**	**$ 1,455,147**

NOTE 11 - INTERFUND BALANCES AND TRANSFERS

At June 30, 2010, amounts to be received or paid with current available resources are reported as due from or due to other funds, whereas the noncurrent portion is reported as advances to or advances from other funds. Interfund balances at June 30, 2010, consist of the following (in thousands):

	Due from Other Funds (in thousands)				
	Governmental Activities				
Due to Other Funds (in thousands)	General Fund	Environment, Recreation and Conservation	Public Education	Health and Family Services	Transportation
Governmental Activities					
General Fund	$	$ 5,516	$ 7	$ 69,879	$ 5,445
Environment, Recreation and Conservation	7,182	.....	.....	947	10,974
Public Education	134	.....	.....	.....	.....
Health and Family Services	4,381	.....	221	.....	8,177
Transportation	5,715	2,237	.....	140	.....
Nonmajor	59,278	8,855	2,804	5,149	26,777
Internal Service Funds	2,032	4	.....	570	12
Business-type Activities					
Transportation	144	.....	.....	.....	65,224
Lottery	20	.....	59,308	.....	.....
Hurricane Catastrophe Fund	6	.....	.....	.....	.....
Prepaid College Program	.....	.....	.....	.....	.....
Unemployment Compensation	376	5	.....	.....	.....
Nonmajor	4,156	.....	.....	78	.....
Fiduciary Funds					
Private-purpose Trust Funds	20	.....	1,442	.....	7
Pension and Other Employee Benefits Trust Funds	4	.....	.....	.....	.....
Agency Funds	38,221	.....	1,718	3,399	6,463
Investment Trust Funds	.....	.....	.....	.....	.....
Total	**$ 121,669**	**$ 16,617**	**$ 65,500**	**$ 80,162**	**$ 123,079**

(Continued Below)

	Due from Other Funds (in thousands)	
	Governmental Activities	
Due to Other Funds (in thousands)	Nonmajor	Internal Service Funds
Governmental Activities		
General Fund	$ 20,924	$ 6,892
Environment, Recreation and Conservation	642	158
Public Education	2,507	93
Health and Family Services	4,457	7,059
Transportation	20,287	2,334
Nonmajor	13,859	24,958
Internal Service Funds	210	641
Business-type Activities		
Transportation	.....	.....
Lottery	9	35
Hurricane Catastrophe Fund	.....	.....
Prepaid College Program	.....	.....
Unemployment Compensation	1,222	.....
Nonmajor	1,871	106
Fiduciary Funds		
Private-purpose Trust Funds	300	1
Pension and Other Employee Benefits Trust Funds	.....	29
Agency Funds	1,531	.....
Investment Trust Funds	.....	.....
Total	**$ 67,819**	**$ 42,306**

(Continued next page)

Due to Other Funds (in thousands)	Due from Other Funds (in thousands) Business-type Activities: Transportation	Unemployment Compensation	Nonmajor
Governmental Activities			
General Fund	$	$ 1,772	$ 15
Environment, Recreation and Conservation	84	125	.....
Public Education	.....	17	5
Health and Family Services	.....	864	30
Transportation	224	76	.....
Nonmajor	.....	498	11
Internal Service Funds	.....	32	.....
Business-type Activities			
Transportation	.....	.....	.....
Lottery	.....	4	4
Hurricane Catastrophe Fund	.....	.....	100
Prepaid College Program	.....	.....	.....
Unemployment Compensation	.....	.....	.....
Nonmajor	.....	62	.....
Fiduciary Funds			
Private-purpose Trust Funds	.....	.....	.....
Pension and Other Employee Benefits Trust Funds	.....	4	4,219
Agency Funds	1,490	.....	35
Investment Trust Funds	.....	.....	25
Total	**$ 1,798**	**$ 3,454**	**$ 4,444**

(Continued below)

Due to Other Funds (in thousands)	Due from Other Funds (in thousands) Fiduciary Funds: Private-purpose Trust Funds	Pension and Other Employee Benefits Trust Funds	Agency Funds	**Total**
Governmental Activities				
General Fund	$	$ 10	$ 25,108	**$ 135,568**
Environment, Recreation and Conservation	.....	.....	.....	**20,112**
Public Education	178	.....	.....	**2,934**
Health and Family Services	.....	20	28	**25,237**
Transportation	.....	.....	8,855	**39,868**
Nonmajor	.....	.....	.....	**142,189**
Internal Service Funds	.....	1,704	22,662	**27,867**
Business-type Activities				
Transportation	.....	.....	276	**65,644**
Lottery	.....	.....	.....	**59,380**
Hurricane Catastrophe Fund	.....	.....	.....	**106**
Prepaid College Program	.....	.....	.....	**.....**
Unemployment Compensation	.....	.....	1,576	**3,179**
Nonmajor	.....	.....	.....	**6,273**
Fiduciary Funds				
Private-purpose Trust Funds	.....	.....	.....	**1,770**
Pension and Other Employee Benefits Trust Funds	.....	.....	.....	**4,256**
Agency Funds	.....	.....	.....	**52,857**
Investment Trust Funds	.....	.....	.....	**25**
Total	**$ 178**	**$ 1,734**	**$ 58,505**	**$ 587,265**

	Advances to Other Funds (in thousands)			
	Governmental Activities			Business-type Activities
Advances from Other Funds (in thousands)	General Fund	Transportation	Health & Family Services	Transportation
Governmental Activities				
General Fund	$	$ 100	$	$ 500
Public Education	.....	.....	172	.....
Nonmajor	625	.....	.....	.....
Internal Service Funds	2,003	800	.....	.....
Business-type Activities				
Transportation	.....	267,422	.....	.....
Fiduciary Funds				
Agency Funds	.....	.....	.....	.....
Total	**$ 2,628**	**$ 268,322**	**$ 172**	**$ 500**

(Continued below)

	Advances to Other Funds (in thousands)	
	Fiduciary Funds	
Advances from Other Funds (in thousands)	Private-purpose Trust Funds	**Total**
Governmental Activities		
General Fund	$	**$ 600**
Public Education	540,331	**540,503**
Nonmajor	.....	**625**
Internal Service Funds	.....	**2,803**
Business-type Activities		
Transportation	.....	**267,422**
Fiduciary Funds		
Agency Funds	.....	**.....**
Total	**$ 540,331**	**$ 811,953**

During the course of operations, there are numerous transactions between funds within the State. Interfund transfers during the year are as follows (in thousands):

	Transfers from Other Funds (in thousands)				
	Governmental Activities				
Transfers to Other Funds (in thousands)	General Fund	Environment, Recreation and Conservation	Public Education	Health and Family Services	Transportation
Governmental Activities					
General Fund	$	$ 629,378	$ 664	$ 1,734,782	$ 94,425
Environment, Recreation and Conservation	335,134	.....	.....	3,947	500
Public Education	983	.....	.....	203	.....
Health and Family Services	36,676	.....	147	.....	46,896
Transportation	225,784	27,289	.....	1,286	.....
Nonmajor	319,512	94,908	267,159	80,930	929,411
Internal Service Funds	7,029	504	.....	26	473
Business-type Activities					
Transportation	.....	.....	.....	.....	19,429
Lottery	331	.....	1,246,794	.....	.....
Hurricane Catastrophe Fund	.....	.....	.....	.....	.....
Prepaid College Program	.....	.....	.....	.....	.....
Unemployment Compensation	.....	.....	.....	.....	.....
Nonmajor	77,570	.....	.....	5,023	.....
Fiduciary Funds					
Private-purpose Trust Funds	9	.....	1,460	342	.....
Pension and Other Employee Benefits Trust Funds	2,444	.....	.....	.....	.....
Investment Trust Funds	.....	.....	.....	.....	.....
Total	**$ 1,005,472**	**$ 752,079**	**$ 1,516,224**	**$ 1,826,539**	**$ 1,091,134**

(Continued below)

	Transfers from Other Funds (in thousands)	
	Governmental Activities	
Transfers to Other Funds (in thousands)	Nonmajor	Internal Service Funds
Governmental Activities		
General Fund	$ 580,986	$ 362
Environment, Recreation and Conservation	474,902	.....
Public Education	1,485,648	.....
Health and Family Services	437,078	.....
Transportation	540,092	.....
Nonmajor	444,741	7,338
Internal Service Funds	7,890	.....
Business-type Activities		
Transportation	.....	.....
Lottery	175	.....
Hurricane Catastrophe Fund	10,000	.....
Prepaid College Program	.....	.....
Unemployment Compensation	16,728	.....
Nonmajor	11,902	.....
Fiduciary Funds		
Private-purpose Trust Funds	2,069	.....
Pension and Other Employee Benefits Trust Funds	111	17,896
Investment Trust Funds	.....	.....
Total	**$ 4,012,322**	**$ 25,596**

(Continued next page)

Transfers to Other Funds (in thousands)	Transfers from Other Funds (in thousands) Business-type Activities: Transportation	Unemployment Compensation	Nonmajor
Governmental Activities			
General Fund	$ 1,449	$ 8,359	$ 1,321
Environment, Recreation and Conservation	84	597	.....
Public Education	.....	119	.....
Health and Family Services	.....	3,612	3,478
Transportation	8,048	342	.....
Nonmajor	2,539	2,415	2,737
Internal Service Funds	.....	182	1
Business-type Activities			
Transportation	.....	.....	.....
Lottery	.....	32	.....
Hurricane Catastrophe Fund	.....	.....	.....
Prepaid College Program	.....	.....	.....
Unemployment Compensation	.....	.....	.....
Nonmajor	.....	250	.....
Fiduciary Funds			
Private-purpose Trust Funds	.....	9	.....
Pension and Other Employee Benefits Trust Funds	.....	15	13,886
Investment Trust Funds	.....	.....	.....
Total	**$ 12,120**	**$ 15,932**	**$ 21,423**

(Continued below)

Transfers to Other Funds (in thousands)	Transfers from Other Funds (in thousands) Fiduciary Funds: Private-purpose Trust Funds	Pension and Other Employee Benefits Trust Funds	Investment Trust Funds	**Total**
Governmental Activities				
General Fund	$	$	$	**$ 3,051,726**
Environment, Recreation and Conservation	.....	.....	.....	**815,164**
Public Education	5,589	.....	.....	**1,492,542**
Health and Family Services	.....	.....	.....	**527,887**
Transportation	.....	.....	.....	**802,841**
Nonmajor	.....	.....	.....	**2,151,690**
Internal Service Funds	.....	1,400	.....	**17,505**
Business-type Activities				
Transportation	.....	.....	.....	**19,429**
Lottery	.....	.....	.....	**1,247,332**
Hurricane Catastrophe Fund	.....	.....	.....	**10,000**
Prepaid College Program	1,818	.....	.....	**1,818**
Unemployment Compensation	.....	.....	.....	**16,728**
Nonmajor	.....	.....	.....	**94,745**
Fiduciary Funds				
Private-purpose Trust Funds	.....	.....	.....	**3,889**
Pension and Other Employee Benefits Trust Funds	.....	695,733	.....	**730,085**
Investment Trust Funds	.....	.....	92,929	**92,929**
Total	**$ 7,407**	**$ 697,133**	**$ 92,929**	**$ 11,076,310**

NOTE 12 - RISK MANAGEMENT

A. State Risk Management Trust Fund

The State Risk Management Trust Fund provides property insurance coverage for state buildings and contents against loss from fire, lightning, sinkholes, flood, and other hazards customarily insured by extended coverage and loss from the removal of personal property from such properties when endangered by covered perils. The property insurance program self-insures the first $2 million per occurrence for all perils except named windstorm and flood. The property insurance program self-insures the first $2 million per occurrence with an annual aggregate of $40 million for named windstorm and flood. Commercial excess insurance is purchased for losses over the self-insured retention up to $58.75 million per occurrence for named windstorm, $58.75 million per occurrence for flood losses, and $200 million per occurrence for fire, lightning, and sinkhole losses.

The Fund's estimated liability for unpaid property insurance claims at the fiscal year-end is determined by an actuarial method and includes an amount for losses incurred but not yet reported. The amount of claims paid for property claims did not exceed insurance coverage for each of the last three years. Changes in the Fund's property insurance claims liability amount for the fiscal years ended June 30, 2009, and June 30, 2010, were as follows (in thousands):

Fiscal Year Ended	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimate	Claim Payments	Balance at Fiscal Year-end
June 30, 2009	$ 485	$ 395	$ (231)	$ 649
June 30, 2010	$ 649	$ 85	$ (477)	$ 257

The State Risk Management Trust Fund also provides casualty insurance coverage for the risks of loss related to Federal civil rights and employment actions, workers' compensation, court-awarded attorney fees, automobile liability, and general liability. The state is self-insured for all claims associated with liability risks and workers' compensation coverage.

The estimated liability for unpaid casualty insurance claims at June 30, 2010, was $1,084.7 million. This amount was determined through an actuarial method based on historical paid and incurred losses and includes an amount for losses incurred but not yet reported. In addition, this amount includes the present value of workers' compensation indemnity reserves discounted using a 4% annual percentage rate. The undiscounted carrying amount of the workers' compensation indemnity reserves is $370.9 million.

Changes in the Fund's casualty insurance claims liability for the fiscal years ended June 30, 2009, and June 30, 2010, were as follows (in thousands):

Fiscal Year Ended	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimate	Claim Payments	Balance at Fiscal Year-end
June 30, 2009	$ 892,319	$ 293,691	$ (139,146)	$ 1,046,864
June 30, 2010	$ 1,046,864	$ 183,860	$ (145,985)	$ 1,084,739

The above current year claims and changes in estimate include an adjustment for the amount discounted for workers' compensation indemnity reserves. Actual current year claims and changes in estimate for casualty lines of coverage for the fiscal year ended June 30, 2010, decreased by $109.8 million. Future payments for legal fees will be classified as operating expenditures beginning July 1, 2010, and are not included in the accrued liability.

B. Employee and Retiree Health Insurance Funds

Employees and retirees may obtain health care services through participation in the state's group health insurance plan or through membership in a health maintenance organization plan under contract with the state. The state's risk financing activities associated with state group health insurance, such as the risks of loss related to medical and prescription drug claims, are administered through the State Employees Group Health Insurance Trust Fund, an internal service fund. It is the practice of the state not to purchase commercial coverage for the risks of losses covered by this program.

The program's estimated fiscal year-end liability includes an amount for claims that have been incurred but not reported, which is based on analyses of historical data performed by both the state and its contractors. Changes in claims liability amounts for the fiscal years ended June 30, 2009, and June 30, 2010, were as follows (in thousands):

Fiscal Year Ended	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimate	Claim Payments	Balance at Fiscal Year-end
June 30, 2009	$ 61,563	$ 794,589	$ (793,519)	$ 62,633
June 30, 2010	$ 62,633	$ 856,242	$ (840,060)	$ 78,815

During the year, for program operations, both employee and retiree participation in the state group health insurance program are accounted for in the State Employees Group Health Insurance Trust Fund. Retiree participation in the program is considered an Other Postemployment Benefit (OPEB) for purposes of this report. See Note 6, Section B regarding OPEB for additional information. Asset and liability balances related to retiree participation in the program as of June 30, 2010 were transferred from the State Employees Group Health Insurance Trust Fund and reported in Other Agency Funds in accordance with the requirements of Governmental Accounting Standards Board Codification Section Po50, *Postemployment Benefit Plans Other Than Pension Plans – Defined Benefit*.

NOTE 13 – FLORIDA PREPAID COLLEGE PROGRAM

The Stanley G. Tate Florida Prepaid College Program was created in 1987 to provide a medium through which the costs of tuition, tuition differential fee, local fees, and dormitory residence may be paid in advance of enrollment in a state postsecondary institution at a rate lower than the projected corresponding cost at the time of actual enrollment. The Program is administered by the Florida Prepaid College Board and the State of Florida guarantees the obligations of the Board to qualified beneficiaries if moneys in the Program are insufficient. The Program is accounted for in an enterprise fund. An actuarial study is performed to determine the Program's funding status. Additional information as of June 30, 2010, is as follows:

Actuarial present value of future contract benefits and expenses payable	$	9,516,424,983
Net assets available	$	9,999,051,564
Net assets as a percentage of future contract benefits and expenses obligation		105.1%

NOTE 14 –INSURANCE ENTERPRISES

The State of Florida has established multiple enterprises that provide insurance, reinsurance, and guarantee services. The primary risk exposures to the state relate to catastrophic hurricane losses, access to liquidity from credit markets, and ultimate dependence on public assessments.

A. FLORIDA HURRICANE CATASTROPHE FUND

The Florida Hurricane Catastrophe Fund (FHCF) was created in 1993 by the Florida Legislature, as a state fund administered by the State Board of Administration (SBA) to provide a source of reinsurance to most residential property insurers for catastrophic hurricane losses, thereby creating additional insurance capacity. Most admitted residential property insurers writing FHCF covered policies are required to purchase mandatory reinsurance coverage with the FHCF. Chapter 2007-1, Laws of Florida, was enacted in 2007 amending statutes to require the FHCF provide optional additional coverage with the Temporary Emergency Options for Additional Coverage (TEACO layer) and the Temporary Increase in Coverage Limit Options (TICL layer) and the $10 million coverage for certain statutorily designated companies .

The mandatory layer covers a portion of hurricane losses in excess of the industry wide retention, up to the lesser of either the statutory limit or the actual claims-paying capacity of the FHCF. For the contract year ending May 31, 2010, the industry wide retention was $7.223 billion per hurricane for the first two hurricanes and $2.408 billion for each subsequent hurricane in the contract year. The aggregate coverage capacity for the contract year (in excess of retention) was $17.2 billion. The statute requires that an actuarially indicated formula developed by an independent actuary be used to calculate the reimbursement premiums collected for the mandatory layer.

The optional TEACO layer provides coverage for a portion of the losses underneath the mandatory layer with industry wide retentions ranging as low as $3 billion. The statutory authority for TEACO sunset effective May 31, 2010.

The optional TICL layer covers a portion of hurricane losses in excess of the mandatory layer, up to the lesser of either $12 billion or the actual claims-paying capacity of the FHCF. In 2009, statutes were amended to phase out the entire $12 billion in TICL coverage at a rate of $2 billion per year for 6 years, to completely phase out TICL coverage by 2014. The TICL coverage capacity for the contract year ending May 31, 2010, was $10 billion.

The maximum reimbursable claims for the optional coverages (no TEACO option was selected) and mandatory layers (in the contract year ending May 31, 2010) was $27.175 billion.

The SBA contracts with each insurer writing covered policies in the state to reimburse the insurer for a percentage of losses incurred from covered events. The obligation of the SBA with respect to all contracts covering a particular contract year shall not exceed the actual claims-paying capacity (as determined by the FHCF's bond underwriters and financial adviser). The FHCF has a fiscal year end of June 30 and its reimbursement contracts expire on May 31. As of June 30, 2010, the FHCF had net assets of $3.2 billion, including net assets of the FHCF Finance Corporation.

If available resources and pre-catastrophe debenture financing are not adequate to satisfy reimbursement claims, the FHCF Finance Corporation may issue revenue bonds secured by emergency assessments. The SBA has the sole authority to direct the Florida Office of Insurance Regulation (OIR) and the Florida Surplus Lines Service Office to levy assessments on most property and casualty insurance policy premiums on behalf of the FHCF. Aggregate assessments may not exceed 10% and assessments in relation to losses in one contract year may not exceed 6%. As of June 30, 2010, the FHCF is levying assessments of 1%. This assessment authority is neither related to nor restricted by the assessments levied by either Citizens Property Insurance Corporation (Citizens), a discretely presented component unit, or the Florida Insurance Guarantee Association (FIGA).

To build up cash resources and reduce the reliance on post-event bonding, legislation was passed in 2009 that allows for a "cash build up" factor of 5% to be included in rates for coverage in the mandatory layer. This factor increases each year by 5% until it ultimately reaches 25% in year five and thereafter. This provision was designed to address the liquidity needs of the FHCF over the long run by allowing it to accelerate the build-up of its cash balance for paying claims.

The State of Florida was not hit by any hurricanes during the 2009 season. There were no hurricane losses incurred for the year ended June 30, 2010. In May, 2010 the Corporation issued post-event Series 2010A Revenue Bonds in the amount of $675.9 million. These bond proceeds and their investment earnings will enhance the Fund's ability to make payments to participating insurers for losses resulting from the 2005 hurricane season. The funding for these bonds will come from emergency assessments on the direct written premium for all property and casualty lines of business in Florida including property and casualty business of surplus lines insurers, but not including workers' compensation or medical malpractice premiums. An Order was issued by OIR concurrently with the issuance of the 2010A Bonds to supersede the existing 1% emergency assessment with a 1.3% emergency assessment. The increased assessment is effective on all policies issued or renewed on or after January 1, 2011. These bonds are stated to mature, without prior right of redemption, on July 1 of the following years and bear interest at rates ranging from 3.5% to 5.0% as follows (in thousands):

2015	$ 15,775	3.5%
2015	5,765	4.0
2015	320,915	5.0
2016	17,990	3.75
2016	315,475	5.0
	$ 675,920	

B. CITIZENS PROPERTY INSURANCE CORPORATION

Citizens Property Insurance Corporation (Citizens) was established on August 1, 2002, pursuant to Section 627.351(6), Florida Statutes (the Act), to provide certain residential and non-residential property insurance coverage to qualified risks in the State of Florida under circumstances specified in the Act. The original intent of the legislation was that property insurance be provided through Citizens to applicants who are in good faith entitled to procure insurance through the voluntary market but are unable to do so. Citizens results from a combination of the Florida Residential Property and Casualty Joint Underwriting Association (the FRPCJUA) and the Florida Windstorm Underwriting Association (the FWUA). The FRPCJUA was renamed Citizens and the FWUA's rights, obligations, assets, liabilities and all insurance policies were transferred to Citizens. Unlike private insurers offering coverage through the admitted market, Citizens is not required to obtain or to hold a certificate of authority issued by the Florida Office of Insurance Regulation (the Office). For purposes of its tax-exempt status, Citizens is considered a political subdivision and an integral part of the State of Florida. As such, Citizens' operations may be affected by the legislative process. In 2007, the Act was amended to recognize Citizens' status as a governmental entity and the necessity of Citizens to provide insurance that was affordable.

Citizens operates pursuant to a Plan of Operation (the Plan) approved by the Financial Services Commission (the Commission) of the State of Florida. The Commission is composed of the Governor, the Chief Financial Officer, the Attorney General and the Commissioner of Agriculture of the State. Prior to October 1, 2006, the Plan was subject to the approval of the Office.

Pursuant to the Act, all revenues, expenses, assets and liabilities of Citizens shall remain divided into three separate accounts: the Personal Lines Account, the Commercial Lines Account and the High-Risk Account. A brief history of each account follows:

Personal Lines Account history - The FRPCJUA began operations on January 21, 1993, after Hurricane Andrew, pursuant to Section 627.351(6), Florida Statutes, to provide certain residential property insurance coverage to qualified risks in the State of Florida (on a statewide basis) to applicants who were in good faith entitled to procure insurance through the private market but were unable to do so. Residential property coverage consists of the types of coverage provided to homeowners, mobile homeowners, tenants, condominium unit owners, and similar policies. The policies provide coverage for all perils covered under a standard residential policy, subject to certain underwriting requirements. Such policies exclude windstorm coverage on property within eligible areas. This portion of the FRPCJUA's activities became the Personal Lines Account under Citizens.

Commercial Lines Account history – The Florida Property and Casualty Joint Underwriting Association (FPCJUA) was activated in early 1994 to provide commercial residential coverage, i.e., coverage for condominium associations, apartment buildings and homeowner associations, to organizations unable to obtain such coverage from a private insurer. During 1995, legislation was enacted to transfer all obligations, rights, assets, and liabilities related to commercial residential coverage from the FPCJUA to the FRPCJUA. The legislation required that the premiums, losses, assets and liabilities be accounted for separately from the FRPCJUA's personal residential business. These policies excluded

windstorm coverage on properties within eligible areas. This portion of the FRPCJUA's activities became the Commercial Lines Account under Citizens. In 2006, the FPCJUA was re-activated to provide commercial non-residential wind only coverage. In 2007, legislation was enacted which resulted in the transfer and assumption of the FPCJUA's commercial non-residential policies by Citizens. These policies were added to the Commercial Lines Account.

High-Risk Account history – The FWUA, which was a residual market mechanism for windstorm and hail coverage in selected areas of the State, was created by an act of the Florida Legislature in 1970 pursuant to Section 627.351(2), Florida Statutes. FWUA was a Florida unincorporated association, the members of which were all property insurance companies holding a certificate of authority to provide property insurance coverage in the State. FWUA provided policies of windstorm insurance for property owners within the eligible areas who were unable to obtain such coverage from private insurers. Insured properties include personal residential, commercial residential and commercial non-residential properties. This portion of the FWUA's activities became the High Risk Account under Citizens. In 2007, Citizens received authority to issue multi-peril policies in the High-Risk Account.

Section 627.351(6)(n), Florida Statutes, requires Citizens to charge actuarially sound rates; however, legislation in 2007 and 2008 froze Citizens rates to amounts established in 2006 with no rate increases to be made until January 1, 2010 at the earliest.

Citizens' enabling legislation and Plan of operations established a process by which Citizens may levy assessments to recover any deficits incurred in a given year. Citizens' determination of the amount of assessment is subject to the verification of the mathematical calculation by the Office of Insurance Regulation. Citizens' ability to assess provides some assurance of its financial stability.

ASSESSMENTS

Citizens' enabling legislation and the Plan establish a process by which Citizens is required to levy assessments to recover deficits incurred in a given plan year for any of its three accounts. Deficits are calculated separately, and assessments are accordingly levied separately, for each of the three accounts. The Plan provides for deficits to be determined in accordance with accounting principles generally accepted in the United States adjusted for certain items.

In the event of a Plan Year Deficit in an Account, Citizens must first levy an assessment against the premium of each Citizens policyholder (the "Citizens Policyholder Surcharge") in each of Citizens' Accounts, as a uniform percentage of the premium of the policy of up to 15% of such premium. Citizens Policyholder Surcharges are not subject to commissions, fees, or premium taxes; however, failure to pay a Citizens Policyholder Surcharge will be treated as failure to pay premiums. If the Citizens Policyholder Surcharge is insufficient to eliminate the deficit in an Account, Citizens would then levy a Regular Assessment on Assessable Insurers and Assessable Insureds, each as defined herein. The Regular Assessment is applied as a uniform percentage of the premium of the policy up to 6% of such premium per account.

Regular Assessments are levied on Assessable Insurers, as defined in Section 627.351(6), Florida Statutes, based upon each Assessable Insurer's share of direct written premium for the subject lines of business in the State of Florida for the calendar year preceding the year in which the deficit occurred. Regular Assessments on Assessable Insureds, collectively, are based on the ratio of the amount being assessed for an Account to the aggregate statewide direct written premiums for the subject lines of business for the preceding year.

If the deficit in any year in any Account is greater than the amount that may be recovered through Citizens' Policyholder Surcharges and Regular Assessments, Citizens is required to levy any remaining Plan Year Deficit as an Emergency Assessment. An Emergency Assessment is to be collected by all Assessable Insurers, Surplus Lines Agents and Citizens from policyholders upon the issuance or renewal of policies for Subject Lines of Business for as many years as necessary to cover the Plan Year Deficit in the Account. The primary difference between the assessment base for Regular Assessments and Emergency Assessments is the inclusion of Citizens' direct written premium in the assessment base for Emergency Assessments.

For purposes of Regular Assessments and Emergency Assessments, the "Subject Lines of Business" are all lines of property and casualty insurance, including automobile lines, but excluding accident and health, workers' compensation, and medical malpractice insurance, and also excluding insurance under the National Flood and Federal Crop insurance programs. The Regular Assessment base excludes Citizens policies (while the Emergency Assessment base includes Citizens policies). Prior to the enactment of the 2007 Legislation, the Regular Assessment base for each Account was only the property lines of business.

C. FLORIDA INSURANCE GUARANTY ASSOCIATION, INC.

The Florida Insurance Guaranty Association, Inc. (the Association), a not-for-profit corporation, was established by the Florida Legislature through the Florida Insurance Guaranty Act of 1970 (the Act). The Association was created to provide a mechanism for the payment of covered claims of insolvent insurers and to assist in the detection and prevention of insurers' insolvencies. The Association operates under the supervision and approval of a board of directors, comprised of eight persons, recommended by member insurers pursuant to Chapter 631.56, Florida Statutes, and subsequently appointed by the Florida Department of Financial Services.

The members of the Association are all insurers that provide property and casualty coverages in the State of Florida.

The funding of the Association's activities is provided by distributions from the estates of insolvent insurers and assessments of members. The assessments are calculated and, as considered necessary, levied against member insurers on the basis of net direct written premiums in the state of Florida in the classes protected by the Act. The Association obtains the amount of the net direct written premiums, by company and by class of protection, to use as the basis for assessment calculations. The maximum regular assessment rate is 2%. In addition to the regular assessment, during 2006, the Florida Legislature granted the Association the authority to levy an emergency assessment up to an additional 2% of net direct written premiums for the account specified in Section 631.55(2)(b). Also in 2006, the Association was granted the authority to work with an affected municipality, county, or financing conduit organization under Chapter 163, Florida Statutes, to issue tax-exempt bonds should the funding need arise for the account specified in Section 631.55(2)(b). As of December 31, 2010, the Association has not needed to utilize this bonding authority and no tax-exempt bonds have been issued.

NOTE 15 – CONTINGENCIES

A. Federal Family Education Loans Program

The Florida Department of Education (FDOE) administers the Federal Family Education Loans Program (FFELP), under which the FDOE guarantees loans made to eligible students and their parents by financial institutions. At June 30, 2010, approximately $3.9 billion of loans were outstanding under this Program. The United States Department of Education participates in the Program as a reinsurer and reimburses the FDOE for defaulted loans at various rates based on the incidence of default. For loans made prior to October 1, 1993, the reimbursement rate for defaulted loans can be 80, 90, or 100%. For loans made on or after October 1, 1993, the reimbursement rate for defaulted loans can be 78, 88, or 98%. For loans made on or after October 1, 1998, the reimbursement rate for defaulted loans can be 75, 85, and 95%. During the 2009-2010 fiscal year, the actual rates were 95, 98, and 100%. A potential liability exists for loans defaulted in excess of the federal reimbursement. The specific amount of this potential liability is indeterminable.

B. Federally Assisted Grant Programs

Florida participates in a number of federally assisted grant programs. These programs are subject to audits by the grantors or their representatives. Any disallowance as a result of these audits may become a liability of the state. Any foreseeable disallowances will not have a material adverse effect on the State of Florida's financial position.

Component units - The United States Department of Health and Human Services, Office of Inspector General is auditing and reviewing the University of Florida's practices relating to Federal awards finances and accounting; at this early time in the process, university management is unable to make a determination of the outcome or estimate costs that the University may incur as a result of this audit.

C. Peak Oil Superfund Site Remediation

The U.S. Environmental Protection Agency identified the Florida Department of Transportation (FDOT) as a Potentially Responsible Party for past and future response costs at the Peak Oil Superfund Site. The FDOT made payments under a consent decree in 1998, as entered in the case of *United States of America v. Bill Currie Ford, et al.*, Case No. 8:97-cv-01566-RAL, United States District Court, Middle District of Florida, Tampa Division. Implementation of remedial design is in process and the evaluation of the need for remedy in wetlands and deep aquifer is ongoing. Based on the remediation performed to date pursuant to the consent decree, FDOT has determined that its share of the potential future cost of remediation is not expected to exceed $25 million.

NOTE 16 – LITIGATION

Due to its size and broad range of activities, the state is involved in various, though sometimes routine, legal actions. The following are the significant loss contingencies associated with legal proceedings:

A. Welch v. Theodorides-Bustle, et al., Case No. 4:09cv00302-RH/WCS (U.S. District Court, N.D. of Florida, Tallahassee Division)

A Florida driver brought punitive class action against officials of the Florida Department of Highway Safety and Motor Vehicles, alleging violations of the Federal Driver Privacy Protection Act (DPPA) for disclosure of information to a private corporation and another entity. The Defendants filed a motion to dismiss that was denied on January 5, 2010. Both parties filed motions for summary judgment which were both denied on July 1, 2010. Trial is set for February 28, 2011. Should the plaintiff prevail in this case, the potential outcome could be in excess of $25 million.

B. DirecTV and EchoStar Satellite LLC n/k/a Dish Network, LLC v. Department of Revenue, Case No. 05-CA-1037 (2nd Cir.) and Ogborn v. Department of Revenue, Case No. 05-CA-1354 (2nd Cir.) (Now Consolidated Case No. 05-CA-1037)

These consolidated cases challenge the statutory distinction made in the application of the Communication Services Tax of Chapter 202, Florida Statutes, to cable and satellite TV providers. DirecTV challenges the statute as a provider, while Ogborn challenges on behalf of a class of subscribers. The Plaintiffs argue that applying a different statutory rate of tax on the sale of these competing services violates the Commerce Clause and the Equal Protection Clause. The amount of tax refund at issue is $40 million annually. These two cases were consolidated on September 30, 2008. The Florida Cable Telecommunications Association (FCTA) filed a motion to intervene in the consolidated cases, which was heard and granted on January 6, 2009. DirecTV filed an amended complaint on October 31, 2008. The Department filed a motion to strike allegations in the amended complaint and a motion to dismiss on January 9, 2009. The Ogborns then filed a second amended class action complaint on March 27, 2009, and the Department filed a motion to dismiss the second amended complaint on April 27, 2009. The FCTA also filed a motion to dismiss DirecTV's amended complaint. DirecTV deposed corporate representatives of Comcast Corporation on May 13, 2009, and of Bright House Networks on May 14, 2009. On July 6, 2009, DirecTV and the Ogborns filed a motion for entry of a confidentiality order, which was granted on August 14, 2009. DirecTV responded to the Ogborns' request for admissions on July 15, 2009. The Department served DirecTV and EchoStar Satellite a second request to produce on October 28, 2009. The motions to dismiss were heard on October 14, 2009. On April 6, 2010, the Judge issued an order converting the Department's and FCTA's motions to dismiss to motions for summary judgment and allowing parties to take discovery to develop a full factual record. Discovery is ongoing.

C. General Motors Corporation v. Florida Department of Revenue, Case No. 04-CA-2739 (2nd Cir.)

General Motors repairs vehicles that fall outside the contractual terms of new or extended vehicle warranties under programs known as Special Policy or Goodwill Policy Adjustments. General Motors alleges the State illegally imposed a use tax on the tangible personal property that is incorporated into repairs made under these programs. The total tax, penalty, and interest at stake in this case exceeds $30 million. In 2009, General Motors entered, and subsequently exited, bankruptcy. General Motors has since agreed that the sales tax assessment survived the emergence from bankruptcy, and the parties have agreed, and an order entered, to substitute General Motors LLC as the party plaintiff in the action. Discovery is ongoing.

D. Home Depot USA, Inc. v. Florida Department of Revenue, Case No. 07-CA-4335 (13th Cir.)

Home Depot is challenging four sales tax refund denials. Customers purchased merchandise at Home Depot using private label credit cards. These private label credit cards were issued by a separate entity bank that reimbursed Home Depot for the sales price, including sales tax, less a discount. The issue in this case is whether the "discount" (the difference between the sales price, plus tax charged to a customer and the amount reimbursed by the separate entity to Home Depot), is an

unpaid balance due on worthless accounts for the purposes of Section 212.17(3), Florida Statutes, thus authorizing Home Depot certain tax credits.

The Department filed its answer and affirmative defenses on April 30, 2007. Home Depot filed a reply to the Department's affirmative defenses and filed a motion to strike the Department's second affirmative defense on May 14, 2007. Discovery is ongoing. The potential refund to Home Depot is approximately $17.5 million and there could be a substantial recurring financial impact, exceeding $25 million annually.

E. Bank of America, N.A. v. Florida Department of Revenue, Case No. 05-CA-7427 (13th Cir.)

In an action for refund pursuant to Chapter 86, Florida Statutes, Plaintiff challenges whether certain notes secured by mortgages are exempt from Documentary Stamp Tax (DST) pursuant to Sections 201.08 and 201.09, Florida Statutes, as a renewal, and from Nonrecurring Intangible Personal Property Tax (IPPT) pursuant to Sections 199.133 and 199.145(4), Florida Statutes, as a refinancing, when they replace prior notes and mortgages between the same lender and borrowers and a satisfaction of the prior note and mortgage was recorded. The parties settled the matter and the case has been closed.

F. Robert C. Bruner, et al v. Hartsfield, et al., Case No. 07-003247/1D08 5524 (2nd Cir./1st DCA); Jerome K. Lanning et. al. v. Pilcher, et. al., Case No. 07-582/D07-6564/SC09-1796 (2nd Cir./1st DCA); Deluccio, et. al. v. Havill, et. al., Case No. 08-001412/1D08-5529 (2nd Cir./1st DCA)

These three cases are separate class action refund cases against various Defendants including the Florida Department of Revenue concerning a constitutional challenge to the Save Our Homes (SOH) provisions in Article VII, section 4(c) of the Florida Constitution, and as implemented by Section 193.155, Florida Statutes. The essence of these claims is that the SOH provisions violate equal protection under the Florida and U. S. Constitutions by discriminating against new homeowners by creating an ad valorem tax system that favored long-term homeowners thus infringing upon homeowners' constitutional right to travel.

In *Bruner*, the trial court ruled the SOH taxation system did not violate either the State or Federal constitutions, but found it had jurisdiction to hear the matter. Both sides appealed the ruling to the 1st DCA, which affirmed both holdings. In *Lanning*, the Plaintiffs had the entirety of their claim dismissed by the trial court, which ruling the Plaintiffs appealed to the 1st DCA. The 1st DCA affirmed and the Plaintiffs sought also to invoke discretionary review by the Florida Supreme Court. In both *Bruner and Pilcher*, the Florida Supreme Court and the United States Supreme Court denied review of the cases. Both these cases are concluded. In *Deluccio*, the trial court dismissed all of the Plaintiff's claims on three separate grounds. The Plaintiffs appealed to the 1st DCA, which remanded the case to the trial court as that court had erroneously ruled it lacked jurisdiction to hear the claim as one of the grounds for dismissal. Both sides moved the 1st DCA for either a rehearing or clarification of its opinion, which the 1st DCA denied, and remanded the case to trial court with instructions to render a ruling on the merits consistent with *Bruner*. The trial court entered a final judgment on the merits consistent with *Bruner*. The Plaintiffs appealed to the 1st DCA. The 1st DCA upheld the constitutionality of SOH. The Florida Supreme Court denied to review the case on January 26, 2011. It is anticipated that the plaintiffs will appeal the decision of the 1st DCA to the United States Supreme Court.

G. Citizens for Strong Schools, et al. v. Florida State Board of Education, et al., Case No. 09-CA-4534 (2nd Cir.)

A citizen's advocacy group brought suit against the Department of Education, the Governor, and the Legislature broadly alleging that the state has failed to make "adequate provision…for a uniform, safe, secure, and high quality system of free public schools that allows students to obtain a high quality education…." The plaintiffs seek an order requiring the state to develop a remedial plan making sweeping changes to the funding and delivery of public K-12 education.

The defendants filed a joint motion to dismiss the case, on the grounds that the issues presented are non-justifiable political questions. On August 20, 2010, the trial court denied that motion. On November 29, 2010, the defendants filed a petition for writ of prohibition with the 1st DCA, seeking an order requiring the trial court to dismiss the case, Haridopolos v. Citizens for Strong Schools, 1D10-6285. On December 16, 2010, the 1st DCA issued a show cause order, thereby staying the trial court proceeding. The parties now await the decision of the 1st DCA.

H. Florida Gas Transmission Company v. Florida Department of Transportation, Case No. CACE07001922 (17th Cir.)

Plaintiff's claim is based on an alleged breach of easement and seeks injunctive relief and reimbursement of natural gas pipeline relocation costs. Plaintiff seeks damages in excess of $90 million for relocating the pipelines. The Florida Department of Transportation has counterclaimed for breach of easement, unjust enrichment, promissory estoppel, and trespass, seeking damages in excess of $30 million, and declaratory and injunctive relief. The trial commenced on January 4, 2011. On January 27, 2011, the jury returned a verdict in favor of Plaintiff in the amount of $82,697,567 for Plaintiff's costs in relocating its pipelines. The Court has not ruled on a number of other claims by Plaintiff and by the Florida Department of Transportation. The Florida Department of Transportation has filed post trial motions and Plaintiff has filed a motion for pre-judgment interest, all of which are set for hearing on March 18, 2011. The jury's verdict could be voided if the Court grants the Florida Department of Transportation's post trial motions or enters declaratory relief in favor of the Department.

I. AMEC Civil LLC v. Florida Department of Transportation, Case No. 16-2008-CA-001722-XXXX-MA (4th Cir.)

The Florida Department of Transportation contracted with AMEC for reconstruction of an intersection. AMEC commenced this action on February 7, 2008, claiming additional money damages arising from this contract of approximately $37 million. On February 20, 2009, the Court entered final summary judgment in favor of the Department, which the 1st DCA affirmed (Case No. 1D09-1211), and subsequently denied AMEC's motions requesting rehearing and certification to the Florida Supreme Court. AMEC is presently seeking discretionary review by the Florida Supreme Court. The Court's decision is pending.

J. In re Citrus Canker Litigation, Case No. 00-18394 (17th Cir.); Mendez v. Florida Department of Agriculture and Consumer Services, Case No. 02-13717 (15th Cir.); Ayers v. Florida Department of Agriculture and Consumer Services, Case No. 05-CA-4120#37 (9th Cir.); In re Citrus Canker Litigation, Case No. 03-8255 CA 13 (11th Cir.); Martinez v. Florida Department of Agriculture and Consumer Services, Case No. 03-30110 CA (11th Cir.); and Dellaselva v. Florida Department of Agriculture and Consumer Services, Case No. 03-1947 (20th Cir.).

In re Citrus Canker Litigation concerns a group of Broward County homeowners who sought damages for the removal of their trees that had been exposed to citrus canker after January 1, 2000. Plaintiff class received summary judgment of liability for damages under Section 581.1845, Florida Statutes, and a liability trial for inverse condemnation was concluded in December, 2007. Plaintiffs were awarded prejudgment interest and damages totaling $8,043,451 on October 6, 2008, and may ultimately be awarded attorney fees and costs. The Fourth District Court of Appeal affirmed the judgment, and the DOACS is requesting the Florida Supreme Court review the decision. Related but separate class action lawsuits have been started in Palm Beach, Orange, Miami-Dade, and Lee Counties. Class actions have been certified in all these cases. In the Palm Beach County case, *Mendez*, the class has prevailed on liability for damages under Section 581.1845, Florida Statutes, and liability on the class' claim for inverse condemnation. A compensation trial is scheduled for February 22, 2011. The liability portion of the Lee County matter is scheduled to be heard on April 21, 2011. In *Martinez*, the circuit court declined certification of a class, the Third District Court of Appeal affirmed, and the plaintiffs are requesting review of the decision by the Florida Supreme Court. Plaintiffs are claiming damages, interest, costs, and attorneys' fees in excess of $25 million.

K. **Angelfish Swim School, et. al. v. Browning, Case No. 2003-13413-CA-01 (11th Cir.)**

Class action lawsuit alleges the late charge for late corporate filing imposed by Section 607.193(2)(b), Florida Statutes, and fee for reinstatement of corporation after administrative dissolution imposed by Section 607.0122(13), Florida Statutes, are excessive fines in violation of the Florida Constitution. Summary judgment was denied in part and deferred in part. The trial court certified the case as a class action. The Department of State has appealed the Class Certification Order to the Third District Court of Appeal. Potential liability to the state is an estimated $150 million, plus prejudgment interest.

L. Christine R. Dunham, et. al. v. State of Florida, Agency for Health Care Administration, et. al., Case No. 2009 CA 03720 (2nd Cir.)

Plaintiff class alleged AHCA and other state actors violated 42 U.S.C. §1396(k) and 1396(p)(a)(1), U.S. Const. amend. V and XIV, Florida Const., art. X, §6, and committed a breach of contract. The allegations indicate that Defendants asserted liens and received recovery out of workers' compensation settlements when no reimbursement of medical expenses was part of such settlement. This case is among recent actions regarding the Medicaid anti-lien provision decided by the United States Supreme Court in *Arkansas Department of Health & Human Services v. Ahlborn*, 126 S.Ct. 1752 (2006) (where the Court held Medicaid liens may be recovered only from the portion of a settlement that applied to reimbursement of medical expenses). Plaintiffs seek injunctive relief alleging violation of federal law and *Ahlborn*.

The Agency was served on April 14, 2009. Defendants moved to dismiss and change venue to Leon County. Plaintiffs agreed to the transfer of venue. The hearing on the Motion to Dismiss was held on December 17, 2009, resulting in the dismissal of Defendant Health Management Services without prejudice. On February 7, 2011, the Agency filed a Motion for Summary Judgment. Discovery is presently ongoing.

Management's response is to litigate. It is not possible at this stage in the case to evaluate the outcome or the potential loss. The plaintiffs do not seek tort damages, but appear to seek restitution or contractual damages. The monetary impact could exceed $25 million.

NOTE 17 – DEFICIT FUND EQUITY

A. Governmental Funds

The *State School Trust Fund* has a deficit fund balance of approximately $471.2 million. The deficit is primarily the result of establishing an advance (long-term liability) for potential future claims on a portion of the cash advanced by the Unclaimed Property Trust Fund. Due to the long-term nature of the liability, the Department of Education pays claims as they are made rather than funding the full amounts which may ultimately be payable.

The *State Risk Management Trust Fund* has a deficit fund balance of approximately $11.1 million. The deficit is predominantly a result of casualty insurance expenditures exceeding the assessed casualty insurance premiums in fiscal year 2009-2010. The State Division of Risk Management met with the Governor's Office of Policy and Budget and the Senate and House Legislative Appropriations Staff to resolve the deficit. Additional appropriations of $17.1 million were placed in the 2010 General Appropriations Act to offset the deficit in fiscal year 2009-2010. However, this was not enough to offset the deficit for fiscal year 2009-2010. For the 2010-2011 fiscal year, the 2010 General Appropriations Act included increased casualty premiums of $39.1 million, increasing the total casualty premiums to $175.4 million, to offset the projected rise in casualty insurance expenditures.

The Executive Office of the Governor *Tourism Promotion Trust Fund* has a deficit fund balance of $1.3 million. The deficit is due to declining Rental Car Surcharge receipts that fund the operations of the Florida Commission on Tourism and the Office of Tourism, Trade, and Economic Development. As a corrective action, the Office of Tourism, Trade, and Economic Development reduced the fourth quarter contractual payment to the Florida Commission on Tourism and closely monitored their internal expenses to align with actual Rental Car Surcharge receipts. Additionally, the 2011-2012 Legislative Budget Request requested an overall reduction in spending authority for this trust fund to more closely align future obligations with projected revenues.

B. Proprietary Funds

The *Correctional Work Program Trust Fund* has a net asset deficit of approximately $2.2 million. The deficit is a result of revenues being insufficient to cover long-term obligations, consisting mainly of a compensated absences liability. Due to the long-term nature of the liability, the Department of Corrections plans to continue operating the program and liquidate the liability on a pay-as-you-go basis.

The *Beachline East Expressway Toll Trust Fund* (formerly known as the *Beeline East Expressway Toll Trust Fund*) has a net asset deficit of approximately $31.9 million. The deficit is a result of committing Beachline toll revenues to pay a portion of the construction costs of SR 520, an adjoining non-tolled road. Expenses incurred to date are greater than toll revenues. The Department of Transportation has agreed to fund certain costs in advance thereby creating a liability for Beachline to repay. Future toll revenues continue to be used to pay additional SR 520 costs and the associated liability.

The *State Employee Health Insurance Trust Fund* reported an overall deficit of approximately $41.4 million. The most significant factor is a $35.2 million operational loss due to claims expense exceeding premium revenue. The operational loss combined with $5.5 million attributable to market value declines in pooled investments with the State Treasury and unfunded costs for Other Postemployment Benefits (OPEB) produced the overall deficit. For the coverage period beginning December 1, 2010, the state share of premiums will increase to mitigate the operational loss. In addition, the Legislature approved some benefit changes and limits in HMO premium payment increases effective January 2011 that are expected to bring savings to the Program. Market values for pooled investments with the State Treasury are expected to increase as the overall economic and financial market recovery continues. Due to the long-term and implicit nature of the OPEB, the state currently funds it on a pay-as-you-go basis.

The *Legal Service Trust Fund* has a net asset deficit of approximately $2.4 million. The deficit is a result of revenues being insufficient to cover long-term obligations, consisting mainly of a compensated absences liability. Due to the long-term nature of the liability, the Department of Legal Affairs plans to continue providing legal services and liquidate the liability on a pay-as-you-go basis.

The *Unemployment Compensation Trust Fund* has a net asset deficit of approximately $903.6 million. The deficit is a result of revenues being insufficient to cover unemployment benefit payments to claimants. In August 2009 the State trust fund balance was exhausted. In order to continue making benefit payments the State requested Title XII advances from the Federal

Government, as provided for under Section 1201 of the Social Security Act, thereby creating a liability for the State to repay from future State Unemployment Insurance Tax collections. The cumulative advances through June 30, 2010 total approximately $1.612 billion. The trust fund is projected to remain in a deficit fund equity position until state fiscal year 2014-15. Current Title XII advances as of January 19, 2011 were $2.051 billion.

C. Fiduciary Funds

The *Life and Other Benefits Fund* has a net asset deficit of approximately $517 thousand. The deficit is a result of an accrual of Other Postemployment Benefits (OPEB) in accordance with the Governmental Accounting Standards Board (GASB) Codification Section P50, *Postemployment Benefits Other Than Pension Benefits – Employer Reporting*.

NOTE 18 – SUBSEQUENT EVENTS

A. Bonds and Certificates of Participation

The following bond and certificates of participation for governmental and business-type activities of the primary government were issued subsequent to June 30, 2010:

Agency/Bond	Series	Amount	Matures	Interest Rate
Governmental Activities:				
Full Faith and Credit, State Board of Education Capital Outlay Bonds	2010A	$ 53,405,000	1/1/2011-1/1/2030	3.000% - 5.000%
Board of Governors University System Improvement Revenue Refunding Bonds	2011A	$ 38,930,000	7/1/2012-7/1/2019	5.000% - 5.000%
Board of Governors, Florida State University Mandatory Student Fee Revenue Bonds	2010A	$ 31,320,000	7/1/2011-7/1/2030	3.000% - 5.000%
Board of Governors, Florida State University Dormitory Revenue Bonds	2010A	$ 18,910,000	5/1/2011-5/1/2040	2.500% - 4.750%
Florida Water Pollution Control Financing Corporation Water Pollution Control Revenue Bonds	2010A	$ 225,000,000	7/15/2011-7/15/2030	3.500% - 5.000%
Board of Governors, Florida State University Parking Facility Revenue Bonds	2011A	$ 22,145,000	7/1/2012-7/1/2031	2.500% - 5.250%
Board of Governors, University of North Florida Mandatory Student Fee Revenue Bonds	2010A	$ 2,575,000	11/1/2011-11/1/2016	2.000% - 3.000%
Board of Governors, University of North Florida Mandatory Student Fee Revenue Bonds (Taxable Build America Bonds)	2010B	$ 13,060,000	11/1/2017-11/1/2035	4.000% - 7.500%
State Board of Education Lottery Revenue Refunding Bonds	2010D	$ 109,750,000	7/1/2011-7/1/2018	2.000% - 5.000%
State Board of Education Lottery Revenue Refunding Bonds	2010E	$ 223,425,000	7/1/2012-7/1/2020	4.000% - 5.000%
State Board of Education Lottery Revenue Refunding Bonds	2010F	$ 169,830,000	7/1/2013-7/1/2022	4.000% - 5.000%
Full Faith and Credit, State Board of Education Public Education Capital Outlay Refunding Bonds	2010A	$ 179,870,000	6/1/2011-6/1/2031	2.000% - 5.000%
Full Faith and Credit, State Board of Education Public Education Capital Outlay Bonds	2007H	$ 167,200,000	6/1/2011-6/1/2040	2.500% - 5.000%
Full Faith and Credit, State Board of Education Public Education Capital Outlay Bonds	2008E	$ 200,000,000	6/1/2011-6/1/2040	2.000% - 5.000%
Full Faith and Credit, State Board of Education Public Education Capital Outlay Bonds	2010B	$ 154,800,000	6/1/2012-6/1/2040	3.000% - 5.125%

B. Unemployment Compensation Trust Fund

Continuing high levels of unemployment benefit claims payments resulted in the depletion of available fund balances in the State of Florida account in the Unemployment Compensation Trust Fund during August 2009. Section 1201 of the Social Security Act provides for Title XII advances from the Federal Unemployment Fund to those states whose trust funds are depleted to ensure the continuation of benefit payments to eligible claimants. Advances are repayable from future employer contributions. Interest accruing on outstanding balances is payable each September 30. Interest cannot be paid from state unemployment compensation fees. The American Recovery and Reinvestment Act of 2009 temporarily suspended interest on these advances through December 31, 2010. Borrowing is expected to be necessary through state fiscal year 2014-15. As of January 19, 2011, $2.051 billion has been advanced to the state for payment of unemployment compensation benefits.

The Florida Office of Economic and Demographic Research forecasted the following based on current Florida law:

Federal Advance Balances at 6/30
2010 $1,612,500,000, Actual
2011 $2,184,600,000
2012 $2,115,000,000
2013 $1,267,100,000
2014 $ 59,800,000

Interest Payable on 9/30
2011 $ 86,300,000
2012 $127,500,000
2013 $ 92,000,000
2014 $ 36,200,000
2015 $ 1,600,000

C. Retiree Health Insurance Subsidy

In October 2010 the State's Actuarial Assumption Conference met and adopted a discount rate of four percent for the Retiree Health Insurance Subsidy Program. The valuation report, dated January 2011, reported an unfunded Program liability of $8.173 billion as of July 1, 2010, using four percent discount rate.

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OTHER REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULES
GENERAL AND MAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	General Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over / (Under)
Fund Balances, July 1, 2009	$ 1,589,168	$ 1,589,168	$ 1,589,168	$ .....
Reversions	40,951	40,951	40,951	.....
Fund Balances, July 1, 2009, restated	1,630,119	1,630,119	1,630,119	.....
REVENUES				
Fees and charges	1,056,054	1,046,554	1,384,134	337,580
Licenses	872,796	1,085,496	239,832	(845,664)
Taxes	23,119,238	23,330,338	23,745,564	415,226
Miscellaneous	4,259	4,259	4,769	510
Interest	85,437	109,037	115,375	6,338
Grants	12,547	12,547	13,604	1,057
Refunds	9,431	9,431	421,768	412,337
Transfers and distributions	2,570,498	2,195,298	2,319,346	124,048
Other	149,210	340,810	302,546	(38,264)
Total Revenues	27,879,470	28,133,770	28,546,938	413,168
Total Available Resources	29,509,589	29,763,889	30,177,057	413,168
EXPENDITURES				
Operating expenditures:				
Salaries and benefits	3,708,116	3,775,876	3,752,305	23,571
Other personal services	71,045	76,600	71,525	5,075
Expenses	387,134	439,538	425,028	14,510
Grants and aids	10,943,204	11,017,971	11,017,660	311
Operating capital outlay	11,909	14,733	12,875	1,858
Food products	64,505	64,662	64,429	233
Fixed capital outlay	80,224	80,224	80,224	.....
Lump sum	370,881	344	344	.....
Special categories	6,082,457	6,490,000	6,429,702	60,298
Financial assistance payments	222,273	222,273	221,975	298
Grants/aids to local governments	52,456	52,456	52,456	.....
Data processing services	37,288	37,882	37,127	755
Pensions and benefits	15,778	15,778	14,013	1,765
Claim bills and relief acts	.....	179	179	.....
Continuing Appropriations	.....	90,617	90,617	.....
Total Operating Expenditures	22,047,270	22,379,133	22,270,459	108,674
Nonoperating expenditures:				
Transfers	3,772,167	3,772,167	3,772,167	.....
Refunds	740,640	547,227	547,227	.....
Other	1,635,888	1,635,888	1,635,888	.....
Total Nonoperating Expenditures	6,148,695	5,955,282	5,955,282	.....
Total Expenditures	28,195,965	28,334,415	28,225,741	108,674
Fund Balances, June 30, 2010	$ 1,313,624	$ 1,429,474	$ 1,951,316	$ 521,842

The notes to required supplementary information are an integral part of this schedule.

BUDGETARY COMPARISON SCHEDULES
GENERAL AND MAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Environment, Recreation and Conservation			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over / (Under)
Fund Balances, July 1, 2009	$ 1,398,050	$ 1,398,050	$ 1,398,050	$ .....
Reversions	447	447	447	.....
Fund Balances, July 1, 2009, restated	1,398,497	1,398,497	1,398,497	.....
REVENUES				
Fees and charges	108,830	154,376	152,662	(1,714)
Licenses	36,332	47,369	47,849	480
Taxes	48,259	296,318	301,931	5,613
Miscellaneous	4,484	680	630	(50)
Interest	32,035	47,728	31,319	(16,409)
Grants	320,974	217,817	232,309	14,492
Refunds	474	3,850	5,434	1,584
Bond proceeds	289,104	371,001	371,000	(1)
Transfers and distributions	1,150,776	1,228,512	1,206,553	(21,959)
Other	89,491	12,444	98,829	86,385
Total Revenues	2,080,759	2,380,095	2,448,516	68,421
Total Available Resources	3,479,256	3,778,592	3,847,013	68,421
EXPENDITURES				
Operating expenditures:				
Salaries and benefits	231,424	233,665	229,732	3,933
Other personal services	26,363	26,170	22,404	3,766
Expenses	50,239	48,861	43,408	5,453
Grants and aids	5,263	5,233	5,126	107
Operating capital outlay	3,342	3,537	2,952	585
Fixed capital outlay	638,162	638,162	638,162	.....
Lump sum	16,972	.....	.....	.....
Special categories	369,506	373,275	319,728	53,547
Grants/aids to local governments	482,849	482,849	482,849	.....
Data processing services	2	2	.....	2
Total Operating Expenditures	1,824,122	1,811,754	1,744,361	67,393
Nonoperating expenditures:				
Transfers	342,607	438,018	438,018	.....
Refunds	42,919	20,361	20,361	.....
Other	443,591	343,408	343,408	.....
Total Nonoperating Expenditures	829,117	801,787	801,787	.....
Total Expenditures	2,653,239	2,613,541	2,546,148	67,393
Fund Balances, June 30, 2010	$ 826,017	$ 1,165,051	$ 1,300,865	$ 135,814

The notes to required supplementary information are an integral part of this schedule.

BUDGETARY COMPARISON SCHEDULES
GENERAL AND MAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Public Education			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over / (Under)
Fund Balances, July 1, 2009	$ 1,179,993	$ 1,179,993	$ 1,179,993	$ .....
Reversions	18,531	18,531	18,531	.....
Fund Balances, July 1, 2009, restated	1,198,524	1,198,524	1,198,524	.....
REVENUES				
Fees and charges	1,170,868	44,342	8,833	(35,509)
Licenses	3,170	.....	.....	.....
Taxes	633,300	666,004	666,003	(1)
Miscellaneous	72,009	8	8	.....
Interest	61,476	39,131	35,778	(3,353)
Grants	5,693,695	4,236,221	4,239,759	3,538
Refunds	25,875	4,102	4,186	84
Bond proceeds	330,245	959,423	959,423	.....
Transfers and distributions	2,069,271	2,017,416	2,290,415	272,999
Other	137,320	310,018	181,689	(128,329)
Total Revenues	10,197,229	8,276,665	8,386,094	109,429
Total Available Resources	11,395,753	9,475,189	9,584,618	109,429
EXPENDITURES				
Operating expenditures:				
Salaries and benefits	41,773	41,800	38,940	2,860
Other personal services	1,833	1,777	480	1,297
Expenses	17,165	16,984	7,208	9,776
Grants and aids	6,830,104	5,339,608	4,701,191	638,417
Operating capital outlay	1,563	1,561	172	1,389
Fixed capital outlay	2,439,369	2,439,369	2,439,369	.....
Special categories	713,195	722,764	722,764	.....
Financial assistance payments	66,257	66,257	64,774	1,483
Grants/aids to local governments	246,197	349,930	246,197	103,733
Payments to U.S. Treasury	2,000	137	137	.....
Data processing services	4,938	4,939	4,340	599
Total Operating Expenditures	10,364,394	8,985,126	8,225,572	759,554
Nonoperating expenditures:				
Transfers	253,926	321,084	321,084	.....
Refunds	5,705	283	283	.....
Other	144,345	29,343	29,343	.....
Total Nonoperating Expenditures	403,976	350,710	350,710	.....
Total Expenditures	10,768,370	9,335,836	8,576,282	759,554
Fund Balances, June 30, 2010	$ 627,383	$ 139,353	$ 1,008,336	$ 868,983

The notes to required supplementary information are an integral part of this schedule.

BUDGETARY COMPARISON SCHEDULES
GENERAL AND MAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Health and Family Services			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over / (Under)
Fund Balances, July 1, 2009	$ 925,976	$ 925,976	$ 925,976	$ .....
Reversions	130,357	130,357	130,357	.....
Fund Balances, July 1, 2009, restated	1,056,333	1,056,333	1,056,333	.....
REVENUES				
Fees and charges	1,596,608	2,205,824	1,174,087	(1,031,737)
Licenses	26,335	32,450	24,249	(8,201)
Taxes	1,026,832	1,373,776	1,374,490	714
Miscellaneous	4	6	6	.....
Interest	5,849	5,673	6,201	528
Grants	15,402,419	15,566,519	15,549,649	(16,870)
Refunds	977,995	5,051	873,222	868,171
Transfers and distributions	1,870,030	2,762,025	2,016,271	(745,754)
Other	32,343	38,690	36,366	(2,324)
Total Revenues	20,938,415	21,990,014	21,054,541	(935,473)
Total Available Resources	21,994,748	23,046,347	22,110,874	(935,473)
EXPENDITURES				
Operating expenditures:				
Salaries and benefits	1,355,205	1,356,160	1,294,566	61,594
Other personal services	97,713	114,210	101,922	12,288
Expenses	285,917	299,995	272,997	26,998
Grants and aids	52,173	52,010	37,737	14,273
Operating capital outlay	23,115	25,938	19,913	6,025
Food products	2,034	1,638	1,522	116
Fixed capital outlay	5,857	5,857	5,857	.....
Lump sum	4,000	.....	.....	.....
Special categories	18,506,392	19,661,906	18,413,113	1,248,793
Financial assistance payments	106,105	106,105	73,069	33,036
Grants/aids to local governments	14,123	14,123	14,123	.....
Data processing services	31,456	33,097	30,829	2,268
Claim bills and relief acts	3,410	4,610	4,610	.....
Continuing appropriations	.....	13,825	13,825	.....
Total Operating Expenditures	20,487,500	21,689,474	20,284,083	1,405,391
Nonoperating expenditures:				
Transfers	825,233	840,106	840,106	.....
Qualified expenditures	60,524	.....	.....	.....
Refunds	14,421	13,259	13,259	.....
Other	11,962	12,963	12,963	.....
Special expenses	100	.....	.....	.....
Total Nonoperating Expenditures	912,240	866,328	866,328	.....
Total Expenditures	21,399,740	22,555,802	21,150,411	1,405,391
Fund Balances, June 30, 2010	$ 595,008	$ 490,545	$ 960,463	$ 469,918

The notes to required supplementary information are an integral part of this schedule.

BUDGETARY COMPARISON SCHEDULES
GENERAL AND MAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Transportation			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over / (Under)
Fund Balances, July 1, 2009	$ 250,792	$ 250,792	$ 250,792	$ .....
Reversions	2,856	2,856	2,856	.....
Fund Balances, July 1, 2009, restated	253,648	253,648	253,648	.....
REVENUES				
Fees and charges	116,799	127,470	116,799	(10,671)
Taxes	2,266,913	2,198,931	2,266,912	67,981
Interest	1,911	1,309	1,477	168
Refunds	10,013	.....	10,013	10,013
Transfers and distributions	103,278	103,279	108,495	5,216
Other	46,442	36,482	33,521	(2,961)
Total Revenues	2,545,356	2,467,471	2,537,217	69,746
Total Available Resources	2,799,004	2,721,119	2,790,865	69,746
EXPENDITURES				
Operating expenditures:				
Salaries and benefits	4,015	4,021	3,705	316
Other personal services	51	51	36	15
Expenses	1,214	1,137	801	336
Operating capital outlay	75	74	23	51
Fixed capital outlay	1,500	1,500	1,500	.....
Special categories	107,024	107,028	103,124	3,904
Total Operating Expenditures	113,879	113,811	109,189	4,622
Nonoperating expenditures:				
Transfers	.....	61,061	61,061	.....
Refunds	61,700	68,413	68,413	.....
Other	2,577,220	2,342,793	2,342,793	.....
Total Nonoperating Expenditures	2,638,920	2,472,267	2,472,267	.....
Total Expenditures	2,752,799	2,586,078	2,581,456	4,622
Fund Balances, June 30, 2010	$ 46,205	$ 135,041	$ 209,409	$ 74,368

The notes to required supplementary information are an integral part of this schedule.

BUDGET TO GAAP RECONCILIATION
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	General Fund	Environment, Recreation and Conservation	Public Education	Health and Family Services	Transportation
Budgetary basis fund balances	$ 1,951,316	$ 1,300,865	$ 1,008,336	$ 960,463	$ 209,409
Items not included in budgetary basis fund balances:					
Security lending investments within the State Treasury	1,126,157	144,026	137,320	67,703	84,693
Fair value adjustments to investments within the State Treasury	72,861	14,450	13,777	6,771	8,497
Special investments within the State Treasury	17,676	.....	.....	471,322	.....
Non-State Treasury cash and investments	869,096	925	621	24,021	1,790
Other GAAP basis fund balances not included in budgetary basis fund balances	(5,550)	(43)	57,175	(636,039)	824,399
Adjusted budgetary basis fund balances	4,031,556	1,460,223	1,217,229	894,241	1,128,788
Adjustments (basis differences):					
Net receivables (payables) not carried forward	58,422	987,972	227,955	343,007	(89,502)
Inventories, prepaid items and deferred charges	12,464	1,564	.....	31,691	15,328
Encumbrances	67,330	3,302	.....	18,279	37,964
GAAP basis fund balances	$ 4,169,772	$ 2,453,061	$ 1,445,184	$ 1,287,218	$ 1,092,578

The notes to required supplementary information are an integral part of this schedule.

OTHER REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY REPORTING

Budget Process

Chapter 216, Florida Statutes (F.S.), promulgates the process used to develop the budget for the State of Florida. By October 15 of each year, the head of each state agency and the Chief Justice of the Supreme Court for the Judicial Branch submit a final annual legislative budget request to the Governor and Legislature. Then, at least 30 days before the scheduled annual legislative session in each year, the Governor, as Chief Budget Officer, submits his recommended budget to each legislator.

The Governor also provides estimates of revenues sufficient to fund the recommended appropriations. Revenue estimates for the General Fund and selected trust funds are made by the Revenue Estimating Conference. This group includes members of the Executive and Legislative branches with forecasting experience who develop official information regarding anticipated state and local government revenues as needed for the state budgeting process. Revenue estimates for trust funds not projected by the Revenue Estimating Conference (consisting mainly of special revenue funds) are provided by state agencies. These estimates may be revised during the course of the Legislature's consideration and adoption of a final budget. These estimates, together with known available cash balances, are further considered by the Governor and the Chief Justice of the Florida Supreme Court during the preparation of annual release (spending) plans. Further adjustments to the original budget's trust fund revenue estimates may be made to conform agency revenue estimates to actual and projected revenue streams.

The Governor's recommended budget is considered and amended by the Legislature and a final appropriations bill is then approved by the Legislature (subject to the line-item veto power of the Governor and override authority of the Legislature), this bill becomes the General Appropriations Act. The Governor and the Chief Justice of the Supreme Court may, under certain conditions and subject to the review and objection procedures set forth in Section 216.177, Florida Statutes, establish appropriations and corresponding releases for amounts not appropriated by the Legislature to agencies and the Judicial Branch, respectively. These appropriations are made primarily for non-operating disbursements, such as the purchase of investments and the transfer of money between state funds.

If circumstances warrant, the head of a department or the Chief Justice of the Supreme Court may transfer appropriations (other than fixed capital outlay appropriations) but only to the extent of 5% of the original appropriation or $250,000, whichever is greater or within certain programs and between identical funding sources and specific appropriation categories. Transfers of general revenue appropriations in excess of 5% or $250,000, whichever is greater, or for fixed capital outlay, or for transfers of general revenue appropriations not allowed within the departments' program flexibility may be approved by the Legislative Budget Commission. The Governor and the Chief Justice of the Supreme Court may approve changes of expenditure authority within any trust fund for agencies and the Judicial Branch, respectively, if the changes are less than $1 million. The Legislative Budget Commission may approve trust fund changes in excess of $1 million. At the end of the fiscal year, any balance of an operating appropriation which has not been disbursed but is expended (recorded as a payable) or contracted to be expended (recorded as a reserve for encumbrances in governmental fund types), may be carried forward into the next fiscal year.

The Chief Financial Officer approves disbursements in accordance with legislative authorizations. The budget is controlled at the account code level, which is defined as an appropriation category (e.g., salaries and benefits) and fund within a budget entity. The Governor and the Chief Financial Officer are responsible for detecting conditions which could lead to a deficit in any agency's funds and reporting that fact to the Legislative Budget Commission and the Chief Justice of the Supreme Court. The Constitution of the State, Article VII, Section 1(d), states, "Provision shall be made by law for raising sufficient revenue to defray the expenses of the state for each fiscal period."

Budgetary Basis of Accounting

The budgetary basis of accounting required by state law differs materially from the basis used to report revenues and expenditures in accordance with generally accepted accounting principles (GAAP). Appropriations are made from funds that are prescribed by law. These legal basis fund types (known as state funds) are the General Revenue Fund, numerous trust funds, and the Budget Stabilization Fund. Certain moneys, known as local funds, available to agencies for their operations are maintained outside the State Treasury. Because the funds are located in banks outside of the State Treasury, budgetary authority and the disbursement of these funds are not controlled by the Chief Financial Officer. For example, the State Board of Administration operates from such funds.

The state presents budgetary comparison schedules for the General Fund and major special revenue funds as part of the other required supplementary information. In addition, budgetary comparison schedules for non-major special revenue funds which have legally adopted annual budgets are presented with other combining and individual fund statements and schedules.

Budgetary basis revenues are essentially reported on the cash basis and include amounts classified by GAAP as other financing sources. Budgetary basis expenditures include disbursements, except those for prior year carry/certified forwards, plus current year payables and encumbrances which are carried/certified forward into the next fiscal year. They also include amounts classified by GAAP as other financing uses. State law requires prior year payables and encumbrances not carried/certified forward to be paid from the current year budget. The Lump Sum expenditure category presented in the budgetary comparison schedules is used as a budgetary tool to track moneys appropriated to a particular fund until subsequent allocations are made to other expenditure categories.

The presentation of budgetary comparison information for the major governmental fund for transportation excludes the State Transportation Trust Fund within the Department of Transportation because it accounts for projects of a multi-year nature, and comparison of actual annual expenditures to a multi-year appropriated amount is not meaningful. Appropriations are made in total the first year of a project even though they are released and expended over the period of construction for a project.

Budget to GAAP Reconciliation

The budgetary comparison schedules for the General Fund and the major special revenue funds present comparisons of the original budget and final budget with actual revenues and expenditures on a budgetary basis. A budget to GAAP reconciliation is presented following the budgetary comparison schedules because accounting principles for budgetary basis differ significantly from those used to present financial statements in conformity with GAAP.

OTHER REQUIRED SUPPLEMENTARY INFORMATION

FLORIDA RETIREMENT SYSTEM SCHEDULE OF FUNDING PROGRESS
(in thousands)

Actuarial Valuation Date	Actuarial Value of Assets *(A)*	Actuarial Accrued Liability (AAL) Entry Age *(B)*	Unfunded AAL (UAAL) *(B-A)*	Funded Ratio *(A/B)*	Annualized Covered Payroll [1] *(C)*	UAAL as a Percentage of Covered Payroll *((B-A)/C)*
July 1, 2004	$ 106,707,426	$ 95,185,433	$ (11,521,993)	112.10%	$ 23,115,581	(49.85%)
July 1, 2005	$ 111,539,878	$ 103,925,498	$ (7,614,380)	107.33%	$ 24,185,983	(31.48%)
July 1, 2006	$ 117,159,615	$ 110,977,831	$ (6,181,784)	105.57%	$ 25,327,922	(24.41%)
July 1, 2007	$ 125,584,704	$ 118,870,513	$ (6,714,191)	105.65%	$ 26,385,768	(25.45%)
July 1, 2008	$ 130,720,547	$ 124,087,214	$ (6,633,333)	105.35%	$ 26,891,340	(24.67%)
July 1, 2009	$ 118,764,692	$ 136,375,597	$ 17,610,905	87.09%	$ 26,573,196	66.27%

SCHEDULE OF EMPLOYER CONTRIBUTIONS
(in thousands)

Year Ended 6/30	Annual Required Contributions	Percent Contributed
2004	$ 2,044,540	92%
2005	$ 2,141,862	102%
2006	$ 2,193,928	96%
2007	$ 2,455,255	111%
2008	$ 2,612,672	107%
2009	$ 2,535,854	111%

[1] Includes Deferred Retirement Option Program (DROP) Payroll.

OTHER REQUIRED SUPPLEMENTARY INFORMATION

RETIREE HEALTH INSURANCE SUBSIDY PROGRAM SCHEDULE OF FUNDING PROGRESS
(in thousands)

Actuarial Valuation Date	Actuarial Value of Assets *(A)*	Actuarial Accrued Liability (AAL) Entry Age *(B)*	Unfunded AAL (UAAL) *(B-A)*	Funded Ratio *(A/B)*	Annualized Covered Payroll *(C)*	UAAL as a Percentage of Covered Payroll *((B-A)/C)*
July 1, 2006	$ 192,808	$ 4,667,058	$ 4,474,250	4.13%	$ 27,712,320	16.15%
July 1, 2008	$ 275,139	$ 5,109,683	$ 4,834,544	5.38%	$ 30,665,477	15.77%

SCHEDULE OF EMPLOYER CONTRIBUTIONS
(in thousands)

Year Ended 6/30	Annual Required Contribution	Percent Contributed
2006	N/A [1]	N/A
2007	$ 363,175	90%
2008	$ 391,847	85%

[1] First valuation completed July 1, 2006, which determined ARC for FY 06-07.

OTHER POSTEMPLOYMENT BENEFITS SCHEDULE OF FUNDING PROGRESS*
(in thousands)

Actuarial Valuation Date	Actuarial Value of Assets *(A)*	Actuarial Accrued Liability (AAL) Entry Age *(B)*	Unfunded AAL (UAAL) *(B-A)*	Funded Ratio *(A/B)*	Annualized Covered Payroll *(C)*	UAAL as a Percentage of Covered Payroll *((B-A)/C)*
July 1, 2007	$	$ 3,081,834	$ 3,081,834	0.00%	$ 6,542,945	47.10%
July 1, 2008	$	$ 2,848,428	$ 2,848,428	0.00%	$ 6,492,858	43.87%
July 1, 2009	$	$ 4,831,107	$ 4,831,107	0.00%	$ 7,318,965	66.01%

SCHEDULE OF EMPLOYER CONTRIBUTIONS*
(in thousands)

Year Ended 6/30	Annual Required Contribution	Percent Contributed
2008	$ 200,973	43.70%
2009	$ 186,644	54.36%
2010	$ 336,419	30.87%

* This information relates to the cost-sharing plan as a whole, of which the State of Florida is one participating employer. The State of Florida's participation in both the actuarial accrued liability and the annual required contribution is approximately 77%.

OTHER REQUIRED SUPPLEMENTARY INFORMATION

INFORMATION ABOUT INFRASTRUCTURE ASSETS REPORTED USING THE MODIFIED APPROACH

Pursuant to GASB Statement 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, the state has adopted an alternative process to recording depreciation expense on selected infrastructure assets. Under this alternative method, referred to as the modified approach, the State expenses certain maintenance and preservation costs and does not report depreciation expense. Assets accounted for under the modified approach include approximately 12,088 centerline miles of roads and 6,618 bridges that the State is responsible for maintaining.

In order to utilize the modified approach, the state is required to:

- Maintain an asset management system that includes an up-to-date inventory of eligible infrastructure assets.
- Perform condition assessments of eligible assets and summarize the results using a measurement scale.
- Estimate each year the annual amount to maintain and preserve the assets at the condition level established and disclosed by the state.
- Document that the assets are being preserved approximately at, or above, the established condition level.

Condition and Maintenance Programs

Resurfacing Program: Road pavements require periodic resurfacing. The frequency of resurfacing depends on the volume of traffic, type of traffic, pavement material variability, and weather conditions. Resurfacing preserves the structural integrity of highway pavements and includes pavement resurfacing, pavement rehabilitation, and minor reconstruction.

The Florida Department of Transportation (FDOT) conducts an annual Pavement Condition Survey. Pavements are rated on a scale of 0 to 10 (with 10 being the best) in each of three criteria: ride smoothness, pavement cracking, and wheel path rutting. Ride smoothness is what the motorist experiences. It directly affects motor vehicle operation costs. Pavement cracking refers to the structural deterioration of the pavement, which leads to loss of smoothness and deterioration of the road base by water seepage if not corrected. Wheel path rutting refers to depressions in pavement caused by heavy use. Ride smoothness and wheel path rutting are measured mechanically using lasers. Pavement cracking is determined through visual observation by experienced survey crews.

The condition rating scales were set by a statewide committee of pavement engineers, so that a pavement segment receiving a rating of six or less in any of the three rating criteria is designated a deficient pavement segment. In low-speed urban areas, the ride rating must drop to five or less before a pavement segment is considered deficient due to ride.

The FDOT standard is to ensure that 80% of the pavement on the State Highway System remains non-deficient.

Bridge Repair/Replacement Program: The FDOT Bridge Repair Program places primary emphasis on periodic maintenance and specified rehabilitation work activities on State Highway System bridge structures. The FDOT Bridge Replacement Program's primary focus is on the replacement of structurally deficient or weight restricted bridges on the State Highway System. In addition, this program addresses bridges that require structural repair but which are more cost effective to replace.

The FDOT conducts bridge condition surveys using the National Bridge Inspection (NBI) Standards to determine condition ratings. Each bridge is inspected at least once every two years. During the inspection process, the major components such as deck, superstructure, and substructure are assigned a condition rating. The condition rating ranges from 0 to 9. A rating of 8 to 9 is very good to excellent which indicates that no repairs are necessary. A rating of 5 to 7 is fair to good which indicates that minor repairs are required. A rating below 5 identifies bridges needing major repairs or replacement. A rating of 4 or less indicates a condition of poor to failing and requires urgency in making repairs. A rating of 2 requires closure of the bridge and a rating of 1 is used for a bridge that is closed, but with corrective action may be put back into light service. A rating of 0 indicates that the bridge is out of service and beyond corrective action. In general, bridges that have a rating below 5 need major repairs or replacement. However, in isolated cases, bridges with a rating of 5 or greater can judgmentally be determined to need major repairs.

The FDOT standard is to ensure that 90% of all department maintained bridges do not need major repairs or replacement.

Routine Maintenance Program: The FDOT is responsible for managing and performing routine maintenance on the State Highway System to help preserve the condition of the highway system. Routine maintenance includes many activities, such as: highway repair, roadside upkeep, emergency response, maintaining signs, roadway striping, and keeping storm drains clear and structurally sound.

The quality and effectiveness of the routine maintenance program is monitored by quarterly surveys, using the Maintenance Rating Program (MRP), which result in an annual assessment. The MRP has been used since 1985 to evaluate routine maintenance of the transportation system in five broad categories, or elements. The five rating elements are roadway, roadside, vegetation/aesthetics, traffic services, and drainage. The MRP provides a maintenance rating of 1 to 100 for each category and overall.

The FDOT standard is to achieve and maintain an overall maintenance rating of 80.

Condition Rating for the State Highway System

Percentage of pavement meeting FDOT standards

2010	2009	2008
88%	86%	84%

Percentage of bridges meeting FDOT standards

2010	2009	2008
95%	95%	94%

Maintenance Rating

2010	2009	2008
86	87	86

Comparison of Needed-to-Actual Maintenance/Preservation (in millions)

Resurfacing Program

	2010	2009	2008	2007	2006
Needed	$727.2	$871.5	$718.0	$898.1	$670.3
Actual	422.0	575.3	584.5	851.1	786.7

Bridge Repair/Replacement Program

	2010	2009	2008	2007	2006
Needed	$231.0	$230.4	$250.3	$273.4	$102.7
Actual	134.8	207.3	250.3	121.7	88.4

Routine Maintenance Program

	2010	2009	2008	2007	2006
Needed	$572.4	$508.2	$492.6	$463.7	$442.5
Actual	655.8	571.5	507.1	479.2	456.2

The FDOT determines its program needs based on a five-year plan. The needed amounts provided above are for estimated expenses and commitments relating to projects within the plan at the time of the budget request. The nature of a long-term plan is that it is continually changing. Projects are added, deleted, adjusted, or postponed. The differences between the needed and actual amounts above reflect these changes.

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FINANCIAL SECTION:

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

NONMAJOR FUNDS

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NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS
Individual fund descriptions and financial statements begin on page 169.

CAPITAL PROJECTS FUNDS
Individual fund descriptions and financial statements begin on page 197.

DEBT SERVICE FUND
This fund, administered by the State Board of Administration, a blended component unit, is used to account for resources earmarked to pay principal, interest, and service charges on general long-term debt of the State.

PERMANENT FUNDS
Funds in this category include those administered by the Fish and Wildlife Conservation Commission, used to support fish and wildlife conservation programs of the State, in accordance with Section 379.207, Florida Statutes. The primary source of the principal of the funds includes proceeds of gifts, grants, contributions, and the sale of lifetime licenses. Also included in this category are various private scholarship funds administered by the Department of Education and used to pay scholarship awards as specified by the contributors. Only the interest income received and accrued from the investments of these funds can be used. No disbursement is made from the principal of the funds.

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2010
(in thousands)

	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Permanent Funds	Totals 6/30/10
ASSETS					
Current assets					
Cash and cash equivalents	$ 41,118	$	$ 204	$ 161	$ 41,483
Pooled investments with State Treasury	1,566,337	70,951	.....	9,724	1,647,012
Investments	359,810	.....	12,853	2,015	374,678
Receivables, net	408,621	157	65	21	408,864
Due from other funds	51,564	14,731	1,524	.....	67,819
Inventories	1,835	.....	.....	.....	1,835
Other	1,432	.....	.....	.....	1,432
Total current assets	2,430,717	85,839	14,646	11,921	2,543,123
Noncurrent assets					
Long-term investments	6,614	.....	232,393	.....	239,007
Advances to other entities	52,032	.....	.....	.....	52,032
Other loans and notes receivable, net	1,102,536	.....	.....	.....	1,102,536
Total noncurrent assets	1,161,182	.....	232,393	.....	1,393,575
Total assets	$ 3,591,899	$ 85,839	$ 247,039	$ 11,921	$ 3,936,698
LIABILITIES AND FUND BALANCES					
Current liabilities					
Accounts payable and accrued liabilities	$ 247,281	$ 3,958	$	$	$ 251,239
Due to other funds	142,160	9	.....	20	142,189
Due to component units/primary	5,017	.....	.....	.....	5,017
Compensated absences	2,278	.....	.....	.....	2,278
Claims payable	5,636	.....	.....	.....	5,636
Deposits	10,797	.....	.....	.....	10,797
Deferred revenues	135,626	.....	.....	.....	135,626
Obligations under security lending agreements	95,473	6,917	.....	998	103,388
Total current liabilities	644,268	10,884	.....	1,018	656,170
Noncurrent liabilities					
Advances from other funds	625	.....	.....	.....	625
Deposits	52,032	.....	.....	.....	52,032
Deferred revenues	17,875	.....	.....	.....	17,875
Total noncurrent liabilities	70,532	.....	.....	.....	70,532
Total liabilities	714,800	10,884	.....	1,018	726,702
Fund balances					
Reserved for encumbrances	130,210	349	.....	.....	130,559
Reserved for inventories	1,835	.....	.....	.....	1,835
Reserved for advances	.....	.....	.....	.....	.....
Reserved for long-term receivables	1,102,536	.....	.....	.....	1,102,536
Reserved for capital outlay	228,984	55,534	.....	.....	284,518
Reserved for debt service	.....	.....	247,039	.....	247,039
Other reserved	118,848	.....	.....	8,627	127,475
Unreserved, reported in:					
Special revenue funds	1,294,686	.....	.....	.....	1,294,686
Capital projects funds	.....	19,072	.....	.....	19,072
Permanent funds	.....	.....	.....	2,276	2,276
Total fund balances	2,877,099	74,955	247,039	10,903	3,209,996
Total liabilities and fund balances	$ 3,591,899	$ 85,839	$ 247,039	$ 11,921	$ 3,936,698

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Permanent Funds	Totals 6/30/10
REVENUES					
Taxes	$ 216,557	$	$	$	$ 216,557
Licenses and permits	1,037,057	.....	.....	1,184	1,038,241
Fees and charges	1,088,398	.....	58,094	.....	1,146,492
Grants and donations	1,962,572	.....	.....	.....	1,962,572
Investment earnings	96,667	3,155	5,493	856	106,171
Fines, forfeits, settlements and judgments	1,037,840	.....	.....	.....	1,037,840
Other	19,161	136	7,930	.....	27,227
Total revenues	5,458,252	3,291	71,517	2,040	5,535,100
EXPENDITURES					
Current:					
General government	2,615,126	5,675	41,577	.....	2,662,378
Education	145,583	2,419	.....	71	148,073
Human services	389,732	17,810	.....	.....	407,542
Criminal justice and corrections	948,597	44,916	.....	.....	993,513
Natural resources and environment	887,766	20	.....	1	887,787
Transportation	.....	53	.....	.....	53
State courts	292,611	.....	.....	.....	292,611
Capital outlay	93,434	133,058	.....	.....	226,492
Debt service:				.....	
Principal retirement	6,596	2,705	1,073,505	.....	1,082,806
Interest and fiscal charges	213	5,759	1,011,201	.....	1,017,173
Total expenditures	5,379,658	212,415	2,126,283	72	7,718,428
Excess (deficiency) of revenues over expenditures	78,594	(209,124)	(2,054,766)	1,968	(2,183,328)
OTHER FINANCING SOURCES (USES)					
Proceeds of bond issues	.....	205,465	109,300	.....	314,765
Proceeds of refunding bonds	.....	.....	1,961,934	.....	1,961,934
Operating transfers in	1,594,729	337,551	2,080,042	.....	4,012,322
Operating transfers out	(1,761,050)	(353,520)	(36,949)	(171)	(2,151,690)
Proceeds of financing agreements	1,456	.....	.....	.....	1,456
Payments to refunded bond agent	.....	.....	(1,961,934)	.....	(1,961,934)
Total other financing sources (uses)	(164,865)	189,496	2,152,393	(171)	2,176,853
Net change in fund balances	(86,271)	(19,628)	97,627	1,797	(6,475)
Fund balances - beginning	2,963,370	94,583	142,933	9,106	3,209,992
Adjustments to increase (decrease) beginning fund balances	.....	.....	6,479	.....	6,479
Fund balances - beginning, as restated	2,963,370	94,583	149,412	9,106	3,216,471
Fund balances - ending	$ 2,877,099	$ 74,955	$ 247,039	$ 10,903	$ 3,209,996

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NONMAJOR SPECIAL REVENUE FUNDS

EMPLOYMENT SERVICES
This fund includes internal reporting funds used for employee-service related programs of an administrative nature (non risk-related), such as workers' compensation, employment security, and labor market statistics.

GOVERNMENT ADMINISTRATION
This fund includes internal reporting special revenue funds primarily administered by the Department of State, Department of Management Services, and Department of Financial Services.

BUSINESS AND COMMUNITY DEVELOPMENT
This fund includes internal reporting special revenue funds primarily administered by the Executive Office of the Governor and the Department of Community Affairs.

REGULATION AND LICENSING
This fund includes internal reporting special revenue funds primarily administered by the Department of Business and Professional Regulation, Department of Highway Safety and Motor Vehicles, and Department of Financial Services.

TOBACCO SETTLEMENT
This fund includes internal reporting special revenue funds established to account for the settlement of *State of Florida, et al., v. American Tobacco Company*, et al., Case No. 95-1466 AH, filed in the Fifteenth Judicial Circuit, in and for Palm Beach County Florida.

PUBLIC SAFETY
This fund includes internal reporting special revenue funds primarily administered by the Department of Law Enforcement, Department of Highway Safety and Motor Vehicles, Department of Legal Affairs, and Department of Military Affairs.

CORRECTIONS
This fund includes internal reporting special revenue funds administered by the Department of Corrections.

CONSUMER PROTECTION AND SAFETY
This fund includes internal reporting special revenue funds primarily administered by the Department of Community Affairs, Department of Legal Affairs, and Department of Financial Services.

AGRICULTURE
This fund includes internal reporting special revenue funds administered by the Department of Agriculture and Consumer Services.

JUVENILE JUSTICE
This fund includes internal reporting special revenue funds administered by the Department of Juvenile Justice.

JUDICIAL SERVICES
This fund includes internal reporting special revenue funds primarily administered by the Justice Administrative Commission and the State Courts System.

MILITARY AND VETERANS' AFFAIRS
This fund includes internal reporting special revenue funds administered by the Department of Military Affairs and Department of Veterans' Affairs.

BLENDED COMPONENT UNITS

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
Pursuant to Section 28.35, Florida Statutes, this entity was created to recommend legislative changes in various court related fines, fees, service charges, and court costs, establish a process for reviewing and certification of proposed court-related budgets submitted by the clerks of court and establishing a system of uniform performance measures and standards for the clerks.

CITRUS COMMISSION
As authorized in Section 601.04, Florida Statutes, this entity was established to primarily promote the general welfare of the Florida citrus industry.

STATE BOARD OF ADMINISTRATION
This entity includes the following internal reporting special revenue funds administered by the State Board of Administration: Gas Tax Clearing Accounts, Insurance Capital Build-up Program and the Inland Protection Financing Corporation.

SCHOOL FOR THE DEAF AND THE BLIND
As authorized in Section 1002.36, Florida Statutes, this entity is a State-supported residential school for hearing-impaired and visually impaired students in preschool through 12th grade.

WIRELESS EMERGENCY TELEPHONE SYSTEM
As authorized in Section 365.172, Florida Statutes, this entity was established to promote a comprehensive statewide emergency telephone number system that will provide wireless telephone users with rapid direct access to public safety agencies.

WORKFORCE FLORIDA INC
This not-for-profit entity was created pursuant to Section 445.004, Florida Statutes, as the principal workforce policy organization for the State and the regional workforce boards.

FLORIDA WATER POLLUTION CONTROL FINANCING CORPORATION
Pursuant to Section 403.1837, Florida Statutes, this entity was created to finance the costs of water pollution control projects and activities described in Sections 403.1835 and 403.8532, Florida Statutes.

INLAND PROTECTION FINANCING CORPORATION
Pursuant to Section 376.3075, Florida Statutes, this entity was created to finance the rehabilitation of petroleum contamination sites pursuant to Sections 376.30-376.317, Florida Statutes, and the payment, purchase and settlement of reimbursement obligations of the Department of Environmental Protection pursuant to Section 376.3071(12), Florida Statutes.

SURPLUS LINES
Pursuant to Section 626.921, Florida Statutes, this entity was created to establish a system that would permit better access by consumers to approved unauthorized insurers.

CORRECTIONS FOUNDATION INC
This entity was organized to serve as a catalyst to identify and address critical issues that impact public safety by building public/private partnerships and collaborations to acquire resources necessary to create a safer environment as authorized by Section 944.802, Florida Statutes.

SCRIPPS FLORIDA FUNDING CORPORATION
Pursuant to Section 288.955, Florida Statutes, this entity was created to facilitate the establishment and operation of a biomedical research institution for the purposes of enhancing education and research and promoting economic development and diversity.

SPACE FLORIDA
Pursuant to Section 331.302, Florida Statutes, this entity was created to be the single point of contact for aerospace-related activities within the State.

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2010
(in thousands)

	Employment Services	Government Administration	Business and Community Development	Regulation and Licensing
ASSETS				
Current assets				
Cash and cash equivalents	$ 880	$	$ 20	$ 92
Pooled investments with State Treasury	392,824	106,116	63,333	242,639
Investments	2,431	.....	237,587	.....
Receivables, net	116,886	1,377	66,384	46,898
Due from other funds	4,348	181	4,502	6,699
Inventories	.....	.....	.....	179
Other	.....	.....	.....	96
Total current assets	517,369	107,674	371,826	296,603
Noncurrent assets				
Long-term investments	.....	.....	100	.....
Advances to other entities	.....	.....	44,825	.....
Other loans and notes receivable, net	43,228	.....	3,293	.....
Total noncurrent assets	43,228	.....	48,218	.....
Total assets	$ 560,597	$ 107,674	$ 420,044	$ 296,603
LIABILITIES AND FUND BALANCES				
Current liabilities				
Accounts payable and accrued liabilities	$ 78,583	$ 6,579	$ 31,213	$ 6,729
Due to other funds	9,206	847	2,167	65,760
Due to component units/primary	601	.....	11	.....
Compensated absences	160	159	2	173
Claims payable	5,636	.....	.....	.....
Deposits	1,128	738	5,191	.....
Deferred revenues	.....	111	30,068	95,333
Obligations under security lending agreements	37,209	9,274	1,546	12,402
Total current liabilities	132,523	17,708	70,198	180,397
Noncurrent liabilities				
Advances from other funds	.....	.....	.....	.....
Deposits	.....	.....	44,825	.....
Deferred revenues	.....	.....	.....	.....
Total noncurrent liabilities	.....	.....	44,825	.....
Total liabilities	132,523	17,708	115,023	180,397
Fund balances				
Reserved for encumbrances	90,730	747	3,109	5,516
Reserved for inventories	.....	.....	.....	179
Reserved for long-term receivables	43,228	.....	3,293	.....
Reserved for capital outlay	.....	928	178,472	.....
Other reserved	.....	.....	.....	24,416
Unreserved	294,116	88,291	120,147	86,095
Total fund balances	428,074	89,966	305,021	116,206
Total liabilities and fund balances	$ 560,597	$ 107,674	$ 420,044	$ 296,603

Tobacco Settlement	Public Safety	Corrections	Consumer Protection and Safety	Agriculture	Juvenile Justice
$	$ 56	$	$ 18	$ 275	$ 89
72,239	59,334	24,521	74,625	68,389	36,670
.....	.....	.....	.....	.....	.....
82	13,357	292	17,750	5,220	7,886
.....	7,379	1,569	2,573	3,976	825
.....	.....	.....	.....	1,276	1
.....	130	.....	.....	.....	.....
72,321	80,256	26,382	94,966	79,136	45,471
.....	.....	.....	.....	.....	.....
.....	.....	.....	7,207	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	7,207	.....	.....
$ 72,321	$ 80,256	$ 26,382	$ 102,173	$ 79,136	$ 45,471
$ 16,580	$ 18,437	$ 854	$ 4,099	$ 5,258	$ 9,900
2,153	8,773	22,118	7,061	6,397	612
1,548	64	1	.....	150	.....
.....	96	.....	.....	100	.....
.....	.....	.....	.....	.....	.....
.....	79	.....	.....	3,561	.....
.....	1,901	.....	4,420	.....	3,675
3,451	1,698	.....	1,742	6,511	450
23,732	31,048	22,973	17,322	21,977	14,637
.....	625	.....	.....	.....	.....
.....	.....	.....	7,207	.....	.....
.....	1,191	.....	4,715	.....	.....
.....	1,816	.....	11,922	.....	.....
23,732	32,864	22,973	29,244	21,977	14,637
491	707	31	13,936	9,580	.....
.....	.....	.....	.....	1,276	1
.....	.....	.....	.....	.....	.....
34,520	1,589	3,378	7,393	2,704	.....
.....	.....	.....	.....	.....	.....
13,578	45,096	.....	51,600	43,599	30,833
48,589	47,392	3,409	72,929	57,159	30,834
$ 72,321	$ 80,256	$ 26,382	$ 102,173	$ 79,136	$ 45,471

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2010
(in thousands)

	Judicial Services	Military and Veterans' Affairs	Florida Clerks of Court Operations Corp	Citrus Commission
ASSETS				
Current assets				
Cash and cash equivalents	$ 32	$ 1,576	$	$ 1,374
Pooled investments with State Treasury	196,193	48,382	1,591	29,254
Investments	.....	.....	.....	.....
Receivables, net	1,231	4,455	.....	2,596
Due from other funds	1,664	352	.....	.....
Inventories	.....	.....	.....	376
Other	744	.....	.....	8
Total current assets	199,864	54,765	1,591	33,608
Noncurrent assets				
Long-term investments	.....	.....	.....	.....
Advances to other entities	.....	.....	.....	.....
Other loans and notes receivable, net	.....	.....	.....	.....
Total noncurrent assets	.....	.....	.....	.....
Total assets	$ 199,864	$ 54,765	$ 1,591	$ 33,608
LIABILITIES AND FUND BALANCES				
Current liabilities				
Accounts payable and accrued liabilities	$ 3,203	$ 2,472	$ 1,591	$ 4,786
Due to other funds	11,143	571	.....	669
Due to component units/primary	.....	1	.....	2,641
Compensated absences	113	1,425	.....	.....
Claims payable	.....	.....	.....	.....
Deposits	100	.....	.....	.....
Deferred revenues	.....	.....	.....	.....
Obligations under security lending agreements	.....	2,980	.....	2,978
Total current liabilities	14,559	7,449	1,591	11,074
Noncurrent liabilities				
Advances from other funds	.....	.....	.....	.....
Deposits	.....	.....	.....	.....
Deferred revenues	.....	.....	.....	.....
Total noncurrent liabilities	.....	.....	.....	.....
Total liabilities	14,559	7,449	1,591	11,074
Fund balances				
Reserved for encumbrances	5,123	238	.....	.....
Reserved for inventories	.....	.....	.....	376
Reserved for long-term receivables	.....	.....	.....	.....
Reserved for capital outlay	.....	.....	.....	.....
Other reserved	.....	.....	.....	.....
Unreserved	180,182	47,078	.....	22,158
Total fund balances	185,305	47,316	.....	22,534
Total liabilities and fund balances	$ 199,864	$ 54,765	$ 1,591	$ 33,608

Blended Component Units					
State Board of Administration	School for the Deaf and the Blind	Wireless Emergency Telephone System	Workforce Florida Inc	FL Water Pollution Control Financing Corp	Inland Protection Financing Corp
$ 496	$ 89	$	$ 12,948	$	$ .....
.....	960	39,100	.....	110,167	.....
7,563	9,802	.....	.....	1,664	1
12,562	42	12,828	662	96,934	.....
17,251	245	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	85	.....	.....
37,872	11,138	51,928	13,695	208,765	1
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
185,154	.....	.....	.....	870,861	.....
185,154	.....	.....	.....	870,861	.....
$ 223,026	$ 11,138	$ 51,928	$ 13,695	$ 1,079,626	$ 1
$ 19,205	$ 354	$ 27,707	$ 1,030	$ 17	$ .....
3	.....	16	.....	4,664	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	3,925	.....	11,306	.....
19,208	354	31,648	1,030	15,987	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	11,969	.....	.....
.....	.....	.....	11,969	.....	.....
19,208	354	31,648	12,999	15,987	.....
.....	2	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
185,154	.....	.....	.....	870,861	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
18,664	10,782	20,280	696	192,778	1
203,818	10,784	20,280	696	1,063,639	1
$ 223,026	$ 11,138	$ 51,928	$ 13,695	$ 1,079,626	$ 1

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2010
(in thousands)

	Blended Component Units				
	Surplus Lines	Corrections Foundation Inc	Scripps Florida Funding Corp	Space Florida	Totals 6/30/10
ASSETS					
Current assets					
Cash and cash equivalents	$ 15,376	$ 480	$ 4,922	$ 2,395	$ 41,118
Pooled investments with State Treasury	.....	.....	.....	.....	1,566,337
Investments	3,160	.....	97,602	.....	359,810
Receivables, net	41	27	40	1,071	408,621
Due from other funds	.....	.....	.....	.....	51,564
Inventories	.....	3	.....	.....	1,835
Other	12	.....	13	344	1,432
Total current assets	18,589	510	102,577	3,810	2,430,717
Noncurrent assets					
Long-term investments	6,514	.....	.....	.....	6,614
Advances to other entities	.....	.....	.....	.....	52,032
Other loans and notes receivable, net	.....	.....	.....	.....	1,102,536
Total noncurrent assets	6,514	.....	.....	.....	1,161,182
Total assets	$ 25,103	$ 510	$ 102,577	$ 3,810	$ 3,591,899
LIABILITIES AND FUND BALANCES					
Current liabilities					
Accounts payable and accrued liabilities	$ 132	$ 3	$ 8,171	$ 378	$ 247,281
Due to other funds	.....	.....	.....	.....	142,160
Due to component units/primary	.....	.....	.....	.....	5,017
Compensated absences	.....	.....	.....	50	2,278
Claims payable	.....	.....	.....	.....	5,636
Deposits	.....	.....	.....	.....	10,797
Deferred revenues	.....	.....	.....	118	135,626
Obligations under security lending agreements	.....	.....	1	.....	95,473
Total current liabilities	132	3	8,172	546	644,268
Noncurrent liabilities					
Advances from other funds	.....	.....	.....	.....	625
Deposits	.....	.....	.....	.....	52,032
Deferred revenues	.....	.....	.....	.....	17,875
Total noncurrent liabilities	.....	.....	.....	.....	70,532
Total liabilities	132	3	8,172	546	714,800
Fund balances					
Reserved for encumbrances	.....	.....	.....	.....	130,210
Reserved for inventories	.....	3	.....	.....	1,835
Reserved for long-term receivables	.....	.....	.....	.....	1,102,536
Reserved for capital outlay	.....	.....	.....	.....	228,984
Other reserved	.....	41	94,391	.....	118,848
Unreserved	24,971	463	14	3,264	1,294,686
Total fund balances	24,971	507	94,405	3,264	2,877,099
Total liabilities and fund balances	$ 25,103	$ 510	$ 102,577	$ 3,810	$ 3,591,899

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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Employment Services	Government Administration	Business and Community Development	Regulation and Licensing
REVENUES				
Taxes	$	$	$	$ 175,353
Licenses and permits	.....	.....	.....	1,012,693
Fees and charges	137,627	28,990	3,736	91,393
Grants and donations	875,463	21,283	577,855	5
Investment earnings	18,587	4,848	8,055	6,202
Fines, forfeits, settlements and judgments	24,879	.....	.....	6,276
Other	4,074	83	7,367	1,626
Total revenues	1,060,630	55,204	597,013	1,293,548
EXPENDITURES				
Current:				
General government	1,557,269	117,875	157,657	256,002
Education	137,757	.....	.....	.....
Human services	.....	.....	.....	.....
Criminal justice and corrections	.....	.....	.....	.....
Natural resources and environment	.....	.....	532,647	1
State courts	.....	.....	.....	.....
Capital outlay	2,968	9,847	127	2,348
Debt service:				
Principal retirement	.....	.....	.....	5,299
Interest and fiscal charges	.....	.....	.....	169
Total expenditures	1,697,994	127,722	690,431	263,819
Excess (deficiency) of revenues over expenditures	(637,364)	(72,518)	(93,418)	1,029,729
OTHER FINANCING SOURCES (USES)				
Operating transfers in	751,572	205,782	63,747	66,261
Operating transfers out	(118,350)	(124,771)	(58,613)	(1,103,872)
Proceeds of financing agreements	.....	.....	.....	.....
Total other financing sources (uses)	633,222	81,011	5,134	(1,037,611)
Net change in fund balances	(4,142)	8,493	(88,284)	(7,882)
Fund balances - beginning	432,216	81,473	393,305	124,088
Fund balances - ending	$ 428,074	$ 89,966	$ 305,021	$ 116,206

Tobacco Settlement	Public Safety	Corrections	Consumer Protection and Safety	Agriculture	Juvenile Justice
$	$	$	$	$	$ .....
.....	720	.....	.....	23,160	.....
.....	69,015	6,016	2,153	73,091	97,050
.....	54,427	19,141	124,301	134,246	12,192
2,389	1,040	80	949	3,518	599
385,286	46,362	23	24,823	4,544	2,149
34	604	.....	1,133	2,017	139
387,709	172,168	25,260	153,359	240,576	112,129
21,651	23,789	.....	1,249	.....	.....
.....	.....	.....	.....	.....	.....
344,609	.....	.....	.....	.....	.....
.....	173,250	20,057	59,909	.....	168,131
.....	.....	.....	80,784	274,334	.....
.....	.....	.....	.....	.....	.....
6,731	7,576	8,993	260	4,047	287
.....	1,291	.....	.....	.....	.....
.....	41	.....	.....	.....	.....
372,991	205,947	29,050	142,202	278,381	168,418
14,718	(33,779)	(3,790)	11,157	(37,805)	(56,289)
18,840	55,280	15,465	43,641	49,736	71,937
(62,470)	(26,370)	(19,191)	(55,948)	(11,911)	(6,233)
.....	1,456	.....	.....	.....	.....
(43,630)	30,366	(3,726)	(12,307)	37,825	65,704
(28,912)	(3,413)	(7,516)	(1,150)	20	9,415
77,501	50,805	10,925	74,079	57,139	21,419
$ 48,589	$ 47,392	$ 3,409	$ 72,929	$ 57,159	$ 30,834

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Judicial Services	Military and Veterans' Affairs	Florida Clerks of Court Operations Corp	Citrus Commission
REVENUES				
Taxes	$	$	$	$ 41,204
Licenses and permits	484	.....	.....	.....
Fees and charges	404,354	42,625	2,857	36
Grants and donations	12,915	106,357	.....	5,689
Investment earnings	.....	1,056	.....	1,561
Fines, forfeits, settlements and judgments	543,480	.....	.....	.....
Other	1,778	119	.....	33
Total revenues	963,011	150,157	2,857	48,523
EXPENDITURES				
Current:				
General government	360	47,404	.....	50,024
Education	.....	.....	.....	.....
Human services	.....	45,123	.....	.....
Criminal justice and corrections	523,391	.....	3,122	.....
Natural resources and environment	.....	.....	.....	.....
State courts	292,611	.....	.....	.....
Capital outlay	1,185	48,692	.....	290
Debt service:				
Principal retirement	6	.....	.....	.....
Interest and fiscal charges	3	.....	.....	.....
Total expenditures	817,556	141,219	3,122	50,314
Excess (deficiency) of revenues over expenditures	145,455	8,938	(265)	(1,791)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	43,317	7,846	.....	.....
Operating transfers out	(68,402)	(1,757)	.....	(1,729)
Proceeds of financing agreements	.....	.....	.....	.....
Total other financing sources (uses)	(25,085)	6,089	.....	(1,729)
Net change in fund balances	120,370	15,027	(265)	(3,520)
Fund balances - beginning	64,935	32,289	265	26,054
Fund balances - ending	$ 185,305	$ 47,316	$	$ 22,534

Blended Component Units					
State Board of Administration	School for the Deaf and the Blind	Wireless Emergency Telephone System	Workforce Florida Inc	FL Water Pollution Control Financing Corp	Inland Protection Financing Corp
$	$	$	$	$	$ .....
.....	.....	.....	.....	.....	.....
.....	481	125,317	.....	.....	.....
.....	1,998	.....	10,481	.....	.....
12,907	304	2,035	.....	26,568	.....
18	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
12,925	2,783	127,352	10,481	26,568	.....
195,009	.....	123,551	10,482	209	.....
.....	7,826	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	75	8	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
195,009	7,901	123,559	10,482	209	.....
(182,084)	(5,118)	3,793	(1)	26,359	.....
195,312	5,978	.....	.....	15	.....
(62,623)	(31)	(77)	.....	(38,702)	.....
.....	.....	.....	.....	.....	.....
132,689	5,947	(77)	.....	(38,687)	.....
(49,395)	829	3,716	(1)	(12,328)	.....
253,213	9,955	16,564	697	1,075,967	1
$ 203,818	$ 10,784	$ 20,280	$ 696	$ 1,063,639	$ 1

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Blended Component Units				
	Surplus Lines	Corrections Foundation Inc	Scripps Florida Funding Corp	Space Florida	Totals 6/30/10
REVENUES					
Taxes	$	$	$	$	$ 216,557
Licenses and permits	.....	.....	.....	.....	1,037,057
Fees and charges	3,657	.....	.....	.....	1,088,398
Grants and donations	.....	806	.....	5,413	1,962,572
Investment earnings	144	6	5,819	.....	96,667
Fines, forfeits, settlements and judgments	.....	.....	.....	.....	1,037,840
Other	154	.....	.....	.....	19,161
Total revenues	3,955	812	5,819	5,413	5,458,252
EXPENDITURES					
Current:					
General government	4,997	.....	40,023	7,575	2,615,126
Education	.....	.....	.....	.....	145,583
Human services	.....	.....	.....	.....	389,732
Criminal justice and corrections	.....	737	.....	.....	948,597
Natural resources and environment	.....	.....	.....	.....	887,766
State courts	.....	.....	.....	.....	292,611
Capital outlay	.....	.....	.....	.....	93,434
Debt service:					
Principal retirement	.....	.....	.....	.....	6,596
Interest and fiscal charges	.....	.....	.....	.....	213
Total expenditures	4,997	737	40,023	7,575	5,379,658
Excess (deficiency) of revenues over expenditures	(1,042)	75	(34,204)	(2,162)	78,594
OTHER FINANCING SOURCES (USES)					
Operating transfers in	.....	.....	.....	.....	1,594,729
Operating transfers out	.....	.....	.....	.....	(1,761,050)
Proceeds of financing agreements	.....	.....	.....	.....	1,456
Total other financing sources (uses)	.....	.....	.....	.....	(164,865)
Net change in fund balances	(1,042)	75	(34,204)	(2,162)	(86,271)
Fund balances - beginning	26,013	432	128,609	5,426	2,963,370
Fund balances - ending	$ 24,971	$ 507	$ 94,405	$ 3,264	$ 2,877,099

BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Employment Services		
	Budget	Actual	Variance with Final Budget Over / (Under)
Fund Balances, July 1, 2009	$ 187,526	$ 187,526	$ .....
Reversions	51,914	51,914	.....
Fund Balances, July 1, 2009, restated	239,440	239,440	.....
REVENUES			
Fees and charges	151,502	133,070	(18,432)
Licenses	962	944	(18)
Miscellaneous	400	400	.....
Interest	6,783	7,449	666
Grants	1,007,351	855,030	(152,321)
Refunds	4,192	7,910	3,718
Transfers and distributions	727,909	747,502	19,593
Other	14,412	12,710	(1,702)
Total Revenues	1,913,511	1,765,015	(148,496)
Total Available Resources	2,152,951	2,004,455	(148,496)
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	135,274	122,568	12,706
Other personal services	23,529	11,779	11,750
Expenses	44,762	32,849	11,913
Grants and aids	5,022	4,568	454
Operating capital outlay	2,001	1,548	453
Food products	200	115	85
Fixed capital outlay	156	156	.....
Special categories	1,787,939	1,498,300	289,639
Data processing services	6,898	3,805	3,093
Total Operating Expenditures	2,005,781	1,675,688	330,093
Nonoperating expenditures:			
Transfers	68,409	68,409	.....
Refunds	2,728	2,728	.....
Other	68,902	68,902	.....
Total Nonoperating Expenditures	140,039	140,039	.....
Total Expenditures	2,145,820	1,815,727	330,093
Fund Balances, June 30, 2010	$ 7,131	$ 188,728	$ 181,597

BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Government Administration		
	Budget	Actual	Variance with Final Budget Over / (Under)
Fund Balances, July 1, 2009	$ 77,979	$ 77,979	$ .....
Reversions	67	67	.....
Fund Balances, July 1, 2009, restated	78,046	78,046	.....
REVENUES			
Fees and charges	57,704	79,746	22,042
Interest	2,028	1,890	(138)
Grants	20,979	20,776	(203)
Refunds	8	102	94
Transfers and distributions	11,248	37,466	26,218
Other	2	84	82
Total Revenues	91,969	140,064	48,095
Total Available Resources	170,015	218,110	48,095
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	36,241	35,965	276
Other personal services	2,545	2,195	350
Expenses	8,083	7,491	592
Grants and aids	3,575	3,570	5
Operating capital outlay	147	103	44
Fixed capital outlay	2,387	2,387	.....
Special categories	87,330	73,831	13,499
Grants/aids to local governments	422	422	.....
Data processing services	990	580	410
Total Operating Expenditures	141,720	126,544	15,176
Nonoperating expenditures:			
Transfers	4,883	4,883	.....
Refunds	116	116	.....
Other	1,789	1,789	.....
Total Nonoperating Expenditures	6,788	6,788	.....
Total Expenditures	148,508	133,332	15,176
Fund Balances, June 30, 2010	$ 21,507	$ 84,778	$ 63,271

BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Business and Community Development		
	Budget	Actual	Variance with Final Budget Over / (Under)
Fund Balances, July 1, 2009	$ 45,956	$ 45,956	$ .....
Reversions	274,737	274,737	.....
Fund Balances, July 1, 2009, restated	320,693	320,693	.....
REVENUES			
Fees and charges	7,610	3,777	(3,833)
Miscellaneous	.....	1	1
Interest	1,074	431	(643)
Grants	1,072,043	448,312	(623,731)
Refunds	7,156	7,159	3
Transfers and distributions	68,607	68,574	(33)
Other	530	620	90
Total Revenues	1,157,020	528,874	(628,146)
Total Available Resources	1,477,713	849,567	(628,146)
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	11,430	10,200	1,230
Other personal services	4,128	2,431	1,697
Expenses	4,181	2,594	1,587
Grants and aids	4,569	4,569	.....
Operating capital outlay	49	18	31
Fixed capital outlay	205	205	.....
Special categories	886,597	604,701	281,896
Grants/aids to local governments	142,177	142,177	.....
Continuing Appropriations	10,000	10,000	.....
Total Operating Expenditures	1,063,336	776,895	286,441
Nonoperating expenditures:			
Transfers	10,326	10,326	.....
Refunds	112	112	.....
Other	602	602	.....
Total Nonoperating Expenditures	11,040	11,040	.....
Total Expenditures	1,074,376	787,935	286,441
Fund Balances, June 30, 2010	$ 403,337	$ 61,632	$ (341,705)

BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Regulation and Licensing		
	Budget	Actual	Variance with Final Budget Over / (Under)
Fund Balances, July 1, 2009	$ 149,365	$ 149,365	$ .....
Reversions	1,649	1,649	.....
Fund Balances, July 1, 2009, restated	151,014	151,014	.....
REVENUES			
Fees and charges	109,922	114,894	4,972
Licenses	973,838	1,040,677	66,839
Taxes	380,924	172,801	(208,123)
Miscellaneous	1,200	1,429	229
Interest	756	2,891	2,135
Grants	.....	5	5
Refunds	257	1,444	1,187
Transfers and distributions	13,846	88,722	74,876
Other	8,214	5,785	(2,429)
Total Revenues	1,488,957	1,428,648	(60,309)
Total Available Resources	1,639,971	1,579,662	(60,309)
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	117,838	114,037	3,801
Other personal services	3,359	2,676	683
Expenses	21,661	20,085	1,576
Operating capital outlay	1,870	1,709	161
Special categories	52,978	38,556	14,422
Total Operating Expenditures	197,706	177,063	20,643
Nonoperating expenditures:			
Transfers	1,101,476	1,101,476	.....
Refunds	4,118	4,118	.....
Other	75,312	75,312	.....
Total Nonoperating Expenditures	1,180,906	1,180,906	.....
Total Expenditures	1,378,612	1,357,969	20,643
Fund Balances, June 30, 2010	$ 261,359	$ 221,693	$ (39,666)

BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Tobacco Settlement		
	Budget	Actual	Variance with Final Budget Over / (Under)
Fund Balances, July 1, 2009	$ 78,326	$ 78,326	$ .....
Reversions	1,465	1,465	.....
Fund Balances, July 1, 2009, restated	79,791	79,791	.....
REVENUES			
Interest	1,228	1,228	.....
Refunds	34	68	34
Transfers and distributions	412,595	412,595	.....
Other	400,001	382,540	(17,461)
Total Revenues	813,858	796,431	(17,427)
Total Available Resources	893,649	876,222	(17,427)
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	301	297	4
Grants and aids	13,823	13,823	.....
Fixed capital outlay	19,399	19,399	.....
Special categories	377,524	377,151	373
Grants/aids to local governments	1,426	1,426	.....
Total Operating Expenditures	412,473	412,096	377
Nonoperating expenditures:			
Transfers	411,871	411,871	.....
Other	4,224	4,224	.....
Total Nonoperating Expenditures	416,095	416,095	.....
Total Expenditures	828,568	828,191	377
Fund Balances, June 30, 2010	$ 65,081	$ 48,031	$ (17,050)

BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Public Safety		
	Budget	Actual	Variance with Final Budget Over / (Under)
Fund Balances, July 1, 2009	$ 46,392	$ 46,392	$ .....
Reversions	1,867	1,867	.....
Fund Balances, July 1, 2009, restated	48,259	48,259	.....
REVENUES			
Fees and charges	71,510	66,434	(5,076)
Licenses	.....	2	2
Miscellaneous	91	338	247
Interest	296	385	89
Grants	132,527	46,955	(85,572)
Refunds	390	1,488	1,098
Transfers and distributions	73,789	60,880	(12,909)
Other	57,248	51,751	(5,497)
Total Revenues	335,851	228,233	(107,618)
Total Available Resources	384,110	276,492	(107,618)
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	60,669	52,699	7,970
Other personal services	4,195	1,563	2,632
Expenses	28,731	18,305	10,426
Grants and aids	27,835	11,989	15,846
Operating capital outlay	5,889	2,172	3,717
Fixed capital outlay	6	6	.....
Special categories	122,395	122,395	.....
Data processing services	48	5	43
Total Operating Expenditures	249,768	209,134	40,634
Nonoperating expenditures:			
Transfers	3,636	3,636	.....
Refunds	1,043	1,043	.....
Other	23,005	23,005	.....
Total Nonoperating Expenditures	27,684	27,684	.....
Total Expenditures	277,452	236,818	40,634
Fund Balances, June 30, 2010	$ 106,658	$ 39,674	$ (66,984)

BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Corrections		
	Budget	Actual	Variance with Final Budget Over / (Under)
Fund Balances, July 1, 2009	$ 9,862	$ 9,862	$ .....
Reversions	214	214	.....
Fund Balances, July 1, 2009, restated	10,076	10,076	.....
REVENUES			
Fees and charges	6,059	5,884	(175)
Grants	19,150	19,141	(9)
Refunds	22,000	21,958	(42)
Transfers and distributions	70,583	70,583	.....
Other	159	325	166
Total Revenues	117,951	117,891	(60)
Total Available Resources	128,027	127,967	(60)
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	10,958	4,863	6,095
Other personal services	1,225	607	618
Expenses	8,843	2,457	6,386
Operating capital outlay	326	326	.....
Food products	615	346	269
Fixed capital outlay	9,351	9,351	.....
Special categories	28,897	28,897	.....
Total Operating Expenditures	60,215	46,847	13,368
Nonoperating expenditures:			
Transfers	2,126	2,126	.....
Refunds	135	135	.....
Other	54,958	54,958	.....
Special expenses	5	5	.....
Total Nonoperating Expenditures	57,224	57,224	.....
Total Expenditures	117,439	104,071	13,368
Fund Balances, June 30, 2010	$ 10,588	$ 23,896	$ 13,308

BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Consumer Protection and Safety		
	Budget	Actual	Variance with Final Budget Over / (Under)
Fund Balances, July 1, 2009	$ 65,334	$ 65,334	$ .....
Reversions	8,310	8,310	.....
Fund Balances, July 1, 2009, restated	73,644	73,644	.....
REVENUES			
Fees and charges	2,232	2,078	(154)
Interest	453	476	23
Grants	362,711	121,742	(240,969)
Refunds	684	1,031	347
Transfers and distributions	42,955	56,364	13,409
Other	21,095	22,148	1,053
Total Revenues	430,130	203,839	(226,291)
Total Available Resources	503,774	277,483	(226,291)
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	29,433	24,519	4,914
Other personal services	677	120	557
Expenses	3,419	2,302	1,117
Operating capital outlay	662	188	474
Special categories	311,217	128,141	183,076
Grants/aids to local governments	9,268	9,268	.....
Data processing services	42	.....	42
Total Operating Expenditures	354,718	164,538	190,180
Nonoperating expenditures:			
Transfers	48,728	48,728	.....
Refunds	3,529	3,529	.....
Other	7,076	7,076	.....
Total Nonoperating Expenditures	59,333	59,333	.....
Total Expenditures	414,051	223,871	190,180
Fund Balances, June 30, 2010	$ 89,723	$ 53,612	$ (36,111)

BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Agriculture		
	Budget	Actual	Variance with Final Budget Over / (Under)
Fund Balances, July 1, 2009	$ 52,123	$ 52,123	$ .....
Reversions	4,581	4,581	.....
Fund Balances, July 1, 2009, restated	56,704	56,704	.....
REVENUES			
Fees and charges	62,770	63,470	700
Licenses	22,937	22,989	52
Taxes	460	471	11
Miscellaneous	4,531	4,549	18
Interest	1,549	1,494	(55)
Grants	39,090	39,517	427
Refunds	2,750	2,753	3
Transfers and distributions	61,265	61,276	11
Other	5,622	5,683	61
Total Revenues	200,974	202,202	1,228
Total Available Resources	257,678	258,906	1,228
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	97,928	87,803	10,125
Other personal services	6,757	4,281	2,476
Expenses	32,722	25,405	7,317
Grants and aids	5,769	5,160	609
Operating capital outlay	2,954	1,895	1,059
Fixed capital outlay	2,509	2,509	.....
Special categories	51,511	51,511	.....
Total Operating Expenditures	200,150	178,564	21,586
Nonoperating expenditures:			
Payments to U.S. Treasury	6,251	6,251	.....
Transfers	14,423	14,423	.....
Refunds	2,666	2,666	.....
Other	9,866	9,866	.....
Total Nonoperating Expenditures	33,206	33,206	.....
Total Expenditures	233,356	211,770	21,586
Fund Balances, June 30, 2010	$ 24,322	$ 47,136	$ 22,814

BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Juvenile Justice		
	Budget	Actual	Variance with Final Budget Over / (Under)
Fund Balances, July 1, 2009	$ 24,540	$ 24,540	$ .....
Reversions	1,331	1,331	.....
Fund Balances, July 1, 2009, restated	25,871	25,871	.....
REVENUES			
Fees and charges	95,923	92,731	(3,192)
Interest	277	212	(65)
Grants	6,368	5,230	(1,138)
Refunds	.....	131	131
Transfers and distributions	79,172	71,211	(7,961)
Other	2,299	2,161	(138)
Total Revenues	184,039	171,676	(12,363)
Total Available Resources	209,910	197,547	(12,363)
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	92,007	81,564	10,443
Other personal services	3,632	2,614	1,018
Expenses	10,188	8,997	1,191
Grants and aids	413	253	160
Operating capital outlay	307	226	81
Food products	1,980	1,574	406
Special categories	71,195	71,195	.....
Total Operating Expenditures	179,722	166,423	13,299
Nonoperating expenditures:			
Refunds	137	137	.....
Other	3,994	3,994	.....
Total Nonoperating Expenditures	4,131	4,131	.....
Total Expenditures	183,853	170,554	13,299
Fund Balances, June 30, 2010	$ 26,057	$ 26,993	$ 936

BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Judicial Services		
	Budget	Actual	Variance with Final Budget Over / (Under)
Fund Balances, July 1, 2009	$ 57,728	$ 57,728	$ .....
Reversions	675	675	.....
Fund Balances, July 1, 2009, restated	58,403	58,403	.....
REVENUES			
Fees and charges	408,126	408,922	796
Licenses	484	484	.....
Miscellaneous	.....	1	1
Grants	12,924	12,916	(8)
Refunds	1,719	1,238	(481)
Transfers and distributions	288,137	288,137	.....
Other	524,999	524,769	(230)
Total Revenues	1,236,389	1,236,467	78
Total Available Resources	1,294,792	1,294,870	78
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	329,849	294,485	35,364
Other personal services	6,665	3,893	2,772
Expenses	18,372	13,104	5,268
Operating capital outlay	1,603	1,384	219
Special categories	494,653	494,653	.....
Data processing services	1,857	1,684	173
Total Operating Expenditures	852,999	809,203	43,796
Nonoperating expenditures:			
Transfers	240,169	240,169	.....
Refunds	538	538	.....
Other	57,276	57,276	.....
Total Nonoperating Expenditures	297,983	297,983	.....
Total Expenditures	1,150,982	1,107,186	43,796
Fund Balances, June 30, 2010	$ 143,810	$ 187,684	$ 43,874

BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Military and Veterans' Affairs		
	Budget	Actual	Variance with Final Budget Over / (Under)
Fund Balances, July 1, 2009	$ 27,389	$ 27,389	$ .....
Reversions	1,315	1,315	.....
Fund Balances, July 1, 2009, restated	28,704	28,704	.....
REVENUES			
Fees and charges	15,238	15,002	(236)
Miscellaneous	4	10	6
Interest	478	427	(51)
Grants	106,286	104,899	(1,387)
Refunds	26,675	25,828	(847)
Transfers and distributions	12,875	9,162	(3,713)
Other	6	2	(4)
Total Revenues	161,562	155,330	(6,232)
Total Available Resources	190,266	184,034	(6,232)
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	37,358	35,543	1,815
Other personal services	2,486	2,074	412
Expenses	23,505	22,731	774
Operating capital outlay	571	467	104
Food products	3,151	2,444	707
Fixed capital outlay	52,944	52,944	.....
Special categories	29,831	23,569	6,262
Total Operating Expenditures	149,846	139,772	10,074
Nonoperating expenditures:			
Transfers	3,176	3,176	.....
Refunds	197	197	.....
Other	192	192	.....
Total Nonoperating Expenditures	3,565	3,565	.....
Total Expenditures	153,411	143,337	10,074
Fund Balances, June 30, 2010	$ 36,855	$ 40,697	$ 3,842

BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Citrus Commission		
	Budget	Actual	Variance with Final Budget Over / (Under)
Fund Balances, July 1, 2009	$ 23,644	$ 23,644	$ .....
Reversions	1,657	1,657	.....
Fund Balances, July 1, 2009, restated	25,301	25,301	.....
REVENUES			
Taxes	41,564	41,436	(128)
Miscellaneous	43	40	(3)
Interest	424	528	104
Grants	5,772	5,493	(279)
Refunds	25	229	204
Other	.....	64	64
Total Revenues	47,828	47,790	(38)
Total Available Resources	73,129	73,091	(38)
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	6,032	4,570	1,462
Other personal services	185	116	69
Expenses	3,113	719	2,394
Operating capital outlay	389	290	99
Special categories	57,086	46,786	10,300
Data processing services	28	13	15
Total Operating Expenditures	66,833	52,494	14,339
Nonoperating expenditures:			
Refunds	231	231	.....
Other	1,790	1,790	.....
Total Nonoperating Expenditures	2,021	2,021	.....
Total Expenditures	68,854	54,515	14,339
Fund Balances, June 30, 2010	$ 4,275	$ 18,576	$ 14,301

BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	School for the Deaf and the Blind		
	Budget	Actual	Variance with Final Budget Over / (Under)
Fund Balances, July 1, 2009	$ 536	$ 536	$ .....
Carry forward adjustment	.....	.....	.....
Fund Balances, July 1, 2009, restated	536	536	.....
REVENUES			
Grants	1,273	1,206	(67)
Refunds	.....	1	1
Transfers and distributions	6,058	5,735	(323)
Total Revenues	7,331	6,942	(389)
Total Available Resources	7,867	7,478	(389)
EXPENDITURES			
Operating expenditures:			
Special categories	6,378	6,378	.....
Continuing appropriations	139	139	.....
Total Operating Expenditures	6,517	6,517	.....
Nonoperating expenditures:			
Transfers	1	1	.....
Total Nonoperating Expenditures	1	1	.....
Total Expenditures	6,518	6,518	.....
Fund Balances, June 30, 2010	$ 1,349	$ 960	$ (389)

BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Wireless Emergency Telephone System		
	Budget	Actual	Variance with Final Budget Over / (Under)
Fund Balances, July 1, 2009	$ 5,190	$ 5,190	$ .....
Reversions	443	443	.....
Fund Balances, July 1, 2009, restated	5,633	5,633	.....
REVENUES			
Interest	990	914	(76)
Refunds	.....	1,002	1,002
Other	125,000	124,523	(477)
Total Revenues	125,990	126,439	449
Total Available Resources	131,623	132,072	449
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	428	415	13
Expenses	745	230	515
Grants and aids	124,088	124,088	.....
Special categories	196	196	.....
Data processing services	4	4	.....
Total Operating Expenditures	125,461	124,933	528
Nonoperating expenditures:			
Transfers	77	77	.....
Refunds	1	1	.....
Total Nonoperating Expenditures	78	78	.....
Total Expenditures	125,539	125,011	528
Fund Balances, June 30, 2010	$ 6,084	$ 7,061	$ 977

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CAPITAL PROJECTS FUNDS

GENERAL GOVERNMENT
This fund includes various internal reporting capital projects funds administered by various agencies to account for resources used for the acquisition or construction of major capital facilities other than those financed by other funds.

RIGHT-OF-WAY AND BRIDGE CONSTRUCTION
This fund includes the internal reporting capital projects funds administered by the Department of Transportation for right-of-way acquisition and bridge construction.

OTHER
This fund includes various internal reporting capital projects funds administered by other agencies.

SCHOOL FOR THE DEAF AND THE BLIND
This capital projects fund is administered by the School for the Deaf and the Blind.

COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 2010
(in thousands)

	General Government	Right-of-Way and Bridge Construction	Other	School for the Deaf and the Blind	Totals 6/30/10
ASSETS					
Current assets					
Pooled investments with State Treasury	$ 207	$ 63,088	$ 5,647	$ 2,009	$ 70,951
Receivables, net	.....	145	12	.....	157
Due from other funds	12,710	.....	.....	2,021	14,731
Total current assets	12,917	63,233	5,659	4,030	85,839
Total assets	$ 12,917	$ 63,233	$ 5,659	$ 4,030	$ 85,839
LIABILITIES AND FUND BALANCES					
Current liabilities					
Accounts payable and accrued liabilities	$ 27	$ 2,791	$ 232	$ 908	$ 3,958
Due to other funds	.....	6	3	.....	9
Obligations under security lending agreements	.....	6,375	542	.....	6,917
Total current liabilities	27	9,172	777	908	10,884
Total liabilities	27	9,172	777	908	10,884
Fund balances					
Reserved for encumbrances	.....	.....	349	.....	349
Reserved for capital outlay	12,890	39,193	330	3,121	55,534
Unreserved	.....	14,868	4,203	1	19,072
Total fund balances	12,890	54,061	4,882	3,122	74,955
Total liabilities and fund balances	$ 12,917	$ 63,233	$ 5,659	$ 4,030	$ 85,839

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	General Government	Right-of-Way and Bridge Construction	Other	School for the Deaf and the Blind	Totals 6/30/10
REVENUES					
Investment earnings	$	$ 2,823	$ 332	$	$ 3,155
Other	.....	94	.....	42	136
Total revenues	.....	2,917	332	42	3,291
EXPENDITURES					
Current:					
General government	3,811	.....	1,864	.....	5,675
Education	.....	.....	.....	2,419	2,419
Human services	17,513	.....	297	.....	17,810
Criminal justice and corrections	44,916	.....	.....	.....	44,916
Natural resources and environment	20	.....	.....	.....	20
Transportation	.....	53	.....	.....	53
Capital outlay	29,304	90,464	.....	13,290	133,058
Debt service:					
Principal retirement	2,705	.....	.....	.....	2,705
Interest and fiscal charges	5,759	.....	.....	.....	5,759
Total expenditures	104,028	90,517	2,161	15,709	212,415
Excess (deficiency) of revenues over expenditures	(104,028)	(87,600)	(1,829)	(15,667)	(209,124)
OTHER FINANCING SOURCES (USES)					
Proceeds of bond issues	.....	205,465	.....	.....	205,465
Operating transfers in	80,094	244,000	106	13,351	337,551
Operating transfers out	(3,328)	(350,181)	(11)	.....	(353,520)
Total other financing sources (uses)	76,766	99,284	95	13,351	189,496
Net change in fund balances	(27,262)	11,684	(1,734)	(2,316)	(19,628)
Fund balances - beginning	40,152	42,377	6,616	5,438	94,583
Fund balances - ending	$ 12,890	$ 54,061	$ 4,882	$ 3,122	$ 74,955

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NONMAJOR ENTERPRISE FUNDS

OTHER

This category includes various internal reporting enterprise funds, most of whom regulate activities and are funded by the collection of fees.

FLORIDA ENGINEERS MANAGEMENT CORPORATION

This blended component unit was created for the benefit of the Department of Business and Professional Regulation and the Board of Professional Engineers for the purpose of providing administrative, investigative, and prosecutorial services as provided in Section 471.038, F.S.

COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS
JUNE 30, 2010
(in thousands)

	Other	FL Engineers Management Corp	Totals 6/30/10
ASSETS			
Current assets			
Cash and cash equivalents	$ 1,894	$ 43	$ 1,937
Pooled investments with State Treasury	261,479	.....	261,479
Investments	13,554	.....	13,554
Receivables, net	24,287	9	24,296
Due from other funds	4,444	.....	4,444
Other	.....	37	37
Total current assets	305,658	89	305,747
Noncurrent assets			
Long-term investments	65,214	.....	65,214
Capital assets			
Buildings, equipment, and other depreciable assets	30,393	305	30,698
Accumulated depreciation	(22,550)	(194)	(22,744)
Construction work in progress	.....	.....	.....
Total noncurrent assets	73,057	111	73,168
Total assets	378,715	200	378,915
LIABILITIES			
Current liabilities			
Accounts payable and accrued liabilities	5,714	125	5,839
Due to other funds	6,273	.....	6,273
Compensated absences	4,134	.....	4,134
Deferred revenues	32,724	.....	32,724
Obligations under security lending agreements	20,859	.....	20,859
Total current liabilities	69,704	125	69,829
Noncurrent liabilities			
Compensated absences	13,291	.....	13,291
Other noncurrent liabilities	5,438	.....	5,438
Total noncurrent liabilities	18,729	.....	18,729
Total liabilities	88,433	125	88,558
NET ASSETS			
Invested in capital assets, net of related debt	7,843	111	7,954
Unrestricted	282,439	(36)	282,403
Total net assets	$ 290,282	$ 75	$ 290,357

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
NONMAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Other	FL Engineers Management Corp	Totals 6/30/10
OPERATING REVENUES			
Sales - nonstate	$ 67,508	$	$ 67,508
Fees	231,246	2,091	233,337
Sales - state	21,321	.....	21,321
Rents and royalties - nonstate	3	.....	3
Rents - state	104	.....	104
Fines, forfeits, settlements and judgments	48,121	.....	48,121
Other	1	.....	1
Total operating revenues	368,304	2,091	370,395
OPERATING EXPENSES			
Contractual services	60,428	291	60,719
Personal services	159,104	1,186	160,290
Depreciation	2,429	28	2,457
Materials and supplies	5,678	177	5,855
Repairs and maintenance	1,479	.....	1,479
Basic services	30,858	247	31,105
Interest and fiscal charges	1,497	.....	1,497
Total operating expenses	261,473	1,929	263,402
Operating income (loss)	106,831	162	106,993
NONOPERATING REVENUES (EXPENSES)			
Grants and donations	98	.....	98
Investment earnings	10,994	.....	10,994
Interest and fiscal charges	(224)	.....	(224)
Property disposition gain (loss)	(1,008)	.....	(1,008)
Grant expense and client benefits	(929)	.....	(929)
Other	(3)	.....	(3)
Total nonoperating revenues (expenses)	8,928	.....	8,928
Income (loss) before transfers and contributions	115,759	162	115,921
Operating transfers in	21,423	.....	21,423
Operating transfers out	(94,745)	.....	(94,745)
Capital contributions	504	.....	504
Change in net assets	42,941	162	43,103
Total net assets - beginning	247,341	(87)	247,254
Total net assets - ending	$ 290,282	$ 75	$ 290,357

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Other	FL Engineers Management Corporation	Totals 6/30/10
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	$ 363,546	$ 2,091	$ 365,637
Cash paid to vendors	(106,860)	(761)	(107,621)
Cash paid to employees	(154,990)	(1,223)	(156,213)
Cash paid for insurance claims	(20)	.....	(20)
Unemployment benefits	(275)	.....	(275)
Net cash provided (used) by operating activities	101,401	107	101,508
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers in (out)	(74,517)	.....	(74,517)
Advances from or repayment from other funds	(61)	.....	(61)
Advances, grants or loans (to) from or repayment from others	(929)	.....	(929)
Cash received from noncapital grants or donations	98	.....	98
Net cash provided (used) by noncapital financing activities	(75,409)	.....	(75,409)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Payment of principal on installment purchase/capital lease	.....	.....	.....
Payment of interest on bonds/installment purchase/capital lease	(10)	.....	(10)
Purchase or construction of capital assets	(1,777)	(64)	(1,841)
Net cash provided (used) by capital and related financing activities	(1,787)	(64)	(1,851)
CASH FLOWS FROM INVESTING ACTIVITIES			
Security lending	(22,821)	.....	(22,821)
Proceeds from the sale or maturity of investments	6,341,809	.....	6,341,809
Investment earnings	10,275	.....	10,275
Purchase of investments	(6,340,217)	.....	(6,340,217)
Net cash provided (used) by investing activities	(10,954)	.....	(10,954)
Net increase (decrease) in cash and cash equivalents	13,251	43	13,294
Cash and cash equivalents - beginning	250,122	.....	250,122
Cash and cash equivalents - ending	$ 263,373	$ 43	$ 263,416

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

Reconciliation of operating income (loss) to net cash provided (used) by operating activities	Other	FL Engineers Management Corporation	Totals 6/30/10
Operating income (loss)	$ 106,831	$ 162	$ 106,993
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation and amortization expense	2,429	28	2,457
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(10,254)	(9)	(10,263)
(Increase) decrease in due from other funds	(1,557)	.....	(1,557)
Increase (decrease) in allowance for uncollectibles	(177)	.....	(177)
(Increase) decrease in inventories	.....	.....	.....
(Increase) decrease in other non-current assets	.....	(7)	(7)
Increase (decrease) in accounts payable	(4,612)	(67)	(4,679)
Increase (decrease) in compensated absences	(534)	.....	(534)
Increase (decrease) in due to other funds	556	.....	556
Increase (decrease) in other non-current liability	2,940	.....	2,940
Increase (decrease) in deposits	.....	.....	.....
Increase (decrease) in deferred revenue	5,779	.....	5,779
Increase (decrease) in prize liability	.....	.....	.....
Net cash provided (used) by operating activities	$ 101,401	$ 107	$ 101,508

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INTERNAL SERVICE FUNDS

EMPLOYEE HEALTH AND DISABILITY
These funds are administered by the Department of Management Services and are used primarily to account for health and disability plans for employees of the state.

DATA CENTERS
These funds are used to account for services provided by data processing centers operated by various agencies.

COMMUNICATIONS AND FACILITIES
These funds are administered by the Department of Management Services primarily to account for services provided to other state agencies such as those related to the construction, operation, and maintenance of public facilities, and management and operation of the SUNCOM (state communication) Network.

OTHER
These funds are administered by various agencies primarily to account for services provided to other state agencies such as legal services, records management, and community services (inmate work squads).

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
JUNE 30, 2010
(in thousands)

	Employee Health and Disability	Data Centers	Communications and Facilities	Other	Totals 6/30/10
ASSETS					
Current assets					
Cash and cash equivalents	$ 991	$	$ 25,657	$	$ 26,648
Pooled investments with State Treasury	231,518	10,134	339,463	4,325	585,440
Investments	.....	.....	69,078	.....	69,078
Receivables, net	14,368	53	5,000	947	20,368
Due from other funds	13	6,949	31,010	4,334	42,306
Due from component units/primary	.....	13	824	1	838
Inventories	.....	.....	160	2	162
Total current assets	246,890	17,149	471,192	9,609	744,840
Noncurrent assets					
Capital assets					
Land and other nondepreciable assets	.....	.....	360	.....	360
Buildings, equipment, and other depreciable assets	53	33,222	951,190	15,047	999,512
Accumulated depreciation	(42)	(28,901)	(310,063)	(9,455)	(348,461)
Construction work in progress	.....	.....	316,739	.....	316,739
Total noncurrent assets	11	4,321	958,226	5,592	968,150
Total assets	246,901	21,470	1,429,418	15,201	1,712,990
LIABILITIES					
Current liabilities					
Accounts payable and accrued liabilities	62,835	3,884	24,635	1,234	92,588
Due to other funds	24,390	378	1,574	1,525	27,867
Compensated absences	.....	1,070	639	1,282	2,991
Installment purchases/capital leases	.....	602	929	.....	1,531
Bonds payable	.....	.....	19,550	.....	19,550
Deposits	173,340	.....	3,463	51	176,854
Obligations under security lending agreements	22,663	300	34,380	78	57,421
Certificates of participation payable	.....	.....	32,665	.....	32,665
Total current liabilities	283,228	6,234	117,835	4,170	411,467
Noncurrent liabilities					
Advances from other funds	.....	1,478	525	800	2,803
Bonds payable	.....	.....	379,900	.....	379,900
Certificates of participation payable	.....	.....	686,179	.....	686,179
Installment purchases/capital leases	.....	441	11,723	.....	12,164
Compensated absences	119	2,307	2,322	7,233	11,981
Other noncurrent liabilities	3,077	799	982	2,165	7,023
Total noncurrent liabilities	3,196	5,025	1,081,631	10,198	1,100,050
Total liabilities	286,424	11,259	1,199,466	14,368	1,511,517
NET ASSETS					
Invested in capital assets, net of related debt	11	3,278	133,093	5,592	141,974
Restricted - other	.....	.....	52,205	.....	52,205
Unrestricted	(39,534)	6,933	44,654	(4,759)	7,294
Total net assets	$ (39,523)	$10,211	$ 229,952	$ 833	$ 201,473

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Employee Health and Disability	Data Centers	Communications and Facilities	Other	Totals 6/30/10
OPERATING REVENUES					
Sales - nonstate	$	$ 131	$ 32,002	$ 469	$ 32,602
Sales - state	1,691,767	96,271	80,275	62,447	1,930,760
Rents and royalties - nonstate	.....	.....	29	.....	29
Rents - state	.....	.....	122,173	.....	122,173
Other	20,078	.....	.....	.....	20,078
Total operating revenues	1,711,845	96,402	234,479	62,916	2,105,642
OPERATING EXPENSES					
Contractual services	904,256	39,812	131,055	4,841	1,079,964
Insurance claims expense	856,561	.....	.....	.....	856,561
Personal services	2,808	20,996	20,103	51,302	95,209
Depreciation	4	3,102	14,480	1,210	18,796
Materials and supplies	37	14,300	870	2,079	17,286
Repairs and maintenance	.....	2,988	14,394	1,062	18,444
Basic services	110	4,933	537	3,229	8,809
Interest and fiscal charges	.....	2	.....	.....	2
Total operating expenses	1,763,776	86,133	181,439	63,723	2,095,071
Operating income (loss)	(51,931)	10,269	53,040	(807)	10,571
NONOPERATING REVENUES/(EXPENSES)					
Grants and donations	.....	1	.....	.....	1
Investment earnings	10,252	128	16,747	64	27,191
Interest and fiscal charges	(181)	(30)	(37,158)	(2)	(37,371)
Property disposition gain (loss)	(1)	(5,948)	(1,276)	(152)	(7,377)
Other	.....	(476)	(3,855)	.....	(4,331)
Total nonoperating revenues (expenses)	10,070	(6,325)	(25,542)	(90)	(21,887)
Income (loss) before transfers and contributions	(41,861)	3,944	27,498	(897)	(11,316)
Operating transfers in	17,896	.....	6,667	1,033	25,596
Operating transfers out	(1,830)	(636)	(12,176)	(2,863)	(17,505)
Capital contributions	1	791	2,464	19	3,275
Change in net assets	(25,794)	4,099	24,453	(2,708)	50
Total net assets - beginning	(13,729)	6,112	205,499	3,541	201,423
Total net assets - ending	$ (39,523)	$ 10,211	$ 229,952	$ 833	$ 201,473

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Employee Health and Disability	Data Centers	Communications and Facilities
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	$ 1,732,039	$ 94,509	$ 243,538
Cash paid to vendors	(887,395)	(59,414)	(146,511)
Cash paid to employees	(1,302)	(23,506)	(20,012)
Cash paid for grants made	(320)	.....	.....
Cash paid for insurance claims	(856,242)	.....	.....
Net cash provided (used) by operating activities	(13,220)	11,589	77,015
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers in (out)	16,154	2,308	(5,448)
Net cash provided (used) by noncapital financing activities	16,154	2,308	(5,448)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Cash received from the sale of bonds	.....	.....	201,480
Payment of bond principal	.....	.....	(34,125)
Payment of principal on installment purchase/capital lease	.....	(378)	(599)
Payment of interest on bonds/installment purchase/capital lease	.....	(14)	(34,002)
Purchase or construction of capital assets	(2)	(9,758)	(157,879)
Net cash provided (used) by capital and related financing activities	(2)	(10,150)	(25,125)
CASH FLOWS FROM INVESTING ACTIVITIES			
Security lending	(28,780)	(447)	(31,545)
Investment earnings	9,983	128	14,427
Net cash provided (used) by investing activities	(18,797)	(319)	(17,118)
Net increase (decrease) in cash and cash equivalents	(15,865)	3,428	29,324
Cash and cash equivalents - beginning	248,374	6,706	335,796
Cash and cash equivalents - ending	$ 232,509	$ 10,134	$ 365,120

Other	Totals 6/30/10
$ 64,271	$ 2,134,357
(11,618)	(1,104,938)
(48,832)	(93,652)
.....	(320)
.....	(856,242)
3,821	79,205
(2,385)	10,629
(2,385)	10,629
.....	201,480
.....	(34,125)
.....	(977)
.....	(34,016)
(527)	(168,166)
(527)	(35,804)
(71)	(60,843)
62	24,600
(9)	(36,243)
900	17,787
3,425	594,301
$ 4,325	612,088

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

Reconciliation of operating income (loss) to net cash provided (used) by operating activities	Employee Health and Disability	Data Centers	Communications and Facilities
Operating income (loss)	$ (51,931)	$ 10,269	$ 53,040
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation and amortization expense	4	3,102	14,480
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(1,809)	147	6,521
(Increase) decrease in due from other funds	(11)	2,609	1,730
Increase (decrease) in allowance for uncollectibles	.....	.....	1
(Increase) decrease in inventories	.....	.....	4
Increase (decrease) in accounts payable	13,315	(30)	3,099
Increase (decrease) in compensated absences	(87)	255	(174)
Increase (decrease) in due to other funds	3,781	(1,079)	(2,131)
Increase (decrease) in other non-current liability	1,592	429	525
Increase (decrease) in deferred revenue	21,926	(4,113)	(80)
Net cash provided (used) by operating activities	$ (13,220)	$ 11,589	$ 77,015

Other	Totals 6/30/10
$ (807)	$ 10,571
1,210	18,796
89	4,948
580	4,908
.....	1
1	5
72	16,456
342	336
1,181	1,752
1,176	3,722
(23)	17,710
$ 3,821	$ 79,205

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PRIVATE-PURPOSE TRUST FUNDS

TRUST ESCROW ADMINISTRATION
These funds administered by the Department of Financial Services are used to account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

UNCLAIMED PROPERTY
This fund includes the internal reporting funds administered by the Department of Financial Services that are used to account for unclaimed property pursuant to Section 717.123, Florida Statutes.

STUDENT LOAN GUARANTY RESERVE
This fund administered by the Department of Education is used to account for federally guaranteed loans to Florida citizens to pay for higher education.

COLLEGE SAVINGS PLAN
This fund, administered by the State Board of Administration, is used to account for contributions from participants of the College Savings Plan as authorized by Section 1009.981, Florida Statutes. Participant contributions are collected and invested in accordance with the Plan provisions and participant direction.

OTHER
This category includes other internal reporting funds administered by various agencies that are used to account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

COMBINING STATEMENT OF FIDUCIARY NET ASSETS
PRIVATE-PURPOSE TRUST FUNDS
JUNE 30, 2010
(in thousands)

	Trust Escrow Administration	Unclaimed Property	Student Loan Guaranty Reserve	Other
ASSETS				
Cash and cash equivalents	$ 6,587	$ 91	$	$ .....
Pooled investments with State Treasury	532,747	20,074	15,998	876
Total cash and cash equivalents	539,334	20,165	15,998	876
Investments				
Certificates of deposit	.....	.....	.....	.....
U.S. government & federally guaranteed obligations	.....	.....	.....	.....
Federal agencies	.....	.....	.....	.....
Commercial paper	.....	.....	.....	.....
Repurchase agreements	.....	.....	.....	.....
Bonds and notes	1,672	.....	.....	.....
International bonds and notes	.....	.....	.....	.....
Mutual fund investments	.....	2,400	.....	.....
Money market and short-term investments	1,227	.....	.....	.....
Domestic equity	.....	3,817	.....	.....
International equity	.....	.....	.....	.....
Total investments	2,899	6,217	.....	.....
Receivables				
Accounts receivable	22,991	.....	132	.....
Interest receivable	1,009	6	37	.....
Dividends receivable	.....	.....	.....	.....
Pending investment sales	.....	.....	.....	.....
Due from state funds	.....	.....	178	.....
Due from other governments	.....	.....	20,609	.....
Total receivables	24,000	6	20,956	.....
Security lending collateral	.....	.....	.....	.....
Advances to other funds	.....	540,331	.....	.....
Loans receivable	1,111,983	.....	.....	.....
Capital assets	97	2,929	25	.....
Accumulated depreciation	.....	(2,064)	(25)	.....
Other assets	20,394	.....	.....	.....
Total assets	1,698,707	567,584	36,954	876
LIABILITIES				
Accounts payable and accrued liabilities	7	6,246	.....	.....
Due to other funds	324	2	1,444	.....
Pending investment purchases	.....	.....	.....	.....
Broker rebate fees	.....	.....	.....	.....
Due to other governments	.....	.....	2,990	.....
Obligations under security lending agreements	56,795	283	1,598	.....
Deposits payable	10	.....	.....	.....
Compensated absences	.....	353	.....	.....
Other liabilities	.....	142	.....	.....
Total liabilities	57,136	7,026	6,032	.....
NET ASSETS				
Held in trust for individuals, organizations, and other governments	$ 1,641,571	$ 560,558	$ 30,922	$ 876

College Savings Plan	Totals 6/30/10
$ 722	$ 7,400
.....	569,695
722	577,095
1,186	1,186
20,065	20,065
19,833	19,833
357	357
17	17
37,184	38,856
5,661	5,661
.....	2,400
17,219	18,446
94,397	98,214
610	610
196,529	205,645
176	23,299
573	1,625
107	107
169	169
.....	178
.....	20,609
1,025	45,987
22,705	22,705
.....	540,331
.....	1,111,983
6	3,057
(6)	(2,095)
.....	20,394
220,981	2,525,102
5,382	11,635
.....	1,770
221	221
3	3
.....	2,990
23,648	82,324
2,506	2,516
6	359
.....	142
31,766	101,960
$ 189,215	$ 2,423,142

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
PRIVATE-PURPOSE TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Trust Escrow Administration	Unclaimed Property	Student Loan Guaranty Reserve	Other
ADDITIONS				
Contributions and other deposits				
Fees	$	$ 1	$ 61	$ .....
Grants and contributions	.....	.....	201,759	.....
Fines, forfeits, settlements and judgments	.....	566	1	.....
Unclaimed property remittances	.....	357,889	.....	.....
Transfers in from state funds	.....	.....	5,589	.....
Total contributions and other deposits	.....	358,456	207,410	.....
Investment income				
Interest income	34,844	141	900	.....
Dividends	.....	.....	.....	.....
Net increase (decrease) in fair market value	.....	.....	.....	.....
Total investment income	34,844	141	900	.....
Investment activity expense	(675)	(1)	.....	.....
Net income (loss) from investing activity	34,169	140	900	.....
Security lending activity				
Security lending income	.....	.....	.....	.....
Security lending expense	.....	.....	.....	.....
Net income from security lending	.....	.....	.....	.....
Total net investment income (loss)	34,169	140	900	.....
Other additions	.....	663	6,326	.....
Total additions	34,169	359,259	214,636	.....
DEDUCTIONS				
Insurance claims expense	14,987	191	.....	.....
Interest expense	4,904	3	25	.....
Student loan default payments	.....	.....	212,579	.....
Payments to unclaimed property claimants	.....	191,232	.....	.....
Distribution to State School Fund	.....	85,533	.....	.....
Administrative expense	.....	3,345	.....	.....
Property disposition gain (loss)	.....	1	.....	.....
Transfers out to state funds	.....	2,429	1,460	.....
Other deductions	18,796	234	38	39
Total deductions	38,687	282,968	214,102	39
Depositor activity				
Deposits	204,795	.....	.....	105
Withdrawals	(37,413)	.....	.....	.....
Excess (deficiency) of deposits over withdrawals	167,382	.....	.....	105
Change in net assets	162,864	76,291	534	66
Net assets - beginning	1,478,707	484,267	30,388	810
Net assets - beginning, as restated	1,478,707	484,267	30,388	810
Net assets - ending	$ 1,641,571	$ 560,558	$ 30,922	$ 876

College Savings Plan	Totals 6/30/10
$ 1,536	$ 1,598
26,990	228,749
5	572
.....	357,889
1,818	7,407
30,349	596,215
2,979	38,864
1,795	1,795
13,318	13,318
18,092	53,977
(301)	(977)
17,791	53,000
112	112
(42)	(42)
70	70
17,861	53,070
.....	6,989
48,210	656,274
.....	15,178
.....	4,932
.....	212,579
.....	191,232
.....	85,533
3,980	7,325
.....	1
.....	3,889
8,808	27,915
12,788	548,584
.....	204,900
.....	(37,413)
.....	167,487
35,422	275,177
153,793	2,147,965
153,793	2,147,965
$ 189,215	$ 2,423,142

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PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS

DEFINED BENEFIT PENSION PLAN
This category includes those internal reporting funds primarily administered by the Department of Management Services, Division of Retirement, to account for operations of the Florida Retirement System's defined benefit pension plan.

OTHER DEFINED CONTRIBUTION PLANS
This category includes those internal reporting funds administered by the Department of Management Services, Division of Retirement, to account for operations of the state's other defined contribution plans.

DEFERRED COMPENSATION PLAN
This category includes those internal reporting funds administered by the Department of Financial Services to account for operations of government employee's deferred compensation plan.

LIFE AND OTHER BENEFITS
This category includes those internal reporting funds primarily administered by the Department of Management Services to account for state employee's life and other plans.

RETIREE HEALTH INSURANCE SUBSIDY
This category includes internal reporting funds administered by the Department of Management Services, Division of Retirement, to hold and invest the contributions paid by employers on behalf of their employees who are members of a state-administered retirement plan, and to pay benefits to which such employees or their beneficiaries may become entitled.

DEFINED CONTRIBUTION PENSION PLAN
This category includes those internal reporting funds administered by the Department of Management Services, Division of Retirement, and State Board of Administration to account for operations of the Florida Retirement System's defined contribution pension plan.

COMBINING STATEMENT OF FIDUCIARY NET ASSETS
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS
JUNE 30, 2010
(in thousands)

	Defined Benefit Pension Plan	Other Defined Contribution Plans	Deferred Compensation Plan	Life and Other Benefits
ASSETS				
Cash and cash equivalents	$ 154,477	$	$ 75,330	$ .....
Pooled investments with State Treasury	71,749	8,502	3,133	20,245
Total cash and cash equivalents	226,226	8,502	78,463	20,245
Investments				
Certificates of deposit	584,932	.....	.....	.....
U.S. government & federally guaranteed obligations	6,448,166	.....	.....	.....
Federal agencies	7,969,768	.....	.....	.....
Commercial paper	3,656,140	.....	.....	.....
Repurchase agreements	1,565,763	.....	.....	.....
Bonds and notes	14,278,392	.....	961,393	.....
International bonds and notes	3,354,160	.....	.....	.....
Real estate contracts	6,160,289	.....	.....	.....
Mutual fund investments	5,135,369	.....	1,119,801	.....
Money market and short-term investments	4,652	.....	6,362	.....
Domestic equity	40,179,374	.....	8,951	.....
Limited partnerships	6,372,309	.....	.....	.....
Equity group trust	2,083	.....	.....	.....
International equity	17,066,866	.....	1,446	.....
Deferred compensation annuities	.....	.....	44,717	.....
Other investments	5,615	.....	.....	.....
Total investments	112,783,878	.....	2,142,670	.....
Receivables				
Accounts receivable	3,992	.....	45	.....
State contributions receivable	43,092	2,038	.....	.....
Nonstate contributions receivable	222,207	13	.....	.....
Interest receivable	264,433	7	4	36
Dividends receivable	119,467	.....	.....	.....
Pending investment sales	2,566,914	.....	.....	.....
Forward contracts	564,629	.....	.....	.....
Due from state funds	.....	.....	.....	1,704
Total receivables	3,784,734	2,058	49	1,740
Security lending collateral	5,145,215	.....	.....	.....
Capital assets	1,468	.....	.....	.....
Accumulated depreciation	(806)	.....	.....	.....
Other assets	9,435	.....	.....	.....
Total assets	121,950,150	10,560	2,221,182	21,985
LIABILITIES				
Accounts payable and accrued liabilities	60,469	7,211	.....	7
Due to other funds	2,809	.....	.....	1
DROP	2,331,168	.....	.....	.....
Pending investment purchases	5,713,046	.....	.....	.....
Short sell obligations	724,659	.....	.....	.....
Forward contracts payable	562,818	.....	.....	.....
Broker rebate fees	245	.....	.....	.....
Obligations under security lending agreements	5,308,131	345	930	1,907
Claims payable	.....	.....	.....	5,298
Deposits payable	.....	.....	.....	12,949
Compensated absences	983	31	.....	88
Other liabilities	431	4	.....	2,251
Total liabilities	14,704,759	7,591	930	22,501
NET ASSETS				
Held in trust for pension benefits and other purposes	$ 107,245,391	$ 2,969	$ 2,220,252	$ (516)

Retiree Health Insurance Subsidy	Defined Contribution Pension Plan	Totals 6/30/10
$ 469	$ 1,186	$ 231,462
147	530	104,306
616	1,716	335,768
60,012	.....	644,944
5,020	.....	6,453,186
22,011	.....	7,991,779
115,784	.....	3,771,924
20	.....	1,565,783
44,897	.....	15,284,682
10,000	.....	3,364,160
.....	.....	6,160,289
.....	4,165,865	10,421,035
52	883,848	894,914
.....	.....	40,188,325
.....	.....	6,372,309
.....	.....	2,083
.....	.....	17,068,312
.....	.....	44,717
.....	.....	5,615
257,796	5,049,713	120,234,057
.....	324	4,361
5,038	8,413	58,581
27,904	33,587	283,711
157	1	264,638
.....	797	120,264
.....	.....	2,566,914
.....	.....	564,629
.....	30	1,734
33,099	43,152	3,864,832
.....	.....	5,145,215
.....	.....	1,468
.....	.....	(806)
.....	.....	9,435
291,511	5,094,581	129,589,969
42	1,065	68,794
10	1,436	4,256
.....	.....	2,331,168
.....	.....	5,713,046
.....	.....	724,659
.....	.....	562,818
.....	.....	245
.....	.....	5,311,313
.....	.....	5,298
.....	.....	12,949
.....	.....	1,102
.....	.....	2,686
52	2,501	14,738,334
$ 291,459	$ 5,092,080	$ 114,851,635

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

	Defined Benefit Pension Plan	Other Defined Contribution Plans	Deferred Compensation Plan	Life and Other Benefits
ADDITIONS				
Contributions and other deposits				
Pension fund contributions - state	$ 570,232	$ 139,769	$	$ .....
Pension fund contributions - nonstate	2,141,723	178	.....	.....
Employer/employee contributions	72	.....	.....	141,289
Purchase of time by employees	18,844	63,104	.....	.....
Fees	.....	.....	702	.....
Flexible benefits contributions	.....	.....	224,390	.....
Fines, forfeits, settlements and judgments	.....	.....	.....	.....
Transfers in from state funds	21,002	.....	.....	1,400
Total contributions and other deposits	2,751,873	203,051	225,092	142,689
Investment income				
Interest income	1,877,169	157	110	1,112
Dividends	1,426,599	.....	.....	.....
Other investment income	.....	.....	.....	.....
Net increase (decrease) in fair market value	11,613,923	.....	176,366	.....
Total investment income (loss)	14,917,691	157	176,476	1,112
Investment activity expense	(305,264)	(3)	.....	(39)
Net income (loss) from investing activity	14,612,427	154	176,476	1,073
Security lending activity				
Security lending income	58,808	.....	.....	.....
Security lending expense	(16,795)	.....	.....	.....
Net income from security lending	42,013	.....	.....	.....
Total net investment income (loss)	14,654,440	154	176,476	1,073
Other additions	1,923	.....	4	.....
Total additions	17,408,236	203,205	401,572	143,762
DEDUCTIONS				
Benefit payments	6,088,908	.....	144,792	.....
Supplemental insurance payments	.....	.....	.....	63,094
Flexible reimbursement payments	.....	.....	.....	25,183
Life insurance premium payments	.....	.....	.....	36,718
Remittances to annuity companies	.....	202,542	.....	.....
Interest expense	.....	.....	1	.....
Administrative expense	30,225	145	45	1,735
Transfers out to state funds	676,086	1	1,063	18,049
Other deductions	102	8	.....	1
Total deductions	6,795,321	202,696	145,901	144,780
Change in net assets	10,612,915	509	255,671	(1,018)
Net assets - beginning	96,632,476	2,460	1,964,581	502
Net assets - ending	$ 107,245,391	$ 2,969	$ 2,220,252	$ (516)

Retiree Health Insurance Subsidy	Defined Contribution Pension Plan	Totals 6/30/10
$ 68,688	$ 116,761	$ 895,450
263,335	353,306	2,758,542
.....	.....	141,361
.....	4,572	86,520
.....	.....	702
.....	.....	224,390
.....	9	9
.....	674,731	697,133
332,023	1,149,379	4,804,107
1,993	10	1,880,551
.....	25,673	1,452,272
.....	36	36
1,917	422,917	12,215,123
3,910	448,636	15,547,982
(39)	(1,829)	(307,174)
3,871	446,807	15,240,808
.....	.....	58,808
.....	.....	(16,795)
.....	.....	42,013
3,871	446,807	15,282,821
.....	.....	1,927
335,894	1,596,186	20,088,855
338,892	576,231	7,148,823
.....	.....	63,094
.....	.....	25,183
.....	.....	36,718
.....	.....	202,542
.....	.....	1
90	8,589	40,829
.....	34,886	730,085
.....	.....	111
338,982	619,706	8,247,386
(3,088)	976,480	11,841,469
294,547	4,115,600	103,010,166
$ 291,459	$ 5,092,080	$ 114,851,635

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INVESTMENT TRUST FUNDS

EXTERNAL TREASURY POOL
This fund, administered by the State Treasury, is used to account for the external portion of the State Treasurer's Investment Pool.

INVESTMENT POOL A
This fund, administered by the State Board of Administration, is used to account for the external portion of the Local Government Surplus Funds Trust Fund (an investment pool) reported by the state.

INVESTMENT POOL B
As authorized in Section 218.417, Florida Statutes, this fund, administered by the State Board of Administration, is used to account for the external portion of the Fund B Surplus Funds Trust Fund (an investment pool) reported by the state.

OTHER INVESTMENT TRUST FUNDS
This fund, administered by the State Board of Administration, is used to account for the external portion of the Commingled Asset Management Program Fixed Income Investment Pool.

COMBINING STATEMENT OF FIDUCIARY NET ASSETS
INVESTMENT TRUST FUNDS
JUNE 30, 2010
(in thousands)

	External Treasury Pool	Investment Pool A	Investment Pool B	Other Investment Trust Funds	Totals 6/30/10
ASSETS					
Cash and cash equivalents	$	$ 645	$ 715	$	$ 1,360
Pooled investments with State Treasury	1,842,439	.....	.....	.....	1,842,439
Total cash and cash equivalents	1,842,439	645	715	.....	1,843,799
Investments					
Certificates of deposit	.....	1,292,084	.....	.....	1,292,084
Federal agencies	.....	403,346	.....	.....	403,346
Commercial paper	.....	1,712,157	.....	.....	1,712,157
Repurchase agreements	.....	856,555	.....	.....	856,555
Bonds and notes	.....	170,199	212,770	41	383,010
International bonds and notes	.....	67,981	.....	.....	67,981
Money market and short-term investments	.....	464,322	2,895	1	467,218
Total investments	.....	4,966,644	215,665	42	5,182,351
Receivables					
Interest receivable	.....	1,439	6	.....	1,445
Total receivables	.....	1,439	6	.....	1,445
Other assets	.....	18	.....	.....	18
Total assets	1,842,439	4,968,746	216,386	42	7,027,613
LIABILITIES					
Accounts payable and accrued liabilities	.....	115	14	.....	129
Due to other funds	.....	24	1	.....	25
Due to other governments	.....	645	.....	.....	645
Obligations under security lending agreements	188,475	.....	.....	.....	188,475
Total liabilities	188,475	784	15	.....	189,274
NET ASSETS					
Held in trust for pool participants	$ 1,653,964	$ 4,967,962	$ 216,371	$ 42	$ 6,838,339

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
INVESTMENT TRUST FUNDS
JUNE 30, 2010
(in thousands)

	External Treasury Pool	Investment Pool A	Investment Pool B	Other Investment Trust Funds	Totals 6/30/10
ADDITIONS					
Contributions and other deposits					
Transfers in from state funds	$	$ 92,929	$	$	$ 92,929
Total contributions and other deposits	.....	92,929	.....	.....	92,929
Investment income					
Interest income	46,778	16,056	7,136	1	69,971
Net increase (decrease) in fair market value	.....	.....	89,585	15	89,600
Total investment income (loss)	46,778	16,056	96,721	16	159,571
Investment activity expense	(1,367)	(1,319)	(188)	.....	(2,874)
Total net investment income (loss)	45,411	14,737	96,533	16	156,697
Total additions	45,411	107,666	96,533	16	249,626
DEDUCTIONS					
Administrative expense	.....	35	.....	.....	35
Transfers out to state funds	.....	.....	92,929	.....	92,929
Total deductions	.....	35	92,929	.....	92,964
Depositor activity					
Deposits	2,485,635	12,196,078	.....	.....	14,681,713
Withdrawals	(1,554,761)	(12,779,333)	.....	(16)	(14,334,110)
Excess (deficiency) of deposits over withdrawals	930,874	(583,255)	.....	(16)	347,603
Change in net assets	976,285	(475,624)	3,604	.....	504,265
Net assets, beginning	.....	5,443,586	212,767	42	5,656,395
Adjustments to increase (decrease) beginning net assets	677,679	.....	.....	.....	677,679
Net assets - beginning, as restated	677,679	5,443,586	212,767	42	6,334,074
Net assets, ending	$ 1,653,964	$ 4,967,962	$ 216,371	$ 42	$ 6,838,339

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AGENCY FUNDS

TAX DISTRIBUTION AND ADMINISTRATION
These agency funds administered by the Department of Revenue are primarily used to account for taxes collected by the Department that are held for other municipalities, local governments, or outside entities.

OTHER
These agency funds administered by various agencies are used to account for resources held in trust for entities outside of the State government and for the asset and liability balance related to retiree health care.

SCHOOL FOR THE DEAF AND THE BLIND
These agency funds administered by the School for the Deaf and the Blind are used to account for resources held for students.

STATE BOARD OF ADMINISTRATION
These agency funds administered by the State Board of Administration are primarily used to account for escrowed bond funds.

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COMBINING STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS
JUNE 30, 2010
(in thousands)

	Tax Distribution and Administration	Other	School for the Deaf and the Blind	State Board of Administration	Totals 6/30/10
ASSETS					
Cash and cash equivalents	$ 1,787	$ 16,134	$ 54	$ 24	$ 17,999
Pooled investments with State Treasury	583,830	182,941	.....	1,463	768,234
Total cash and cash equivalents	585,617	199,075	54	1,487	786,233
Investments					
U.S. government & federally guaranteed obligations	.....	.....	.....	498,154	498,154
Federal agencies	.....	.....	.....	28,370	28,370
Other investments	.....	150	.....	.....	150
Total investments	.....	150	.....	526,524	526,674
Receivables					
Accounts receivable	401,069	24,481	.....	.....	425,550
Nonstate contributions receivable	.....	7	.....	.....	7
Interest receivable	.....	786	.....	10,962	11,748
Due from state funds	35,518	22,987	.....	.....	58,505
Total receivables	436,587	48,261	.....	10,962	495,810
Total assets	$ 1,022,204	$ 247,486	$ 54	$ 538,973	$ 1,808,717
LIABILITIES					
Accounts payable and accrued liabilities	$ 521,615	$ 36,216	$ 54	$ 48	$ 557,933
Due to other funds	49,593	1,110	.....	2,154	52,857
Due to other governments	450,996	35,067	.....	8,284	494,347
Due to component units/primary	.....	7,153	.....	.....	7,153
Obligations under security lending agreements	.....	14,190	.....	150	14,340
Claims payable	.....	17,666	.....	.....	17,666
Deposits payable	.....	136,084	.....	528,337	664,421
Total liabilities	$ 1,022,204	$ 247,486	$ 54	$ 538,973	$ 1,808,717

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

Treasury Investment Administration	Balance 6/30/09	Additions	Deductions	Balance 6/30/10
ASSETS				
Pooled investments with State Treasury	$ 4,089,315	$	$ 4,089,315	$ .....
Interest receivable	135	.....	135	.....
Total assets	$ 4,089,450	$	$ 4,089,450	$ .....
LIABILITIES				
Accounts payable and accrued liabilities	$ 667,712	$	$ 667,712	$ .....
Due to other funds	29	.....	29	.....
Due to component units	2,539,732	.....	2,539,732	.....
Obligations under security lending agreements	637,716	.....	637,716	.....
Obligations under reverse repurchase agreements	244,260	.....	244,260	.....
Claims Payable	1	.....	1	.....
Total liabilities	$ 4,089,450	$	$ 4,089,450	$ .....
Tax Distribution and Administration				
ASSETS				
Cash and cash equivalents	$ 3,106	$ 1,787	$ 3,106	$ 1,787
Pooled investments with State Treasury	590,285	7,220,482	7,226,937	583,830
Accounts receivable	436,912	401,069	436,912	401,069
Due from state funds	36,951	47,610	49,043	35,518
Total assets	$ 1,067,254	$ 7,670,948	$ 7,715,998	$ 1,022,204
LIABILITIES				
Accounts payable and accrued liabilities	$ 588,740	$ 521,616	$ 588,741	$ 521,615
Due to other funds	63,700	61,684	75,791	49,593
Due to other governments	413,529	450,996	413,529	450,996
Due to component units	1,285	.....	1,285	.....
Total liabilities	$ 1,067,254	$ 1,034,296	$ 1,079,346	$ 1,022,204
Other				
ASSETS				
Cash and cash equivalents	$ 12,277	$ 214,217	$ 210,360	$ 16,134
Pooled investments with State Treasury	306,759	73,262	197,080	182,941
Investments	160	160	170	150
Accounts receivable	18,659	14,352	8,530	24,481
Nonstate contributions receivable	7	.....	.....	7
Interest receivable	1,029	2,600	2,843	786
Due from state funds	20,889	2,391	293	22,987
Total assets	$ 359,780	$ 306,982	$ 419,276	$ 247,486
LIABILITIES				
Accounts payable and accrued liabilities	$ 35,925	$ 291,321	$ 291,030	$ 36,216
Due to other funds	895	1,110	895	1,110
Due to other governments	34,319	3,930	3,182	35,067
Due to component units	107,501	7,160	107,508	7,153
Obligations under security lending agreements	28,013	14,190	28,013	14,190
Obligations under reverse repurchase agreements	10,730	.....	10,730	.....
Claims Payable	14,859	2,807	.....	17,666
Deposits payable	127,530	11,390	2,836	136,084
Advances from other funds	8	.....	8	.....
Total liabilities	$ 359,780	$ 331,908	$ 444,202	$ 247,486
School for the Deaf and the Blind				
ASSETS				
Cash and cash equivalents	$ 55	$ 79	$ 80	$ 54
Total assets	$ 55	$ 79	$ 80	$ 54
LIABILITIES				
Accounts payable and accrued liabilities	$ 55	$ 79	$ 80	$ 54
Total liabilities	$ 55	$ 79	$ 80	$ 54

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

State Board of Administration	Balance 6/30/09	Additions	Deductions	Balance 6/30/10
ASSETS				
Cash and cash equivalents	$ 12,838	$ 5,468,055	$ 5,480,869	$ 24
Pooled investments with State Treasury	.....	2,003,168	2,001,705	1,463
Investments	1,743,808	472,887	1,690,171	526,524
Interest receivable	4,851	10,962	4,851	10,962
Dividends receivable	11	.....	11	.....
Due from state funds	164	.....	164	.....
Total assets	$ 1,761,672	$ 7,955,072	$ 9,177,771	$ 538,973
LIABILITIES				
Accounts payable and accrued liabilities	$ 17	49	18	$ 48
Due to other funds	56	2,154	56	2,154
Due to other governments	6,482	40,956	39,154	8,284
Due to component units	629,324	.....	629,324	.....
Obligations under security lending agreements	.....	150	.....	150
Deposits payable	1,125,793	2,304,721	2,902,177	528,337
Total liabilities	$ 1,761,672	$ 2,348,030	$ 3,570,729	$ 538,973
Totals - All Agency Funds				
ASSETS				
Cash and cash equivalents	$ 28,276	$ 5,684,138	$ 5,694,415	$ 17,999
Pooled investments with State Treasury	4,986,359	9,296,912	13,515,037	768,234
Investments	1,743,968	473,047	1,690,341	526,674
Accounts receivable	455,571	415,421	445,442	425,550
Nonstate contributions receivable	7	.....	.....	7
Interest receivable	6,015	13,562	7,829	11,748
Dividends receivable	11	.....	11	.....
Due from state funds	58,004	50,001	49,500	58,505
Total assets	$ 7,278,211	$ 15,933,081	$ 21,402,575	$ 1,808,717
LIABILITIES				
Accounts payable and accrued liabilities	$ 1,292,449	$ 813,065	$ 1,547,581	$ 557,933
Due to other funds	64,680	64,948	76,771	52,857
Due to other governments	454,330	495,882	455,865	494,347
Due to component units	3,277,842	7,160	3,277,849	7,153
Obligations under security lending agreements	665,729	14,340	665,729	14,340
Obligations under reverse repurchase agreements	254,990	.....	254,990	.....
Claims Payable	14,860	2,807	1	17,666
Deposits payable	1,253,323	2,316,111	2,905,013	664,421
Advances from Other Funds	8	.....	8	.....
Total liabilities	$ 7,278,211	$ 3,714,313	$ 9,183,807	$ 1,808,717

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NONMAJOR COMPONENT UNITS

WATER MANAGEMENT DISTRICTS
These districts were created in accordance with Section 373.069, Florida Statutes, to provide for the management and conservation of water and related land resources. Refer to Note 1 for additional information.

OTHER STATE UNIVERSITIES
This category includes 10 state universities. Refer to Note 1 for additional information.

FLORIDA COLLEGES
This category includes 28 community colleges. Refer to Note 1 for additional information.

OTHER NONMAJOR COMPONENT UNITS
Other nonmajor component units include various foundations and not-for-profit organizations. Refer to Note 1 for additional information.

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COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
JUNE 30, 2010
(in thousands)

	Water Management Districts	Other State Universities	Florida Colleges	Other Nonmajor Component Units	Totals 6/30/10
ASSETS					
Current assets					
Cash and cash equivalents	$ 486,680	$ 331,839	$ 402,096	$ 106,160	$ 1,326,775
Pooled investments with State Treasury	.....	1,203,130	278,433	64,959	1,546,522
Other investments	1,270,153	1,826,137	692,210	713,962	4,502,462
Receivables, net	36,727	408,942	478,667	195,929	1,120,265
Due from component units/primary	52,281	773,253	115,157	8,621	949,312
Inventories	4,188	8,564	13,055	10,409	36,216
Restricted cash and cash equivalents	.....	115,973	109,183	49,835	274,991
Restricted pooled investments with State Treasury	.....	114,905	268,930	.....	383,835
Restricted investments	207,365	861,265	427,326	.....	1,495,956
Other loans and notes receivable, net	.....	60,426	20,615	2,046	83,087
Other assets	7,608	225,540	49,733	2,514	285,395
Capital assets, net	6,307,984	7,023,466	3,461,991	596,299	17,389,740
Total assets	8,372,986	12,953,440	6,317,396	1,750,734	29,394,556
LIABILITIES					
Accounts payable and accrued liabilities	174,114	367,314	259,800	819,176	1,620,404
Due to component units/primary	212	141,693	12,610	.....	154,515
Deferred revenues	113,179	391,334	23,516	23,854	551,883
Long-term liabilities					
Due within one year	39,302	122,127	55,738	82,415	299,582
Due in more than one year	678,659	2,411,879	393,347	7,543	3,491,428
Total liabilities	1,005,466	3,434,347	745,011	932,988	6,117,812
NET ASSETS					
Invested in capital assets, net of related debt	5,941,750	5,189,789	3,278,999	556,731	14,967,269
Restricted for					
Debt service	34,485	24,440	10,224	.....	69,149
Other	122,944	1,025,244	18,689	58	1,166,935
Funds held for permanent endowment					
Expendable	16,476	147,050	1,365,075	.....	1,528,601
Nonexpendable	10,262	1,526,090	422,742	3,168	1,962,262
Unrestricted	1,241,603	1,606,480	476,656	257,789	3,582,528
Total net assets	$ 7,367,520	$ 9,519,093	$ 5,572,385	$ 817,746	$ 23,276,744

COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(in thousands)

		Program Revenues		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Water Management Districts	$ 1,015,285	$ 17,627	$ 164,689	$ 116,669
Other State Universities	5,314,523	1,728,335	1,703,673	280,043
Florida Colleges	3,038,995	701,650	1,203,245	208,243
Other Nonmajor Component Units	627,529	144,326	269,301	19,320
Total component units	$ 9,996,332	$ 2,591,938	$ 3,340,908	$ 624,275

General revenues
Property taxes
Investment earnings
Gain (loss) on sale of capital assets
Payments from the State of Florida
Miscellaneous
Contributions to permanent funds
Total general revenues and contributions
Change in net assets
Net assets - beginning
Adjustments to increase (decrease) beginning net assets
Net assets - ending

Net (Expense) Revenue and Changes in Net Assets				
Water Management Districts	Other State Universities	Florida Colleges	Other Nonmajor Component Units	Totals 6/30/10
$ (716,300)	$	$	$	$ (716,300)
.....	(1,602,472)	.....	.....	(1,602,472)
.....	.....	(925,857)	.....	(925,857)
.....	.....	.....	(194,582)	(194,582)
(716,300)	(1,602,472)	(925,857)	(194,582)	(3,439,211)
897,925	.....	.....	.....	897,925
21,239	258,857	163,326	94,117	537,539
256	10,513	.....	.....	10,769
.....	1,527,906	968,320	.....	2,496,226
65,173	293,977	20,225	163,771	543,146
.....	18,957	5,959	.....	24,916
984,593	2,110,210	1,157,830	257,888	4,510,521
268,293	507,738	231,973	63,306	1,071,310
7,099,227	8,810,226	5,340,412	738,671	21,988,536
.....	201,129	.....	15,769	216,898
$ 7,367,520	$ 9,519,093	$ 5,572,385	$ 817,746	$ 23,276,744

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STATISTICAL SECTION

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STATISTICAL SECTION

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Net Assets by Component
For the Last Nine Fiscal Years
(in thousands)
(Accrual Basis of Accounting)

SCHEDULE A-1

	Fiscal Year			
	2002	2003	2004	2005
Governmental Activities				
Invested in capital assets, net of related debt	$ 38,329,290	$ 40,382,471	$ 41,779,939	$ 43,469,131
Restricted				
Environment, Recreation and Conservation	2,426,345	2,234,858	2,058,225	2,251,215
Public Education [(1), (2)]	246,260	1,098,987	1,019,230	1,037,249
Health and Family Services	537,474	701,820	642,614	682,991
Transportation	897,742	975,640	804,510	1,017,620
Tax Collection and Administration [(1)]	187,855	200,005	208,388	220,221
Employment Services [(1)]	214,204	288,006	350,380	405,403
Nonmajor governmental funds	864,616	655,501	321,728	339,061
Debt Service	445,994	79,921	75,732	82,955
Other	.....	.....	.....	.....
Funds held for permanent endowment				
Expendable	.....	.....	.....	.....
Nonexpendable	1,295,901	1,528,134	1,739,038	1,873,866
Unrestricted	(10,289,643)	(10,107,344)	(7,990,134)	(6,051,178)
Total governmental activities net assets	$ 35,156,038	$ 38,037,999	$ 41,009,650	$ 45,328,534
Percent change from prior year	N/A	8.20%	7.81%	10.53%
Business-type Activities				
Invested in capital assets, net of related debt	$ 3,061,253	$ 3,145,435	$ 2,890,246	$ 3,331,056
Restricted				
Transportation	.....	.....	.....	.....
Lottery	232,248	350,440	201,371	204,037
Prepaid College Program [(3)]	.....	.....	.....	.....
Hurricane Catastrophe Fund	4,362,126	4,942,992	5,476,178	2,387,054
Unemployment compensation	1,556,012	1,382,235	1,372,721	1,698,824
Other	.....	121,088	252,193	395,216
Unrestricted	177,772	228,259	591,731	310,405
Total business-type activities net assets	$ 9,389,411	$ 10,170,449	$ 10,784,440	$ 8,326,592
Percent change from prior year	N/A	8.32%	6.04%	-22.79%
Total Primary Government				
Invested in capital assets, net of related debt	$ 41,390,543	$ 43,527,906	$ 44,670,185	$ 46,800,187
Restricted				
Environment, Recreation and Conservation	2,426,345	2,234,858	2,058,225	2,251,215
Public Education [(1), (2)]	246,260	1,098,987	1,019,230	1,037,249
Health and Family Services	537,474	701,820	642,614	682,991
Transportation [(3)]	897,742	975,640	804,510	1,017,620
Tax Collection and Administration [(1)]	187,855	200,005	208,388	220,221
Employment Services [(1)]	214,204	288,006	350,380	405,403
Nonmajor governmental funds [(1)]	770,274	653,567	321,728	339,061
Debt Service	445,994	79,921	75,732	82,955
Lottery	232,248	350,440	201,371	204,037
Prepaid College Program [(4)]	.....	.....	.....	.....
Hurricane Catastrophe Fund	4,362,126	4,942,992	5,476,178	2,387,054
Unemployment Compensation	1,556,012	1,382,235	1,372,721	1,698,824
Other [(3)]	94,342	123,022	252,193	395,216
Funds held for permanent endowment				
Expendable	.....	.....	.....	.....
Nonexpendable	1,295,901	1,528,134	1,739,038	1,873,866
Unrestricted	(10,111,871)	(9,879,085)	(7,398,403)	(5,740,773)
Total primary government net assets	$ 44,545,449	$ 48,208,448	$ 51,794,090	$ 53,655,126
Percent change from prior year	N/A	8.22%	7.44%	3.59%

Notes: Reporting standards require that net assets be reported in three components in the financial statements: invested in capital assets, net of related debt; restricted; and unrestricted. See Schedule A-2 for changes on net assets from year to year.

(1) Tax Collection and Administration, Public Education, and Employment Services were reclassified as nonmajor as of July 1, 2005.
(2) Public Education was reclassified as major as of July 1, 2007.
(3) Restricted Net Assets that were currently classified as "Other" are now being reported as "Transportation."
(4) Florida Prepaid College Program was reclassified as major business-type fund as of July 1, 2005.

SCHEDULE A-1

Fiscal Year				
2006	2007	2008	2009	2010
$ 46,546,117	$ 49,603,845	$ 51,937,584	$ 54,585,016	$ 56,935,300
2,974,802	2,861,436	2,910,269	2,563,254	2,440,804
.....	.....	1,438,845	1,223,164	1,064,284
800,337	843,301	760,644	835,026	1,166,423
1,624,834	1,680,338	1,564,767	1,131,641	1,092,578
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
2,056,047	2,664,650	1,852,966	1,886,160	1,666,747
75,671	72,890	84,221	142,933	247,039
.....	.....	.....	.....	476,495
.....	44,830	409,958	.....	.....
2,023,738	2,287,402	1,312,289	.....	.....
(5,844,743)	(7,552,727)	(11,996,949)	(15,242,901)	(15,840,018)
$ 50,256,803	$ 52,505,965	$ 50,274,594	$ 47,124,293	$ 49,249,652
10.87%	4.48%	-4.25%	-6.27%	4.51%
$ 3,829,792	$ 4,164,740	$ 4,360,753	$ 4,929,637	$ 4,910,794
.....	.....	154,853	.....	.....
98,472	90,869	158,532	120,944	132,687
583,816	842,793	727,678	345,340	483,365
.....	.....	856,986	1,749,163	3,230,193
2,185,249	2,286,489	1,974,312	63,026	(903,588)
211,257	198,010	.....	221,745	269,844
(1,103,433)	393,589	622,176	278,870	613,896
$ 5,805,153	$ 7,976,490	$ 8,855,290	$ 7,708,725	$ 8,737,191
-30.28%	37.40%	11.02%	-12.95%	13.34%
$ 50,375,909	$ 53,768,585	$ 56,298,337	$ 59,514,653	$ 61,846,094
2,974,802	2,861,436	2,910,269	2,563,254	2,440,804
.....	.....	1,438,845	1,223,164	1,064,284
800,337	843,301	760,644	835,026	1,166,423
1,624,834	1,680,338	1,719,620	1,131,641	1,092,578
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
2,056,047	2,664,650	1,852,966	1,886,160	1,666,747
75,671	72,890	84,221	142,933	247,039
98,472	90,869	158,532	120,944	132,687
583,816	842,793	727,678	345,340	483,365
.....	.....	856,986	1,749,163	3,230,193
2,185,249	2,286,489	1,974,312	63,026	(903,588)
211,257	198,010	.....	221,745	746,339
.....	44,830	409,958	.....	.....
2,023,738	2,287,402	1,312,289	.....	.....
(6,948,176)	(7,159,138)	(11,374,773)	(14,964,031)	(15,226,122)
$ 56,061,956	$ 60,482,455	$ 59,129,884	$ 54,833,018	$ 57,986,843
4.49%	7.89%	-2.24%	-7.27%	5.75%

Changes in Net Assets
For the Last Nine Fiscal Years
(in thousands)
(Accrual Basis of Accounting)

SCHEDULE A-2

	Fiscal Year			
	2002	2003	2004	2005
Expenses				
Governmental activities:				
General government	$ 6,499,588	$ 6,273,119	$ 6,637,809	$ 6,902,109
Education	14,488,469	15,120,426	16,413,985	17,439,674
Human services	14,973,427	16,638,643	18,119,304	19,865,453
Criminal justice and corrections	3,065,808	3,103,379	3,285,460	3,466,376
Natural resources and environment	1,737,772	1,945,496	2,038,909	3,298,381
Transportation	2,070,684	2,397,921	2,632,638	3,147,739
State courts	279,821	278,589	273,091	367,941
Indirect interest on long-term debt	.....	1,832	17,526	20,028
Total governmental activities expenses	43,115,569	45,759,405	49,418,722	54,507,701
Business-type activities:				
Transportation	261,540	286,254	316,629	321,595
Lottery	1,595,011	2,000,291	2,170,062	2,528,646
Hurricane Catastrophe Fund	40,876	32,924	35,844	3,811,900
Prepaid College Program	.....	.....	.....	.....
Unemployment Compensation	1,485,594	1,485,479	1,330,824	981,954
Nonmajor enterprise funds	158,478	156,979	159,046	176,683
Total business-type activities expenses	3,541,499	3,961,927	4,012,405	7,820,778
Total primary government expenses	$ 46,657,068	$ 49,721,332	$ 53,431,127	$ 62,328,479
Program Revenues				
Governmental activities:				
Charges for services				
General government	$ 2,608,450	$ 2,515,133	$ 2,913,634	$ 3,469,736
Education	160,123	292,036	266,020	209,149
Human services	566,067	692,270	822,255	885,836
Criminal justice and corrections	227,347	176,606	210,415	192,988
Natural resources and environment	301,137	330,364	275,774	288,837
Transportation	544,175	263,274	246,640	174,836
State courts	13,790	8,775	10,226	13,517
Operating grants and contributions	12,159,433	13,538,407	15,874,370	17,492,835
Capital grants and contributions	1,326,135	1,699,464	1,522,849	1,998,133
Total governmental activities program revenues	17,906,657	19,516,329	22,142,183	24,725,867
Business-type activities:				
Charges for services				
Transportation	476,999	539,808	578,631	665,097
Lottery	2,568,469	3,154,034	3,073,191	3,635,052
Hurricane Catastrophe Fund	633,436	632,563	580,514	787,759
Prepaid College Program	.....	.....	.....	.....
Unemployment Compensation	739,855	823,410	1,059,811	1,253,872
Nonmajor enterprise funds	321,304	330,922	276,832	264,304
Operating grants and contributions	184,354	394,770	258,398	49,151
Capital grants and contributions	256	911	9,259	432
Total business-type activities program revenues	4,924,673	5,876,418	5,836,636	6,655,667
Total primary government program revenues	$ 22,831,330	$ 25,392,747	$ 27,978,819	$ 31,381,534
Net (Expense) Revenue [1]				
Governmental activities	$ (25,208,912)	$ (26,243,076)	$ (27,276,539)	$ (29,781,834)
Business-type activities	1,383,174	1,914,491	1,824,231	(1,165,111)
Total primary government net (expense)	$ (23,825,738)	$ (24,328,585)	$ (25,452,308)	$ (30,946,945)

SCHEDULE A-2

Fiscal Year				
2006	2007	2008	2009	2010
$ 7,410,799	$ 8,410,918	$ 7,492,475	$ 6,878,903	$ 6,882,931
18,210,639	19,739,622	20,459,549	18,722,159	18,946,684
19,765,378	20,634,220	21,715,055	23,988,006	27,692,169
3,811,677	3,992,990	4,296,298	4,037,197	4,448,382
4,284,896	2,767,852	2,749,924	2,614,491	2,588,478
3,308,209	3,545,752	4,098,203	3,850,791	3,176,790
414,044	436,825	464,190	426,639	427,319
7,062	11,731	12,314	15,586	18,759
57,212,704	59,539,910	61,288,008	60,533,772	64,181,512
329,966	403,982	446,489	402,235	383,106
2,874,533	3,029,103	2,987,265	2,765,729	2,747,599
4,758,156	241,568	1,044,927	676,970	362,318
459,404	855,997	1,302,094	1,037,026	1,523,217
.....	.....	.....	4,307,809	7,656,494
994,182	1,146,532	1,654,422	267,722	264,580
9,416,241	5,677,182	7,435,197	9,457,491	12,937,314
$ 66,628,945	$ 65,217,092	$ 68,723,205	$ 69,991,263	$ 77,118,826
$ 3,485,512	$ 3,765,988	$ 3,167,668	$ 3,411,639	$ 3,938,356
211,352	250,023	291,975	133,346	229,149
954,495	1,302,926	1,020,441	1,629,514	1,156,988
267,248	307,550	340,143	293,457	772,557
346,037	368,511	451,363	346,240	400,700
651,776	371,726	514,737	333,953	343,782
17,187	18,512	19,479	43,385	421,501
18,057,457	17,105,209	17,500,769	20,164,996	26,831,434
1,374,611	2,163,715	2,144,946	1,986,579	1,974,293
25,365,675	25,654,160	25,451,521	28,343,109	36,068,760
698,409	766,190	738,450	747,347	700,803
3,993,788	4,286,152	4,338,303	4,017,816	4,006,864
891,506	1,476,660	1,188,703	1,242,072	1,524,012
502,579	1,114,978	1,619,334	654,688	1,661,241
.....	.....	.....	931,516	1,242,684
1,552,136	1,324,114	1,413,825	352,554	386,372
45,214	39,258	29,476	1,665,431	5,453,925
307	2,287	3,589	659	6,055
7,683,939	9,009,639	9,331,680	9,612,083	14,981,956
$ 33,049,614	$ 34,663,799	$ 34,783,201	$ 37,955,192	$ 51,050,716
$ (31,847,029)	$ (33,885,750)	$ (35,836,487)	(32,190,663)	(28,112,752)
(1,732,302)	3,332,457	1,896,483	154,592	2,044,642
$ (33,579,331)	$ (30,553,293)	$ (33,940,004)	$ (32,036,071)	$ (26,068,110)

Continues

Changes in Net Assets
For the Last Nine Fiscal Years
(in thousands)
(Accrual Basis of Accounting)

SCHEDULE A-2
(Continued)

General Revenues and Other Changes in Net Assets	Fiscal Year			
	2002	2003	2004	2005
Governmental activities:				
Taxes				
Sales and use tax	$ 15,601,244	$ 15,561,382	$ 17,128,515	$ 19,056,249
Fuel taxes	2,100,946	2,199,375	2,316,572	2,414,012
Corporate income tax	1,210,346	1,228,130	1,441,338	1,785,213
Documentary stamp tax	1,590,981	2,005,168	2,613,194	3,376,210
Intangible personal property tax	737,776	820,212	860,046	998,904
Communication service tax	779,167	1,230,132	1,250,208	1,343,835
Beverage and tobacco taxes	990,271	1,001,636	1,041,042	1,088,542
Insurance premium tax	504,422	624,369	711,145	764,559
Gross receipts utilities tax	526,586	424,146	462,172	496,725
Other taxes	1,396,833	1,281,391	1,088,378	1,010,806
Investment earnings (loss)	418,916	720,280	(66,838)	300,620
Gain (loss) on sale of capital assets	.....	.....	.....	.....
Miscellaneous	113,620	.....	11	.....
Transfers	1,070,190	1,257,679	1,216,769	1,249,753
Total governmental activities	27,041,298	28,353,900	30,062,552	33,885,428
Business-type activities:				
Investment earnings	20,078	19,197	13,181	28,872
Gain (loss) on sale of capital assets	950	.....	(17,063)	(17,018)
Emergency assessments	.....	.....	.....	.....
Miscellaneous	3,081	171	(2,544)	(1,272)
Transfers	(1,070,190)	(1,257,679)	(1,216,769)	(1,249,753)
Total business-type activities	(1,046,081)	(1,238,311)	(1,223,195)	(1,239,171)
Total primary government	$ 25,995,217	$ 27,115,589	$ 28,839,357	$ 32,646,257
Change in Net Assets				
Governmental activities	$ 1,832,386	$ 2,110,824	$ 2,786,013	$ 4,103,594
Business-type activities [2]	337,093	676,180	601,036	(2,404,282)
Total primary government [3]	$ 2,169,479	$ 2,787,004	$ 3,387,049	$ 1,699,312

[1] Net (Expense) Revenue is the difference between the expenses and program revenues. It indicates the degree to which a function or program is supported with its own fees and program-specific grants and its reliance upon funding from general revenues.

[2] In 2005 and 2006, the business-type activities expenses increased primarily as a result of an increase in hurricane reinsurance claims.

[3] See Schedule A-1 for ending net asset balances for reported years.

SCHEDULE A-2

(Continued)

Fiscal Year				
2006	2007	2008	2009	2010
$ 20,729,364	$ 20,684,191	$ 19,716,442	$ 17,277,989	$ 17,102,054
2,591,946	2,575,303	2,548,254	2,495,280	2,505,193
2,363,056	2,450,357	2,253,781	1,698,356	1,785,291
4,051,479	3,022,536	1,924,526	1,104,758	1,077,836
1,104,008	757,163	428,804	197,391	158,643
1,433,092	1,484,954	1,546,853	1,541,548	1,515,675
1,102,408	1,112,580	1,043,526	1,063,483	1,872,646
879,079	995,340	940,534	846,851	862,520
585,520	615,280	670,442	662,059	673,013
477,156	518,536	657,981	668,137	971,197
174,039	812,617	578,770	(290,686)	555,053
(75,501)	(250,925)	(107,535)	(126,527)	(59,943)
.....	.....	.....	.....	.....
1,321,420	1,356,980	1,377,500	1,469,607	1,352,669
36,737,066	36,134,912	33,579,878	28,608,246	30,371,847
15,877	10,640	11,270	2,055	9,526
(10,341)	(10,006)	(6,425)	(1,694)	(2,374)
.....	195,226	356,697	336,963	329,341
(808)	.....	.....	.....	.....
(1,321,420)	(1,356,980)	(1,377,500)	(1,469,607)	(1,352,669)
(1,316,692)	(1,161,120)	(1,015,958)	(1,132,283)	(1,016,176)
$ 35,420,374	$ 34,973,792	$ 32,563,920	$ 27,475,963	$ 29,355,671
$ 4,890,035	$ 2,249,162	$ (2,256,609)	$ (3,582,417)	$ 2,259,095
(3,048,994)	2,171,337	880,525	(977,691)	1,028,466
$ 1,841,041	$ 4,420,499	$ (1,376,084)	$ (4,560,108)	$ 3,287,561

Fund Balances
Governmental Funds
Last Nine Fiscal Years
(in thousands)
(Modified Accrual Basis of Accounting)

SCHEDULE A-3

	Fiscal Year			
	2002	2003	2004	2005
General Fund:				
Reserved for:				
Encumbrances	$ 44,038	$ 75,511	$ 43,172	$ 78,253
Inventories	17,922	20,159	26,024	16,091
Advances	681	2,722	16,748	12,719
Long-term receivables	.....	18,389	37,895	78,494
Capital outlay	.....	170,645	62,855	93,857
Budget Stabilization Fund	940,890	958,890	966,390	995,805
Working Capital Fund	304,652	416,146	1,473,221	316,562
Other	26,588	2,546	1,437	2,067
Unreserved	2,001,519	1,964,500	2,426,497	5,257,271
Total general fund [2]	3,336,290	3,629,508	5,054,239	6,851,119
Percent change from prior year	N/A	8.79%	39.25%	35.55%
Other Governmental Funds:				
Reserved for:				
Encumbrances	171,350	66,499	54,250	719,895
Inventories	40,394	42,556	52,426	52,309
Advances	241,504	154,178	153,602	173,247
Long-term receivables	1,578,536	1,730,875	1,680,902	1,461,031
Capital outlay	888,134	2,507,156	2,178,477	1,839,728
Debt service	445,994	79,921	75,732	82,955
Permanent trust	1,292,801	1,521,518	1,739,038	1,873,866
Working Capital Fund	.....	.....	.....	107,171
Other	101,271	104,639	91,242	.....
Unreserved, reported in:				
Special revenue funds	2,479,412	2,750,357	3,173,987	3,705,392
Capital projects funds	50,713	6,963	21,741	41,250
Permanent funds	4	3,099	2,640	1,982
Total other governmental funds	7,290,113	8,967,761	9,224,037	10,058,826
Total Governmental Funds [1]	$ 10,626,403	$ 12,597,269	$ 14,278,276	$ 16,909,945
Percent change from prior year	N/A	18.55%	13.34%	18.43%

[1] See Schedule A-4 for changes in fund balances from year to year.

[2] For additional information about the change in fund balance from fiscal year 2009 to 2010 for the General Fund, refer to the Economic Factors and Fund Analysis sections of the MD&A

SCHEDULE A-3

Fiscal Year				
2006	2007	2008	2009	2010
$ 51,988	$ 106,922	$ 104,614	$ 103,142	$ 67,330
19,040	25,272	14,628	15,422	11,779
2,712	2,628	2,631	64,390	54,904
65,974	61,373	50,686	168	137
243,947	207,807	177,049	102,685	91,868
1,092,081	1,248,490	1,353,690	273,874	274,916
.....	.....	.....	.....	.....
2,031	2,597	2,806	616,822	684,063
6,572,190	5,574,678	2,324,588	2,191,735	2,984,775
8,049,963	7,229,767	4,030,692	3,368,238	4,169,772
17.50%	-10.19%	-44.25%	-16.44%	23.80%
1,214,792	135,249	81,220	116,822	190,104
57,319	64,374	75,957	63,167	44,172
187,722	211,340	222,848	374,379	1,064,894
1,586,949	2,047,689	2,341,669	2,361,484	2,433,814
2,294,027	3,503,486	3,568,444	2,621,895	2,424,194
75,671	72,890	84,221	142,933	247,039
2,023,738	2,332,232	1,722,247	.....	.....
.....	.....	.....	.....	.....
158,088	155,275	113,439	245,016	233,217
4,093,227	3,631,599	3,323,598	2,806,191	2,829,255
28,779	45,703	17,733	5,913	19,072
2,649	3,005	412,246	1,687	2,276
11,722,961	12,202,842	11,963,622	8,739,487	9,488,037
$ 19,772,924	$ 19,432,609	$ 15,994,314	$ 12,107,725	$ 13,657,809
16.93%	-1.72%	-17.69%	-24.30%	12.80%

Changes in Fund Balances
Governmental Funds
Last Nine Fiscal Years
(Modified Accrual Basis of Accounting)

SCHEDULE A-4

	Fiscal Year			
	2002	2003	2004	2005
Revenues				
Taxes	$ 25,430,688	$ 26,383,810	$ 28,912,610	$ 32,334,920
Licenses and permits	1,119,032	1,150,823	1,165,928	1,263,525
Fees and charges	1,916,809	1,938,438	2,351,133	2,488,530
Grants and donations	13,456,767	15,246,839	17,254,145	19,270,292
Investment earnings	495,127	1,052,603	210,791	729,118
Fines, forfeits, settlements and judgments	978,728	721,984	594,967	630,682
Other revenue	2,461	2,435	214,840	317,190
Total revenues	43,399,612	46,496,932	50,704,414	57,034,257
Expenditures				
Current:				
General government	5,726,035	5,967,332	6,610,855	6,891,380
Education	14,462,838	14,556,332	15,828,609	16,844,368
Human services	14,957,079	16,616,067	18,083,861	19,810,089
Criminal justice and corrections	2,946,024	2,977,748	3,172,357	3,384,667
Natural resources and environment	1,574,462	1,764,731	1,747,445	3,030,371
Transportation	1,167,957	2,280,017	2,520,378	3,021,534
State courts	277,232	274,951	269,972	360,374
Capital outlay	3,327,986	2,515,501	2,109,937	2,148,634
Gain/(loss) on disposal of general fixed assets	.....	.....	.....	.....
Debt service:				
Principal retirement	557,533	612,272	674,697	795,954
Interest and fiscal charges	736,514	768,136	838,163	825,872
Total expenditures	45,733,660	48,333,087	51,856,274	57,113,243
Excess (deficiency) of revenues over expenditures	(2,334,048)	(1,836,155)	(1,151,860)	(78,986)
Other Financing Sources (Uses)				
Proceeds of bond issues	1,414,747	1,635,797	1,333,158	1,231,340
Proceeds of refunding bonds	971,060	1,865,860	166,383	2,470,805
Operating transfers in	11,552,102	13,668,486	12,931,311	13,472,264
Operating transfers out	(10,390,438)	(12,319,538)	(11,552,231)	(12,107,675)
Proceeds of financing agreements	1,913	19,043	57,383	44,819
Payments to refunded bond agent	(971,060)	(1,865,860)	(166,383)	(2,470,805)
Total other financing sources (uses)	2,578,324	3,003,788	2,769,621	2,640,748
Net change in fund balances	$ 244,276	$ 1,167,633	$ 1,617,761	$ 2,561,762
Debt Service as a Percentage of Noncapital Expenditures	3.1%	3.0%	3.0%	3.0%

SCHEDULE A-4

Fiscal Year				
2006	2007	2008	2009	2010
$ 35,317,243	$ 34,216,240	$ 31,544,362	$ 27,693,512	$ 28,391,262
1,318,920	1,349,929	1,300,154	1,261,366	1,396,105
3,141,434	3,366,361	3,517,982	3,521,215	4,507,761
19,567,321	19,204,113	19,610,900	22,075,028	28,302,772
455,205	1,418,723	772,331	(164,294)	776,902
804,869	830,178	818,804	764,621	1,231,959
17,881	73,878	44,062	58,267	54,325
60,622,873	60,459,422	57,608,595	55,209,715	64,661,086
7,428,922	8,351,906	7,684,863	6,633,032	6,830,572
17,643,897	19,168,847	19,842,205	18,048,122	18,201,985
19,755,015	20,586,256	21,768,923	23,436,257	27,506,447
3,673,967	3,912,691	4,173,403	3,949,006	4,293,598
4,030,076	2,733,006	2,721,304	2,418,472	2,353,990
3,188,602	3,456,266	3,971,868	3,727,772	3,050,317
412,793	435,531	457,883	403,267	430,980
2,639,161	3,005,688	2,636,135	2,523,481	2,171,050
.....	768	.....	.....	.....
736,331	810,726	860,289	943,493	1,093,865
835,993	842,558	903,637	971,752	1,024,211
60,344,757	63,304,243	65,020,510	63,054,654	66,957,015
278,116	(2,844,821)	(7,411,915)	(7,844,939)	(2,295,929)
1,152,268	1,110,197	2,571,311	1,901,696	1,705,534
426,107	401,977	94,760	.....	1,961,934
10,901,916	9,982,178	9,847,759	9,659,500	10,203,770
(9,559,920)	(8,606,547)	(8,456,830)	(8,185,220)	(8,841,850)
23,751	18,678	8,984	117,960	9,594
(426,107)	(401,977)	(94,760)	.....	(1,961,934)
2,518,015	2,504,506	3,971,224	3,493,936	3,077,048
$ 2,796,131	$ (340,315)	$ (3,440,691)	$ (4,351,003)	$ 781,119
2.7%	2.7%	2.8%	3.2%	3.3%

Revenue Base/Rate
Taxable Sales by Industry
Last Ten Calendar Years
(in thousands)

SCHEDULE B-1

	Calendar Year				
	2000	2001	2002	2003	2004
Agriculture	$ 723,723	$ 628,505	$ 1,523,823	$ 2,113,243	$ 2,227,668
Mining	453,275	467,097	475,976	487,506	570,630
Construction	4,250,093	4,143,642	4,339,103	3,896,686	4,186,326
Manufacturing	9,392,811	8,437,418	9,973,528	13,314,291	14,619,140
Transportation	16,781,408	14,730,089	7,297,988	7,585,459	8,735,773
Communications [1]	.....	750,000	12,044,981	12,185,447	13,165,323
Wholesale	10,682,707	10,608,768	8,946,443	12,559,558	17,282,512
Retail trade	147,909,435	152,163,684	155,667,230	171,423,008	178,084,155
Finance and insurance	17,625,485	18,198,371	19,188,005	20,805,219	21,102,170
Services	38,750,858	37,507,089	37,431,731	36,410,711	39,880,201
Government	323,263	221,225	195,930	264,591	147,522
Other	2,170,054	2,036,553	1,202,541	1,995,127	1,942,456
Total	$ 249,063,112	$ 249,892,441	$ 258,287,279	$ 283,040,846	$ 301,943,876
State direct sales tax rate	6.0%	6.0%	6.0%	6.0%	6.0%

Notes: The sales tax rate on non-residential electricity is 7.0%. The sales tax rate on communication services (non-residential phone and all cable) has been 6.8% since October 1, 2001. The sales tax rate on amusement machines is 4.0%. As of July 1, 2005, the sales tax requirement for farm equipment changed from a 2.5% tax rate to become exempt from sales tax.

Taxable sales information is available for reporting on a calendar-year basis only.

[1] Taxable sales associated with communications services tax.

Source: Florida Department of Revenue

SCHEDULE B-1

Calendar Year				
2005	2006	2007	2008	2009
$ 2,242,702	$ 2,076,127	$ 1,652,121	1,369,553	$ 1,169,974
751,037	849,709	663,193	469,944	320,213
4,881,040	5,220,010	3,990,215	3,343,767	2,813,374
17,726,833	18,880,215	16,277,337	14,056,016	11,479,034
9,548,276	10,823,084	10,852,559	10,965,637	11,215,193
14,253,972	15,042,938	15,677,020	15,924,520	16,084,681
22,480,523	25,890,934	21,307,898	19,899,564	17,283,554
198,092,426	192,829,254	182,161,612	164,058,988	158,206,374
23,697,839	18,872,894	20,875,323	21,022,328	27,554,293
44,364,948	45,374,785	46,330,585	46,799,729	44,001,387
102,172	211,732	274,053	354,338	331,221
1,470,912	1,235,108	1,708,341	817,777	757,198
$ 339,612,680	$ 337,306,790	$ 321,770,258	$ 299,082,161	$ 291,216,496
6.0%	6.0%	6.0%	6.0%	6.0%

Principal Sales Tax Payers By Industry
Calendar Years 2009 and 2000
(dollars are in thousands)

SCHEDULE B-2

Industry	Calendar Year 2009			Calendar Year 2000		
	Number of filers	Sales Tax Liability	Percentage of Total	Number of filers	Sales Tax Liability	Percentage of Total
Agriculture	9,304	$ 78,043	0.40%	3,545	$ 22,678	0.14%
Mining	922	20,774	0.11%	935	27,538	0.17%
Construction	9,429	184,603	0.95%	11,963	267,352	1.67%
Manufacturing	33,583	751,728	3.88%	23,948	584,618	3.65%
Transportation, communications, electric, gas, and sanitation	9,332	1,891,771	9.76%	8,298	1,149,532	7.19%
Wholesale	56,123	1,146,127	5.91%	41,469	667,234	4.17%
Retail trade	278,597	10,468,077	53.98%	304,183	9,370,649	58.58%
Finance and insurance	164,383	1,837,746	9.48%	126,549	1,123,211	7.02%
Services	111,485	2,938,526	15.15%	113,688	2,453,065	15.34%
Government	158	23,449	0.12%	246	190,743	1.19%
Other	3,874	50,455	0.26%	3,709	139,808	0.87%
Total	677,190	$ 19,391,299	100.00%	638,533	$ 15,996,428	100.00%

Notes: Due to confidentiality issues, the names of the ten largest revenue payers are not available for reporting. The categories presented are intended to provide alternative information regarding the sources of the state's revenue. In addition, some of the categories from the revenue base/rate schedule have been combined in preparing this schedule.

Taxable sales information is available for reporting on a calendar-year basis only.

Source: Florida Department of Revenue

Ratios of Outstanding Debt by Type
Last Nine Fiscal Years
(dollars in millions, except per capita)

SCHEDULE C-1

	Governmental Activities					Business-type Activities			
Fiscal Year	Full Faith and Credit	Pledged Revenue	Installment Purchases and Capital Leases	Certificates of Participation	Total Governmental	Pledged Revenue	Total Primary Government	Debt as a Percentage of Tax-supported Revenues [1]	Debt Per Capita [2]
2002	$ 9,921	$ 4,688	$ 125	$ 101	$ 14,835	$ 1,799	$ 16,634	71.39%	$ 998.77
2003	10,586	5,286	132	96	16,100	1,716	17,816	73.70%	$ 1,047.95
2004	11,170	5,301	182	91	16,744	2,159	18,903	72.41%	$ 1,087.75
2005	12,035	5,245	174	85	17,539	2,071	19,610	66.37%	$ 1,103.65
2006	11,476	5,379	144	279	17,278	3,358	20,636	62.56%	$ 1,135.78
2007	12,004	5,227	135	267	17,633	6,361	23,994	74.28%	$ 1,301.46
2008	12,939	5,912	111	256	19,218	10,220	29,438	98.97%	$ 1,584.39
2009	13,417	6,395	207	395	20,414	7,714	28,128	108.18%	$ 1,504.90
2010	13,782	7,362	70	846	22,060	8,600	30,660	108.16%	$ 1,630.74

Notes: Details regarding the state's outstanding debt can be found in Notes 8 and 9 to the Financial Statements.

[1] Tax-supported revenues are comprised of State General Revenue receipts, including primarily sales and use tax revenues, and revenues generated from taxes specifically pledged for repayment of debt. See Schedule C-3 for a more complete description of tax-supported revenues.

[2] Population data used in calculation of this ratio can be found in Schedule D-1.

Ratios of Net General Bonded Debt Outstanding
Last Nine Fiscal Years
(dollars in millions, except per capita)

SCHEDULE C-2

	General Bonded Debt Outstanding							
Fiscal Year	Full Faith and Credit	Installment Purchases and Capital Leases	Certificates of Participation	Total	Restricted Resources	Net General Bonded Debt Outstanding	Debt as a Percentage of Tax-supported Revenue [1]	Per Capita [2]
2002	$ 9,921	$ 125	$ 101	$ 10,147	$ 446	$ 9,701	41.63%	$ 582.49
2003	10,586	132	96	10,814	80	10,734	44.40%	$ 631.38
2004	11,170	182	91	11,443	76	11,367	43.54%	$ 654.10
2005	12,035	174	85	12,294	83	12,211	41.33%	$ 687.24
2006	11,476	144	279	11,899	76	11,823	35.84%	$ 650.73
2007	12,004	135	267	12,406	73	12,333	38.18%	$ 668.96
2008	12,939	111	256	13,306	84	13,222	44.45%	$ 711.61
2009	13,417	207	395	14,019	143	13,876	53.37%	$ 742.40
2010	13,782	70	846	14,698	247	14,451	50.98%	$ 768.61

Notes: Details regarding the State's outstanding debt can be found in Notes 8 and 9 to the Financial Statements.

(1) Tax-supported revenues are comprised of State General Revenue receipts, including primarily sales and use tax revenues, and revenues generated from taxes specifically pledged for repayment of debt. See Schedule C-3 for a more complete description of tax-supported revenues.

(2) Population data used in calculation of this ratio can be found in Schedule D-1.

Legal Debt Margin
Last Ten Fiscal Years
(dollars in millions)

SCHEDULE C-3

Legal debt margin calculated for fiscal year 2010

Tax-supported revenues [1]	$ 28,346
Debt limit [2]	1,701
Debt applicable to limit:	
Aggregate debt service on tax-supported debt	2,095
Legal debt margin	$ (394)

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009[3]	2010[3]
Debt limit [2]	$1,373	$ 1,398	$ 1,450	$1,566	$1,773	$1,979	$1,938	$1,785	$1,560	$ 1,701
Total debt applicable to limit	1,303	1,357	1,460	1,552	1,596	1,681	1,772	1,898	2,058	2,095
Legal debt margin	$ 70	$ 41	$ (10)	$ 14	$ 177	$ 298	$ 166	$ (113)	$ (498)	$ (394)
Total net debt applicable to the limit as a percentage of debt limit.	94.90%	97.07%	100.69%	99.11%	90.02%	84.94%	91.43%	106.33%	131.91%	123.19%

(1) For purposes of this Schedule C-3, tax-supported revenues are comprised of the general revenues of the state, including primarily sales and use tax receipts, and the specific state tax revenues pledged for payment of debt service. Tax-supported debt is debt secured by the full faith and credit of the state or payable from general revenue or specified state tax sources. As of June 30, 2010, the total outstanding balance of tax-supported debt was approximately $23,557,300,000.

(2) The state debt fiscal responsibility policy, Section 215.98, Florida Statutes, establishes the ratio of tax-supported debt service to tax-supported revenues as the benchmark debt ratio for purposes of setting the state's legal debt margin. Under the present policy, if the ratio exceeds 6%, additional tax-supported debt may be authorized only if the legislature determines the additional debt is in the best interest of the state. If the ratio exceeds 7%, additional tax-supported debt may be authorized only if the legislature determines it is necessary to address a critical state emergency. The 6% ratio has been used to determine the debt limit in this schedule.

(3) In Fiscal Years 2009 and 2010, tax-supported debt service exceeded 7% of tax-supported revenues.

Pledged-Revenue Coverage
Last Ten Fiscal Years
(dollars in thousands)

SCHEDULE C-4

Year Ended 6/30	Revenue [4]	Less Operating Expenses	Net Available for Debt Service	Debt Service Principal	Debt Service Interest [5]	Coverage Ratio
Florida Turnpike						
2001	384,214	115,778	268,436	38,415	92,602	2.05
2002	421,897	121,021	300,876	49,955	92,655	2.11
2003	462,001	130,984	331,017	52,330	86,137	2.39
2004	534,755	153,485	381,270	58,615	106,783	2.31
2005	598,762	157,570	441,192	70,910	103,940	2.52
2006	647,959	155,357	492,602	60,135	98,536	3.10
2007	681,615	175,386	506,229	65,610	102,844	3.01
2008	650,743	184,218	466,525	72,665	118,657	2.44
2009	604,897	190,603	414,294	81,660	121,485	2.04
2010	611,596	172,422	439,174	91,405	132,816	1.96
Save Our Coast [1]						
2001	106,500	.....	106,500	16,235	9,036	4.21
2002	127,600	.....	127,600	17,095	8,255	5.03
2003	162,400	.....	162,400	19,025	6,623	6.33
2004	213,600	.....	213,600	18,735	6,099	8.60
2005	273,000	.....	273,000	19,595	5,370	10.94
2006	329,300	.....	329,300	20,490	4,680	13.08
2007	246,100	.....	246,100	21,720	3,655	9.70
2008	158,607	.....	158,607	19,795	2,646	7.07
2009	91,104	.....	91,104	13,950	1,657	5.84
2010	85,749	.....	85,749	9,450	937	8.26
Florida Forever/Preservation 2000/Everglades [1,6]						
2001	764,900	.....	764,900	142,275	133,102	2.78
2002	915,900	.....	915,900	159,185	129,697	3.17
2003	1,165,800	.....	1,165,800	169,255	135,310	3.83
2004	1,533,100	.....	1,533,100	186,045	148,929	4.58
2005	1,960,100	.....	1,960,100	194,640	140,275	5.85
2006	2,363,800	.....	2,363,800	213,378	135,020	6.78
2007	1,776,500	.....	1,776,500	230,120	137,480	4.83
2008	1,138,600	.....	1,138,600	246,045	135,064	2.99
2009	655,500	.....	655,500	272,975	140,919	1.58
2010	622,282	.....	622,282	275,925	127,008	1.54
Conservation and Recreation Land [1,2]						
2001	80,292	.....	80,292	1,570	1,324	27.74
2002	64,448	.....	64,448	1,655	1,252	22.17
2003	80,235	.....	80,235	1,740	1,174	27.53
2004	102,098	.....	102,098	1,825	1,092	35.00
2005	127,975	.....	127,975	1,940	1,003	43.48
2006	152,502	.....	152,502	2,060	906	51.42
2007	136,705	.....	136,705	2,170	803	45.98
2008	81,995	.....	81,995	2,290	692	27.50
2009	51,354	.....	51,354	2,435	571	17.08
2010	44,599	.....	44,599	2,580	443	14.75

Pledged-Revenue Coverage
Last Ten Fiscal Years
(dollars in thousands)

SCHEDULE C-4

Year Ended 6/30	Revenue [4]	Less Operating Expenses	Net Available for Debt Service	Debt Service Principal	Debt Service Interest [5]	Coverage Ratio
Lottery Education [1,3]						
2001	907,157	.....	907,157	40,275	59,466	9.10
2002	926,488	.....	926,488	52,840	74,691	7.26
2003	1,035,178	.....	1,035,178	63,140	92,920	6.63
2004	1,051,658	.....	1,051,658	77,975	100,797	5.88
2005	1,103,633	.....	1,103,633	84,255	102,638	5.91
2006	1,224,651	.....	1,224,651	95,430	106,922	6.05
2007	1,263,272	.....	1,263,272	103,920	105,579	6.03
2008	1,283,414	.....	1,283,414	119,030	119,451	5.38
2009	1,287,856	.....	1,287,856	139,955	145,166	4.52
2010	1,247,150	.....	1,247,150	156,660	145,787	4.12
Alligator Alley						
2001	12,060	5,068	6,992	905	2,760	1.91
2002	12,468	4,663	7,805	955	2,711	2.13
2003	13,023	5,147	7,876	1,010	2,658	2.15
2004	14,118	5,297	8,821	1,070	2,597	2.41
2005	14,437	5,114	9,323	1,135	2,533	2.54
2006	18,968	6,016	12,952	1,205	2,462	3.53
2007	23,538	6,673	16,865	1,335	1,854	5.29
2008	21,962	5,547	16,415	1,345	2,105	4.76
2009	19,384	7,292	12,092	1,395	2,051	3.51
2010	19,948	6,360	13,588	1,460	1,988	3.94
State Infrastructure Bank [6]						
2007	39,602	.....	39,602	5,195	3,000	4.83
2008	43,550	.....	43,550	5,915	5,785	3.72
2009	48,924	.....	48,924	5,390	5,543	4.47
2010	48,924	.....	48,924	7,075	5,296	3.95
Florida Hurricane Catastrophe Fund Finance Corporation [6]						
2007	1,580,008	15,108	1,564,900	.....	113,300	13.81
2008	1,886,868	15,639	1,871,229	.....	311,397	6.01
2009	1,570,615	16,224	1,554,391	309,673	199,167	3.05
2010	1,798,380	15,467	1,782,913	256,655	115,739	4.79

Notes: Prior year data has been restated to match the corresponding Official Statement, when necessary.

(1) Operating Expenses are not listed for the Lottery Program and the Environmental Programs e.g. Save Our Coast, Florida Forever/Preservation 2000/Everglades and Conservation and Recreation Land Programs. For these programs, either no operating expenses reduce revenues available for debt service, or, in the case of the Lottery, include expenses unrelated to the operation of the program, such as payment of lottery prizes. Instead, for these programs, the revenue shown is the amount available to pay debt service.

(2) Phosphate Severance Tax and Documentary Stamp Tax Revenue pledged to the bonds are combined in calculating revenue. The Phosphate Severence Tax is a fixed amount of $10,000,000 per year. Revenues are reduced by amounts transferred to State Game Trust Fund pursuant to Section 201.15.(5), Florida Statutes.

(3) Source Department of Lottery, Audited Financial Statements.

(4) Refer to Note 8A.2. for information on the sources of pledged revenues.

(5) Debt service interest is shown net of interest subsidy payments received from the Federal Government for Build America Bonds.

(6) Everglades Restoration Bonds, State Infrastructure Bank Bonds, and Florida Hurrican Catastrophe Fund Finance Corporation Bonds were issued in 2006 with debt service information beginning in fiscal year 2007.

Source: Florida State Board of Administration, Division of Bond Finance

Demographic and Economic Statistics
For the Last Ten Calendar Years

SCHEDULE D-1

	Population				Personal Income (in millions)	
Year	Florida	Percent Change from Prior Year	U.S.	Percent Change from Prior Year	Florida	U.S.
2001	16,331,179	1.61%	285,049,647	1.01%	487,499	8,878,830
2002	16,654,470	1.98%	287,745,630	0.95%	508,400	9,054,702
2003	17,000,812	2.08%	290,242,027	0.87%	531,218	9,369,072
2004	17,378,150	2.22%	292,936,109	0.93%	582,766	9,928,790
2005	17,768,289	2.24%	295,618,454	0.92%	633,193	10,476,669
2006	18,168,964	2.26%	298,431,771	0.95%	690,268	11,256,516
2007	18,436,174	1.47%	301,393,632	0.99%	720,451	11,899,853
2008	18,579,976	0.78%	304,177,401	0.92%	737,950	12,379,745
2009	18,690,898	0.60%	306,656,290	0.81%	720,949	12,165,474
2010	18,801,310	0.59%	309,050,816	0.78%	737,578	12,545,300

(1) Unemployment rates are annualized (average of monthly rates).

(2) School enrollment is by state fiscal year and other data is by calendar year.

Note: Historical data are from the US Department of Commerce, University of Florida, the US Department of Labor, Florida Department of Eduation, and Florida Demographic Estimating Conference.
Forecast data are from Florida Demographic Estimating Conference, February 2011 and Florida Economic Estimating Conference, November 2010.

Sources: Florida Legislature, Florida Department of Education

State of Florida
Population by Age

Age Group	2000 Census	Percent	2010 Projection	Percent	2020 Projection	Percent
0 - 14	3,034,565	18.99	3,401,635	18.12	3,739,776	17.60
15 - 24	1,942,399	12.15	2,407,558	12.82	2,468,116	11.62
25 - 44	4,569,259	28.59	4,668,792	24.87	5,095,519	23.98
45 - 64	3,628,544	22.70	4,989,955	26.58	5,416,732	25.49
65 and Over	2,807,611	17.57	3,305,416	17.61	4,526,783	21.31
Total	15,982,378	100.00	18,773,356	100.00	21,246,926	100.00

Source: Forecast from January 2010 Demographic Estimating Conference and the University of Florida, Bureau of Economic and Business Research. Year 2000 Census data incorporates adjustments for age misreporting prepared by the University of Florida, Bureau of Economic and Business Research.

SCHEDULE D-1

Per Capita Personal Income		Unemployment Rate [1]		Median Age	Public School Enrollment [2]
Florida	U.S.	Florida	U.S.	Florida	Florida
29,851	31,148	4.7%	4.7%	38.9	2,434,403
30,526	31,468	5.7%	5.8%	39.4	2,500,161
31,247	32,280	5.3%	6.0%	39.4	2,539,932
33,534	33,894	4.7%	5.5%	39.6	2,596,524
35,636	35,440	3.8%	5.1%	39.7	2,634,223
37,992	37,719	3.4%	4.6%	39.9	2,668,337
39,078	39,483	4.1%	4.6%	39.9	2,662,701
39,717	40,699	6.2%	5.8%	40.1	2,652,684
38,572	39,671	10.3%	9.4%	40.4	2,628,754
39,230	40,593	11.9%	9.6%	40.6	2,634,382

Industry Sector Employment
For Calendar Years 2009 and 2001
(in thousands)

SCHEDULE D-2

Industry	2009 Employment	2009 Percentage of Total Employment [2]	2001 [1] Employment	2001 [1] Percentage of Total Employment [2]
Retail trade	922	12.54%	943	12.99%
Health care and social assistance	916	12.46%	766	10.55%
Local government	771	10.49%	690	9.50%
Accommodation and food services	727	9.89%	673	9.27%
Administrative and waste services	532	7.24%	552	7.60%
Construction	432	5.88%	373	5.14%
Professional and technical services	393	5.35%	495	6.82%
Manufacturing	328	4.46%	324	4.46%
Finance and insurance	323	4.39%	455	6.27%
Wholesale trade	318	4.33%	316	4.35%
Total	5,662	77.03%	5,587	76.96%

Notes: Privacy requirements prevent the state from obtaining and reporting specific information about the largest employers in the state's jurisdiction. Reporting by industry reveals the degree of concentration in the state's total employment base.

Florida's economy began to slow in late 2006 and the state started losing jobs in July 2007. The downturn started with construction jobs, but all major sector industries except private education, health services, and government lost jobs over the year in 2009. In 2009, Florida had lost 475,600 jobs (- 6.1 percent) over the year. The 2009 rate of job decline was steeper than the rates in all previous recessions including the 1973-1975 recession. The industries losing the most jobs in 2009 over the year were: construction (-118,700 jobs) and retail trade (-66,500 jobs).

(1) In 2001, the industrial coding structure changed from the Standard Industrial Classification (SIC) system to the North American Industry Classification System (NAICS). As a result, comparability of data prior to 2001 is not reasonable. This schedule presents calendar years 2009 and 2001. Both periods utilize the North American Industry Classification System, which provides comparability.

(2) "Employment" is being calculated based on average total employment by industry for each calendar year. Ratios of "Total" employment are based on the following:

	2009	2001
Total non-agricultural employment (in thousands)	7,260	7,160
Total agricultural employment (in thousands)	90	100
Total employment	7,350	7,260

Sources: Florida Agency for Workforce Innovation, Labor Market Statistics Center, Current Employment Statistics Program, Quarterly Census of Employment and Wages Program, and the University of Florida.

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Full-time Equivalent (FTE) State Employees by Function
Last Ten Fiscal Years

SCHEDULE E-1

Function	Fiscal Year 2001	2002	2003	2004	2005	2006	2007
Financial administration	13,585	13,175	15,385	15,453	15,498	15,416	15,551
Streets and highways	9,022	8,467	7,606	7,356	7,173	7,074	7,030
Public welfare	23,922	22,463	21,647	19,369	17,194	12,673	12,458
Police protection	4,225	4,226	4,328	5,270	5,314	5,342	5,355
Natural resources	8,391	8,418	8,489	7,711	7,691	7,698	7,791
Health	14,473	14,566	15,014	15,197	15,583	15,959	16,434
Housing [1]	.....	.....	.....	29	27	28	29
Community development	335	337	295	291	277	292	303
Criminal justice and corrections	38,168	36,430	37,471	37,710	38,870	39,555	40,756
Utility and transportation	370	370	369	346	317	315	296
Employee security	1,398	1,539	1,445	1,307	1,345	1,315	1,272
Education	2,165	2,205	2,386	2,367	2,386	2,461	2,481
State courts	2,921	1,792	1,953	2,735	3,869	4,137	4,457
Other	2,117	2,042	1,980	2,024	2,007	2,154	2,140
Total	121,092	116,030	118,368	117,165	117,551	114,419	116,353

Note: FTE's are calculated based on a 40 hour work week. A numerical designator is based on 100% for a full-time employee (i.e. 1.00 point or FTE). All others are pro-rated accordingly.

[1] New function added in fiscal year 2004 for reporting purposes.

Sources: Florida Legislature, Florida State Courts System, Florida State Board of Administration, Florida Justice Administration Commission, Florida Department of Management Services

SCHEDULE E-1

Fiscal Year		
2008	2009	2010
15,409	15,510	15,542
7,156	7,229	7,048
12,507	12,528	12,723
5,248	5,137	5,079
7,761	7,773	7,687
16,388	17,105	16,917
28	27	28
284	289	256
40,558	40,555	41,229
323	321	315
1,243	1,269	1,439
2,499	2,359	2,251
4,401	4,113	4,117
2,059	1,908	1,802
115,864	116,123	116,433

Operating Indicators by Function
Last Ten Fiscal Years

SCHEDULE E-2

	Fiscal Year				
	2001	2002	2003	2004	2005
General government					
Department of Revenue					
Total administered taxes (*in millions*)	25,066	26,369	27,811	30,756	34,742
Department of Management Services [1]					
Number of retired members covered	188,770	198,303	208,680	224,813	236,974
Education					
Universities					
University enrollments	240,753	251,984	262,354	271,337	277,583
Degrees awarded	48,956	52,306	54,863	58,554	59,771
Human services					
Department of Health [2]					
Number of live births	205,800	205,580	212,243	218,045	226,219
Number of deaths	167,181	167,702	168,459	168,364	170,300
Department of Children and Families					
Food stamp recipients	881,808	983,511	1,042,418	1,238,517	1,286,530
Food stamp households	422,251	466,894	505,452	602,323	629,685
Criminal justice and corrections					
Department of Corrections					
Inmate admissions	25,731	26,049	28,882	31,896	32,204
Community supervision admissions	96,223	97,284	99,123	100,557	99,616
Facility population	72,007	73,553	77,316	81,974	84,901
Natural resources and environment					
Department of Environmental Protection					
State park visitations	18,075,329	17,722,275	18,240,624	19,106,966	17,296,273
Florida Fish and Wildlife Conservation Commission					
Fishing and hunting licenses holders	1,284,197	1,272,549	1,221,884	1,471,395	1,538,965
Transportation					
Department of Transportation					
Vehicles registered	15,506,616	15,798,757	17,249,305	17,948,464	18,762,439
Titles issued	5,122,220	5,244,493	5,127,520	6,477,928	6,829,690
Traffic crashes [2]	256,169	250,470	243,294	252,902	268,605
Daily vehicle miles traveled (*in thousands*)	258,528	267,229	273,744	280,754	292,398
State courts					
State Courts System					
Number of cases filed/added:					
Circuit criminal defendants	182,581	179,757	182,893	193,870	199,009
County criminal	513,101	499,339	489,437	489,422	485,864
County civil	407,142	444,703	459,959	473,660	425,012
Traffic	446,039	454,696	487,413	523,072	510,513
Family court	362,185	371,961	369,652	378,429	365,990
Circuit civil	171,775	186,218	184,858	178,970	162,116
Probate	95,020	96,712	101,736	108,183	109,505

Note: Items denoted as unavailable have not been calculated for reporting as of the date of this CAFR.

[1] The Florida Retirement System includes retirees from six major employers.
(The State of Florida, State University System, Counties, School Boards, Community Colleges, and Cities & Special Districts)

[2] Information for this agency and/or item is only reported by calendar year. Information reported in each column represents calendar year ended December 31.

Sources: Florida Department of Revenue, Florida Retirement System, Florida Board of Governors, Florida Department of Health, Florida Department of Children and Families, Florida Department of Corrections, Florida Department of Environmental Protection, U.S. Fish & Wildlife Service, Florida Department of Transportation, Florida State Courts

SCHEDULE E-2

Fiscal Year				
2006	2007	2008	2009	2010
38,736	37,477	34,152	30,140	29,677
250,496	263,198	274,842	288,216	Unavailable
287,375	294,016	301,135	302,513	312,259
61,215	64,778	68,423	70,616	73,579
237,166	239,120	231,417	221,391	Unavailable
169,365	167,708	170,473	169,854	Unavailable
1,248,359	1,266,308	1,523,273	2,109,289	2,726,167
623,270	650,277	783,282	1,084,754	1,452,191
35,098	37,864	41,054	39,354	36,992
103,387	107,203	107,861	100,619	94,387
88,576	92,844	98,192	100,894	102,232
18,174,879	19,516,852	20,737,052	21,458,588	20,110,021
1,588,227	1,605,617	1,576,518	Unavailable	Unavailable
21,773,396	22,126,592	22,125,361	20,918,645	19,496,005
7,181,742	6,668,861	5,920,326	4,901,295	5,104,919
256,200	256,206	243,342	235,778	Unavailable
300,010	303,603	305,253	293,858	286,902
219,157	230,417	235,451	209,593	201,785
509,525	523,274	515,552	464,090	433,437
479,514	541,823	615,290	503,314	483,521
571,858	604,054	618,506	538,406	500,316
365,468	356,485	350,477	335,854	347,049
164,245	226,288	418,579	547,194	490,092
111,583	105,486	102,532	98,345	98,553

Capital Assets by Function
Last Ten Fiscal Years

SCHEDULE E-3

	Fiscal Year				
	2001	2002	2003	2004	2005
General government					
Department of Management Services:					
Buildings	211	90	90	90	90
Education					
Universities and colleges: [1]					
Assignable square feet (in thousands)	35,847	37,186	39,666	40,114	40,495
Human services					
Department of Health					
Buildings [3]	39	42	42	45	48
Vehicles	122	129	136	179	212
Department of Children and Families					
Buildings	551	491	507	514	515
Criminal justice and corrections					
Department of Corrections					
Correctional institutions	57	56	56	58	59
Work camps, forestry camps	36	36	36	35	37
Work release centers	26	24	24	23	26
Other facilities	6	5	7	7	6
Natural resources and environment					
Division of Recreation and Parks					
Number of state parks	153	155	156	157	158
Acres of state parks	555,814	570,576	593,459	603,953	730,573
Department of Environmental Protection					
Acres of land owned [2]	3,559,115	3,836,193	4,035,686	4,143,860	4,257,103
Florida Fish and Wildlife Conservation Commission					
Vehicles	1,371	1,494	1,637	1,591	1,562
Transportation					
Department of Transportation					
Highway lane miles	40,042	40,451	40,696	40,970	41,295
Vehicles	5,942	5,868	5,679	4,872	5,709
Buildings	1,607	1,662	1,624	1,619	1,584
State courts					
State Courts System					
Machinery and equipment	Unavailable	Unavailable	4,646	4,496	4,800

Note: Items noted as Unavailable have not been determined as of the publication date.

[1] Universities and colleges are presented in the CAFR as discretely presented component units of the state.

[2] Acreage information includes a cumulative total of acres acquired through programs such as Preservation 2000, Florida Forever, Environmentally Endangered Lands, Conservation and Recreation Lands, Land Acquisition Trust Fund, Save Our Coast Trust Fund, Farm Bill and by donations and exchanges. The Water Management Districts have acquired and hold title to lands through other programs that are not included in this schedule.

[3] The building count for this agency has been revised to reflect only those structures that allow occupancy.

Sources: Florida Department of Management Services, Florida Department of Education, Florida Department of Health, Florida Department of Corrections, Florida Division of Recreation and Parks, Florida Department of Transportation, Florida Department of Financial Services, Division of Risk Management, Florida State Courts System, Florida Fish & Wildlife Conservation

SCHEDULE E-3

Fiscal Year				
2006	2007	2008	2009	2010
85	85	85	85	85
41,779	45,460	49,990	50,702	51,787
49	49	53	51	57
209	235	319	300	327
227	211	211	211	223
59	60	60	78	62
40	41	42	42	43
30	30	32	34	34
6	6	5	5	5
159	159	161	161	160
723,852	724,629	698,648	700,296	702,730
4,316,161	4,429,484	4,500,719	4,521,508	4,535,931
1,514	1,519	1,549	1,520	1,669
41,613	42,022	42,181	42,542	42,711
5,841	5,445	5,313	5,125	5,125
1,578	1,622	1,691	1,719	1,774
7,825	8,608	9,335	9,400	9,760

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CHIEF FINANCIAL OFFICER
JEFF ATWATER
FLORIDA DEPARTMENT OF FINANCIAL SERVICES

REPORT NO. 2011-167
MARCH 2011

STATE OF FLORIDA

COMPLIANCE AND INTERNAL CONTROLS OVER FINANCIAL REPORTING AND FEDERAL AWARDS

In Accordance With OMB Circular A-133

For the Fiscal Year Ended
June 30, 2010

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

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

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

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

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EXECUTIVE SUMMARY

SUMMARY OF 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, 2010, 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, 2010, issued by the Chief Financial Officer.

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

Internal Control Over Financial Reporting

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

- **The Agency for Health Care Administration did not record a receivable and deferred revenue to represent its claim on Federal financial resources related to incurred but not reported (IBNR) Medicaid claims liabilities. (Finding No. FS 10-001)**
- **For receivable and related financial statement accounts, we found that the Agency for Health Care Administration did not properly accrue revenues in accordance with generally accepted accounting principles. (Finding No. FS 10-002)**
- **The Department of Financial Services made an error in estimating the portion of escheat collections received that is expected to be reclaimed and paid. This error lead to overstated assets and deductions in the Unclaimed Property Trust Fund and understated liabilities and revenues in the Public Education fund. (Finding No. FS 10-003)**
- **For accounts payable and related accounts, the Agency for Health Care Administration did not follow established fiscal year-end procedures to accrue expenditure amounts in accordance with generally accepted accounting principles. (Finding No. FS 10-004)**
- **For accounts payable and accrued liability accounts, the Agency for Workforce Innovation did not correctly record amounts due related to benefit payments. Additionally, the Agency for Workforce Innovation did not properly record a receivable to represent its claim on Federal financial resources for the payment of the Federally-funded portion of unemployment benefit payments. (Finding No. FS 10-005)**
- **The Department of Financial Services, Statewide Financial Reporting Section did not record all financial statement transactions for the State Treasury External Investment Trust Fund. (Finding No. FS 10-006)**

We consider the significant deficiencies described above relating to finding Nos. FS 10-001 through FS 10-006 to be material weaknesses.

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

- **For accounts payable and accrued liabilities, the Department of Environmental Protection did not accrue expenditures in accordance with generally accepted accounting principles. (Finding No. FS 10-007)**
- **The Departments of Management Services and Corrections did not properly record the assets and liabilities resulting from the issuance of certificates of participation. Although responsible for the resulting debt, the Department of Management Services did not record any entries in its records related to the issuance of the certificates of participation. (Finding No. FS 10-008)**

- The Department of Financial Services did not have sufficient procedures or did not completely follow established procedures to ensure that adjustments made to the financial statements had the intended results and that a reserve account was properly established. (Finding No. FS 10-009)
- The Department of Financial Services did not adequately review the data presented on the Schedule of Expenditures of Federal Awards (SEFA) and Notes to the SEFA to ensure accuracy and completeness. (Finding No. FS 10-010)
- The Department of Children and Family Services did not follow written procedures related to the steps required to complete the Schedule of Expenditures of Federal Awards. (Finding No. FS 10-011)

Compliance

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

SUMMARY OF 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, colleges, and community colleges administered approximately 650 Federal awards programs or program clusters during the 2009-10 fiscal year. Expenditures for the 38 major programs totaled $39.4 billion, or approximately 98 percent of the total expenditures of $40.4 billion, as reported on the supplementary Schedule of Expenditures of Federal Awards.

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

Compliance

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:

- The Department of Environmental Protection did not provide for and submit an annual audit required by grant agreements for the Capitalization Grants for Drinking Water State Revolving Funds. (Finding No. FA 10-015)
- The Department of Education did not meet maintenance of effort requirements for the Special Education Cluster or the State Fiscal Stabilization Fund - Education State Grants, Recovery Act. (Finding Nos. FA 10-026 and FA 10-034)
- The Department of Education was continuing to negotiate an agreement on its time distribution system and, as a result, the Department did not maintain appropriate records to support salaries and benefits charged to the Vocational Rehabilitation Cluster. (Finding No. FA 10-029)
- The Department of Children and Family Services did not timely impose child support sanctions on clients who were receiving benefits under the TANF (Temporary Assistance for Needy Families) Cluster. (Finding No. FA 10-042)
- The Department of Revenue did not timely establish support obligations or commence proceedings to establish support obligations and, if necessary, paternity. Additionally, for interstate cases, the Department of Revenue did not provide required child support services within specified time frames. (Finding Nos. FA 10-044 and FA 10-045)

- The Department of Children and Family Services did not document, in a significant number of instances, the eligibility of clients to receive benefits under the Medicaid Cluster. Additionally, data exchange processes were not timely performed. (Finding No. FA 10-064)
- Agency for Health Care Administration procedures did not reasonably ensure that current provider agreements were in effect for Medicaid providers receiving payments. (Finding No. FA 10-067)
- The Department of Children and Family Services did not meet maintenance of effort requirements for the Block Grants for Community Mental Health Services and the Block Grants for the Prevention and Treatment of Substance Abuse Programs. (Finding Nos. FA 10-071 and FA 10-072)
- The Division of Emergency Management's final inspections and project closeout procedures did not provide an adequate and timely accounting of eligible costs for completed large projects. Additionally, Division of Emergency Management records were inaccurate and incomplete. (Finding No. FA 10-079)

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

Internal Control Over Compliance

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

- The Department of Health did not always maintain records to support salaries and benefits charged to the Public Health Emergency Preparedness Program. Additionally, various methodologies used by county health departments to allocate salaries resulted in overcharges to the Program. (Finding No. FA 10-039)
- The instances described in the previous paragraphs on compliance for Vocational Rehabilitation Cluster (Finding No. FA 10-029); Child Support Enforcement (Finding Nos. FA 10-044 and FA 10-045); Medicaid Cluster (Finding Nos. 10-064 and FA 10-067); Block Grants for Community Mental Health Services (Finding No. FA 10-071); Block Grants for the Prevention and Treatment of Substance Abuse (Finding No. FA 10-072); and Disaster Grants - Public Assistance (Presidentially Declared Disasters) (Finding No. FA 10-079) 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, colleges, and community colleges; or discretely presented component units other than the State's universities, colleges, and community colleges. Information on the SEFA is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009 (ARRA)

During the 2009-10 fiscal year, the State of Florida received and expended over $8.2 billion in Federal funding provided pursuant to the ARRA. The United States Congress mandated additional reporting and transparency requirements to be met by recipients of ARRA funds, and the Federal Single Audit has been identified as one of the tools that will be used to measure the degree of stewardship and accountability provided by the states for moneys provided under ARRA. Expenditures of ARRA funds are separately identified on the supplementary Schedule of Expenditures of Federal Awards. Programs that included

ARRA funds, and for which findings are disclosed in the SCHEDULE OF FINDINGS AND QUESTIONED COSTS, are distinctively identified in the INDEX OF FINDINGS BY FEDERAL AGENCY AND COMPLIANCE REQUIREMENT.

SCOPE

As a condition of receiving Federal funds, the U.S. Office of Management and Budget (OMB) requires, as described in OMB Circular A-133, an audit of the State's financial statements and major Federal awards programs. Pursuant to Section 11.45, Florida Statutes, we conducted an audit of the basic financial statements of the State of Florida as of and for the fiscal year ended June 30, 2010. 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, 2010.

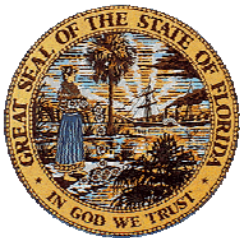
OBJECTIVES

The objectives of our audit were:

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

METHODOLOGY

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, applicable standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and OMB Circular A-133.



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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, 2010, which collectively comprise the State of Florida's basic financial statements and have issued our report thereon dated February 28, 2011. Our report includes a reference to other auditors, the State's reporting of certain bond issues previously reported by universities, the reporting of an additional external investment pool, and disclosure of issues with respect to the measurement of the Retiree Health Insurance Subsidy Program's actuarial accrued liability and unfunded actuarial accrued liability. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Other auditors audited the financial statements of the Prepaid College Program, Florida Turnpike Fund, Hurricane Catastrophe Fund, College Savings Plan, and the 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, certain discretely presented component units, and the Legislature, as described in our report on the State of Florida's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be

significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed in the **FINANCIAL STATEMENT 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.

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 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 10-001 through FS 10-006 in the **FINANCIAL STATEMENT FINDINGS** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** to be material weaknesses.

Compliance and Other Matters

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

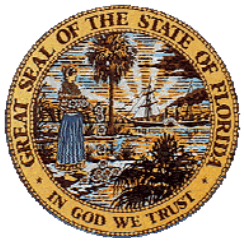
We also noted five additional matters involving the State's internal control over financial reporting that we reported to management as finding Nos. FS 10-007 through FS 10-011 in the **FINANCIAL STATEMENT FINDINGS** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**.

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

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

Respectfully submitted,

David W. Martin, CPA
February 28, 2011



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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, 2010. 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, 2010, that are not included in the State's supplementary Schedule of Expenditures of Federal Awards. Our audit of Federal awards, as described below, did not include the operations of the blended component units, Workforce Florida, Inc., and Scripps Florida Funding Corporation, or discretely presented component units of the State agencies, universities, and community colleges. As applicable, Federal awards administered by these component units are the subjects of audits completed by other auditors. Our audit, as described below, also did not include the operations of the Legislature.

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. 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 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 10-	Major Program	Types of Compliance Requirements Not Complied With
015	Capitalization Grants for Drinking Water State Revolving Funds (CFDA No. 66.468)	Reporting
026	Special Education Cluster (CFDA Nos. 84.027, 84.173, 84.391, and 84.392)	Matching, Level of Effort, Earmarking
029	Vocational Rehabilitation Cluster (CFDA Nos. 84.126 and 84.390)	Allowable Costs/Cost Principles
034	State Fiscal Stabilization Fund (SFSF) – Education State Grants, Recovery Act (CFDA No. 84.394)	Matching, Level of Effort, Earmarking
042	TANF (Temporary Assistance for Needy Families) Cluster (CFDA Nos. 93.558, 93.714, and 93.716)	Special Tests and Provisions - Child Support Non-Cooperation
044	Child Support Enforcement (CFDA No. 93.563)	Special Tests and Provisions – Establishment of Paternity and Support Obligations
045	Child Support Enforcement (CFDA No. 93.563)	Special Tests and Provisions – Provision of Child Support Services for Interstate Cases
064	Medicaid Cluster (CFDA Nos. 93.775, 96.776, 93.777, and 93.778)	Eligibility
067	Medicaid Cluster (CFDA Nos. 93.775, 96.776, 93.777, and 93.778)	Special Tests and Provisions – Provider Eligibility
071	Block Grants for Community Mental Health Services (CFDA No. 93.958)	Matching, Level of Effort, Earmarking
072	Block Grants for Prevention and Treatment of Substance Abuse (CFDA No. 93.959)	Matching, Level of Effort, Earmarking
079	Disaster Grants – Public Assistance (Presidentially Declared Disasters) (CFDA No. 97.036)	Special Tests and Provisions – Project Accounting

In our opinion, 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, 2010. 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 10-:

002	006 through 008	010 and 011	013
017 through 020	023	025	028
033	039 through 041	047 through 049	052
054 and 055	058	060 through 062	065 and 066
069 and 070	078	080 through 083	085 through 088
091 through 112			

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 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 10-	Major Program	Compliance Requirement
029	Rehabilitation Services – Vocational Rehabilitation Grants to States (CFDA Nos. 84.126 and 84.390)	Allowable Costs/Cost Principles
039	Public Health Emergency Preparedness (CFDA No. 93.069)	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
044	Child Support Enforcement (CFDA No. 93.563)	Special Tests and Provisions – Establishment of Paternity and Support Obligations
045	Child Support Enforcement (CFDA No. 93.563)	Special Tests and Provisions – Provision of Child Support Services for Interstate Cases
064	Medicaid Cluster (CFDA Nos. 93.775, 96.776, 93.777, and 93.778)	Eligibility
067	Medicaid Cluster (CFDA Nos. 93.775, 96.776, 93.777, and 93.778)	Special Tests and Provisions – Provider Eligibility
071	Block Grants for Community Mental Health Services (CFDA No. 93.958)	Matching, Level of Effort, Earmarking
072	Block Grants for Prevention and Treatment of Substance Abuse (CFDA No. 93.959)	Matching, Level of Effort, Earmarking
079	Disaster Grants – Public Assistance (Presidentially Declared Disasters) (CFDA No. 97.036)	Special Tests and Provisions – Project Accounting

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:

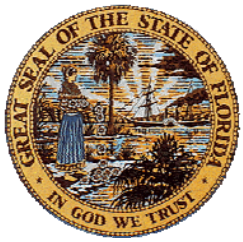
003 through 010	012 through 014	017 through 019	022
024 and 025	027	030 and 031	033
035 through 038	040	043	046
048 through 050	053 through 056	058 and 059	062 and 063
068 through 070	074	076	078
080	082 through 088	091	094
098 and 099	102 and 103	106 through 112	

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

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

Respectfully submitted,

David W. Martin, CPA
March 11, 2011



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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, 2010, and have issued our Independent Auditor's Report thereon dated February 28, 2011. Our report includes a reference to other auditors, the State's reporting of certain bond issues previously reported by universities, the reporting of an additional external investment pool, and disclosure of issues with respect to the measurement of the Retiree Health Insurance Subsidy Program's actuarial accrued liability and unfunded actuarial accrued liability. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the State of Florida's basic financial statements.

The accompanying **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. The **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Respectfully submitted,

David W. Martin, CPA
February 28, 2011

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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 weakness identified?	Yes
Significant deficiencies identified that are not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:

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

Type of report the auditor issued on compliance for major programs:
Unqualified for all major programs, except for the following programs which were qualified:

- **Capitalization Grants for Drinking Water State Revolving Funds (66.468)**
- **Special Education Cluster (84.027, 84.173, 84.391, and 84.392)**
- **Rehabilitation Services – Vocational Rehabilitation Grants to States (84.126 and 84.390)**
- **State Fiscal Stabilization Fund (SFSF) – Education State Grants, Recovery Act (84.394)**
- **TANF (Temporary Assistance for Needy Families) Cluster (93.558, 93.714, and 93.716)**
- **Child Support Enforcement (93.563)**
- **Medicaid Cluster (93.775, 93.776, 93.777, and 93.778)**
- **Block Grants for Prevention and Treatment of Substance Abuse (93.959)**
- **Disaster Grants – Public Assistance (Presidentially Declared Disasters) (97.036)**

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133?	Yes
Dollar threshold used to distinguish between Type A and Type B programs:	$60,662,918
Auditee qualified as low-risk auditee?	No

LISTING OF MAJOR PROGRAMS
FISCAL YEAR ENDED JUNE 30, 2010

Name of Federal Program or Cluster (1)	CFDA Number(s)	Total Expenditures
SNAP Cluster (3)	10.551 & 10.561	$ 4,241,379,471
Child Nutrition Cluster	10.553, 10.555, 10.556, & 10.559	806,532,037
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	352,669,480
Child and Adult Care Food Program	10.558	153,387,835
CDBG - State Administered Small Cities Program Cluster (3)	14.228, 14.255	53,629,007
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories (3)	16.803	28,163,548
Employment Service Cluster (3)	17.207, 17.801, & 17.804	60,665,561
Unemployment Insurance (3)	17.225, 17.245, & 97.034	7,800,486,729
WIA (Workforce Investment Act) Cluster (3)	17.258, 17.259, & 17.260	209,883,962
Highway Planning and Construction Cluster (3)	20.205, 20.219	1,745,243,876
Capitalization Grants for Clean Water State Revolving Funds (3)	66.458	78,047,383
Capitalization Grants for Drinking Water State Revolving Funds (3)	66.468	57,194,072
Weatherization Assistance for Low-Income Persons (3)	81.042	27,152,703
Title I, Part A Cluster (3)	84.010 & 84.389	818,817,398
Special Education Cluster (3)	84.027, 84.173, 84.391, & 84.392	897,233,396
Federal Family Education Loans - Guarantee Agency	84.032	707,749,653 (2)
Career and Technical Education - Basic Grants to States	84.048	63,337,691
Vocational Rehabilitation Cluster (3)	84.126 & 84.390	128,770,032
Improving Teacher Quality State Grants	84.367	129,010,941
State Fiscal Stabilization Fund Cluster (3)	84.394 & 84.397	1,371,756,821
Public Health Emergency Preparedness	93.069	131,341,401
Immunization Cluster (3)	93.268 & 93.712	207,612,449
TANF Cluster (3)	93.558 & 93.714	480,371,074
Child Support Enforcement (3)	93.563	235,795,464
Refugee and Entrant Assistance - State Administered Programs	93.566	87,238,471
Low-Income Home Energy Assistance	93.568	86,586,303
CCDF (Child Care Development Fund) Cluster (3)	93.575, 93.596, & 93.713	429,563,197
Foster Care - Title IV-E (3)	93.658	199,318,076
Adoption Assistance (3)	93.659	83,160,857
Children's Health Insurance Program	93.767	331,096,184
Medicaid Cluster (3)	93.775, 93.777, & 93.778	12,252,702,942
HIV Care Formula Grants	93.917	142,857,731
Block Grants for Prevention and Treatment of Substance Abuse	93.959	98,953,359
Disability Insurance/SSI Cluster	96.001	121,921,551
Homeland Security Cluster	97.004 & 97.067	61,431,251
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	303,331,622
Hazard Mitigation Grant	97.039	70,492,548
Student Financial Assistance Cluster (including CFDA No. 84.032 Lenders) (3)	(1)	3,760,429,432
Research and Development Cluster (3)	(1)	678,081,149
Total		**$ 39,493,396,657**

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

(2) The amount shown includes the value of loans guaranteed during the 2009-10 fiscal year totaling $504,218,734. See the Schedule of Expenditures of Federal Awards, Note 2, for a description of the determination of the value of loans guaranteed.

(3) These programs include ARRA funds expended during the 2009-10 fiscal year.

FINANCIAL STATEMENTS FINDINGS

Our audit of the State of Florida's basic financial statements for the fiscal year ended June 30, 2010, disclosed certain matters that we communicated in the **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**. These findings are categorized in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that findings be categorized in a manner that discloses their significance. The categorizations established and defined by the standards are as follows:

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis.

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

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

MATERIAL WEAKNESS

NET RECEIVABLES

Finding Number	**FS 10-001**
Opinion Unit	Governmental Fund: Health and Family Services
Financial Statements Account Title(s)	Net Receivables and Deferred Revenues
SW Fund Number	202400
State Agency	**Florida Agency for Health Care Administration (FAHCA)**
OLO-GF-SF-FID	680000-20-2-474001
GL Code(s)	164, 389
Adjustment Amount	$320,112,216
Prior Year Finding	Report No. 2010-165, Finding No. FS 09-001

Finding

As previously reported, the FAHCA, Bureau of Finance and Accounting (Bureau), did not record a receivable and deferred revenue to represent its claim on Federal financial resources related to the incurred but not reported (IBNR) Medicaid claims liabilities.

Criteria

Unmatured long-term indebtedness, including IBNR Medicaid claims liabilities, should be reported as long-term liabilities in the government-wide financial statements, and a receivable and deferred revenue should be recorded in the governmental fund financial statements to represent the State's claim on Federal resources that will be used to finance the Federal portion of expenses related to the IBNR amounts.

Condition

The Bureau recorded the long-term liability for IBNR Medicaid claims for the fiscal year ending June 30, 2010; however, the Bureau had not recorded the receivable and deferred revenue equal to the amounts due from Federal resources.

Cause

Although the Bureau had fiscal year close-out procedures to record the receivable and deferred revenue representing the Federal resources due related to the IBNR amounts, the Bureau inadvertently omitted the entry.

Effect

Prior to audit adjustments, net receivables and deferred revenues in the governmental fund financial statements were understated by approximately $320 million.

Recommendation

We again recommend that the Bureau follow established procedures to record net receivables and deferred revenue in recognition of the State's claim on Federal resources related to the IBNR Medicaid claims.

State Agency Response and Corrective Action Plan

We concur with the recommendation. Management will more closely review the checklist for completion. Additionally, a review meeting is being added to the procedures to review and discuss each item on the checklist.

Estimated Corrective Action Date	07/01/2011
Agency Contact and Telephone Number	Paula Shirley (850) 412-3820

MATERIAL WEAKNESS

NET RECEIVABLES

Finding Number	**FS 10-002**
Opinion Unit	Governmental Fund; Health and Family Services Fund
Financial Statements Account Title(s)	Receivables, net; Grants and donations revenue, Due from Federal government, and Human services expenditures
SW Fund Number	202400
State Agency	**Florida Agency for Health Care Administration (FAHCA)**
OLO-GF-SF-FID	680000-20-2-339094
GL Code(s)	151, 159, 164, 614, 711
Adjustment Amount	$80,225,234, $3,264,453, $76,960,780, $52,056,272

Finding

FAHCA did not record all drug rebate receivables at fiscal year end.

Criteria

Generally accepted accounting principles require that all receivables, representing amounts uncollected at year-end, for which the agency has a legal claim, be reported in the financial statements.

Condition

The FAHCA Bureau of Finance and Accounting (Bureau) had established procedures to record receivables related to drug rebates based on a vendor report, which included calculations based on information received from the U.S. Department of Health and Human Services (USDHHS). Procedures required that the drug rebate receivables be initially recorded as refund revenues, and during the financial statement preparation process, the revenues were to be reclassified as a reduction in Medicaid expenditures, with a corresponding reduction in Federal receivables and revenue.

Recently-enacted Federal health care legislation resulted in the establishment of new rebate terms; however, the USDHHS was not able to provide states with the updated rebate rates as of fiscal year-end, and instead provided rates which were set at zero. Accordingly, the report provided to the Bureau by the vendor was calculated using rates of zero for the period of time affected by the rate changes. The Bureau recorded the amount reported on the erroneous vendor report without performing additional analytical procedures to determine whether the amount appeared reasonable.

Cause

The Bureau's procedures were to record rebates receivable based on the vendor's report, but did not include analytical procedures to independently determine whether the amount recorded was reasonable based on historical rebate amounts.

Effect

Before audit adjustment, Receivables were understated by $80,225,234, the Allowance for uncollectable accounts was understated by $3,264,453, Human services expenditures were overstated by $76,960,780, and Due from Federal government and Grants and donations revenue were understated by the Federal share of $52,056,272.

Recommendation

We recommend the Bureau enhance procedures to include the use of analytical procedures to investigate significant fluctuations in the amount of rebate receivables reported by the vendor at year-end.

State Agency Response and Corrective Action Plan

We concur with the recommendation. Staff will apply the use of analytics in the review process and management will meet with staff to discuss the analytical procedures that were used.

Estimated Corrective Action Date

07/01/2011

Agency Contact and Telephone Number

Paula Shirley
(850) 412-3820

MATERIAL WEAKNESS

ADVANCES TO AND FROM OTHER FUNDS

Finding Number	**FS 10-003**
Opinion Units	Other Aggregate Fund: Private Purpose Fund, Public Education
Financial Statements Account Title(s)	Advances to/from other funds; Fines, forfeits, settlements, and judgments; Payments to unclaimed property claimants; and Distributions to State School Fund
SW Fund Number	719999, 200200
State Agency	**Florida Department of Financial Services (FDFS)**
OLO-GF-SF-FID	Various
GL Code(s)	25100, 45100, 61600, 78920, 78921
Adjustment Amount	$196,564,323, $127,848,187, $68,716,136

Finding

FDFS' Advance to other funds account within the Unclaimed Property Trust Fund (Fund) was significantly understated by $196,564,323 due to an inadvertent error in calculating an estimate of the amount yet-to-be reclaimed by and paid to unclaimed property claimants (future claim payments). Correspondingly, Department of Education's (FDOE) Advance from other funds account was understated by the same amount.

Criteria

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.

Condition

The FDFS Bureau of Unclaimed Property had established a methodology to estimate the amount of escheat collections that would be reclaimed and paid. The methodology was documented in a worksheet which included amounts collected, claims paid, and an estimate of the amounts that would be reclaimed. FDFS communicated to FDOE the necessary adjustment information to allow FDOE to record the appropriate entries.

Cause

Our audit disclosed a worksheet formula error that resulted in misstatements.

Effect

Prior to audit adjustment, the FDFS Advance to other funds account was understated by $196,564,323, the Payments to unclaimed property claimants account was overstated by $127,848,187, and the Distributions to state school fund account was overstated by $68,716,136. Also, the FDOE State School Fund's Advance from other funds account was understated by $196,564,323, and the Fines, forfeits, settlements, and judgments account was overstated by the same amount.

Recommendation

We recommend that the Bureau enhance its procedures over estimating future claim payments to unclaimed property claimants to ensure that the amounts are fairly reported.

State Agency Response and Corrective Action Plan

Concur. The procedures for the Bureau of Unclaimed Property and the Bureau of Financial and Support Services will be enhanced to ensure that amounts for estimating future claim payments are fairly reported.

Estimated Corrective Action Date

June 30, 2011

Agency Contact and Telephone Number

Teresa Weeks
Bureau of Unclaimed Property
(850) 413-5623

Asheema Vemuri
Bureau of Financial and Support Services
(850) 413-3890

MATERIAL WEAKNESS

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Finding Number	**FS 10-004**
Opinion Unit	Governmental Funds: General Fund and Health and Family Services Fund
Financial Statements Account Title(s)	Accounts payable and accrued liabilities, Expenditures, Due from Federal government, and Grants and donations
SW Fund Number	100000 and 202400
State Agency	**Florida Agency for Health Care Administration (FAHCA)**
OLO-GF-SF-FID	680000-10-1-000298, 680000-20-2-339094, and 680000-20-2-474001
GL Code(s)	164, 311, 614, 711
Adjustment Amount	$261,305,607, $73,876,636, $129,087,314

Finding

The FAHCA Bureau of Finance and Accounting (Bureau) did not follow established fiscal year-end procedures to record adjustments to accounts payable and expenditure balances which caused material overstatements in the General Fund and the Health and Family Services Fund. Additionally, the Due from Federal government and Grants and donations accounts were also overstated by the amount related to Federal programs of $129,087,314.

Criteria

Generally accepted accounting principles require the reporting of accounts payable and expenditures at fiscal year-end for goods and services received, but for which payment has not been made. In addition, a corresponding receivable (Due from Federal government) and revenue (Grants and donations) should be recorded for the portion of the accrued expenditures that will be funded through Federal resources.

Condition

The majority of the accounts payable recorded by FAHCA relate to Medicaid claims for services provided by June 30, but that have not yet been submitted by providers. Since the exact amount of claims that will be submitted by providers is not known at fiscal year-end, the Bureau must use an estimate. For these Medicaid claims, the Bureau established fiscal year-end procedures to record the remaining balance of appropriated funds initially as accrued accounts payables and expenditures. Subsequently, procedures required that, after considering disbursements made during the 90 days after fiscal year-end, an additional adjustment be made to both accounts to reflect the actual expenditures, with a corresponding adjustment to Due from Federal government and Grants and donations related to the Federal share of expenditures.

Cause

We noted that for the fiscal year ending June 30, 2010, the Bureau did not follow established fiscal year-end procedures to record adjustments to accounts payable and expenditure balances to reflect actual expenditures made or adjustments to the receivable and revenue amounts related to the Federal share of actual expenditures.

Effect

Prior to audit adjustment, accounts payable and accrued liabilities and expenditure accounts for the General Fund and the Health and Family Services Fund were overstated by $261,305,607 and $202,963,950, respectively. Due from Federal government and Grants and donations accounts were also overstated by the amount related to Federal programs of $129,087,314. Additionally, FAHCA overstated expenditures for the Medical Assistance Program (CFDA No. 93.778) and the Children's Health Insurance Program (CFDA No. 93.767) by $138,516,413 and $6,448,781, respectively, on the Schedule of Expenditures of Federal Awards.

Recommendation

We recommend that the Bureau revise its procedures for recording Medicaid accounts payable and the related accounts (expenditures, Federal receivables, and Federal revenue) at year-end. The estimating methodology chosen by the Bureau should allow for a materially accurate amount to be recorded at year-end.

	For example, the estimate could be based on historical amounts adjusted for factors such as changes in Medicaid enrollment.
State Agency Response and Corrective Action Plan	Due to the need to carry forward the budget for Medicaid payments for services provided on or before June 30th and the uncertainty of the totals amount of claims that may be filed, the unexpended budget is established as a payable. The payables and related Federal receivables are adjusted after the final certified forward payment. This final step was overlooked for the FY 09-10 financial statements, but the task has been added to the checklist. We will investigate the feasibility of another methodology for estimating the payables.
Estimated Corrective Action Date	07/01/2011
Agency Contact and Telephone Number	Paula Shirley (850) 412-3820

MATERIAL WEAKNESS

ACCOUNTS PAYABLE, DUE FROM FEDERAL GOVERNMENT AND REVENUES

Finding Number	**FS 10-005**
Opinion Unit	Proprietary Fund: Unemployment Compensation
Financial Statements Account Title(s)	Accounts payable and accrued liabilities and Benefit payments; Due from Federal government; and Grants and donations revenues
SW Fund Number	507501
State Agency	**Florida Agency for Workforce Innovation (FAWI)**
OLO-GF-SF-FID	750000-50-2-765002
GL Code(s)	311, 779, 164, 683
Adjustment Amount	$114,762,237

Finding

FAWI's accounts payable and accrued liabilities account was misstated due to deficiencies in the procedures used to estimate and record the accrued balances related to extended unemployment compensation benefit payments that are funded through the receipt of Federal grants.

Criteria

In accordance with accounting principles generally accepted in the United States (GAAP), proprietary fund financial statements are presented using a full accrual basis of accounting. GAAP requires accounts payable to be recognized and reported when expenses have been incurred, but not yet paid. When applicable, a corresponding receivable and revenue amount should be recorded for any portion of the accrued expenses that is to be funded through future receipts of Federal grants.

Condition

A portion of FAWI accounts (benefits) payable for financial statement purposes included extended unemployment compensation payment amounts funded through Federal resources. Our audit disclosed that FAWI's methodology, used to estimate these payable amounts, did not consider all necessary factors contributing to the expense incurred and the amounts payable as of June 30, 2010. As a result, before audit adjustment, various accounts on the financial statements were materially understated. FAWI's methodology included multiplying an average number of unemployment claims per week by the average-weekly benefit amount in June 2010. However, FAWI's methodology did not take into account the Federal Unemployment Compensation Extension Act enacted July 22, 2010, retroactively extended the benefits from the period of June 6, 2010, through December 31, 2010. Before the Act, the allowable period of time to qualify was set to expire on June 5, 2010. The newly enacted extension caused a significant increase in the receipt of claims, many of which retroactively applied to June 2010. Absent consideration of these claims and the impact on the June time period, FAWI's methodology understated the expenses incurred and the accounts payable for these unemployment compensation benefits, as well as the related receivable and revenue amounts.

Cause

FAWI's fiscal year-end closing procedures related to accounts payable and accrued liabilities and receivables did not include guidance on how to estimate accrual amounts for incurred but unpaid extended unemployment compensation benefit payment amounts at year end that were to be funded with Federal resources.

Effect

Prior to audit adjustments, the amounts reported for accounts payable and accrued liabilities and benefit payments expense were understated by $114,762,237 (CFDA No. 17.225). The Due from Federal government account and the corresponding Grants and donations revenue account were also understated by the same amount.

Recommendation	We recommend that for the extended benefit payments funded by certain Federal grants, FAWI enhance its fiscal year-end closing procedures to include adequate guidance to estimate and record the expenses incurred, accounts payable and accrued liabilities and the corresponding amounts due from the Federal government.
State Agency Response and Corrective Action Plan	FAWI is revising fiscal year-end closing procedures to include adequate guidance to estimate and record the expenses incurred, accounts payable and accrued liabilities and the corresponding amounts due from the Federal government. In addition, the Year-End Activity Calendar will be updated to reflect new procedural steps where applicable. Enhanced procedures include the following: • Planned mid-June contact with key UC program staff to anticipate and identify any legislative action or program changes that could have a significant effect on the amount of benefits liabilities as of fiscal year-end June 30. This information will be considered in calculating the year-end accrual and entries will be reviewed with the FAWI Controller for adequacy. • Compensable Weeks reports to be run monthly through October (for September data). The year-end accrual will be estimated by incorporating current payment trends along with the July report data, since it is the only report available prior to the Agency's closing date. August and September reports will be reviewed for activity pertaining to fiscal year-end June 30, and accruals can be adjusted accordingly.
Estimated Corrective Action Date	February 28, 2011
Agency Contact and Telephone Number	Wayne Summerlin (850) 245-7348

MATERIAL WEAKNESS

STATE TREASURY EXTERNAL INVESTMENT TRUST FUND

Finding Number	**FS 10-006**
Opinion Unit	Other Aggregate Funds: Investment Trust Funds
Financial Statements Account Title	Adjustments to increase (decrease) beginning net assets; Deposits; Interest income; Withdrawals; Administrative expense
SW Fund Number	769999
State Agency	**Florida Department of Financial Services (FDFS)**
OLO-GF-SF-FID	430000-76-7-768844
GL Code(s)	53200, 66603, 68600, 76600, 77293
Adjustment Amount	Various

Finding

All financial statement transactions associated with the State Treasurer's activity of a separate external investment pool were not reported in the related Combining Statement of Changes in Fiduciary Net Assets.

Criteria

GASB Codification Section I50.117 states governmental entities that sponsor one or more external investment pools should report the external portion of each pool as a separate investment trust fund (a fiduciary fund) using the accrual basis of accounting. The external portion of an investment pool is the portion that belongs to legally separate entities that are not part of the sponsoring government's financial reporting entity.

Condition

In accordance with statutory authority, the Division of Treasury (Division) invested cash received from legally separate entities which were not part of the State's financial reporting entity. Prior to fiscal year 2009-10, these investments were reported with other investments of the State's financial reporting entity due to the small amounts administered. During the fiscal year, the Division received amounts from legally separate entities which at fiscal year-end, exceeded eight percent of total Treasury holdings. This material increase in the percentage of holdings from legally separate entities required that the related balances and transactions be reported separately as an external investment trust fund. In recognition of this requirement, the Division provided the CFO Statewide Financial Reporting Section (SFRS) financial information necessary to report the balances and transactions in a separate external investment trust fund. Upon receiving the financial information from the Division, the SFRS created a separate external investment trust fund to record and report the balances. However, all related transactions and balances were not identified and recorded.

Cause

When preparing the adjustments necessary to report the external investment pool balances and transactions, SFRS did not identify all transactional activity related to the external investment pool's fiscal year activity. As a result, the Combining Statement of Changes in Fiduciary Net Assets did not, prior to audit adjustment, reflect the appropriate account balances.

Effect

Prior to audit adjustment, the following account balances were overstated: Adjustment to increase (decrease) beginning net assets $957,307,549; and the following account balances were understated: Deposits $2,485,635,522; Interest income $27,800,191; Withdrawals $1,554,761,156; and Administrative expense $1,367,007.

Recommendation

We recommend that SFRS enhance its fiscal year-end reporting procedures to ensure that all financial transactions related to external investment pool activities are accurately and completely reported in the State's financial statements.

State Agency Response and Corrective Action Plan

Concur. SFRS procedures will be enhanced to ensure that financial transactions related to external investment pool activities are accurately and completely reported in the State's financial statements.

Estimated Corrective Action Date	June 30, 2011
Agency Contact and Telephone Number	Paul Reynolds, Financial Administrator Bureau of Accounting (850) 413-5687

ADDITIONAL MATTERS

ACCOUNTS PAYABLE AND EXPENDITURES

Finding Number	**FS 10-007**
Opinion Unit	Governmental Fund: Environment, Recreation, and Conservation Fund
Financial Statements Account Title(s)	Accounts payable and accrued liabilities, Expenditures
SW Fund Number	202600
State Agency	**Florida Department of Environmental Protection (FDEP)**
OLO-GF-SF-FID	370000-20-2-339074, 370000-20-2-506002
GL Code(s)	311, 711
Adjustment Amount	$ 2,841,314

Finding

FDEP's accounts payable and accrued liabilities were misstated due to deficiencies in the procedures employed to identify and record payables as of fiscal year-end.

Criteria

Accounting principles generally accepted in the United States require the reporting of accounts payable and related expenditures at fiscal year-end for goods and services received, but for which payment has not been made.

Condition

Our audit disclosed two instances in which FDEP did not record payables for goods and services received as of fiscal year-end. Specifically, the FDEP contracted for and received services from an engineering firm for installation and inspection of booms as a consequence of the Deep Water Horizon Oil Spill. An invoice was received for services provided from June 3 through July 20, 2010, but FDEP did not record the portion of the payable and the expenditure for services received as of June 30. The portion that pertained to the 2009-10 fiscal year was $1,831,125. In another instance, the FDEP received water management services from a contractor for the month of June 2010 relating to the Mulberry Phosphogypsum Stack System, but failed to record the payable and expenditure of $1,010,189.

Cause

FDEP procedures for determining accounts payable included a review of all transactions over a million dollars that were paid after June 30. This review was performed; however, the procedures did not detect and result in the recording of all payables in excess of a million dollars that were incurred but not paid as of fiscal year-end.

Effect

Prior to audit adjustment, the amounts reported for accounts payable and accrued liabilities and expenditures were understated by $2,841,314 in the Environment, Recreation, and Conservation Fund. This amount represented 5.5 percent of the amount reported as accounts payable and accrued liabilities before adjustment.

Recommendation

We recommend that FDEP enhance its procedures to detect and record all payables and related expenditures in excess of a million dollars that were incurred but not paid as of fiscal year-end.

State Agency Response and Corrective Action Plan

We concur with this recommendation. Disbursements to Water Management Districts (WMD's) over $1 million that were paid after June 30, 2010, were reviewed and payables were recorded for fiscal year 2009-2010. However, disbursements to entities other than WMD's were inadvertently overlooked. The Bureau of Finance and Accounting's written fiscal year end procedures for identifying payables as of June 30 have been enhanced to specify review of all disbursements over $1 million made July through October, including but not limited to, disbursements to WMD's. This review has also been clarified in the Bureau's fiscal year end task checklist.

Estimated Corrective Action Date	Bureau of Finance and Accounting written procedures and fiscal year end task checklist were updated in February 2011 and enhanced procedures will be implemented during fiscal year 2010-2011 year end closing.
Agency Contact and Telephone Number	Lynda Watson, Chief of Finance and Accounting (850) 245-2420

ADDITIONAL MATTERS

CERTIFICATES OF PARTICIPATION

Finding Number	**FS 10-008**
Opinion Unit	Other Aggregate Funds: Nonmajor Governmental Fund, Internal Service Fund
Financial Statements Account Title(s)	Long-term liabilities - Due within one year, Long-term liabilities – Due in more than one year, Certificates of participation payable, and other related accounts
SW Fund Number	900000, 800000, 201800, 607201
State Agency	**Florida Department of Management Services (FDMS)** **Florida Department of Corrections (FDOC)**
OLO-GF-SF-FID	7200000-60-2-495001, 700000-30-2-339063, 700000-80-9-000001, 700000-90-9-90009
GL Code(s)	387, 487, 372, 462, and other related accounts
Adjustment Amount	$11,620,000, $325,365,000, and other various amounts

Finding

Amounts related to the issuance of FDMS, Florida Correctional Finance Corporation, Certificates of Participation, Series 2009B and 2009C (COPs), were incorrectly recorded.

Criteria

Assets and liabilities resulting from the issuance of certificates of participation (debt) should be recorded in the fund and by the agency responsible for paying the debt. According to the bond documents, the debt should have been reported by FDMS in the Internal Service Fund, as FDMS is identified as the agency responsible for servicing the debt.

Condition

Our audit disclosed that various accounting entries for the issuance of the COPs were recorded by FDOC within the Nonmajor Governmental Funds and in the Governmental Activities financial statements. FDMS did not record any entries in its records related to the issuance of the COPs.

Cause

FDMS and FDOC communicated with each other and made efforts to determine how to record the COPs; however, contrary to the requirements contained in the bond documents, FDMS and FDOC determined that the COPs were debt of FDOC. The bond documents provide that FDMS is the lessee pursuant to the master lease agreement. Furthermore, the documents state FDMS will provide for the acquisition, construction, financing, and operation of the projects with the FDOC as sublessee.

Effect

Prior to audit inquiry, the Certificates of participation payable and various other related accounts in the Internal Service Fund were understated. Correspondingly, related accounts in the Nonmajor Governmental Fund were overstated. Additionally, in the notes to the financial statements, specifically Note 10 – Changes in Long-Term Liabilities, the COPs were reported as installment purchases/capital leases rather than certificates of participation payable.

Recommendation

We recommend that in future debt issuances of this nature, FDMS and FDOC record the appropriate accounting entries in accordance with the applicable bond documents.

Florida Department of Management Services

State Agency Response and Corrective Action Plan	We concur with the Auditor General's recommendation. FDMS will continue to work with FDOC to ensure accounting entries are recorded according to the applicable bond documents.
Estimated Corrective Action Date	June 30, 2011
Agency Contact and Telephone Number	Mitchell E. Clark (850) 487-9888

Florida Department of Corrections

State Agency Response and Corrective Action Plan	We concur with the finding, the appropriate accounting entries have been processed.
Estimated Corrective Action Date	November 23, 2010
Agency Contact and Telephone Number	Lemuel Toro (850) 410-3602

ADDITIONAL MATTERS

SFRS COMPILATION PROCEDURES

Finding Number	**FS 10-009**
Opinion Unit(s)	General Fund, Health and Family Services Fund, Other Aggregate Fund: Nonmajor Governmental Fund, and Internal Service Fund
Financial Statements Account Title(s)	Due from and to state funds within department, Transfers in and out within department, Net assets: invested in capital assets, net of related debt, Other reserves, and Unrestricted net assets
SW Fund Number	100000, 202400, 209999, 609999
State Agency	**Florida Department of Financial Services (FDFS)**
OLO-GF-SF-FID	Various
GL Code(s)	162, 352, 657, 757, 536, 538, 539, 549
Adjustment Amount	$61,774,110, $373,474,405, $626,723,830

Finding

Compilation procedures performed by the CFO Statewide Financial Reporting Section (SFRS) did not ensure, in all instances, that interfund transfers were properly adjusted, that all agency adjustments were identified prior to entering SFRS adjustments, and that fund balance reserves were properly reflected.

Criteria

SFRS procedures require that adjustments be made where needed to eliminate duplicate reporting. This would include adjusting the accounts representing transfers in and out, due from's, and due to's among the various agencies such that any duplicate reporting is eliminated. In addition, SFRS procedures require that all agency adjustments are to be identified and considered prior to making SFRS adjustments in order to avoid duplicate posting of adjustments.

Generally accepted accounting principles require reporting, as reserved, the portion of fund balance that is legally segregated for a specific use or not available for expenditure because the underlying asset is not a financial resource available for current appropriation or expenditure. In addition, SFRS procedures establish fund balance reserves for any underlying assets not available for expenditure or appropriation, and also require fund balance reserves for deferred charges or any other required reserve to be reported as Other reserves.

Condition

We noted instances in which amounts were recorded in error and in which SFRS compilation procedures were not updated to correctly report the reserved fund balances. The errors and omissions described below were corrected through SFRS posting of audit adjustments.

- SFRS erroneously recorded adjustments totaling $61,774,110 to accounts related to the Health and Family Services Fund. The adjustments should have been recorded in accounts related to Nonmajor Governmental Fund accounts.
- SFRS made adjusting entries to two internal service fund net asset accounts to correct the balance in the Invested in capital assets, net of related debt account. However, adjusting entries were submitted by the Florida Department of Management Services (FDMS) to correctly reflect the balance in the account. The SFRS posted both entries which overstated the Invested in capital assets, net of related debt account and understated the Unrestricted net asset account.
- The Lawton Chiles Endowment Fund (LCEF) was established to provide a perpetual source of enhanced funding for, among other things, State children's health programs, and biomedical research activities related to tobacco use. During the fiscal year ended June 30, 2009, a permanent fund designation was removed and the LCEF's accounts were moved to the General Fund, with its net resources recorded as a reserve. We noted that the balance of $626,723,830 in the LCEF as of June 30, 2010, was initially

recorded as Unreserved fund balance in the General Fund, although the net resources remain reserved for specific purposes.

Cause

SFRS procedures were not sufficient or completely followed in some instances.

- Agency staff submitted two adjusting entries to move amounts between budget entities within the Nonmajor Governmental Fund. SFRS review procedures failed to recognize that the two entries were related to budget entries within the same fund type, and created offsetting entries to the Health and Family Services Fund instead of rejecting the adjustments.
- Contrary to procedures, the SFRS posted an adjustment causing an overstatement without considering all agency adjustments previously submitted.
- Subsequent to the change in the reporting of the LCEF, SFRS procedures were not updated to ensure LCEF net resources are reported as Other reserves.

Effect

Prior to audit adjustment, due from and to state funds within department and transfers in and out within department were overstated in both the Health and Family Services and the Nonmajor Governmental Funds by $61,774,110. Additionally, the Invested in capital assets, net of related debt account was overstated and the Unrestricted net asset account within the Internal Service Fund was understated by $373,474,405.

Also, prior to audit adjustment, the General Fund's Unreserved fund balance was overstated and the General Fund's Other reserves account was understated by $626,723,830.

Recommendation

We recommend that SFRS enhance its compilation procedures to ensure that due from and to state funds and transfers in and out within departments are appropriately identified and adjusted, and that all agency adjustments are identified and considered prior to posting SFRS adjustments. Additionally, we recommend that SFRS enhance its compilation procedures to ensure that the LCEF's net resources are reported in the financial statements as Other reserves.

State Agency Response and Corrective Action Plan

Concur. SFRS procedures will be enhanced to ensure that due from and to state funds and transfers in and out within departments are appropriately identified and adjusted, and that agency adjustments are identified and considered prior to posting SFRS adjustments. Additionally, SFRS procedures will be enhanced to ensure that the LCEF's net resources are properly reported in the financial statements.

Estimated Corrective Action Date

June 30, 2011

Agency Contact and Telephone Number

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

ADDITIONAL MATTERS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Finding Number **FS 10-010**
State Agency **Florida Department of Financial Services (FDFS)**

Finding

FDFS did not adequately review the data presented on the Schedule of Expenditures of Federal Awards (SEFA) and in the Notes to the SEFA to ensure accuracy and completeness.

Criteria

OMB Circular A-133 §___.310(b), requires the auditee to prepare a SEFA for the period covered by the auditee's financial statements. The SEFA shall provide total Federal awards expended for each individual Federal program, include notes that describe the significant accounting policies used in preparing the schedule, and identify the total amount provided to subrecipients from each Federal program.

OMB Circular A-133 Compliance Supplement, Part 4 – Agency Program Requirements, provides that the States should include a statement as a note to the SEFA disclosing the portion of the Supplemental Nutrition Assistance Program Cluster (SNAP) received from ARRA and regularly appropriated funds.

OMB Circular A-133 Compliance Supplement, Part 5 – Clusters of Programs, provides that ARRA funds for the Federal Work-Study Program (CFDA 84.033) are being accounted for within the Federal government, but disbursements to auditees have been made without a separate identification of the ARRA portions. Consequently, it is not possible for auditees to separately report in their SEFAs ARRA expenditures based on accounting records for the Program.

Condition

FDFS compiled the State's SEFA from information provided by State agencies, universities, and colleges. Federal award expenditures reported on the 2009-10 fiscal year SEFA totaled approximately $36 billion. As part of its compilation procedures, FDFS performed analytics, data validations, and reviews to help ensure the accuracy and completeness of the data provided by the State agencies, universities, and colleges. However, FDFS' procedures were not sufficient to detect material errors and omissions in the amounts provided. Specifically:

- FDFS omitted from the SEFA expenditures totaling approximately $6.8 million reported by one State agency and one university.
- For some programs, comparisons of current to prior year amounts were not made. Had they been made the following errors would have been subject to detection:
  - The Florida Department of Children and Family Services (FDCFS) understated amounts reported as Subgranted to State of Florida Entities by $443,653,604. As part of its review process, FDFS did not compare the amount reported on the 2008-09 fiscal year SEFA as Subgranted to State of Florida Entities to the amount reported by FDCFS for the 2009-10 fiscal year.
  - The Florida Department of Education (FDOE) did not record the value of new net loan guarantees as part of the total expenditures for the Federal Family Education Loans (FFEL) Program (CFDA No. 84.032). As a result, expenditures for the Program were understated by $504,218,734.
- FDCFS did not include a note disclosure, required by the 2010 OMB Circular A-133 Compliance Supplement, related to reporting the percentage of the SNAP Cluster benefits paid by regularly appropriated funds and the percentage of incremental funds paid by ARRA.

- Contrary to the provisions of OMB Circular A-133, ARRA funds for the Federal Work-Study Program were separately identified on the SEFA.

Subsequent to our audit inquiry, adjustments were made to correct the errors noted above on the State's SEFA.

Cause

Established procedures with regard to preparation of the SEFA and the Notes to the SEFA were not always followed. In addition, FDFS staff indicated they were not aware of the ARRA reporting issue for the Federal Work-Study Program. Staff turnover also contributed to the errors.

Effect

Absent effective procedures for compiling and reviewing the SEFA and the Notes to the SEFA, inaccurate and incomplete information may be reported.

Recommendation

We recommend that FDFS follow its established review procedures to ensure that amounts reported on the SEFA and the Notes to the SEFA are accurate, complete, and in accordance with OMB Circular A-133 and the Compliance Supplement.

State Agency Response and Corrective Action Plan

Concur. Procedures will be followed to ensure that amounts reported on the SEFA and the Notes to the SEFA are accurate, complete, and in accordance with OMB Circular A-133 Compliance Supplement.

Estimated Corrective Action Date

Fiscal year ending June 30, 2011

Agency Contact and Telephone Number

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

ADDITIONAL MATTERS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Finding Number **FS 10-011**
State Agency **Florida Department of Children and Family Services (FDCFS)**

Finding

FDCFS procedures for preparing the Schedule of Expenditures of Federal Awards (SEFA) data form were not sufficient to ensure amounts reported were accurate.

Criteria

OMB A-133§___.310(b), *Schedule of Expenditures of Federal Awards* – A SEFA is to be prepared for the same period of time covered by the financial statements.

To reasonably ensure the accuracy and completeness of the State's SEFA, the Florida Department of Financial Services (FDFS) prepared SEFA Instructions, which required State agencies to prepare a SEFA data form and certify its accuracy. Included were specific instructions for each column of the data form. FDFS accumulated the information reported on the agencies' SEFA data forms to prepare the State's SEFA.

The column "Subgranted to State of Florida Entities" was to include the amounts provided (subgranted) to other State of Florida Entities. State of Florida Entities included State Agencies, State Universities, State Colleges, and State Community Colleges.

Condition

FDCFS initially reported on its SEFA data form Total Expenditures of $5,741,503,735, with Subgrants to State of Florida Entities totaling $39,416,056. However, FDCFS understated amounts Subgranted to State of Florida Entities by $446,221,730. This error caused expenditures reported on the State's SEFA to be overstated by the same amount, before adjustment. The errors pertained to the following programs:

93.558 – Temporary Assistance for Needy Families (TANF)
93.714 – American Recovery and Reinvestment Act (ARRA) Emergency Contingency Fund for TANF State Programs
93.566 – Refugee and Entrant Assistance – State Administered Programs
93.658 – Foster Care Title IV-E
93.575 – Child Care and Development Block Grant
93.667 – Social Services Block Grant

Our review of the amounts reported by FDCFS also disclosed that FDCFS included payments to a vendor totaling approximately $11.2 million in the total expenditures Subgranted to Non-State Entities. Of the $11.2 million, approximately $10.7 million was reported under the SNAP (Supplemental Nutrition Assistance Program) Cluster and $450,000 under the TANF Cluster.

In response to audit inquiries, FDCFS prepared and submitted to FDFS a revised SEFA data form.

In addition, FDCFS did not include a note disclosure required by the 2010 OMB A-133 Compliance Supplement, related to reporting the percentage of SNAP benefits paid by ARRA and regularly appropriated funds.

Cause

FDCFS personnel did not follow written procedures related to the steps required to complete the SEFA. In addition, while FDCFS personnel indicated that the information reported on the SEFA data file and the related documentation was reviewed, the reviews were not sufficient to detect the errors that occurred in the SEFA preparation process.

Effect

Absent effective procedures for identifying and classifying expenditures, inaccurate or incomplete information may be reported on the SEFA.

Recommendation	We recommend that FDCFS enhance its supervisory review procedures to ensure that amounts reported are accurately classified, complete, and in accordance with FDFS instructions. Additionally, FDCFS should ensure that any notes required by the OMB A-133 Compliance Supplement are properly included in the information submitted to FDFS.
State Agency Response and Corrective Action Plan	The Department concurs. The SEFA procedures, including the supervisory review procedures, will be enhanced to provide reasonable assurance that the amounts reported are accurately classified, complete, and in accordance with FDFS instructions. Also, the enhanced procedures will include a review of the OMB A-133 Compliance Supplement to identify required disclosures.
Estimated Corrective Action Date	May 31, 2011
Agency Contact and Telephone Number	Kimberly McMurray (850) 921-8181

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 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 finding within the Federal grantor agency section. In some instances, a finding may pertain to programs provided by more than one Federal grantor agency. In such instances, the finding is presented within the section for the Federal grantor agency that provided the most funding for the applicable State agency. Findings for the Student Financial Assistance Cluster and the Research and Development Programs Cluster are presented within separately marked sections of the report. An **INDEX OF FEDERAL FINDINGS BY FEDERAL AGENCY AND COMPLIANCE REQUIREMENT** is included to assist Federal grantor agencies in identifying applicable findings.

U.S. DEPARTMENT OF AGRICULTURE

Finding Number	**FA 10-001**
CFDA Number	10.551 and 10.561
Program Title	**SNAP (Supplemental Nutrition Assistance Program) Cluster**
Compliance Requirement	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
State Agency	**Florida Department of Children and Family Services (FDCFS)**
Federal Grant/Contract Number and Grant Year	5FL400402
Finding Type	Questioned Costs – $225,875.91 (Federal Share $112,937.95)
Finding	FDCFS did not always maintain appropriate documentation to support salary and benefits charged to SNAP.
Criteria	OMB Circular A-87, Attachment A, Section C, *Basic Guidelines* OMB Circular A-87, Attachment B, Section 8.h., *Support of Salaries and Wages*
Condition	During the 2009-10 fiscal year, SNAP expenditures totaled approximately $4.24 billion. FDCFS had six employees who worked solely on SNAP during the year. Our test of salary payments to these six FDCFS employees disclosed five instances where periodic certifications were not available indicating that the employee had worked solely on SNAP. The salary and benefit costs attributable to the five employees totaled $225,875.91.
Cause	FDCFS did not identify the employees who were assigned to the SUNCAP (Florida's Combined Application Project) processing unit within the ACCESS (Automated Community Connection to Economic Self-Sufficiency) Program Office as employees who were required to sign periodic certifications.
Effect	SNAP was charged costs that were not substantiated by appropriate records.
Recommendation	We recommend that FDCFS ensure that certifications are obtained from all employees working solely on SNAP.
State Agency Response and Corrective Action Plan	The Department subsequently received all five certifications indicating that these specific employees worked solely on SNAP during the 09-10 fiscal year. The Department will implement additional procedures to ensure that certifications are obtained from the appropriate employees.
Estimated Corrective Action Date	May 31, 2011
Agency Contact and Telephone Number	Kimberly McMurray (850) 921-8181

U.S. DEPARTMENT OF AGRICULTURE

Finding Number	**FA 10-002**
CFDA Number	10.551 and 10.561
Program Title	**SNAP (Supplemental Nutrition Assistance Program) Cluster**
Compliance Requirement	Special Tests and Provisions – ADP System for SNAP
State Agency	**Florida Department of Children and Family Services (FDCFS)**
Federal Grant/Contract Number and Grant Year	5FL400402
Finding Type	Noncompliance Questioned Costs – $3,427

Finding

SNAP benefits were not always timely adjusted for changes in a client's child support income. In addition, amounts provided to clients were not timely discontinued.

Criteria

7 CFR 272.10 – *ADP/CIS Model Plan*; 7 CFR 273.10 – *Determining household eligibility and benefit levels;* 7 CFR 273.15 – *Fair Hearings*; Program Policy Manual 1810.0700 *Support (FS)*

Condition

During the 2009-10 fiscal year, FDCFS made SNAP benefit payments totaling approximately $4.1 billion. We examined FDCFS records of eligibility for 41 clients (cases). Our examination disclosed one instance in which the benefit payment amount was incorrect. A client's SNAP benefit payment of $526 per month was determined during the May 2010 recertification based on a caseworker's calculation of child support income. An error in the calculation resulted in an overpayment of $86 per month for a total overpayment of $172 during the 2009-10 fiscal year.

In addition, as part of our analysis of all SNAP cases, we identified three instances where FDCFS did not timely terminate the client's SNAP benefit payments. In all three instances, the clients were involved in hearings related to their SNAP benefits. Upon resolution of the hearings, caseworkers did not enter the resolution date in FDCFS' Florida On-line Recipient Integrated Data Access (FLORIDA) System and, as a result, the clients continued to receive benefits. During the 2009-10 fiscal year, the clients received a total of $3,255 in SNAP benefits.

Cause

Adjustments to benefit payments for changes in child support income and the need for a resolution date in the FLORIDA System to terminate benefits requires caseworker action. An increase in caseload may have affected the employees' ability to properly perform these manual procedures.

Effect

SNAP payments were made for incorrect amounts and were not timely terminated resulting in overpayments to the clients.

Recommendation

We recommend that FDCFS take the necessary steps to ensure benefit payments are accurately determined and that caseworkers timely enter information into the FLORIDA System.

State Agency Response and Corrective Action Plan

1. The Department ensures the accuracy of benefit payments by monitoring SNAP through its quality control and quality assurance efforts at the state and local levels. Budgeting of income and calculation of the benefit amount are a primary focus of these reviews.

In the one instance where the Department incorrectly budgeted the child support income, a request will be made for a Benefit Recovery review of this case.

2a. Technical Assistance will be provided to the SUNCAP unit to ensure staff understand how and the importance of timely updating the FLORIDA case following a decision on a Hearing request.

	2b. A request will be made for a Benefit Recovery review of the three SUNCAP cases.
Estimated Corrective Action Date	1.& 2b. May 31, 2011 2a. April 1, 2011
Agency Contact and Telephone Number	1. & 2b. Cindy Mickler (850) 488-5342 2a. Suzanne Poirier (850) 921-2383

U.S. DEPARTMENT OF AGRICULTURE

Finding Number	**FA 10-003**
CFDA Number	10.553, 10.555, 10.556, 10.559
Program Title	**Child Nutrition Cluster**
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Reporting
State Agency	**Florida Department of Education (FDOE)**
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-001

Finding

FDOE management had not implemented certain access security controls for the Child Nutrition Program (CNP) System.

Criteria

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 such controls as documenting authorizations for system access, periodically reviewing the appropriateness of access privileges, and promptly removing the access privileges of former employees.

Condition

FDOE used the CNP System, a Web-based application and claims processing system in its administration of USDA Child Nutrition programs. The CNP System contains comprehensive maintenance utilities allowing online submission and approval of documents and claims via the Internet by FDOE personnel and sponsor users. Key features are: (1) through a single interface, information regarding sponsors, applications, claims, reports, and advances can be managed; (2) a single database contains core information that can be utilized across the Child Nutrition programs; (3) partially completed documentation can be saved online, allowing the user to complete the process at a later time; and (4) user access to the programs is administered by FDOE personnel and assigned by security groupings via login ID and password. The CNP System was used in the processing of approximately $733 million in claims paid to sponsors during the 2009-10 fiscal year.

Our audit disclosed that certain aspects of FDOE access security controls did not sufficiently reduce the risk of inappropriate or unnecessary access. We are not disclosing specific details of access security control deficiencies in this report to avoid the possibility of compromising FDOE security. However, we have notified appropriate FDOE personnel of these issues.

Cause

FDOE did not establish adequate access security controls for the CNP System.

Effect

Absent appropriate access security controls, the integrity of the data contained within the CNP System is subject to increased risk of compromise.

Recommendation

FDOE should establish adequate access security controls for the CNP System.

State Agency Response and Corrective Action Plan

Controls were either developed or revised to ensure appropriate documentation of system modifications. All system modification files and related information are stored in one location on the network drive, which is backed up at regular intervals by the FDOE Data Center. Access to the CNP System is now supported solely by user authorization forms. The user authorization form has been updated for 2011 and provides an electronically editable format. E-mail reminders and detailed instructions to food service directors to review staff

	access to the CNP System and advise of any changes will be sent quarterly. FDOE has also revised existing policies and procedures governing system modifications. The FDOE is currently engaged in the procurement process in search of a provider to manage the CNP system. Upon completion of this process, the selected provider's priorities will include further enhancement of existing access security controls.
Estimated Corrective Action Date	June 2011 and upon completion of procurement process.
Agency Contact and Telephone Number	Martha K. Asbury (850) 245-0420

U.S. DEPARTMENT OF AGRICULTURE

Finding Number	**FA 10-004**
CFDA Number	10.558
Program Title	**Child and Adult Care Food Program (CACFP)**
Compliance Requirement	Allowable Costs/Cost Principles, Eligibility
State Agency	**Florida Department of Health (FDOH)**
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Finding	FDOH had not employed effective access security controls in the operation of the Management Information and Payment System (MIPS).
Criteria	Department of Health Information Security Policies and the Southwood Shared Resource Center (SSRC) Information Technology Security Policy Handbook, dated June 2010.
Condition	FDOH utilized MIPS to maintain the organizational and eligibility information of approved vendors and administer CACFP claim processing. MIPS is a Web-based system that facilitates the compilation of client information, provides a history of claims, allows the filing of monthly claims by vendors, and produces management reports. Approximately 1,650 vendors and 54 FDOH employees had access to MIPS. Our review disclosed that the access security controls in place did not sufficiently reduce the risk of inappropriate or unnecessary access. We are not disclosing specific details of access security control deficiencies in this report to avoid the possibility of compromising FDOH security. However, we have notified appropriate FDOH personnel of these issues.
Cause	CACFP had not established certain access security controls for MIPS.
Effect	Without adequate access security controls, the confidentiality, integrity, and availability of MIPS data and information technology resources may be at increased risk of compromise.
Recommendation	We recommend FDOH implement appropriate access security controls for MIPS.
State Agency Response and Corrective Action Plan	We concur. We have had the system's programmer make changes that meet access security control requirements for MIPS.
Estimated Corrective Action Date	Completed. Implemented appropriate access security controls on 01/11/11.
Agency Contact and Telephone Number	Annette Phelps (850) 245-4102

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Finding Number	**FA 10-005**
CFDA Number	14.228, 14.255
Program Title	**Community Development Block Grants (CDBG) – State Administered Small Cities Program Cluster**
Compliance Requirement	Allowable Costs/Cost Principles and Subrecipient Monitoring
State Agency	**Florida Department of Community Affairs (FDCA)**
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-007
Finding	FDCA management had not established appropriate internal controls regarding user access for the Grants Records Information Tracking System (GRITS).
Criteria	24 CFR 570.490, *Recordkeeping requirements* 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 identification (user IDs) and passwords to allow for attributing user activities to the responsible user. Additionally, the risk of inappropriate or unnecessary access privileges can be reduced through the employment of such controls as ensuring users participate in information security awareness training, documenting authorizations for system access, periodically reviewing the appropriateness of access privileges, and promptly removing the access privileges of former employees.
Condition	FDCA used GRITS to track CDBG grants and related activities, including subgrantee payments and monitoring efforts. CDBG expenditures totaled approximately $51.8 million to 133 subgrantees during the period July 1, 2009, through June 30, 2010. Our review disclosed that, as similarly noted in the prior audit, security controls related to user access privileges needed improvement. Specific details of the issues are not disclosed in the report to avoid the possibility of compromising FDCA security. Appropriate FDCA personnel have been notified of the issues.
Cause	FDCA staff indicated that GRITS was being replaced by a new grants management system. As a result, no enhancements were made to GRITS and none were planned.
Effect	Absent appropriate security controls, the integrity of the data contained within GRITS could be compromised.
Recommendation	Until GRITS is replaced or no longer used to support critical grant activities, FDCA should ensure that GRITS security controls are enhanced to ensure access privileges are appropriately controlled.
State Agency Response and Corrective Action Plan	FDCA has contracted with an IT firm to improve GRITS to a web-based system and to update the centralized tracking system used by staff. This update includes security controls. Grant managers will only be able to enter and change information related to the contracts and the activities that they manage. Only a limited number of staff will have complete access to the system.
Estimated Corrective Action Date	6/30/11
Agency Contact and Telephone Number	Jackie Dupree, Community Program Manager (850) 922-1879

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U.S. DEPARTMENT OF JUSTICE

Finding Number	**FA 10-006 (Interim Finding Nos. FDLE-1 and FOSCA-1)**
CFDA Number	16.803
Program Title	**Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories**
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	**Florida Department of Law Enforcement (FDLE)** **Florida Office of State Courts Administrator (FOSCA)**
Federal Grant/Contract Number and Grant Year	2009-SU-B9-0021
Finding Type	Noncompliance and Significant Deficiency

Finding

FOSCA submitted an agreement to FDLE which proposed the payment of indirect costs in excess of the amount allowed pursuant to Federal regulations. FDLE's review of the agreement did not detect the provisions allowing the excess indirect costs.

Criteria

U.S. Department of Justice (USDOJ), Office of Justice Programs, 2009 Financial Guide, Part III, Chapter 17: *Indirect Costs* – The base to which the approved indirect cost rate is allowed to be applied includes only direct costs incurred by the organization with the exception of distorting items such as equipment, capital expenditures, pass-through funds, and each major subcontract or subgrant over $25,000.

Condition

During the 2009-10 fiscal year, FDLE entered into an agreement, totaling $18,633,223, including indirect costs totaling $819,000, with FOSCA to expand post-adjudicatory drug courts to reduce future prison admissions. The agreement contained a provision allowing FOSCA to apply its approved indirect cost rate to total FOSCA direct costs and, contrary to USDOJ guidance, to costs incurred by other governmental entities. FDLE approved the award with indirect costs totaling $713,000 related to the application of FOSCA's indirect cost rate to approximately $15.5 million of proposed costs to be incurred by other governmental entities.

In June 2010, FOSCA submitted its first reimbursement request which included $2,203.47 in indirect costs based on costs incurred by other governmental entities. FDLE initially approved the reimbursement request for payment; however, subsequent to audit inquiry, FDLE disallowed FOSCA's reimbursement request which included the unallowable indirect costs.

Cause

FOSCA management indicated that this grant was new to the agency and they were not familiar with all the grant requirements.

FDLE's agreement review procedures did not include a review of the base against which indirect costs would be charged to verify compliance with Federal regulations. Although FDLE reviewed the invoice to ensure it was in accordance with the approved agreement, FDLE did not ensure indirect costs billed by FOSCA complied with Federal regulations, prior to approving FOSCA's reimbursement request.

Effect

FOSCA billed the Program for indirect costs not allowed pursuant to Federal regulations. Any FDLE payment of such unauthorized costs is subject to disallowance by USDOJ.

Recommendation

In August 2010, FOSCA revised its reimbursement request to include indirect cost charges calculated only on qualifying expenditures incurred by FOSCA. FOSCA should ensure that charges for indirect costs comply with Federal regulations. Additionally, FDLE should enhance its review procedures, for both agreements and requests for reimbursement, to ensure that indirect costs authorized and paid comply with the limitations set forth in Federal regulations. FOSCA and FDLE should also modify the terms of the existing agreement to

comply with applicable Federal regulations.

Florida Department of Law Enforcement

State Agency Response and Corrective Action Plan	FDLE has revised the Application Review Checklist and the Grant Adjustment Review Checklist to include a review of the base against which indirect costs would be charged to verify compliance with Federal regulations. The reimbursement request procedures have been amended to ensure that indirect costs authorized and paid comply with the limitations set forth in Federal regulations. In addition, the existing agreement with FOSCA has been amended to comply with applicable Federal regulations.
Estimated Corrective Action Date	The Application Review Checklist and the Grant Adjustment Review Checklist were revised on October 26, 2010 to include a review of the base against which indirect cost would be charged. The existing agreement with FOSCA was modified on September 27, 2010 to comply with applicable Federal regulations.
Agency Contact and Telephone Number	Clayton H. Wilder, Office of Criminal Justice Grants Administrator (850) 617-1250

Florida Office of State Courts Administrator

State Agency Response and Corrective Action Plan	The FOSCA responded to findings of the Auditor General's Office immediately following the meeting in June where the issue of indirect cost was discussed. 1) The FOSCA requested the indirect costs be removed on an expenditure report to FDLE that was submitted but pending payment. Consequently FOSCA was never paid any indirect costs associated with pass-through funds as had been approved by FDLE on the original program budget. 2) The Drug Court Expansion Program budget was adjusted to reflect a new indirect cost that follows the Federal regulations. The original indirect cost amount of $819,000 was adjusted to $82,230 and is based on only personnel charges and other non pass-through funds in accordance with the Federal regulations. 3) The FOSCA examined each County Grant-in-Aid agreement and each county's indirect cost plan. As a result, it was determined that four counties had been paid for indirect costs not allowed by Federal regulations. These counties were contacted and discussions began on how these funds would be reimbursed. To date, three of the four counties have returned the indirect funds, totaling $813.90. Orange County still has an outstanding overpayment totaling $1,365.83, but is expected to provide reimbursement soon. Currently, all eight counties participating in this project have adjusted their budgets to either take no indirect costs or to reflect indirect costs consistent with the Federal regulations.
Estimated Corrective Action Date	Immediately
Agency Contact and Telephone Number	Jennifer Grandal (850) 922-5101

U.S. DEPARTMENT OF JUSTICE

Finding Number	**FA 10-007 (Interim Finding No. FDLE-2)**
CFDA Number	16.803
Program Title	**Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories**
Compliance Requirement	Reporting
State Agency	**Florida Department of Law Enforcement (FDLE)**
Federal Grant/Contract Number and Grant Year	2009-SU-B9-0021
Finding Type	Noncompliance and Significant Deficiency

Finding

Contrary to U.S. Department of Justice guidance, FDLE reported unexpended cash advanced to other entities as expenditures on the quarterly Federal Financial Reports (SF-425). FDLE procedures were not adequate to ensure expenditures reported for the Program were in accordance with the selected basis of reporting.

Criteria

U.S. Department of Justice, Office of Justice Programs Training and Technical Assistance GMS User Guide – GMS Financial Status Reports Module (SF-425) for Recipients - Financial Report (SF-425) *Key Terms – Accrual Basis*; *Cash Basis; and Expenditure*

Condition

U.S. Department of Justice guidance provides that each recipient shall choose its type of accounting basis (accrual or cash) and that once the choice is made on the first SF-425 Federal Financial Report, the type selected is locked for subsequent reports. FDLE selected the accrual basis of accounting in which cash advances to other entities are to be reported once the advance is expended by the entity. Our review of FDLE's Federal Financial Reports for two quarters disclosed that the actual expenditures reported improperly included cash advances to other entities that had not been expended. FDLE reported Federal expenditures totaling approximately $3 million and $9.5 million on the Federal Financial Reports for the quarters ended December 31, 2009, and March 31, 2010, respectively. The amounts reported were overstated by approximately $1.3 million and $1.1 million, for the quarters selected for testing, or 77 percent and 13 percent of total Federal expenditures reported, respectively.

Cause

FDLE staff based the expenditure data for the report on the amounts in the State's accounting system, which did not include accruals at the time the report was prepared. FDLE staff indicated that they wanted the reports to trace directly to the accounting system.

Effect

Failure to provide accurate information limits the Federal Government's ability to properly administer the program.

Recommendation

FDLE should revise its procedures to ensure expenditures are reported on the quarterly Federal Financial Reports in accordance with Federal Regulations and the selected basis of reporting.

State Agency Response and Corrective Action Plan

FDLE's accounting records for expenditures are maintained on a cash basis except that accruals are recorded at year-end for statewide financial statement purposes. The expenditure accruals are not included in the SF-425 Report and the cash basis should have been selected. In September 2010, the U. S. Department of Justice approved our request to change our reporting basis from the accrual to the cash basis. All SF-425 reports for the quarter ended September 30, 2010, and future reports will be reported on the cash basis. On the cash basis, cash disbursements including cash advances are reported in the SF-425 Report.

Estimated Corrective Action Date	October 30, 2010
Agency Contact and Telephone Number	Teddy F. Payne, Finance and Accounting Administrator (850) 410-7165

U.S. DEPARTMENT OF JUSTICE

Finding Number	**FA 10-008 (Interim Finding No. FDLE-3)**
CFDA Number	16.803
Program Title	**Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories**
Compliance Requirement	Reporting
State Agency	**Florida Department of Law Enforcement (FDLE)**
Federal Grant/Contract Number and Grant Year	2009-SU-B9-0021
Finding Type	Noncompliance and Significant Deficiency

Finding

Contrary to American Recovery and Reinvestment Act (ARRA) reporting provisions, FDLE misstated the Total Amount of ARRA Expenditures on the quarterly Report on the Use of Funds (Section 1512 Report). In addition, FDLE reported the amount of disbursements made to subrecipients as the Total Amount of ARRA Funds Received/Invoiced on the Section 1512 Report. Further, FDLE procedures were not adequate to ensure expenditures and funds reported as received/invoiced for the Program were in accordance with applicable reporting requirements and reconciled to expenditures and funds received, as recorded in the State's accounting system.

Criteria

American Recovery and Reinvestment Act, Subtitle A, Section 1512 – *Reports on Use of Funds*

U.S. Department of Justice, Office of Justice Programs 2009 Financial Guide for Recipients – Chapter 20: The American Recovery and Reinvestment Act of 2009 *Provisions of Section 1512(c)*

Condition

ARRA requires that FDLE submit for the JAG Program a quarterly report (Section 1512 Report). The Section 1512 report must contain the total amount of recovery funds received from the United States Department of Justice (USDOJ), the amount of recovery funds received that were expended or obligated to projects or activities, and a list of all projects or activities funded. Our review of the Section 1512 Report for the quarter ended March 31, 2010, disclosed that FDLE reported ARRA expenditures of $9,219,717.95; however, supporting documentation indicated that ARRA expenditures actually totaled $8,107,305.38, resulting in an overstatement totaling $1,112,412.57, or approximately 14 percent. Our review of the Report also disclosed that FDLE used the same total when reporting the amount of ARRA funds received/invoiced, rather than using revenue data to determine the amounts received. Since the disbursement amount reported by FDLE as expenditures included all amounts received, including advances, the amount reported as received/invoiced was correct on the March 31, 2010, Section 1512 Report. However, FDLE's practice of using the amount reported as expenditures to report funds received/invoiced may lead to inaccuracies in the amount reported as received/invoiced on subsequent Section 1512 reports.

The deficiency noted in the finding regarding the quarterly Federal Financial Reports (SF-425) also contributed to the reporting errors described above for ARRA expenditures.

Cause

FDLE staff based the expenditure data for the report on the Total Subaward Funds Disbursed amounts in the Department's Subgrant Information Management On-line (SIMON) System which, due to an error in the data extract, included amounts advanced to subrecipients but not expended. In addition, FDLE staff considered the subaward amounts in SIMON to be the amount received for the Program. FDLE staff did not reconcile amounts reported in SIMON to the State's accounting system.

Effect	Failure to provide accurate information limits the Federal Government's ability to evaluate the Program. In addition, Section 1512 Report information is provided to the public as part of the transparency and oversight requirements of ARRA and, as such, is to provide additional accountability for the expenditure of public funds.
Recommendation	FDLE should revise its procedures to ensure that the quarterly Section 1512 Reports include only expenditures incurred and that the amount reported as received/invoiced is determined using applicable revenue accounts. In addition, FDLE should ensure the amounts reported in the Section 1512 Reports reconcile to the amounts recorded in the State's accounting system.
State Agency Response and Corrective Action Plan	Various federal guidelines provide that the Section 1512 Report may be prepared on either the cash or accrual basis. The March 2010 Report was prepared on the cash basis and included cash advances as permitted by the federal guidelines. Since the quarterly Federal Financial Report (SF-425) was approved in September 2010 by the U. S. Department of Justice to be prepared on the cash basis and to provide consistency in reporting, based on the accounting records, the subsequent Section 1512 Reports will also be prepared on the cash basis. Appropriate reconciliations will be made to the accounting records.
Estimated Corrective Action Date	January 2011
Agency Contact and Telephone Number	Clayton H. Wilder, Office of Criminal Justice Grants Administrator (850) 617-1250

U.S. DEPARTMENT OF LABOR

Finding Number	**FA 10-009 (Interim Finding No. FAWI-1)**
CFDA Number	17.225
Program Title	**Unemployment Insurance**
Compliance Requirement	Cash Management
State Agency	**Florida Agency for Workforce Innovation (FAWI)**
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Finding	FAWI did not have procedures in place to ensure that amounts were accurately reported in the Cash Management Improvement Act (CMIA) Annual Report to the Florida Department of Financial Services (FDFS).
Criteria	The Cash Management Improvement Act of 1990; 31 CFR Part 205 §_.26, *Preparing Annual Reports, and* §_.27, *Calculation of interest costs*
Condition	FAWI is required to annually report to FDFS drawdown data related to the receipt of Federal funds for direct program costs, direct administrative costs, payroll costs, and indirect costs. This information is utilized in calculating the State's CMIA interest liability. We reviewed the annual report submitted by FAWI on November 6, 2009, for the 2008-09 fiscal year, and noted overstatements totaling $3,003,303.31, the majority representing a $3 million overstatement in direct program costs (benefit payments). Subsequent to our audit inquiry, FAWI submitted a revised report to FDFS correcting the $3 million overstatement, and FDFS determined that the State's interest liability was overstated by approximately $148.
Cause	FAWI staff manually entered data into a worksheet that was utilized to compile the CMIA Annual Report. Procedures that clearly explained the method of data collection and how to compile the report had not been established. In addition, no independent review was performed on the report prior to submission to FDFS.
Effect	Although the amount of the errors detected were not material to the Program, in the absence of adequate procedures to ensure the accuracy of data reported to FDFS, significant errors may occur in the State's interest liability calculation.
Recommendation	According to FDFS personnel, the overstatement will be reported as a prior year adjustment on the CMIA Annual Report for the 2009-10 fiscal year. FAWI should establish written procedures that clearly document the process of data collection and report preparation. The procedures should also provide for an independent review prior to report submission.
State Agency Response and Corrective Action Plan	FAWI will establish written procedures to enhance the steps outlined in the CMIA agreement guidance. FAWI staff will work with the FDFS CMIA Coordinator staff, in conjunction with the annual CMIA Agreement review, to update procedures for any identified needs and incorporate additional guidance provided. FAWI's procedures will clearly document the process of data collection and report preparation and will define a step to detect errors resulting from manual data entry, as occurred in this case. The procedures will also require independent review prior to submission to FDFS.
Estimated Corrective Action Date	March 31, 2011
Agency Contact and Telephone Number	Wayne Summerlin (850) 245-7348

U.S. DEPARTMENT OF LABOR

Finding Number	**FA 10-010 (Interim Finding No. FAWI-2)**
CFDA Number	17.225
Program Title	**Unemployment Insurance (UI) Program**
Compliance Requirement	Reporting
State Agency	**Florida Agency for Workforce Innovation (FAWI)**
Federal Grant/Contract Number and Grant Year	N/A
Finding Type	Noncompliance and Significant Deficiency

Finding

FAWI did not accurately report data on the ETA 2112 - UI Financial Transaction Summary Report. In addition, FAWI did not perform a sufficient supervisory review to detect material errors.

Criteria

UI Reports Handbook No. 401, *ETA 2112 UI Financial Transaction Summary*

Condition

As the State agency responsible for administering the UI Program, FAWI is required to submit the ETA 2112 report to USDOL on a monthly basis. The ETA 2112 is a summary of data transactions in a state's unemployment fund. Transaction summaries reported include State unemployment insurance tax collections, regular benefits paid, Federal and State share of extended benefits paid, Federal temporary program benefits paid, and other transactions affecting the unemployment trust fund. USDOL utilizes the reported data along with other data reported on other statistical reports to study trends in financial aspects of the UI Program and as a basis for solvency studies.

The report completed for the month ended September 30, 2009, included erroneous totals that were not detected by FAWI personnel prior to the submission of the report to USDOL. The following errors were disclosed by our audit.

- Line 13, column E – *U.S. Treasury Interest Credits*, FAWI reported $618,768.16; however, the amount shown by supporting documentation totaled $2,361,430.11, a difference of $1,742,661.95.
- Line 17, column E – *From Other States - Interstate Benefits*, FAWI reported $617,800.34; but provided documentation indicating the amount should have been $550,078.57, a difference of $67,721.77.
- Line 33, column F, *Net Reimbursable Benefit Payments (Local Government and Other Political Subdivisions and Indian Tribes)*, FAWI reported $6,691,510.43; however, a review of the financial records showed a total of $9,691,510.43, a difference of $3,000,000.
- Line 43, column E, *To Other States – Interstate Benefits*, FAWI reported $3,254,271.37; but provided support for $3,789,579.33, for a difference of $535,307.96.

While FAWI's procedures for the review of the ETA 2112 report required the preparer to submit the report and supporting documentation to supervisory staff for review, these procedures were not adequate to detect the errors described above. For example, some of the errors noted above were caused by FAWI staff using data for a State other than Florida. Although the other State was identified numerous times in the supporting documentation, this error was not detected by the supervisory review of the report.

Cause

According to FAWI management, increased workloads caused by the State's high unemployment rate and the additional responsibilities involved in administering American Recovery and Reinvestment Act funds, led to a more minimal review of the ETA 2112.

Effect

Material errors could occur and not be timely detected.

Recommendation	We recommend that FAWI follow its established procedures regarding the supervisory review of the ETA 2112 report to ensure unemployment insurance data is properly reported.
State Agency Response and Corrective Action Plan	The 2112 checklist was updated to detect the type of oversight that occurred here, and will continue to be reviewed and updated as needed. In addition, FAWI will continue to follow established procedures regarding the supervisory review of the ETA 2112 report in order to minimize the likelihood of errors and ensure unemployment insurance data is properly reported.
Estimated Corrective Action Date	Corrections of the ETA 2112 reporting errors were reflected on the March 2010 report. The updated checklist was in place by November 30, 2010.
Agency Contact and Telephone Number	Wayne Summerlin (850) 245-7348

U.S. DEPARTMENT OF LABOR

Finding Number	**FA 10-011**
CFDA Number	17.258, 17.259, 17.260
Program Title	**Workforce Investment Act (WIA) Cluster**
Compliance Requirement	Reporting
State Agency	**Florida Agency for Workforce Innovation (FAWI)**
Federal Grant/Contract Number and Grant Year	AA186330955A12 – PY 2009, AA171150855A12 – PY 2008, AA160220755A12 – PY 2007, AA154730655 – PY 2006
Finding Type	Noncompliance

Finding

FAWI did not accurately report amounts listed on the Employment and Training Administration (ETA) 9130 reports.

Criteria

TEGL No. 16-99 (USDOL Training and Employment Guidance Letter), Change 1, *WIA Financial Reporting;* U.S. DOL ETA Financial Report Instructions *(Basic Instructions for ETA – 9130, date July 8, 2008)*; 20 CFR 660.300, *What definitions apply to the regulations for workforce investment systems under title I of WIA?*; and 20 CFR 667.150(d), *What reallocation procedures does the Secretary use?*

Condition

States are required to submit quarterly ETA 9130 financial reports using USDOL instructions and clarifications as guidance. The reports are due no later than 45 calendar days after the end of the reporting quarter. For the period July 1, 2009, through March 31, 2010, FAWI prepared and submitted 181 ETA reports relevant to the State's Statewide Adult, Workforce Statewide Youth, Statewide Dislocated Worker, Local Adult, Local Youth, and Local Dislocated Worker Workforce Investment Grant Programs.

Pertaining to the local area funding, TEGL No. 16-99 specified that Federal unliquidated obligations consist of obligations incurred against the local area funds for which an outlay (accrued expenditure) has not yet been recorded in the local entities' official accounting records. The amount should include the unexpended portion of awards to subgrantees and contractors. On the final Financial Status Report, this amount should be zero. Additionally, these instructions provide that amounts reported on the local ETA 9130 reports as Total Federal Obligations, which include the Federal unliquidated obligations, are required to include the aggregate of legal commitments made by all local grant recipients to pay for future activities. The legal commitments made by the local grant recipients are considered an obligation at the local level at the time of legal execution of applicable agreement(s). Also, the amount reported should not reflect the State's obligation of funds to the local areas.

Contrary to USDOL instructions, FAWI did not have a procedure in place that collected and maintained the amounts of legal commitments made by the local grant recipients, therefore, the total obligations incurred at the local level were not reported as required. Instead, FAWI recorded the State's obligation of funds to the local grant recipients on the ETA 9130 reports.

Cause

FAWI staff was not familiar with the requirements outlined in the USDOL instructions.

Effect

FAWI management indicated that training for the appropriate staff had been provided, a process for capturing the new information had been developed, and changes in its methodology for reporting the obligations had been implemented effective with the June 30, 2010, quarter. For perspective, however, regarding the previous reports, for the quarter ending June 30, 2010, FAWI's new methodology for computing unliquidated obligations at the local level totaled $36,059,928; whereas, under the previous methodology which reported the State's obligations, unliquidated obligations would have totaled $104,806,590, a

	difference of $68,746,662.
Recommendation	FAWI supervisory reviews of the reports should be used to ensure that future ETA 9130 reports are prepared in accordance with USDOL instructions.
State Agency Response and Corrective Action Plan	FAWI concurs with the finding. This finding was initially identified by the U.S. Government Accountability Office-American Recovery and Reinvestment Act (GAO-ARRA) review in March 2010. The issue was resolved after programming changes were made effective May 2010, in OSMIS (One Stop Management Information System) to permit the reporting of grant obligations. In addition, training was provided to the workforce boards on grant obligation reporting requirements.
Estimated Corrective Action Date	Completed; correctly reported beginning with the June 2010 Federal reporting cycle.
Agency Contact and Telephone Number	Wayne Summerlin (850) 245-7348

U.S. DEPARTMENT OF LABOR

Finding Number	**FA 10-012 (Interim Finding No. FAWI-3)**
CFDA Number	17.207, 17.801, 17.804 17.258, 17.259, 17.260
Program Title	**Employment Service (ES) Cluster** **Workforce Investment Act (WIA) Cluster**
Compliance Requirement	Reporting
State Agency	**Florida Agency for Workforce Innovation (FAWI)**
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency

Finding

FAWI did not ensure that adequate information technology security controls had been established for the Employ Florida Marketplace System (EFM).

Criteria

29 USC 49i, *Record keeping and accountability*; 29 USC 2871(f), *Fiscal and management accountability information systems*; and National Institute of Standards and Technology, U.S. Department of Commerce, Special Publication 800-53, Revision 3

Condition

FAWI is responsible for administering the Federal workforce programs, and Section 445.004(2), Florida Statutes, designates Workforce Florida, Inc. (WFI), as the principal workforce policy organization for the State. As a collaborative effort between FAWI and WFI to provide employment services to the general public, WFI entered into a contract with a third-party vendor for the acquisition of a Web-based job listing services system, Employ Florida Marketplace (EFM). EFM maintains data, such as those related to labor exchange services provided to customers, and is used to create the performance reports submitted to the United States Department of Labor (USDOL) for the ES Cluster and WIA Cluster. USDOL uses the WIA Cluster performance reports to disseminate state-by-state comparisons of the information and to determine states' eligibility for incentive grants or to impose sanctions based on performance failures.

Information technology (IT) security controls are the safeguards used to protect the confidentiality, integrity, and availability of the information system, including the data that is stored therein. Implementing adequate security controls is an integral step in the management of risk. Our audit disclosed that FAWI had not established adequate information technology security controls to ensure the confidentiality, integrity, and availability of the information in EFM. We noted the following:

- An excessive number (twenty) of individuals (i.e., 13 FAWI, 5 vendor and 2 WFI employees) were granted State administrator access to EFM. Such access allows these individuals to create and administer staff accounts.
- FAWI has established a process for requesting and granting access to IT systems through the use of standardized security agreement forms. Access to EFM is granted based on a completed and authorized security agreement form. FAWI's security agreement forms do not provide adequate information relative to the requested and granted level of access privileges to EFM.

Cause

There is a lack of oversight by FAWI's management related to those individuals who had been granted access to EFM. In addition, a listing of the available access privileges had not been depicted on the security agreement form for utilization by FAWI management.

Effect

Excessive numbers of employees with State administrator access and inadequate security agreement forms increase the risk of unauthorized access to EFM and the risk that the confidentiality, integrity, and availability of the data in EFM may be compromised.

Recommendation	We recommend FAWI limit the number of individuals granted State administrator access. We also recommend FAWI update the access authorization form to better reflect the access requested and granted.
State Agency Response and Corrective Action Plan	FAWI recently removed the ability to create new EFM accounts from all "State Administrators" except those with "Master Administrator" privileges. This brings the number of Administrators capable of creating new accounts to 9 [4 - FAWI, 2 - Workforce Florida Inc (WFI), 3 - Geographic Solutions (GeoSol)]. Additionally, all State Administrator accounts are currently under review to ensure that only those privileges necessary to perform the specified job function are assigned to the Administrator. To enhance its security posture, FAWI has updated its current Security Agreement Form and created a new form specific to the Employ Florida Marketplace Administration Site. The new "EFM Administration Site Security Form" allows each requestor's supervisor the ability to choose precisely the privileges needed. Each State Administrator was required to resubmit a request using the new form by 12:00 p.m. on December 3, 2010, or the account was to be suspended until the form was received. All State Administrator accounts were updated by close of business on December 3, 2010, to accurately reflect the new requests. All future requests for access to the EFM Administration Site will utilize this form. Additionally, all State Administrator accounts will be audited semi-annually hereafter, to ensure accounts properly reflect the Administrator's need. The next review is scheduled to begin in June 2011.
Estimated Corrective Action Date	December 3, 2010
Agency Contact and Telephone Number	Kevin Neal (850) 245-7145

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U.S. DEPARTMENT OF TRANSPORTATION

Finding Number	**FA 10-013**
CFDA Number	20.205
Program Title	**Highway Planning and Construction**
Compliance Requirement	Subrecipient Monitoring
State Agency	**Florida Department of Transportation (FDOT)**
Federal Grant/Contract Number and Grant Year	N/A
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-015

Finding

FDOT program managers did not always follow established procedures for receiving and reviewing subrecipient audit reports or maintaining project information in the Florida Single Audit Automated (FSAA) System.

Criteria

OMB Circular A-133 §_.400(d) *Pass-through entity responsibilities*; and FDOT Procedure Topic No. 450-010-001-h, *Federal and Florida Single Audit Procedures*

Condition

FDOT's Office of Inspector General (OIG) established Federal and Florida Single Audit Procedures to help ensure compliance with Federal requirements regarding the receipt and review of OMB Circular A-133 audit reports. These procedures required FDOT program or project managers to document the receipt and review of subrecipient audit reports by completing a checklist in the FSAA System. The OIG provides listings of the projects for which checklists should be completed to the District Single Audit liaisons twice each year. The District liaisons work directly with the program or project managers to complete the appropriate checklists. Additionally, the OIG reviews the completed checklists for accuracy.

As similarly noted in the prior audit, our tests of 21 subrecipient projects for which 21 audit reports were due to FDOT by no later than June 30, 2009, and for which program managers were to complete a checklist during the 2009-10 fiscal year, disclosed 11 instances of noncompliance with FDOT procedures as described below:

- Seven projects (2 located in FDOT District 4 and 5 located in FDOT District 7) for which checklists had not been entered into the system as of June 30, 2010. The audit reports were received by FDOT between March 20, 2009, and June 10, 2009.
- Two projects (1 located in FDOT District 1 and 1 located in FDOT District 3) for which checklists had not been timely entered into the System. The checklists were completed 37 and 72 days late.
- Two projects (located in FDOT District 4) for which the financial information on the checklist did not agree with that of the subrecipient audit report. For one project, $2,149,879 was reported under CFDA No. 20.205 on the subrecipient audit report while the same amount was reported as State financial assistance on the checklist. For the other project, the expenditures for CFDA No. 20.205 were understated by $880,279 on the checklist compared to the audit report. These errors were not detected during the OIG's review of the checklists.

Additionally, our review of 21 subrecipient projects for which 20 audit reports were due to FDOT by no later than June 30, 2010, disclosed that FDOT did not timely receive or properly follow up to timely receive 4 audit reports for 5 projects (3 located in FDOT District 4, and 2 located in FDOT District 6) from the subrecipient. FDOT did not follow up on the 4 audit reports that were received 13 to 96 days late.

Cause	FDOT's procedures did not address the duties and responsibilities of the District Single Audit liaisons. Additionally, for instances where checklists had not been completed, the OIG did not follow up with the District Single Audit liaisons or supervisory staff to obtain the checklists. OIG reviews were not sufficient to detect errors in the preparation of the checklists.
Effect	The failure to follow procedures limited the accountability provided for Federal financial assistance awarded to subrecipients.
Recommendation	We recommend that FDOT revise its procedures to clearly outline the duties and responsibilities of the District Single Audit liaisons. Additionally, the OIG should perform timely follow-up procedures when checklists are not completed and strengthen its review to ensure that errors, if any, are appropriately detected and corrected.
State Agency Response and Corrective Action Plan	We concur with the findings as reported from the fieldwork of the Federal Awards Audit. FDOT program managers did not always follow established procedures for receiving and reviewing subrecipient audit reports or maintaining project information in the Florida Single Audit Automated (FSAA) System. The OIG has addressed this issue over the past year by conducting five compliance reviews, seven training classes and providing necessary guidance to the districts on an ongoing basis through routine e-mail correspondence and quarterly OIG newsletters. Compliance reviews conducted in the current fiscal year have identified issues regarding checklists not completed, timely receipt and review of financial reporting packages, a lack of reconciliation of FLAIR payments to the expenditures in the audit report and other areas where lack of oversight was noted. District management has been responsive to the compliance reviews and are in the process of implementing corrective actions. The two checklists identified in District Four are not completed due to discrepancies in the recipients audit report and entries missing or misstated on the Schedule of Expenditures. District staff has actively researched this issue. The OIG has conducted one training class this year at the request of District Seven. The OIG will continue to conduct compliance reviews and training classes throughout FYE 2011 to ensure compliance with state and federal regulation and ensure districts and project/program managers are aware of all single audit requirements. The OIG will also strengthen its current audit steps to ensure errors between checklists and audit reports are detected and corrected by district personnel. The department's Single Audit Procedure goes through a complete review and update every two years. The current procedure was approved by the Secretary in August 2009 and is scheduled for a review and update this summer. The procedure will be updated to include specific responsibilities of the district single audit liaisons. Currently, the role of the single audit liaisons is as representatives between the OIG and the district project/program managers. They assist with communications and distribution of materials to the districts.
Estimated Corrective Action Date	June 30, 2011
Agency Contact and Telephone Number	John Boone (850) 410-5828

U.S. DEPARTMENT OF TRANSPORTATION

Finding Number	**FA 10-014**
CFDA Number	20.205
Program Title	**Highway Planning and Construction**
Compliance Requirement	Subrecipient Monitoring
State Agency	**Florida Department of Transportation (FDOT)**
Finding Type	Significant Deficiency

Finding

FDOT did not have sufficient procedures in place to ensure the performance of during-the-award monitoring of subrecipients.

Criteria

OMB Circular A-133 §_.400(d) *Pass-through entity responsibilities*

OMB *Circular A-133 Compliance Supplement* – A pass-through entity is responsible for during-the-award monitoring which includes reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipient administers Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.

FDOT Procedure Topic No. 525-010-300-d, Local Agency Program Manual

Condition

During the 2009-10 fiscal year, FDOT provided approximately $147 million to subrecipients, of which $87.7 million was provided to Local Agency Program (LAP) subrecipients. Our review of FDOT's LAP Manual disclosed that the Manual did not clearly address procedures for monitoring subrecipients. Specifically, the Manual did not require that during-the-award monitoring be performed or address how FDOT personnel were to perform and document during-the-award monitoring of subrecipients.

In response to our inquiries regarding the procedures performed to monitor subrecipients, FDOT personnel indicated that during the construction of LAP projects, the subrecipient can monitor or hire a consultant engineer inspection firm (CEI) to monitor the project. FDOT provided further that regardless of whether the subrecipient hired a CEI or not, FDOT maintained oversight responsibility and monitored the subrecipients through certifications, project reviews, and project inspections (site visits).

FDOT provided a list of 282 subrecipient projects subject to monitoring during the period July 1, 2009, through June 30, 2010. We requested the monitoring documentation for 25 LAP projects subject to monitoring. For 12 of the 25 LAP projects, FDOT was unable to provide documentation evidencing FDOT's performance of during-the-award monitoring.

Cause

FDOT management indicated that the final inspection met during-the-award monitoring requirements.

Effect

Without adequate procedures in place to monitor subrecipients, FDOT cannot ensure that subrecipients are being properly monitored for compliance with Federal requirements or achievement of performance goals.

Recommendation

We recommend FDOT appropriately monitor subrecipients during the award period. Additionally, we recommend that FDOT enhance its procedures to clearly provide for during-the-award monitoring. FDOT should ensure that procedures address the selection of subrecipients to be monitored, the frequency at which monitoring should be performed, the criteria used during the monitoring, and the documentation to be maintained.

State Agency Response and Corrective Action Plan	We concur with the recommendation and will develop procedures to address the selection of subrecipients to be monitored, the frequency at which monitoring should be performed, the criteria used during the monitoring, and the documentation to be maintained. Preliminary discussion with the State Construction Office Director and Production Support Office Manager has taken place to determine appropriate actions to be taken.
Estimated Corrective Action Date	February 2012
Agency Contact and Telephone Number	Roosevelt Petithomme (850) 414-4383

U.S. ENVIRONMENTAL PROTECTION AGENCY

Finding Number	**FA 10-015**
CFDA Number	66.468
Program Title	**Capitalization Grants for Drinking Water State Revolving Funds (DWSRF)**
Compliance Requirement	Reporting
State Agency	**Florida Department of Environmental Protection (FDEP)**
Federal Grant/Contract Number and Grant Year	FS-98452204 (1/1/2004 - 12/31/2009), FS-98452205 (1/1/2005 – 12/31/2010), FS-98452206 (6/1/2006 – 12/31/2011), FS-98452207 (7/2/2007 – 12/31/2012), FS-98452208 (7/22/2008 – 12/31/2013)
Finding Type	Opinion Qualification and Material Noncompliance
Finding	FDEP did not provide for and submit an annual audit required by the grant agreements.
Criteria	40 CFR 35.3165(d) – *Annual audit*
Condition	Federal regulations provide that at least once a year, the FDEP Office of the Inspector General, will conduct, or require to have independently conducted, a financial and compliance audit of the State Revolving Fund (SRF) and the operations of the SRF. The audit report is required to include an opinion on the financial statements, a report on internal controls, and a report on compliance of the SRF. During the 2008-09 fiscal year, DWSRF expenditures totaled $31,657,435. The annual audit for the period July 1, 2008, through June 30, 2009, was due to USEPA by June 30, 2010. As of August 6, 2010, FDEP had not provided the required annual audit. According to FDEP staff, a two-year audit will be conducted covering the 2008-09 and 2009-10 fiscal years.
Cause	The annual audit was not performed because the audit work in the Inspector General's Office increased significantly due to the Office's oversight responsibilities related to the American Recovery and Reinvestment Act funding. Additionally, the Inspector General's Office did not consider this to be a high risk area as historically, audits and other reviews of the Program resulted in few, if any, audit findings.
Effect	Failure to provide the required annual audits may limit the ability of USEPA to properly account for Federal funds and administer the DWSRF Program.
Recommendation	FDEP should timely conduct and submit the required annual audit to USEPA.
State Agency Response and Corrective Action Plan	The Office of Inspector General concurs with the recommendation. The audit covering the fiscal years 2008-09 and 09-10 is expected to be completed by November 15th. The audit for 2010-11 will be assigned December 1st and should be completed by January 31, 2011. The OIG will ensure auditors are cross trained so that adequate resources can be made available to perform the audit. The OIG will also consult with the USEPA and the Auditor General on ways to reduce duplication of effort resulting from the OMB Circular A-133 Audit and the audit required by 40 CFR.
Estimated Corrective Action Date	November 15, 2010
Agency Contact and Telephone Number	Joseph Aita (850) 245-3170

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U.S. DEPARTMENT OF ENERGY

Finding Number	**FA 10-016**
CFDA Number	81.042
Program Title	**Weatherization Assistance for Low-Income Persons (WAP)**
Compliance Requirement	Activities Allowed or Unallowed
State Agency	**Florida Department of Community Affairs (FDCA)**
Federal Grant/Contract Number and Grant Year	DE-EE0000209
Finding Type	Questioned Costs – $5,067
Finding	FDCA did not obtain USDOE approval for the purchase of two used vehicles costing less than $5,000 each.
Criteria	10 CFR 440.18(d)(6), *Allowable expenditures* include the cost of purchasing vehicles, except that any purchase of vehicles must be referred to USDOE for prior approval in every instance.
Condition	During the 2009-10 fiscal year, FDCA made payments totaling approximately $33.3 million to 28 subgrantees. Our review of 12 payments to subgrantees totaling $2,168,733 included four instances in which vehicles were purchased by subgrantees. For two of the four instances totaling $5,067, USDOE approval was not obtained. Based on records provided by FDCA, these were the only two used vehicles purchased during the audit period.
Cause	FDCA misinterpreted USDOE Weatherization Program Notice 09-1B, effective March 12, 2009, which indicated that approval was required for the purchase of vehicles and equipment greater than $5,000 in accordance with 10 CFR 440.18(d)(6).
Effect	Absent the required USDOE approval these vehicle costs were not adequately documented as allowable costs.
Recommendation	We recommend that FDCA obtain USDOE approval prior to purchasing vehicles regardless of cost.
State Agency Response and Corrective Action Plan	FDCA concurs with this finding and will comply with 10 CFR 440.18(d)(6) for all vehicle purchases.
Estimated Corrective Action Date	12/01/10
Agency Contact and Telephone Number	Paula L. Lemmo, Community Program Manager (850) 922-1844

U.S. DEPARTMENT OF ENERGY

Finding Number	**FA 10-017 (Interim Finding No. FDCA-1)**
CFDA Number	81.042
Program Title	**Weatherization Assistance for Low-Income Persons (WAP)**
Compliance Requirement	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
State Agency	**Florida Department of Community Affairs (FDCA)**
Federal Grant/Contract Number and Grant Year	DE-FG26-07NT43105, DE-EE0000209
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – $7,317,024.73

Finding

FDCA had not established procedures to monitor whether certain types of costs incurred by subgrantees were supported by subgrantees' records, such as vendor invoices, time and attendance records, and allocation methods used by the subgrantees.

Criteria

OMB Circular A-87, Attachment A, Section C. 1.j., *Basic Guidelines* – To be allowable under Federal Awards, costs must be adequately documented

Federal guidelines do not specifically define allowable administrative costs, but do indicate that USDOE expects to see consistency in how the grantee defines these costs and how they will be charged to either administration or to program operations.

Condition

During the 2009-10 fiscal year, FDCA made payments totaling approximately $33.3 million to 28 subgrantees. These payments were made to subgrantees under Capacity, Regular, and Production contracts. Capacity contracts were for a period of up to six and one-half months and directed towards subgrantee capacity building for meeting increased production goals. Regular and Production contracts provide for the weatherization of homes.

Federal guidelines provide that subgrantees may charge legitimate program support costs, such as salaries, space, utilities, and telephones to program operations instead of administrative costs. FDCA refers to these costs as "fee for service" costs. Additionally, Federal guidelines permit a separate budget category for OMB Circular A-133 audits. FDCA had established procedures to compare other costs, such as materials, labor, and health and safety costs, incurred by subgrantees to supporting records at either the time that payment requests were processed or when on-site monitoring was performed. However, those procedures did not require the verification of fee for service or A-133 audit costs to supporting records.

Rather than requiring subgrantees to support fee for service costs, FDCA's automated request for payment form used a flat 30 percent rate to calculate the fee for service costs. In addition to the fee for service costs, FDCA procedures also provided for audit costs and subgrantee administrative costs of 5 or 10 percent depending on the award, which was calculated based on the total for material, labor, health and safety, and fee for service costs. FDCA did not obtain documentation to support the validity of audit costs or administrative costs charged to WAP. For the fiscal year ended June 30, 2010, FDCA records indicated that expenditures for fee for service, administration, and audit costs totaled $5,628,480.63, $1,629,094.10, and $59,450.00, respectively.

Cause

FDCA indicated that at one time, supporting documentation was required, but subsequently FDCA determined that 30 percent approximated the costs being charged. However, the calculations and supporting data for determining the fee for service rate of 30 percent no longer exist as the calculations were performed in 1998.

Effect	Absent a monitoring procedure to periodically verify costs charged by subgrantees to supporting records, FDCA lacks assurance that amounts paid to subgrantees do not exceed actual costs incurred by the subgrantees and that all costs are allowable.
Recommendation	We recommend that FDCA require subgrantees to maintain documentation of all costs and that such documentation be periodically reviewed.
State Agency Response and Corrective Action Plan	FDCA will implement procedures to require the subgrantees to document cost and periodically review the documentation.
Estimated Corrective Action Date	12/31/2011
Agency Contact and Telephone Number	Paula L. Lemmo, Community Program Manager (850) 922-1844

U.S. DEPARTMENT OF ENERGY

Finding Number	**FA 10-018 (Interim Finding No. FDCA-2)**
CFDA Number	81.042
Program Title	**Weatherization Assistance for Low-Income Persons (WAP)**
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	**Florida Department of Community Affairs (FDCA)**
Federal Grant/Contract Number and Grant Year	DE-EE0000209
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – $468,000

Finding

FDCA did not document that cost price analyses were performed when procuring services noncompetitively.

Criteria

10 CFR 600.236(b)(1) – *Procurement standards* – Grantees and subgrantees will use their own procurement procedures which reflect applicable State and local laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this section.

10 CFR 600.236(b)(9) – Grantees and subgrantees will maintain records sufficient to detail the significant history of a procurement. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.

10 CFR 600.236(d)(4) – Procurement by noncompetitive proposals may be used only when the award of a contract is infeasible under other procurement methods and under certain circumstances. Cost analysis, i.e., verifying the proposed cost data, the projections of the data, and the evaluation of the specific elements of costs and profits, is required.

10 CFR 600.236(f)(1) – Grantees and subgrantees must perform a cost or price analysis in connection with every procurement action including contract modifications. A cost analysis will be necessary when adequate price competition is lacking, and for sole source procurements.

OMB Circular A-87, Attachment A, Section C.1.a. – Costs must be necessary and reasonable for proper and efficient performance and administration of Federal awards; C.2 – In determining reasonableness of a given cost, consideration shall be given to the restraints imposed by such factors as: sound business practices; arms length bargaining; Federal, State and other laws and regulations; and market prices for comparable goods or services; and *G. Interagency Services* – A standard indirect cost allowance equal to ten percent of the direct salary and wage cost of providing the interagency service (excluding overtime, shift premiums, and fringe benefits) may be used in lieu of determining the actual indirect costs of the service.

Section 287.001, Florida Statutes, *Legislative intent* – The Legislature recognizes that fair and open competition is a basic tenet of public procurement. It is essential to the effective and ethical procurement of commodities and contractual services that detailed justification of agency decisions in the procurement of commodities and contractual services be maintained.

Chief Financial Officer's Memorandum No. 04 (2005-06) - Non-competitive procurements must be supported by a detailed price and cost analysis. Costs must be reasonable, necessary, and allowable in accordance with State and Federal laws, rules, and regulations. Agencies must maintain documentation to evidence the agency's review.

Condition	Utilizing the exemption included in Section 287.057(5)(f)13, Florida Statutes, which indicates that services or commodities provided by governmental agencies are not subject to competitive solicitation, FDCA awarded contracts to the University Central Florida (UCF) and the University of Florida (UF) totaling $498,750 and $398,437, respectively, for training and program evaluation. Payments under the UCF contract totaled $468,000 during the 2009-10 fiscal year. The UF contract was not effective until May 10, 2010, and no payments were made to UF during the 2009-10 fiscal year. FDCA did not maintain documentation demonstrating how it selected the universities or detailed price and cost analyses showing the reasonableness of contract costs proposed by the universities. Further, our review disclosed instances where contractual provisions governing indirect costs did not appear to comply with Federal regulations. Under OMB Circular A-87, Attachment A, Section G, *Interagency Services*, a standard indirect cost allowance equal to ten percent of the direct salary and wage costs of providing the interagency service (excluding overtime, shift premiums, and fringe benefits) may be used in lieu of determining the actual indirect costs of the service. However, a review of the UCF proposed contract costs disclosed the indirect cost allowance was to be calculated on projected costs that included fringe benefits, subcontract costs, expenses, and equipment costs.
Cause	Program staff indicated that they had limited experience with contractual services procurements prior to the large increase of funds received in the 2009-10 fiscal year.
Effect	Absent documented detailed analyses of the contract costs, FDCA cannot demonstrate that amounts paid were reasonable.
Recommendation	We recommend that FDCA ensure appropriate documentation is retained demonstrating the rationale for procurement methods and selection processes and the reasonableness of the contract price. Additionally, FDCA should perform a reconciliation of amounts paid to UCF to the actual costs incurred and ensure that funds provided in excess of actual costs are returned to FDCA.
State Agency Response and Corrective Action Plan	FDCA concurs that the procurement documents were not documented adequately to convey the purpose of utilizing the universities as a sole source for these two contracts. FDCA will provide both of the contracted universities with a copy of OMB Circular A-87, Attachment A, Section G, Interagency Services and request they provide documentation to support the calculated indirect cost to meet these guidelines. These contracts will be reconciled upon finalizing the scope of work. If it is determined that there has been excess paid out, those funds will be returned to FDCA.
Estimated Corrective Action Date	Procurement Methods 12/01/10; Reconciliation upon contract finalization
Agency Contact and Telephone Number	Paula Lemmo, Community Program Manager (850) 922-1844

U.S. DEPARTMENT OF ENERGY

Finding Number	**FA 10-019 (Interim Finding No. FDCA-3)**
CFDA Number	81.042
Program Title	**Weatherization Assistance for Low-Income Persons (WAP)**
Compliance Requirement	Cash Management
State Agency	**Florida Department of Community Affairs (FDCA)**
Federal Grant/Contract Number and Grant Year	DE-EE0000209
Finding Type	Noncompliance and Significant Deficiency

Finding

FDCA's procedures for advancing funds were not sufficient to ensure that the advances were limited to the minimum amounts needed and timed to be in accordance with immediate cash requirements of the subgrantees.

Criteria

10 CFR 600.221, *Payment* - 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.

31 CFR 205.33 *How are funds transfers processed?*

2009 Weatherization Contract Attachment E, Justification of Advance Payment

Condition

During the 2009-10 fiscal year, FDCA advanced approximately $8.2 million to WAP subgrantees. Advances were made pursuant to contract terms which provided that the amount advanced may not exceed the expected cash needs of the subgrantee within the first three months of the contract term. FDCA did not deduct advanced amounts from the monthly reimbursements made to the subgrantee. Instead, the subgrantee was reimbursed for the entire amount of actual expenditures, which reestablished the full three month cash advance balance after each payment. According to FDCA procedures, the advanced amount is to be offset against the final contract payment and any remaining advance is to be refunded to FDCA by the subgrantee.

Our review of nine subgrantee contracts with advances disclosed eight instances with advances totaling approximately $3.3 million for which approximately $2.2 million was advanced in excess of the amounts actually spent in the first three months. The number of days beyond three months that elapsed prior to the amount of the advance being expended in these eight instances ranged from 42 to 167 days.

Cause

FDCA did not periodically monitor the status of cash advances or make adjustments to the amount of the advances when subgrantees were not using the funds for WAP Program purposes as quickly as originally expected. FDCA staff indicated that, due to the unprecedented increase in funding from the American Recovery and Reinvestment Act, subgrantees were using their best estimates as to what production would be to calculate the advance amount and that some subgrantees were able to ramp up production faster than others.

Effect

FDCA lacked assurance that subgrantees minimized the time elapsing between the drawdown and disbursement of funds for WAP Program purposes.

Recommendation

We recommend that FDCA re-evaluate the necessity of providing subgrantees with three month advances. Additionally, FDCA should enhance its procedures to periodically evaluate the status of funds advanced to subgrantees and reduce reimbursements to subgrantees when advances are not expended timely. FDCA should also consider recapturing advanced amounts throughout the course of the contract rather than waiting until the final contract payment.

State Agency Response and Corrective Action Plan

FDCA will re-evaluate the necessity of providing subgrantees with a three month advance. FDCA will adopt procedures to periodically evaluate the status of the advance funds, and monitor them to assure advances are expended timely. As for the majority of these subgrantees, it would create a tremendous hardship for

	FDCA to recapture the advance funds prior to the latter portion of the contract period. FDCA agrees to monitor expenditures closely and work with the subgrantees to expend their advances adequately within the contract period.
Estimated Corrective Action Date	09/30/11
Agency Contact and Telephone Number	Paula Lemmo, Community Program Manager (850) 922-1844

U.S. DEPARTMENT OF ENERGY

Finding Number	**FA 10-020**
CFDA Number	81.042
Program Title	**Weatherization Assistance for Low-Income Persons (WAP)**
Compliance Requirement	Subrecipient Monitoring
State Agency	**Florida Department of Community Affairs (FDCA)**
Federal Grant/Contract Number and Grant Year	DE-FG26-07NT43105
Finding Type	Noncompliance

Finding

FDCA monitoring visits did not always include the required number of client dwelling inspections for weatherization contracts awarded pursuant to the 2009-2011 State Plan.

Criteria

Weatherization Program Notices 09-1, *4.0 - Grantee Program Oversight (Program Monitoring),* Florida Weatherization Assistance Program 2009-2011 State Plan

Condition

USDOE program guidance requires that, during the annual subgrantee monitoring visits, grantees inspect at least five percent of all client dwellings weatherized by subgrantees and recommends inspection of more. FDCA's 2009-2011 State Plan provides that dwelling inspections will consist of six completed and reported jobs or ten percent of annual production whichever is greater. FDCA's subgrantee monitoring visits included monitoring of contracts awarded in accordance with the 2009-2011 State Plan (regular weatherization) and the 2009-2012 American Recovery and Reinvestment Act (ARRA) State Plan (ARRA weatherization), as well as any other active weatherization contracts.

Our review of 3 on-site monitoring visits disclosed that the required number of inspections related to the ARRA weatherization contracts were completed during all three monitoring visits. However, for regular weatherization contracts, FDCA did not meet Federal or State Plan requirements regarding the number of inspections for regular weatherization contracts, as discussed below:

- For 2 of the 3 site visits, FDCA inspected no dwellings and one dwelling, respectively, although at least 8 and 5 inspections, respectively, should have been performed to meet the level of five percent required by Federal guidance.
- Using the State Plan provisions, a total of 31 dwellings should have been inspected during the 3 monitoring visits, however, only 3 inspections were completed.

Cause

FDCA was concentrating on completing ARRA contract dwelling inspections.

Effect

In the absence of sufficient dwelling inspections, FDCA's assurance that subgrantees are properly weatherizing dwellings is reduced.

Recommendation

We recommend that FDCA ensure that sufficient dwelling inspections are completed in accordance with Federal guidelines and State Plan provisions.

State Agency Response and Corrective Action Plan

FDCA will ensure that sufficient dwelling inspections are completed in accordance with federal guidelines and State Plan provisions. Starting immediately, any on-site monitoring conducted by FDCA program staff will also include client dwellings weatherized under the 2009 weatherization agreements until a minimum of 5 percent of the homes are inspected. We anticipate this will be accomplished before the contract period ends.

Estimated Corrective Action Date	03/31/2011
Agency Contact and Telephone Number	Paula L. Lemmo, Community Program Manager (850) 922-1844

FA 10-021 FINDING NOT USED.

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-022**
CFDA Number	Various
Program Title	**Various**
Compliance Requirement	Cash Management
State Agency	**Florida Department of Education (FDOE)**
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-016

Finding

FDOE management had not implemented certain systems development and modification controls for the Cash Advance and Reporting of Distributions System (CARDS) or finalized a current Information Systems Development Methodology (ISDM) manual. In addition, FDOE management had not established effective access security controls for CARDS.

Criteria

Information Technology Best Practices

Systems Development Controls: Management should establish and maintain an ISDM outlining procedures, practices, and guidelines governing the initiation, concept, development, planning, requirements analysis, design, development, integration and test, implementation, operations, maintenance, and disposition of information technology. A complete and effective ISDM can reduce the risk that new systems or modifications may fail and not adequately satisfy user needs.

Systems Modification Controls: Establishing controls over the modification of application programs (change management) helps to ensure that only authorized programs and authorized modifications are implemented. Program modification functions should operate independently of production functions. Only after the modification has been completed, has received both system testing and user acceptance testing, and has been approved by internal IT project management or the contractor and the user, should it be moved into production.

Access Controls: Management should implement and document procedures that provide access control based on an individual's demonstrated need to view, add, or delete data. Access controls should include the use of individual user identifications (IDs) and passwords to allow for attributing user activities to the responsible user. Additionally, the risk of inappropriate or unnecessary access privileges can be reduced through the employment of such controls as documenting authorizations for system access, periodically reviewing the appropriateness of access privileges, and promptly removing the access privileges of former employees.

Condition

CARDS is a Web-based application that provides information on the financial status of Federally-funded projects that have been awarded to subrecipients. CARDS was utilized for the following major programs and program clusters for which FDOE provided approximately $3.2 billion to subrecipients and State agencies during the 2009-10 fiscal year:

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
84.367 – Improving Teacher Quality State Grants
84.394 and 84.397 – State Fiscal Stabilization Fund Cluster

Our audit disclosed the following control deficiencies relating to CARDS:

- FDOE had not implemented policies and procedures governing application system development and maintenance for CARDS. Although FDOE had

developed a Department-wide ISDM, it remained in draft as of June 30, 2010.

- For ten completed program modifications, FDOE could not provide documentation supporting independent testing and approval of the change or that the modifications were independently moved from the test environment into the production environment.
- FDOE did not timely remove access privileges for two of the three employees having access to CARDS who had separated from FDOE during the 2009-10 fiscal year. For these two employees, the time elapsing from separation to the removal of access privileges ranged from 98 to 145 days.
- Certain other aspects of FDOE access security controls did not sufficiently reduce the risk of inappropriate or unnecessary access. We are not disclosing specific details of access security control deficiencies in this report to avoid the possibility of compromising FDOE security. However, we have notified appropriate FDOE personnel of these issues.

Cause

FDOE had not finalized its ISDM. Additionally, FDOE did not perform periodic reviews of access privileges for internal CARDS users.

Effect

Absent current systems development and modification controls, the integrity, accuracy, and completeness of the CARDS data and reports are subject to increased risk of error. In addition, absent appropriate access security controls, the integrity of the data contained within CARDS is subject to increased risk of compromise.

Recommendation

FDOE should finalize its ISDM. Additionally, FDOE should implement procedures to periodically review all access privileges, both for internal and external users of CARDS.

State Agency Response and Corrective Action Plan

The FDOE continues to work towards having a fully promulgated ISDM. In the meantime to further this effort, the FDOE is in the process of creating an Information Technology Standards Workgroup (ITSW) to establish uniform information technology standards. The ISDM would come under this workgroup's review and approval to be formally adopted as a FDOE standard. FDOE is implementing the procedures contained in the draft ISDM while the final management approval is obtained.

Since August 2010, FDOE has documented the existing approval process through a web based change management system.

Although the two CARDS users did not have any activity after being terminated from FDOE, FDOE has enhanced its procedures by moving its CARDS access security to FDOE's centralized access control custodian. The access control custodian routinely reviews access privileges for all fiscal-related systems users, including CARDS users and takes any necessary actions.

Estimated Corrective Action Date

March 31, 2011
April 30, 2011 for ISDM

Agency Contact and Telephone Number

Martha K. Asbury
(850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-023**
CFDA Number	84.010
Program Title	**Title I Grants to Local Educational Agencies**
Compliance Requirement	Matching, Level of Effort, Earmarking
State Agency	**Florida Department of Education (FDOE)**
Federal Grant/Contract Number and Grant Year	S010A080009A 2008
Finding Type	Noncompliance
Finding	FDOE did not reduce allocations of Title I funding to a Local Educational Agency (LEA) that did not meet its maintenance of effort (MOE) requirement for the 2008-09 fiscal year.
Criteria	34 CFR Subpart D *Fiscal Requirements* - An LEA may receive its full allocation of funds only if the State Educational Agency (SEA) finds that either the combined fiscal effort per student or the aggregate expenditures of State and local funds, with respect to the provision of free public education in the LEA, for the preceding fiscal year was not less than 90 percent of the combined fiscal effort per student or the aggregate expenditures for the second preceding fiscal year. 20 USC 7901 *Maintenance of Effort* - The SEA shall reduce the amount of the allocation of funds under the Title I Program in any fiscal year in the exact proportion by which a LEA fails to meet the fiscal effort requirement using the measure most favorable to the LEA.
Condition	Upon completion of its calculations in March 2010 of LEAs' fiscal efforts to meet the MOE requirements for the 2008-09 fiscal year, FDOE determined that 1 of the 67 LEAs did not meet the 90 percent threshold. Using the measure most favorable to the LEA, Taylor County District School Board (TCDSB) was required to expend $7,682 per student in Title I funds in order to meet the MOE requirement. TCDSB expended $7,354 per student for the 2008-09 fiscal year, resulting in a shortfall of $328 (or 3.85 percent) per student for a total of $970,383. However, FDOE did not reduce its allocation of Title I funds to TCDSB.
Cause	In response to our inquiry in October 2010, FDOE management indicated they were preparing a waiver request to USED on behalf of TCDSB.
Effect	Absent approval of a waiver, TCDSB's funding could be reduced by an amount equal to the amount of the MOE shortfall.
Recommendation	We recommend that FDOE promptly obtain a waiver or, as required by Federal law, FDOE must reduce TCDSB's allocation of Title I funds.
State Agency Response and Corrective Action Plan	In accordance with USED guidance on this issue, FDOE has prepared the request for a waiver of the Title I MOE requirement on behalf of the Taylor County School District. FDOE expects that the waiver request will be approved.
Estimated Corrective Action Date	Pending action by the USED
Agency Contact and Telephone Number	Martha K. Asbury (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-024**
CFDA Number	84.010, 84.389; 84.027, 84.173, 84.391, and 84.392
Program Title	**Title I, Part A Cluster** **Special Education Cluster (IDEA)**
Compliance Requirement	Reporting
State Agency	**Florida Department of Education (FDOE)**
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Finding	FDOE had not implemented certain access security controls for the K-12 Student and Staff Database System.
Criteria	Information Technology Best Practices Access Controls: Management should implement and document procedures that provide access controls based on an individual's demonstrated need to view, add, or delete data. Access controls should include the use of individual user identifications (IDs) and passwords to allow for attributing user activities to the responsible user. Additionally, the risk of inappropriate or unnecessary access privileges can be reduced through the employment of such controls as documenting authorizations for system access, periodically reviewing the appropriateness of access privileges, and promptly removing the access privileges of former employees.
Condition	FDOE utilized the K-12 Student and Staff Database System (System) to obtain from district school boards student counts categorized by age and special need and to obtain information about school staff. FDOE utilized data from the System to prepare the National Public Education Finance Survey (NPEFS) and the Report of Children and Youth with Disabilities Receiving Special Education. The data also supported other State and Federal reporting requirements, including the U.S. Department of Education's ED*Facts* initiative, which provided for the use of performance data in decision making processes. Title I and Special Education expended approximately $1.7 billion in Federal awards for the 2009-10 fiscal year. Our audit disclosed that certain aspects of FDOE access security controls did not sufficiently reduce the risk of inappropriate or unnecessary access. We are not disclosing specific details of access security control deficiencies in this report to avoid the possibility of compromising FDOE security. However, appropriate FDOE personnel have been notified of these issues.
Cause	FDOE did not establish adequate access security controls for the K-12 Student and Staff Database System.
Effect	Absent appropriate access security controls, the integrity of the data contained within the K-12 Student and Staff Database System is subject to increased risk of compromise.
Recommendation	FDOE should establish adequate access security controls for the K-12 Student and Staff Database System.
State Agency Response and Corrective Action Plan	The issues that were identified in this audit review must be addressed by the North West Regional Data Center (NWRDC). However, FDOE will continue to develop and provide as recommendations to the NWRDC, mitigating security measures that ensure the confidentiality and integrity of FDOE data is maintained. These recommendations could impact several state agencies and will require NWRDC's action in order to implement.

Estimated Corrective Action Date	Pending action by NWRDC.
Agency Contact and Telephone Number	Martha K. Asbury (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-025**
CFDA Number	84.010, 84.389
Program Title	**Title I, Part A Cluster**
Compliance Requirement	Subrecipient Monitoring, Special Tests and Provisions - Comparability
State Agency	**Florida Department of Education (FDOE)**
Federal Grant/Contract Number and Grant Year	S010A080009A 2008, S010A090009A 2009, and S389A090009A 2009
Finding Type	Noncompliance and Significant Deficiency
Finding	FDOE had not ensured that local educational agencies (LEAs) met comparability requirements.
Criteria	OMB Circular A-133 Compliance Supplement – June 2010, Special Tests and Provisions - Comparability; 20 USC 6321(c), Comparability of Services
Condition	Comparability is one of the fiscal requirements that LEAs must comply with to continue receiving Title I funds from one school year to the next. An LEA is considered to have met this requirement if the LEA has filed with FDOE a written assurance that the LEA has established and implemented procedures to have met the comparability requirement. FDOE should biennially monitor compliance with the comparability requirements. FDOE monitored LEA compliance with the comparability requirement every five years rather than at least biennially as required. Additionally, FDOE guidance provided that LEAs met comparability requirements if the LEA filed a written assurance that it had established and implemented a district-wide salary schedule, a policy to ensure equivalence among schools in teachers, administrators, and other staff, or a policy to ensure equivalence among schools in the provision of curriculum materials and instructional supplies. However, LEAs were to have satisfied all three requirements in order to meet Title I comparability requirements.
Cause	FDOE did not monitor LEA compliance at least once every two years. Also, FDOE's guidance to its LEAs was not sufficient to ensure compliance with the comparability requirements.
Effect	Noncompliance with comparability requirements may result in a loss of funds for the LEAs.
Recommendation	We recommend that FDOE monitor LEA compliance with comparability requirements at least once every two years. We also recommend that FDOE revise its guidance to LEAs to specify that assurances must be provided for all three requirements.
State Agency Response and Corrective Action Plan	The FDOE has completed all actions required by the USED in regard to this issue. In August 2010, FDOE program staff submitted to the USED, the revised Comparability Technical Assistance Paper with revised guidance to LEAs related to the requirements for the (1) Assurances option and (2) Average Per Pupil Expenditures for Instructional Services option. In November 2010, FDOE program staff re-issued the revised guidance to LEAs making them aware of the requirement that LEAs who select the Assurance option must provide written assurance that it had (1) established and implemented a district-wide salary schedule; (2) a policy to ensure equivalence among schools in teachers, administrators, and other staff; and (3) a policy to ensure equivalence among schools in the provision of curriculum materials and instructional supplies. Please note that FDOE guidance has always included this requirement. Beginning with the 2010-2011 school year, FDOE program staff developed a proposed schedule to review LEAs source documents at least once every two years. Additionally, FDOE program staff have revised the online reporting

	template to capture updated and/or new requirements for the options available for calculating comparability. Currently, FDOE program staff is in the process of reviewing LEA's 2010-11 annual online comparability reports, written comparability procedures, and source documentation. The FDOE program staff continues to provide ongoing technical assistance to LEAs regarding comparability requirements.
Estimated Corrective Action Date	April 2011 and ongoing
Agency Contact and Telephone Number	Martha K. Asbury (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-026**
CFDA Number	84.027, 84.173, 84.391, and 84.392
Program Title	**Special Education Cluster**
Compliance Requirement	Matching, Level of Effort, Earmarking
State Agency	**Florida Department of Education (FDOE)**
Federal Grant/Contract Number and Grant Year	H027A08004A 2008, H173A080027 2008, H391A090024A 2009, and H392A090027A 2009
Finding Type	Opinion Qualification and Material Noncompliance
Finding	FDOE did not meet the maintenance of effort (MOE) requirement for the 2008-09 fiscal year.
Criteria	20 USC 1412(a)(18) *Maintenance of State Financial Support* – The State must not reduce the amount of State financial support for special education and related services below the amount of that support for the preceding fiscal year.
Condition	During the 2008-09 fiscal year, FDOE was required to expend $5,952,355,019 in State funds in order to meet the MOE requirement. However, according to FDOE's calculations completed in November 2010, eligible MOE expenditures totaled $5,851,376,068, resulting in a shortfall of $100,978,951 (approximately 1.7 percent).
Cause	Because of continuing economic difficulties in Florida, available General Revenue moneys were insufficient to meet the MOE requirement. Additionally, FDOE management indicated that the calculation process was started in Spring 2010. However, a replication of the process resulted in significant inconsistencies causing a delay in finalizing the MOE calculation. FDOE management also indicated that FDOE would seek a waiver from USED.
Effect	USED could reduce the allocation of funding for special education in an amount equal to the amount by which FDOE failed to meet the requirement.
Recommendation	We recommend that FDOE promptly request a waiver.
State Agency Response and Corrective Action Plan	FDOE has prepared a request for a waiver of the special education MOE requirement for the 2008-09 fiscal year and anticipates that this request will be approved by USED.
Estimated Corrective Action Date	Pending action by the USED.
Agency Contact and Telephone Number	Martha K. Asbury (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-027**
CFDA Number	84.032
Program Title	**Federal Family Education Loans (FFEL)**
Compliance Requirement	Reporting and Special Tests and Provisions
State Agency	**Florida Department of Education (FDOE)**
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-020; Report No. 2010-199, Finding Nos. 1 through 6

Finding

The FDOE Office of Student Financial Assistance uses the Federal Family Education Loans Program (FFELP) System to process and track loan applications, post borrower payments and other types of collections, and process claims submitted by lenders. In our Information Technology operational audit report No. 2010-199, dated June 2010, we disclosed in findings Nos. 1 through 6, deficiencies related to the FFELP System regarding security administration procedures, access privileges, user identification and authentication, and program change controls that we consider to be significant deficiencies. Details of the findings and recommendations, as well as FDOE management's response are included in that report.

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-028**
CFDA Number	84.048
Program Title	**Career and Technical Education – Basic Grants to States (CTE)**
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	**Florida Department of Education (FDOE)**
Federal Grant/Contract Number and Grant Year	V048A090009A 2009 and V048A080009A 2008
Finding Type	Noncompliance Questioned Costs – $610,894.17 (Federal Grant No. V048A090009A 2009)
Finding	FDOE was continuing to negotiate an agreement on its time distribution system with USED, and, as a result, FDOE did not obtain periodic certifications for employees whose salaries and benefits were paid solely from CTE Program funds.
Criteria	OMB Circular A-87, Attachment B, Section 8.h., *Support of salaries and wages*
Condition	During the 2009-10 fiscal year, FDOE expended CTE funds totaling $66,192,474 of which $1,728,548 represented salary and benefit costs for FDOE employees. Our audit disclosed that FDOE did not properly support salaries and benefits totaling $610,894 for 13 employees that were paid solely from CTE Program funds. 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 for semiannual certifications. In February 2008, USED reviewed FDOE's substitute time distribution system and made several recommendations for changes to the system, including reinstating the semiannual certification requirement for employees working solely on one program. In response, in a letter dated May 9, 2008, FDOE agreed with the recommendation to reinstate the semiannual certification requirement. However, FDOE management indicated that they had not reinstated the semiannual certification requirement because revisions to the time distribution agreement with USED had yet to be finalized.
Cause	Revisions to the time distribution agreement had not been finalized.
Effect	Absent the periodic certifications, some salary costs charged to the Program were not substantiated.
Recommendation	We recommend that FDOE complete negotiations with USED on its time distribution system and obtain appropriate certifications for employees working solely on the CTE Program.
State Agency Response and Corrective Action Plan	As discussed during the audit meetings, the substantiation of the salary costs charged to the program is fully consistent with the requirements of the existing approved substitute system. FDOE continues to negotiate with appropriate entities within the USED to complete enhancements to the existing system.
Estimated Corrective Action Date	July 1, 2011, pending the negotiations with USED.
Agency Contact and Telephone Number	Martha K. Asbury (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-029**
CFDA Number	84.126 and 84.390
Program Title	**Vocational Rehabilitation Cluster (VR)**
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	**Florida Department of Education (FDOE)**
Federal Grant/Contract Number and Grant Year	H390A090086 2009, H126A090086 2009, H126A090087 20009, H126A100087 2010, and H126A100086 2010
Finding Type	Opinion Qualification, Material Noncompliance, and Material Weakness Questioned Costs – $53,332,565.84 (Federal Share - $43,773,455.44; Federal Grant Nos. H390A090086 2009 – $1,266,388.83, H126A090086 2009 - $8,774,002.59, H126A100086 2010 - $24,878,824.34, H126A090087 2009 - $2,258,475.89, and H126A100087 2010 - $6,595,763.79)
Finding	FDOE was continuing to negotiate an agreement on its time distribution system, and, as a result, FDOE did not maintain appropriate records to support salaries and benefits charged to the VR Program.
Criteria	OMB Circular A-87 Attachment B, Section 8.h., *Support of Salaries and Wages*
Condition	During the 2009-10 fiscal year, FDOE expended VR funds totaling $172,039,986 of which $53,332,566 represented salary and benefit costs for FDOE employees. Our audit disclosed that FDOE did not obtain periodic certifications for employees whose salaries and benefits were paid solely from VR funds. Additionally, FDOE used an outdated time distribution system to allocate employee salary and benefit costs across multiple programs. 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 for semiannual certifications. In February 2008, USED reviewed FDOE's substitute time distribution system and made several recommendations for changes to the system, including reinstating the semiannual certification requirement for employees working solely on one program and modifying the methodology used for employees working on multiple programs. In response, in a letter dated May 9, 2008, FDOE agreed to reinstate the semiannual certification requirement while expressing concerns about changing the methodology for employees working on multiple programs. FDOE management indicated that an agreement with USED to change the time distribution system had been drafted but not yet finalized. Pending a final agreement, FDOE had not reinstated the semiannual certification requirement or made the recommended changes to its time distribution system.
Cause	Revisions to the time distribution agreement had not been finalized.
Effect	Absent appropriate documentation, FDOE had not fully substantiated the salary costs charged to the Program.
Recommendation	We recommend that FDOE complete negotiations with USED on its time distribution system and obtain appropriate certifications.
State Agency Response and Corrective Action Plan	As discussed during the audit meetings, the substantiation of the salary costs charged to the program is fully consistent with the requirements of the existing approved substitute system. FDOE continues to negotiate with appropriate entities within the USED to complete enhancements to the existing system.
Estimated Corrective Action Date	July 1, 2011, pending the negotiations with USED.
Agency Contact and Telephone Number	Martha K. Asbury (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-030**
CFDA Number	84.126 and 84.390
Program Title	**Vocational Rehabilitation Cluster (VR)**
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	**Florida Department of Education (FDOE)**
Federal Grant/Contract Number and Grant Year	H390A090086 2009, H126A090086 2009, H126A090087 20009, H126A100087 2010, and H126A100086 2010
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-022

Finding

FDOE did not always timely authorize expenditures for client services.

Criteria

34 CFR 361.50(e), *Written policies governing the provision of services for individuals with disabilities. Authorization of Services*

According to Division of Vocational Rehabilitation (DVR) written procedures related to the nature and scope of vocational rehabilitation services, the authorization for such services is generally required to be documented prior to or at the same time the services are requested or purchased, except in certain situations. Similarly, Division of Blind Services (DBS) written procedures state that services must be authorized prior to service provision.

Condition

During the 2009-10 fiscal year, FDOE expended $86,027,885.01 for client services. We tested 30 client services expenditures totaling $20,985.37. Our audit disclosed that the services associated with 10 of these expenditures totaling $7,627.76 were authorized or approved by the supervisor 1 to 23 days after services were completed. The 10 expenditures were for medical and vocational services, transportation, and books.

Cause

Established procedures with regard to the authorization of client services were not always followed by personnel.

Effect

Prior authorization of client services assists FDOE management in maintaining adequate fiscal control of program activities. It also provides additional assurances concerning the allowability of costs.

Recommendation

We recommend that FDOE take steps to increase the rate of compliance with prescribed procedures regarding the authorization and approval of client services.

State Agency Response and Corrective Action Plan

FDOE's Division of Vocational Rehabilitation continues to address adherence to prescribed procedures in Supervisory Training and New Counselor Training, through communication with Area staff, and through performance reviews. DVR has developed an automated supervisor approval process in the Rehabilitation Management Information System (RIMS) to address this issue, and it is anticipated that this process will be available later this year. This process is ongoing.

FDOE's Division of Blind Services now reviews authorizations monthly with appropriate Client Services staff to identify any violations of the procedure prohibiting the initiation of services before they are fully authorized. Additionally, to ensure that staff are held accountable, language has been added to performance evaluations to reflect the importance of complying with this requirement.

Estimated Corrective Action Date

February 1, 2011 and ongoing

Agency Contact and Telephone Number

Martha K. Asbury
(850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-031**
CFDA Number	84.126 and 84.390
Program Title	**Vocational Rehabilitation Cluster**
Compliance Requirement	Reporting
State Agency	**Florida Department of Education (FDOE)**
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency

Finding

FDOE did not ensure that adequate information technology security controls had been established for the Accessible Web-Based Activity and Reporting Environment (AWARE) System.

Criteria

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. The risk of inappropriate or unnecessary access to information can be reduced through the use of security controls to ensure that systems are accessible only to authorized users and for authorized uses. Effective management of system access privileges includes the use of individual user identifications (IDs) and passwords to allow for attributing user activities to the responsible user, periodically reviewing the appropriateness of access privileges, and promptly removing the access privileges of former employees.

Condition

AWARE is a Web-based case management system used to manage and track vocational rehabilitation and independent living services for individuals who are blind or visually impaired and to provide data for various reports. The AWARE System was used in the processing of approximately $15.9 million in claims paid for client services during the 2009-10 fiscal year.

Our audit disclosed the following control deficiencies relating to the AWARE System:

- Two of ten active user accounts did not appear necessary. As of June 29, 2010, one user had not accessed the system for 474 days. The other user never accessed the system between receiving access on November 30, 2005, and separating from FDOE in September 2008. Following audit inquiry, access for both users was removed on June 29, 2010.
- FDOE did not timely remove access privileges for six of ten employees having access to AWARE and who had separated from FDOE. As of June 30, 2010, access remained active for these six users for lengths of time ranging from 4 to 279 days after their separation dates.
- According to FDOE staff, system administrator access capabilities to the AWARE System were granted to staff of the contractor for systems development and maintenance requests. However, the user account remained active on a continuous basis rather than being activated on an as needed basis. Additionally, there were no formal monitoring procedures in place to ensure access was only for authorized contractor employees and that data integrity was maintained during and after systems development and maintenance performed by the contractor.
- Certain other aspects of FDOE access security controls did not sufficiently reduce the risk of inappropriate or unnecessary access. We are not disclosing specific details of access security control deficiencies in this report to avoid the possibility of compromising FDOE security. However, we have notified appropriate FDOE personnel of these issues.

Cause	Although FDOE had developed access security control procedures for AWARE, the procedures were not fully implemented as of June 30, 2010.
Effect	Absent appropriate monitoring of authorized users and their access privileges, the possibility exists that information may be destroyed, disclosed, or otherwise compromised.
Recommendation	We recommend that FDOE fully implement and follow its access security control procedures to ensure that access is appropriate and that access is promptly removed upon an employee's or user's separation.
State Agency Response and Corrective Action Plan	Procedures have been developed, implemented, and quality assurance measures put in place within DBS to address the audit issues pertaining to timely termination of AWARE accounts upon employee or contractor separations. Additionally, the confidential security control issue has been resolved. Procedures will be developed and implemented by March 31, 2011, to close all AWARE accounts that have been inactive for 60 days. The system administrator access issue has been substantially resolved. Currently, system access is granted to contractors only on an as-needed basis and revoked immediately after the requested maintenance or enhancement action is completed. Procedures are being revised to reflect this functional change in contractor system administrator access and will be complete March 30, 2011.
Estimated Corrective Action Date	March 31, 2011 and ongoing
Agency Contact and Telephone Number	Martha K. Asbury (850) 245-0420

FA 10-032 FINDING NOT USED.

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-033**
CFDA Number	84.394 and 84.397
Program Title	**State Fiscal Stabilization Fund (SFSF) Cluster** Education State Grants, Recovery Act - Education Stabilization Fund Government Services, Recovery Act
Compliance Requirement	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
State Educational Entity	**University of Florida (UF)**
Administering State Agency	**Florida Department of Education (FDOE)**
Federal Grant/Contract Number and Grant Year	011-5920S-0CZ10; July 1, 2009 – June 30, 2010
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – $411,559.38
Finding	The institution used funds for past debt, which was an unallowable charge on the grant.
Criteria	U.S. Department of Education's publication *Guidance on the State Fiscal Stabilization Fund Program* (April 2009), Section IV-7
Condition	In July 2009, the institution paid, from non-SFSF funds, the final installment of $411,559.38 on a leased MRI system. This MRI system was then used as a trade-in toward the purchase, also from non-SFSF funds, of a new MRI system. In December 2009, the institution transferred the charges for the final payment on the leased, and subsequently traded, MRI system to the grant.
Cause	At the time of the transfer, the institution believed the transferred payment represented an appropriate charge to the grant.
Effect	When unallowable costs are charged to the program, the institution may be required to return disallowed costs.
Recommendation	The institution should limit charges to grants to allowable costs and consult with the grantor agency as to the resolution of the questioned costs.
UF Response and Corrective Action Plan	The University reported the expenditure to FDOE in a quarterly report. There was no indication there was a problem with the expenditure until it was brought to the University's attention by the Auditor General. This transaction involved the purchase of an MRI with ARRA and non-ARRA funds plus the trade-in value of an older MRI. There were enough non-ARRA funds involved in the transaction such that the University could have used those funds to pay off the debt on the traded-in MRI. Thus, this is not a question of the University using federal funds to pay off past debt. In sum, it is the University's position that the ARRA funds, along with other non-ARRA funds, were ultimately used to purchase the new MRI as well as for equipping the new veterinary teaching hospital. The charge posted to the Federal award for the MRI is reasonable, allowable, and allocable.
Estimated Corrective Action Date	No corrective action necessary
UF Contact and Telephone Number	Matthew Fajack, Vice President and Chief Financial Officer (352) 392-2204
Auditor's Remarks	The institution, in its response, indicated that it could have used non-ARRA funds to pay off the debt on the traded-in MRI and this is not a question of the institution using Federal funds to pay off past debt. However, the point of our finding is that the institution, through the above-noted transfer, used ARRA funds to make a payment on past debt, which is not an allowable charge to the grant.

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-034**
CFDA Number	84.394 and 84.397
Program Title	**State Fiscal Stabilization Fund (SFSF) Cluster**
Compliance Requirement	Matching, Level of Effort, Earmarking
State Agency	**Florida Department of Education (FDOE)**
Federal Grant/Contract Number and Grant Year	S394A090010A 2009
Finding Type	Opinion Qualification and Material Noncompliance
Finding	FDOE did not meet the SFSF maintenance of effort (MOE) requirement for the Education State Grants for the 2009-10 fiscal year due to insufficient availability of MOE funds.
Criteria	*State Applications – Maintenance of effort requirements under section 14005 (d)(1) of the Recovery Act* In each of fiscal years 2009, 2010, and 2011, the State will maintain State support for elementary and secondary education and institutions of higher education at least at the level of such support in fiscal year 2006.
Condition	During the 2009-10 fiscal year, FDOE was required to expend $9,125,618,593 and $3,268,590,344 in State funds for elementary and secondary education and institutions of higher learning, respectively, in order to meet the MOE requirement for SFSF Education State Grants. Eligible MOE expenditures totaled $8,079,525,471 and $3,094,599,228 for elementary and secondary education and institutions of higher learning, respectively, resulting in shortfalls of $1,046,093,122 (11.5 percent) and $173,991,116 (5.3 percent). FDOE originally requested a waiver from USED in May 2009. The waiver request was subsequently revised in December 2009 and November 2010. However, as of January 2011, USED had not approved the waiver.
Cause	Because of continuing economic difficulties in Florida, General Revenue moneys available for the SFSF Education State Grants MOE requirement were not sufficient.
Effect	Absent approval of the MOE waiver, FDOE could be subject to termination of the grant and disallowance of some grant costs.
Recommendation	We recommend that FDOE continue to pursue the waiver request with USED.
State Agency Response and Corrective Action Plan	FDOE continues to follow all USED guidelines and requests with respect to the application for SFSF funds and the MOE waiver. We have received verbal confirmation that the waiver will be approved shortly.
Estimated Corrective Action Date	USED approval is expected by March 31, 2011.
Agency Contact and Telephone Number	Martha K. Asbury (850) 245-0420

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-035**
CFDA Number	84.032, 97.004, and 97.067
Program Title	**Federal Family Education Loans (FFEL)** **Homeland Security Cluster**
Compliance Requirement	Other
State Agency	**Florida Department of Education (FDOE)**
Finding Type	Significant Deficiency

Finding

FDOE procedures for preparing the Schedule of Expenditures of Federal Awards (SEFA) data form were not sufficient to ensure amounts reported were accurate.

Criteria

OMB Circular A-133, Section §___.205 *Basis for determining Federal awards expended* - The determination of when an award is expended should be based on when the activity related to the award occurs. The value of Federal awards expended under loan programs should be the value of new loans made or received during the fiscal year plus the balance of loans from previous years for which the Federal Government imposes continuing compliance requirements.

To reasonably ensure the accuracy and completeness of the State's SEFA, the Florida Department of Financial Services (FDFS) prepared the SEFA Instructions, which required State agencies to prepare a SEFA data form and certify its accuracy. Included were specific instructions for each column of the data form. FDFS accumulated the information reported on the agencies' SEFA data forms to prepare the State's SEFA.

FDFS instructions required that the value of loan guarantees should be reported in the Total Expenditures column. FDFS instructions also required that amounts provided (subgranted) to other State entities were to be reported in the column "Subgranted to State of Florida Entities." State of Florida Entities included State Agencies, State Universities, State Colleges, and State Community Colleges. Other amounts provided (subgranted) were to be reported in the column "Subgranted to Non-State of Florida Entities."

Condition

FDOE initially reported on its SEFA data form Total Expenditures of $4,627,719,693, with Subgrants to State of Florida Entities totaling $347,092,878 and Subgrants to Non-State of Florida Entities totaling $4,280,626,815. Contrary to FDFS instructions, FDOE did not report the value of new net loan guarantees for the FFEL Program (CFDA No. 84.032) as expenditures. As a result, FDOE understated the amount of Total Expenditures by $504,218,734.

Our tests also disclosed that FDOE improperly included encumbered balances totaling $5,392,550 in the Total Expenditures column related to subawards made with Homeland Security Cluster funds (CFDA No. 97.067). As a result, FDOE overstated Total Expenditures by $5,392,550, Subgrants to State of Florida Entities by $2,730,797, and Subgrants to Non-State of Florida Entities by $2,661,753.

Cause

FDOE management indicated that they misinterpreted FDFS instructions related to loan guarantees and omitted the value of new loan guarantees. Additionally, FDOE improperly classified encumbrances as payables for subawards made with Homeland Security Cluster funds.

Effect

Absent effective application of the procedures for preparing the SEFA, inaccurate or incomplete information may be reported.

Recommendation

We recommend that FDOE enhance its procedures to ensure amounts reported on the SEFA are complete and in accordance with FDFS instructions. We also recommend that FDOE ensure that expenditures and encumbrances are properly classified.

State Agency Response and Corrective Action Plan	FDOE disagrees with the portion of the finding addressing the value of new net loan guarantees for the FFEL Program. The actions taken by the FDOE staff to report these values were completely consistent with guidance provided by the Department of Financial Services (DFS) during the annual SEFA training. The two FDOE staff members who participated in the training specifically asked about this issue and followed the instructions they were given. FDOE will, in the future, seek written verification from DFS of all such guidance. The FDOE believes that the instance of improper classification of expenditures and encumbrances was an anomaly and will enhance oversight measures to provide FDOE staff with additional guidance/training on establishing payables.
Estimated Corrective Action Date	April 1, 2011
Agency Contact and Telephone Number	Martha K. Asbury (850) 245-0420

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-036**
CFDA Number	Various
Program Title	**Various**
Compliance Requirement	Other
State Educational Entity	**Daytona State College (DSC)**
Finding Type	Significant Deficiency

Finding

The institution's procedures for preparing the Schedule of Expenditures of Federal Awards (SEFA) data form submitted to the Florida Department of Education (FDOE) were not sufficient to ensure amounts reported were accurate. The SEFA data form did not include all Federal award expenditures for the fiscal year, and expenditures reported for four programs were incorrect.

Criteria

OMB Circular A-133, Section __.310(b), *Schedule of Expenditures of Federal Awards*

Condition

The institution-prepared SEFA data form reported Federal expenditures totaling $42,956,244.68 for the 2009-10 fiscal year. Our review of the SEFA data form and supporting documents and accounting records disclosed the following:

- Federal Pell grant (PELL, CFDA No. 84.063) expenditures totaling $32,705,780.78 were incorrectly reported as Federal Family Education Loans (FFEL, CFDA No. 84.032) expenditures.
- FFEL loans disbursed totaling $38,874,339.67 were not reported on the SEFA, resulting in the underreporting of the Federal expenditures. Federal expenditures totaled $81,830,584.35 when the FFEL disbursements were added.
- State Fiscal Stabilization Funds in the amount of $666,879 were incorrectly reported as CFDA No. 84.394, rather than CFDA No. 84.397. This reporting error was detected and corrected by FDOE.

Cause

Supervisory review of the SEFA data form did not detect the improper reporting of Federal expenditures.

Effect

Lack of adequate supervisory reviews of financial reports increases the risk that inaccurate or incomplete information may be reported on the SEFA data form submitted to FDOE.

Recommendation

The institution should strengthen procedures to ensure a supervisory review is performed and documented prior to the submission of the SEFA data form to FDOE.

DSC Response and Corrective Action Plan

Comment noted. College's procedures have been enhanced to ensure appropriate electronic form reporting of Federal expenditures.

Estimated Corrective Action Date

Fall 2010

DSC Contact and Telephone Number

Frank Lombardo, President
(386) 506-3200

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-037**
CFDA Number	Various (See Finding)
Program Title	**Various (See Finding)**
Compliance Requirement	Allowable Costs/Cost Principles, Eligibility, Reporting, Special Tests and Provisions
State Agency	**Florida Department of Children and Family Services (FDCFS)**
Federal Grant/Contract Number and Grant Year	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-037

Finding

The Florida On-line Recipient Integrated Data Access (FLORIDA) System is a Statewide system operated and maintained by FDCFS to assist in public assistance program eligibility determination and benefit issuance. In the Information Technology audit report No. 2011-141, dated March 2011, we disclosed in findings Nos. 1 through 8, deficiencies related to the FLORIDA System regarding exception reporting, application controls, and systems development and program modification that we consider to be significant deficiencies. Details of the findings and recommendations, as well as FDCFS management's response are included in that report.

The FLORIDA System is used in administering aspects of the following major programs:

10.551 and 10.561 – Supplemental Nutrition Assistance Program Cluster
93.558 – Temporary Assistance for Needy Families
93.566 – Refugee and Entrant Assistance – State Administered Programs
93.778 – Medical Assistance Program

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-038**
CFDA Number	Various (See Condition)
Program Title	**Various (See Condition)**
Compliance Requirement	Subrecipient Monitoring
State Agency	**Florida Department of Children and Family Services (FDCFS)**
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-038

Finding

FDCFS did not have a process to consider subrecipient expenditures from all Federal sources when determining whether subrecipient audit requirements were met.

Criteria

OMB Circular A-133 §___.400 *Pass-through entity responsibilities* – Pass-through entities are responsible for ensuring that subrecipients expending $500,000 or more in Federal awards during the subrecipient's fiscal year have met the OMB Circular A-133 audit requirements.

Condition

During the 2009-10 fiscal year, FDCFS had Federal expenditures related to 660 agreements including 143 with subrecipients for which FDCFS provided $500,000 or more in Federal assistance. Of the 143 agreements, 92 included funding for the following major programs:

93.558, 93.714, and 93.716 – TANF (Temporary Assistance for Needy Families) Cluster
93.566 – Refugee and Entrant Assistance – State-Administered Programs
93.775, 93.776, 93.777 and 93.778 – Medicaid Cluster
93.959 – Block Grants for Prevention and Treatment of Substance Abuse

FDCFS has established procedures for ensuring that it receives A-133 audits from subrecipients to which it provides $500,000 or more in Federal funding. However, the procedures do not address instances where an audit may be required because the total Federal funds expended, including the expenditures funded by other Federal grantors and recipients, exceed $500,000. Ensuring that subrecipients meet the audit requirements may be accomplished, in part, by requiring all subrecipients to provide an audit or a certification that an audit was not required.

Cause

FDCFS policies and procedures were based only on funding FDCFS provided to subrecipients.

Effect

Procedures to identify all subrecipients required to submit an A-133 audit would provide FDCFS greater assurance that subrecipients were in compliance with laws, regulations, and provisions of contracts and grant agreements.

Recommendation

We again recommend that FDCFS establish procedures to consider all subrecipient expenditures when determining whether audits are required. Such policies and procedures might include requesting all subrecipients to submit to FDCFS either an A-133 audit or certification that an A-133 audit was not required.

State Agency Response and Corrective Action Plan

Based on last year, and this year's audit finding we concur with the Auditor General finding. In response, we have met with the Auditor General staff and have created additional language for our standard contract to further ensure subrecipients understand their responsibilities regarding A-133 compliance.

We also conducted a statistically valid test of A-133 federal funding compliance and found no instances where the Department was out of compliance with the requirement that it receive an A-133 audit from subrecipients to which it provides $500,000 or more in Federal funding. In those subrecipients where the

	Department funding was less than $500,000 we found only three local governmental agencies (school board, county and a sheriff's office) where the Department provided minor funding where an A-133 audit was not in the possession of the Department. As indicated last year the Department has robust systems in place to ensure compliance with A-133. Notwithstanding those systems the Department plans to develop a web-application where subrecipients can submit A-133 audits to be shared by all agencies with the ability for subrecipient to certify the amounts of their Federal funding from all sources.
Estimated Corrective Action Date	This system is expected to be in place in early 2012.
Agency Contact and Telephone Number	Jerry Chesnutt, Director of Internal Audit (850) 488-8722

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-039**
CFDA Number	93.069
Program Title	**Public Health Emergency Preparedness (PHEP)**
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles
State Agency	**Florida Department of Health (FDOH)**
Federal Grant/Contract Number and Grant Year	1H75TP000351-01
Finding Type	Noncompliance and Material Weakness Questioned Costs – $16,990.35

Finding

Contrary to Federal Regulations, FDOH did not always maintain records to support salaries and benefits charged to the Program. Additionally, various methodologies used by county health departments to allocate salaries resulted in overcharges to the PHEP Program.

Criteria

OMB Circular A-87 Attachment B, Section 8.h., *Support of Salaries and Wages*

FDOH Policy DOHP 57-06-08, *Single Federal Award Certification Process and Responsibilities* requires employees paid and working 100 percent of the time from a Federal grant to complete a Single Federal Award Certification (Certification).

FDOH Policy DOHP 57-03-09, *Time Keeping Requirements for Federal Awards* requires the distribution of salaries or wages for employees working on multiple activities or cost objectives be supported by personnel activity reports, such as the Daily Time Record for Employees Working Multiple Programs (time sheet).

Condition

During the 2009-10 fiscal year, FDOH received as part of the PHEP Program a Public Health Emergency Response (PHER) grant to respond to ongoing and emerging outbreaks of the H1N1 Influenza pandemic. To address increased workload to support activities related to the grant, FDOH reassigned job duties of some existing personnel. FDOH county health departments used various methodologies to allocate salaries to the PHER grant including splitting charges between funding sources, making adjusting entries to transfer salary charges from original funding sources to the PHER grant, and for some employees, establishing an Other Personal Services (OPS) position to account for work activity related to the PHER grant. In addition to preparing certifications or time sheets prescribed by FDOH policies, employees were to also record their work hours in People First (the State's personnel system). FDOH established a designated project in People First to record work hours related to the PHER grant activities.

During the 2009-10 fiscal year, FDOH expended PHEP funds totaling $32,398,645 of which $11,546,875 represented salary and benefit costs. Our tests of 19 employees' salaries, totaling $220,930.21, charged during the 2009-10 fiscal year to the PHER grant, disclosed the following instances in which inadequate records were maintained or the methodology used to compute or allocate the salaries resulted in overcharges or undercharges to Federal programs.

- Two employees received salary and benefits totaling $5,124.10 for which work hours were not recorded in People First and time sheets or valid certifications were not provided for our review.
- Although certifications provided for one employee indicated that the employee worked solely on the PHER grant the entire year, work hours recorded in People First reflected work activity on multiple programs. Based on these records, the PHER grant was overcharged for salaries and benefits totaling $5,858.57.

- For one employee, the PHER grant was charged salaries and benefits totaling $16,679.48. However, based on time records, the PHER grant was overcharged for salaries and benefits totaling $2,836.88.
- A salary payment for one employee was computed incorrectly resulting in the PHER grant being overcharged for salaries and benefits totaling $185.28.
- Based on work hours recorded in People First for the PHER grant, three employees' salaries and benefits totaling $2,985.52 should have been charged to the PHER grant, but were paid by other Federal programs. ($353.60 HIV Formula Grants [CFDA No. 93.917], $656.68 American Recovery and Reinvestment Act Health Cluster [CFDA No. 93.703], and $1,975.24 [multiple programs allocated through random moment sampling])

Additionally, contrary to Federal regulations that require personnel activity reports be prepared at least monthly, we noted that for four employees the time sheets provided for our review were prepared 57 to 124 days after the relevant pay period.

Cause

According to FDOH personnel, the nature of the H1N1 Influenza pandemic and the need to quickly implement a mass vaccination program put pressure on FDOH resources. A uniform methodology was not implemented to allocate salaries charged to the PHER grant. County health department employees did not always follow FDOH policy related to preparation of certifications and time sheets.

Effect

Federal programs were charged costs that were not substantiated by appropriate records or did not benefit the program.

Recommendation

The PHEP Program Office should establish a uniform Statewide methodology for calculation and allocation of salaries charged to the PHER grant. Procedures should be enhanced to ensure employees adhere to FDOH policies for documenting work activity related to Federal awards.

State Agency Response and Corrective Action Plan

We concur. During the course of this Federal funding period, the Department received supplemental funding to mitigate the H1N1 influenza virus. Funds were distributed quickly using the current procedures and methods in place for timekeeping and payroll. The Bureau of Preparedness & Response will conduct an analysis of current methodologies being used by Central Office and County Health Department staff and work towards the establishment of a uniform Statewide methodology for calculation and allocation of salaries charged to the PHER grants.

The Bureau of Preparedness & Response will assign appropriate staff to conduct an analysis of current methodologies being used statewide to charge salaries to the PHEP grants. The result of the analysis will be reviewed by a team to determine the most appropriate methodology to be used statewide. Implementation of the new methodology will begin with the next federal funding cycle which begins August 1, 2011.

Estimated Corrective Action Date

August 1, 2011

Agency Contact and Telephone Number

Jean Kline
(850) 245-4054

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-040**
CFDA Number	93.069
Program Title	**Public Health Emergency Preparedness (PHEP)**
Compliance Requirement	Matching, Level of Effort, Earmarking
State Agency	**Florida Department of Health (FDOH)**
Federal Grant/Contract Number and Grant Year	5U90TP417006-10
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – $1,793,962.25

Finding

FDOH did not timely identify valid expenditures to meet the matching requirement for the Public Health Emergency Preparedness (PHEP) grant and did not maintain records to support salary costs claimed for matching purposes.

Criteria

45 CFR, Section 94.24, *Matching and Cost Sharing*

OMB Circular A-87 Attachment B, Section 8.h., *Support of Salaries and Wages*

Public Health Preparedness Cooperative Agreement Grant Award

Condition

As of June 30, 2010, the PHEP grant award required FDOH to provide $1,907,719 in State matching funds. FDOH procedures required the PHEP Program Office to submit the coding for expenditures designated for match to the FDOH Office of Revenue Management for approval. However, as of August 9, 2010, the end of the grant budget period, the PHEP Program Office had not identified sufficient valid expenditures to meet the match requirement. Subsequent to our audit inquiry, FDOH personnel identified other State expenditures that were submitted to and approved by FDOH's Office of Revenue Management in October 2010. However, $1,793,962.25 of $2,409,152.50 in total identified match expenditures through August 6, 2010, represented salary expenditures for which FDOH, contrary to Federal regulation, did not require employees to prepare work activity reports or certify that the employee worked solely on the grant related activities. Additionally, FDOH had not established a unique accounting code to facilitate identification of the expenditures in the State's accounting records.

Cause

According to FDOH staff, during the 2009-10 fiscal year, the PHEP Program Office had to realign priorities to address the H1N1 influenza crisis. Although the PHEP Program Office required employees whose salaries were funded by the grant to prepare work activity reports or certify that they worked solely on the grant, applying the requirement to employees whose salaries were to be used for match was overlooked. Also, since FDOH did not determine which employees' salaries were to be used to meet the matching requirements until subsequent to the end of the fiscal year, FDOH could not require to the applicable employees to maintain appropriate work activity reports or certifications.

Effect

Not timely identifying sufficient valid match expenditures reduces assurance that FDOH would comply with matching requirements and that matching expenditures would meet applicable Federal requirements. The absence of a unique accounting code to identify match expenditures causes additional effort to identify eligible match expenditures and increases the potential for error when making match calculations.

Recommendation

As required by established FDOH procedures, PHEP Program Office personnel should submit proposed match expenditures to the Office of Revenue Management and receive approval prior to submitting applications for grant awards. To facilitate identification and accounting for PHEP match, FDOH should establish unique accounting codes for expenditure transactions also used to meet the match requirement. PHEP Program Office personnel should ensure that all employees whose salaries will be used to meet the match requirement

	prepare work activity reports or payroll certifications.
State Agency Response and Corrective Action Plan	We concur. The Bureau of Preparedness & Response is currently adhering to the Department's policy for documenting matching funds and receiving approval from the Bureau of Revenue Management prior to submitting applications for grant awards. The Department's policy requires the inclusion of a Cost Sharing Form when grant applications are routed through the Department for review and approval prior to submitting the application to the awarding agency. The Bureau will work to establish unique accounting codes for transactions used to meet the matching requirements and will work to ensure that 100% timekeeping requirements are followed for salaries used to meet the matching requirement. The Bureau of Preparedness & Response will continue to follow the Department's policy for submitting proposed match expenditures using the most current Cost Sharing Form. Administrative Services Unit (ASU) staff will work with the Department's Bureau of Revenue Management and Bureau of Budget Management to establish unique accounting codes for matching expenditures and ensure all expenditures being coded as matching dollars. Anticipated completion date is September 30, 2011.
Estimated Corrective Action Date	March 1, 2011
Agency Contact and Telephone Number	Jean Kline (850) 245-4054

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-041**
CFDA Number	93.558, 93.714, 93.716
Program Title	**TANF (Temporary Assistance for Needy Families) Cluster**
Compliance Requirement	Allowable Costs/Cost Principles, Eligibility
State Agency	**Florida Department of Children and Family Services (FDCFS)**
Federal Grant/Contract Number and Grant Year	G-0902FLTANF 2009 and G-1002FLTANF 2010
Finding Type	Noncompliance Questioned Costs – $1,660 (Federal Grant Nos. G-0902FLTANF 2009 $249 and G-1001FLTANF 2010 $1,411) (Federal Share $695.04)
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-042

Finding

TANF benefits were not always timely adjusted for changes in client's shelter costs. In addition, FDCFS did not always notify clients of the requirement to cooperate with Child Support Enforcement (CSE).

Criteria

Sections 414.095(10)(c); 414.095(7); 414.095(14)(d)(e), Florida Statutes; Section 42 USC 608(a)(3) *Prohibitions; Requirements*; Program Policy Manual 1420.1700 *Child Support Cooperation (TCA)*

Condition

During the 2009-10 fiscal year, FDCFS made TANF cash benefit payments totaling $189,178,489. We examined FDCFS records of eligibility for 40 clients (cases). Our examination disclosed one instance in which the payment amount was incorrect and one instance in which the client had not completed all eligibility requirements. Specifically:

- A client's TANF cash assistance benefit payment of $241 was determined based on the client's reporting of a shelter obligation greater than $50 per month. During the July 2009 and March 2010 recertifications, the client indicated that there was no shelter obligation, however; FDCFS did not reduce the client's TANF cash assistance benefit payment. The error resulted in an overpayment of $913. In addition, during the recertification in March 2010, the case worker made notes of questionable statements made by the client regarding the shelter obligation; however, contrary to FDCFS policy, clarifications were not obtained for the questionable statements.
- A client was paid $249 per month, the appropriate payment for a relative caregiver of a child aged 6 to 12, beginning in April 2010. However, FDCFS failed to notify the client of the requirement to cooperate with CSE as a condition of eligibility. As a result of the FDCFS error, the client received $747 in TANF cash assistance without fully cooperating with CSE.

Cause

Adjustments to payment amounts for changes in shelter obligations and notification of clients of the requirements to cooperate with CSE are manual processes requiring employee action. Increased caseload may have affected employees' ability to properly perform these manual processes.

Effect

TANF payments were made for incorrect amounts and to a recipient who did not cooperate with CSE.

Recommendation

We recommend that FDCFS take the necessary steps to ensure benefit payments are accurately determined and that additional verification is obtained when clients provide questionable statements. In addition, we recommend that FDCFS ensure that clients are notified of the requirement to comply with CSE.

State Agency Response and Corrective Action Plan

The Department ensures the accuracy of benefit payments by monitoring the TANF program through its quality assurance efforts at the state and local levels.

In the one case cited due to shelter obligation, the Department addressed the shelter obligation change in the client interview but did not update the appropriate shelter screen in its eligibility information system. A training on ensuring shelter

	screens are updated when the shelter obligation changes as well as obtaining shelter verification when the shelter obligation is questionable will be requested for the local site where the error occurred. In the one instance where the Department did not notify the client of the requirement for up-front cooperation with Child Support Enforcement, a training emphasizing its importance will be requested for the local site where the error occurred. A request will be made for a Benefit Recovery review of these two cases for possible overpayment.
Estimated Corrective Action Date	June 30, 2011
Agency Contact and Telephone Number	Cindy Mickler (850) 488-5342

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-042**
CFDA Number	93.558, 93.714, and 93.716
Program Title	**TANF (Temporary Assistance for Needy Families) Cluster**
Compliance Requirement	Special Tests and Provisions - Child Support Non-Cooperation
State Agency	**Florida Department of Children and Family Services (FDCFS)** **Florida Department of Revenue (FDOR)**
Federal Grant/Contract Number and Grant Year	G-0902FLTANF 2009 and G-1002FLTANF 2010
Finding Type	Opinion Qualification and Material Noncompliance Questioned Costs – $3,165 (Federal Grant Nos. G-0902FLTANF 2009, $198 and G-1001FLTANF 2010, $2,967)
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-044

Finding

FDCFS did not timely impose FDOR Child Support Enforcement (CSE) sanctions on clients who were receiving TANF benefits.

Criteria

Section 414.095(6), Florida Statutes, *Child Support Enforcement* - As a condition of eligibility for public assistance, the family must cooperate with the State agency responsible for administering the child support enforcement program.

42 USC 608(a)(2), *Reduction or elimination of assistance for noncooperation in establishing paternity or obtaining child support*

45 CFR 264.30, *What procedures exist to ensure cooperation with the child support enforcement requirements?* 45 CFR 264.31, *What happens if a State does not comply with the IV-D sanction requirement?*

Condition

Under State and Federal law, the State CSE Program must take action to locate noncustodial parents, establish paternity, and secure child support, medical support, and other benefits for children receiving public assistance. Applicants for and recipients of TANF must cooperate with CSE as a condition of eligibility, unless it is determined that good cause for noncooperation exists. During the 2009-10 fiscal year, FDCFS made TANF cash assistance payments totaling $189,178,489. During the 2009-10 fiscal year, FDOR referred to FDCFS 4,701 cases for which sanctions were to be imposed. Our examination of FDCFS records for 40 clients (cases) disclosed the following:

- Two cases in which it could not be determined whether required actions regarding a sanction request were appropriately completed by FDOR and FDCFS. According to FDOR records, both cases were referred for a sanction; however, FDCFS records indicated that the sanction alerts were not received. Ineligible clients received payments totaling $2,103.
- Three cases in which FDCFS did not review the sanction request within 10 days as required. FDCFS reviewed the sanction requests between 48 and 107 days subsequent to the date of notification from FDOR. As a result, during that period, ineligible clients received payments totaling $759.
- One case in which FDCFS reviewed the sanction request timely, however; payments totaling $303 continued to be made to the ineligible client subsequent to the sanction request.

Cause

FDCFS staff indicated that the above errors occurred due to an increase in the overall public assistance caseload and to staff misunderstanding of a directive for the priority processing of CSE sanction data exchanges. In addition, FDCFS staff indicated that the inability to determine whether the required actions for FDOR and FDCFS were taken regarding a sanction request was due to an unexplainable system breakdown in communication.

Effect

Clients continued to receive benefits although they were not eligible.

Recommendation

FDCFS should ensure that sanctions are processed timely and benefits are timely discontinued. In addition, FDOR and FDCFS should evaluate the sanction process to determine the cause of the breakdown between the sanction referral and sanction alert.

Florida Department of Children and Family Services

State Agency Response and Corrective Action Plan

1. The Department did provide documentation that the DOR sanction requests were not received. The Department's research did not find any problems with the system communication between the Department and DOR. Both cases had circumstances that would prevent the sanction requests from being received: One case had a good cause claim and the other already had a sanction imposed.

2. This is a repeat finding and effective October 2010 the Department began providing monthly reminders to staff to process child support sanctions timely through FLORIDA system broadcasts. To clear up any misunderstanding of the priority processing of CSE sanctions, the Department will begin a CSE sanctions awareness campaign: This issue will be addressed with management via the Program, Policy, and Operations conference call. The Case Maintenance Unit (CMU) workgroup will be notified as well. Training emphasizing the priority processing of CSE sanctions will be requested for the CMUs where the errors occurred.

In the one instance where the sanction was reviewed timely but not imposed timely, a training stressing the importance of imposing sanctions timely will be requested for the local site where the error occurred.

A request will be made for a Benefit Recovery review of all the cases for possible overpayment.

Estimated Corrective Action Date

2. June 30, 2011

Agency Contact and Telephone Number

1. Kara O'Brien
   (850) 410-3326
2. Cindy Mickler
   (850) 488-5342

Florida Department of Revenue

State Agency Response and Corrective Action Plan

The Department agrees with the finding and recommendation. The Department will work with Department of Children and Families to evaluate the sanction process.

Estimated Corrective Action Date

06/30/2011

Agency Contact and Telephone Number

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-043**
CFDA Number	93.558, 93.714, 93.716
Program Title	**TANF (Temporary Assistance for Needy Families) Cluster**
Compliance Requirement	Special Tests and Provisions - TANF Emergency Fund Grants - FY 2009 and FY 2010
State Agency	**Florida Department of Children and Family Services (FDCFS)**
Federal Grant/Contract Number and Grant Year	G-0901FLTAN2 2009 and G-1001FLTAN2 2010
Finding Type	Significant Deficiency

Finding

FDCFS did not accurately report estimated expenditures and actual (revised) expenditures for basic assistance to reflect the State's increase in expenditures. In addition, FDCFS could not provide supporting documentation for base-year expenditures for non-recurrent short-term benefits.

Criteria

42 USC 603(c), *Emergency Fund*

Instructions for Completing Form OFA-100 Emergency Fund Request Form

Condition

In order to obtain TANF Emergency Fund grants, states must request the grant by submitting a Form OFA-100, Emergency Fund Request Form, and must meet the requirements of the grant category for which funding was requested. The categories included grants related to increased caseload, increased expenditures for non-recurrent short term benefits, and increased expenditures for subsidized employment. The Form OFA-100 reported base-year data from fiscal years 2007 and 2008, which was used to determine the amount of the award. FDCFS was awarded grants totaling $240,941,591 for the 2008-09 and 2009-10 Federal fiscal years. The amount expended during the 2009-10 fiscal year totaled approximately $89.3 million.

To apply for the Emergency Fund grant, FDCFS submitted a Form OFA-100 for each quarter in which grant funding was requested. Expenditures reported for each quarter are required to be updated to reflect the most current data. For all quarters during fiscal year 2009-10, FDCFS reported estimated expenditures for basic assistance rather than actual expenditures. The difference between the amounts reported and actual expenditures totaled $1,006,352.

In addition, FDCFS could not provide documentation to support non-recurrent short-term expenditures reported in the quarters included in the 2007 and 2008 base-years. Expenditures reported for each of these quarters totaled $19,300,443.

Cause

The Grant Operations Specialist maintained a spreadsheet with actual and estimated basic assistance expenditure totals for each month. Due to employee error, the actual basic assistance amounts were not reported on the OFA-100.

Effect

The amounts reported for basic assistance were $1,006,352 less than actual expenditures. Using the correct amounts, FDCFS may have qualified for additional emergency funds.

Without documentation to support the amounts reported, base-year non-recurrent short-term expenditures could not be verified. Base-year expenditures are used to determine whether FDCFS had an increase in caseloads or expenditures that would qualify FDCFS for funding during each quarter for which an award was received.

Recommendation

We recommend that FDCFS ensure that actual data is reported in the required submission of final Emergency Fund data on March 31, 2011.

State Agency Response and Corrective Action Plan	Basic Assistance Issue: The Department will reconcile actual basic assistance expenditures and compare this to the base year amounts established on the OFA-100 reports submitted to date. In short, we will reconcile actual costs and compare to growth even if that means increased earnings for TANF Emergency Contingency Funds (TECF), for example, and less for TECF Subsidized Employment, where we are not anticipating on liquidating the full amount awarded to the State for subsidized employment. The bottom line on this issue is that the State will realize earnings on 80% of growth for expenditures above the base year within the limits of the amount awarded to the State in TECF. Documentation for Short-Term Nonrecurrent: We agree and will use actual base-year expenditures in the March report. It does appear that the base-year expenditures for FFY 2007 and 2008 were overstated.
Estimated Corrective Action Date	March 31, 2011
Agency Contact and Telephone Number	Mark Mahoney (850) 921-8174

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-044**
CFDA Number	93.563
Program Title	**Child Support Enforcement (CSE)**
Compliance Requirement	Special Tests and Provisions – Establishment of Paternity and Support Obligations
State Agency	**Florida Department of Revenue (FDOR)**
Federal Grant/Contract Number and Grant Year	0904FL4002, 0904FL4004 2008-09; 1004FL4002, 1004FL4004 2009-10
Finding Type	Opinion Qualification, Material Noncompliance, and Material Weakness
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-048

Finding

Deficiencies continued to exist regarding the timeliness of FDOR's establishment of support obligations or commencement of proceedings to establish support obligations and, if necessary, paternity.

Criteria

45 CFR 303.4 *Establishment of Support Obligations* - Within 90 calendar days of locating the alleged father or noncustodial parent, regardless of whether paternity has been established, establish an order for support or complete service of process necessary to commence proceedings to establish a support order and, if necessary, paternity (or document unsuccessful attempts to serve process).

45 CFR 303.2(b) *Establishment of Cases and Maintenance of Case Record* – Within no more than 20 calendar days of receipt of referral of a case or filing of an application for services, open a case by establishing a case record.

Condition

For CSE case establishment, FDOR staff have multiple time frames to meet when establishing child support obligations. Our test of unobligated cases (cases where a support order has not been established) disclosed that for the cases reviewed, FDOR did not always establish, within the required time frame, a support order or complete service of process necessary to commence proceedings to establish a support order, and, if necessary, paternity (or document unsuccessful attempts to serve process). Specifically:

- For 2 of 40 cases, FDOR did not open the cases within 20 calendar days of receipt of referral or the filing of an application for services. The number of days in excess of the required 20 calendar day time frame were 55 and 97 days.
- For 9 of 13 applicable cases, FDOR had not established a support order or documented service of process. The number of days elapsed from locating the noncustodial parent ranged from 130 to 299 days as of October 4, 2010, or the date the case was closed during the audit period, and averaged 187 days.
- For 4 of 13 applicable cases, FDOR did not timely complete service of process relating to support order establishment within 90 calendar days, with the number of days late ranging from 12 to 56 days, and averaging 36 days.
- For 7 of 18 applicable cases, FDOR had not established paternity or document service of process attempts to establish paternity. The number of days elapsed from locating the noncustodial parent ranged from 130 to 349 days, and averaged 213 days. For 1 additional case, paternity had not been established and service of process was completed 49 days in excess of the required 90 calendar day time frame.

Cause	FDOR utilized the CSE Component of the Florida On-line Recipient Integrated Data Access (FLORIDA) System, its legacy system, for establishment of paternity and support order activities. Even though the CSE Component provides tracking mechanisms for paternity and support order activities, it does not provide specific alerts when a case is nearing the impending deadlines for particular actions. Also, FDOR management stated that the workload at some service sites could have impacted the timeliness of case processing.
Effect	Untimely actions in regard to establishing paternity and support orders delay initiation of enforcement actions.
Recommendation	We recommend that FDOR develop a process or mechanism to alert staff of impending deadlines to ensure that paternity and support obligations are processed within the required time frames.
State Agency Response and Corrective Action Plan	The Department agrees with the finding and recommendation. The design of the final phase of CAMS includes the ability to monitor case processing timeframes for cases needing paternity and/or support order establishment. The FLORIDA System does not currently include this level of functionality. While CAMS will provide the ability to monitor case processing timeframes for these cases, it is also noted that each year the Department is seeing large growth in the number of service requests requiring paternity and initial support order establishment. The annual number of service requests requiring an initial order for support has grown from 136,659 to 149,552 in FFY 2007-08 and FFY 2009-10 respectively, a 9.4 percent increase. Continued growth in these types of service requests will continue to create challenges in meeting case processing time frames. Additionally, the federal time standard for establishing a support order or completing service of process within 90 days of locating the respondent was adopted in 1989. Since then, there have been many improvements in the location resources and activities available to the Department. Information about a noncustodial parent's whereabouts can be obtained and verified within a few days of opening a case, which starts the 90 day timeframe. However, before a petition can be prepared and filed with the court in a civil action, the Department must obtain certain information from the custodial parent, including financial affidavits and paternity declarations. Any delay in obtaining information from the custodial parent, which may require sanctions for noncooperation in public assistance cases, places the 90 day time frame in jeopardy. Whether the 90 day timeframe can be met also depends on the ability of the sheriffs' offices and private process servers to serve papers timely. A confirmed location does not ensure timely service of process. Some respondents move frequently, have multiple addresses, or are not there when the process server attempts to serve them.
Estimated Corrective Action Date	CAMS is scheduled to be implemented in February 2012.
Agency Contact and Telephone Number	Mel Hedick, Resource Management Process Manager (850) 617-8065

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-045**
CFDA Number	93.563
Program Title	**Child Support Enforcement (CSE)**
Compliance Requirement	Special Tests and Provisions – Provision of Child Support Services for Interstate Cases
State Agency	**Florida Department of Revenue (FDOR)**
Federal Grant/Contract Number and Grant Year	0904FL4002, 0904FL4004 2008-09; 1004FL4002, 1004FL4004 2009-10
Finding Type	Opinion Qualification, Material Noncompliance, and Material Weakness
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-050

Finding

For interstate cases, deficiencies continued to exist in the provision of required child support services within specified time frames.

Criteria

45 CFR 303.7, *Provision of Services in Interstate IV-D Cases* –

(a) *Interstate Central Registry* - Cases must be reviewed within 10 working days of receipt from an initiating state.

(b) *Initiating State IV-D Agency Responsibilities* - Cases where the noncustodial parent (NCP) is determined to be in another state are to be forwarded to the responding states' central registry.

Condition

For interstate cases, FDOR staff have multiple time frames to meet when providing the required child support enforcement services or information to other states. We tested 31 initiating and 10 responding interstate cases to determine if FDOR staff met these time frames, as applicable. Our tests disclosed that for the following cases, FDOR did not provide the required child support enforcement services or information to other states within the required time frames. Specifically:

- For 2 of 31 applicable interstate initiating cases reviewed, FDOR determined that the NCP was in another state and had not provided the case to the responding state for review as of October 21, 2010, the number of days in excess of the required 20 calendar days for referral was 349 and 385.
- For 13 of 31 interstate initiating cases reviewed, FDOR did not timely refer the case to the responding state for child support action within the required time frame of 20 calendar days of determining that the NCP was in the other state or upon receipt of additional information needed to process the case. The number of days in excess of the required 20 calendar days for referral ranged from 1 to 385 days and averaged 63 days.
- For 9 of 15 applicable interstate initiating cases reviewed where requests for additional information were received from the responding state, FDOR did not timely provide the other state with the requested information or notify the other state when the information would be provided within the required time frame of 30 calendar days after receipt of the request. The number of days in excess of the required 30 calendar days for providing the additional information ranged from 1 to 278 days and averaged 96 days.
- For 7 of 14 applicable interstate initiating cases reviewed where new information was received, FDOR did not timely provide the other state with the new information within 10 working days of receipt of the new information. The number of days in excess of the required 10 working days for providing the new information ranged from 24 to 211 days and averaged 68 days.
- For 1 of 3 applicable interstate initiating cases reviewed where a custodial parent requested a review of a child support order, FDOR did not timely request a review of the order by the responding state within the required time frame of 20 calendar days of receiving the request. As of October 21, 2010,

the number of days in excess of the required 20 calendar days for requesting the review was 95 days.

- For 5 of 10 responding interstate cases reviewed, FDOR Central Registry did not timely review the case for completeness, forward the case to the responsible office for processing, send an acknowledgement of receipt to the initiating state, and inform the initiating state where the case was sent for action, within the required time frame of 10 working days of receipt by FDOR's Central Registry. The number of days in excess of the required 10 working days ranged from 2 to 17 days and averaged 8 days.

Cause

FDOR utilized the CSE Component of the Florida On-line Recipient Integrated Data Access (FLORIDA) System, its legacy system, for processing interstate activities. Even though the CSE Component does provide tracking mechanisms for interstate activities, it does not provide specific alerts when an initiating case is nearing the impending deadlines for appropriate actions. Also, FDOR management stated that the workload at some service sites could have impacted the timeliness of case processing.

Effect

FDOR's untimely actions in regard to initiating interstate cases may delay the processing of child support enforcement orders and may further delay the initiation of enforcement actions.

Recommendation

We recommend that FDOR develop a process or mechanism to alert staff of impending deadlines to ensure cases are processed, referred, and responded to within the required time frames.

State Agency Response and Corrective Action Plan

The Department agrees with the finding and recommendation. In January 2011 the Department published three new sections of procedure (Intergovernmental Support-Initiating Interstate Establishment, Responding Interstate, and International Case Processing) and approximately 10 new job aids that train staff and further clarify time frames and requirements.

The design of the final phase of CAMS includes the ability to monitor case processing timeframes for interstate cases. The FLORIDA System does not currently include this level of functionality.

While CAMS will provide the ability to monitor case processing timeframes for these cases, it is also noted that each year the Department is seeing large growth in the number of interstate initiating service requests. The Department has experienced a 17.9% increase in new interstate initiating service requests in FFY 2007-08 (10,158) and FFY 2009-10 (11,981). Continued growth in these types of service requests will continue to create challenges in meeting case processing time frames.

Additionally, the federal regulations establishing the interstate case processing timeframes do not reflect the changes and improvements to the Program's processes to locate parents and verify location. Information about a noncustodial parent's whereabouts can be obtained and verified within a few days of opening a case, in effect, starting the case processing timeframes. However, additional actions often must occur before a case can be initiated to the responding state (i.e., completion of the UISFA documents). Any delay in obtaining information from the custodial parent, including utilizing available noncooperation procedures, places the 90 day time frame in jeopardy.

Estimated Corrective Action Date

CAMS is scheduled to be implemented in February 2012.

Agency Contact and Telephone Number

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-046**
CFDA Number	93.563
Program Title	**Child Support Enforcement (CSE)**
Compliance Requirement	Special Tests and Provisions – Enforcement of Support Obligations
State Agency	**Florida Department of Revenue (FDOR)**
Federal Grant/Contract Number and Grant Year	0904FL4002, 0904FL4004 2008-09; 1004FL4002, 1004FL4004 2009-10
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-045

Finding

Deficiencies in FDOR procedures for ensuring adequate oversight of State Disbursement Unit (SDU) collection and disbursement of child support payments and reporting thereof continued to exist during the 2009-10 fiscal year.

Criteria

Title 42, Section 654b., United States Code - States are to establish an SDU for the collection and disbursement of child support payments. Section 61.1826, Florida Statutes, directed FDOR to contract for the operation and maintenance of the SDU.

Condition

For the 2009-10 fiscal year, FDOR reported child support collections totaling approximately $1.7 billion on the Quarterly Reports of Collection (OCSE-34), the majority of which was collected at the SDU. The SDU received child support payments and was to transmit the collection information to the CSE Component of the Florida On-line Recipient Integrated Data Access (FLORIDA) System. The CSE Component of the FLORIDA System is to determine the distribution allocations for the collections and transmit the information to the SDU. The SDU then disburses the collections. FDOR utilized information from the FLORIDA System, which in part was provided by the SDU, to prepare the Quarterly Reports of Collections.

In the audit covering the 2008-09 fiscal year, we found that FDOR had not obtained an independent audit of the SDU and FDOR's monitoring efforts were not adequate. Our audit covering the 2009-10 fiscal year disclosed:

- FDOR had obtained a Type 1 SAS 70 independent service auditor's report on internal controls related to the SDU. The auditor reported that internal controls were suitably designed and placed in operation as of June 1, 2010. However, Type 1 service auditor reports do not address the operating effectiveness of the controls reviewed.
- FDOR had performed certain monitoring activities, such as monthly monitoring of debit card transactions and validation of payments, but had not conducted on-site monitoring to evaluate SDU collection and disbursement processes.
- As reported in the prior year, FDOR had drafted reports of monitoring activities that occurred in May 2009 of suspense processing, rejected receipts, and employer EFT receipts. However, as of December 3, 2010, these reports had not been finalized.

Cause

FDOR management indicated that due primarily to the contractor's extensive involvement in the development and implementation of a new collection and disbursement system (KidStar), the on-site monitoring had not been conducted and final monitoring reports had not been issued.

Effect

Absent an evaluation of the effectiveness of SDU internal controls over collections, disbursements, and information technology, or adequate on-site monitoring of SDU processes, FDOR's ability to ensure that the SDU is operating appropriately is limited.

Recommendation	We recommend that FDOR ensure contract compliance and the integrity of the collection and disbursement functions performed at SDU through internal or external evaluations or monitoring of the effectiveness of SDU functions.
State Agency Response and Corrective Action Plan	The Department agrees with the finding. The only aspect of the Department's SDU monitoring that was not conducted during the 2009-10 fiscal year was on-site monitoring. This was discontinued in the June 2009 timeframe due to the SDU vendor's development and implementation of a new SDU automated system (KidStar). Monthly monitoring of debit card transactions, daily review of Clerk of Court transfers of payments between cases and monitoring of Suspense processing continued during this period. After KidStar was implemented and the vendor worked through initial startup issues, the Department resumed on-site monitoring activities in February 2011. Specific monitoring activities are currently underway and on-site visits are scheduled through the end of the state fiscal year in June 2011. The monitoring plan for 2011-12 is being developed and scheduling of visits starting in July 2011 will be coordinated with the vendor as part of the overall monitoring effort.
Estimated Corrective Action Date	06/30/2011
Agency Contact and Telephone Number	Mel Hedick, Resource Management Process Manager (850) 617-8065

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-047**
CFDA Number	93.566
Program Title	**Refugee and Entrant Assistance – State Administered Programs (REAP)**
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles
State Agency	**Florida Department of Health (FDOH)**
Federal Grant/Contract Number and Grant Year	G-09AAFL4100 and G-10AAFL4100
Finding Type	Noncompliance Questioned Costs – $10,944.65

Finding

FDOH did not always maintain appropriate documentation to support salary and benefits charged to REAP. Additionally, FDOH did not correctly allocate salary and benefits for employees that worked on the REAP and the Haitian Relief Effort Programs.

Criteria

OMB Circular A-87, Attachment A, Section C, *Basic Guidelines*

OMB Circular A-87, Attachment B, Section 8.h., *Support of Salaries and Wages*

FDOH Policy DOHP 57-06-08 Bureau of Revenue Management *Single Federal Award Certification Process and Responsibilities*. This policy requires all employees, including contracted employees who are paid 100 percent from a particular program, to complete a payroll certification in January and July of each year.

Condition

The Refugee Health Program within the Bureau of Tuberculosis and Refugee Health at FDOH performed medical screenings and immunizations for refugees. During the 2009-10 fiscal year, expenditures for the administration of refugee medical screenings and immunizations totaled $11,111,863, including salary and benefit costs totaling $4,543,213.

Our test of 20 salary payments to FDOH employees disclosed 4 instances where documentation was not maintained to support the amounts charged to REAP. Specifically:

- Salary and employee benefit costs attributable to one employee totaling $6,118.06 were charged to REAP, however; a certification was not available indicating that the employee had worked solely on REAP.
- Salary and benefit costs totaling $4,826.59 and attributable to three employees were incorrectly charged to REAP. According to People First, the State's personnel system, the employees' timesheets indicated they worked on both REAP and the Haitian Relief Effort under the U.S. Repatriation Program (CFDA No. 93.579); however; no salaries and benefits were allocated to the Haitian Relief Effort. Subsequent to audit inquiry, FDOH reallocated the salary and benefit costs to the Haitian Relief Effort, however; instead of allocating costs based on a percentage of time worked, FDOH allocated regular compensation hours to REAP and then the remaining hours, including overtime compensation, to the Haitian Relief Effort program.

Cause

FDOH did not have a system in place to obtain certifications from employees that begin employment less than six months from the date that FDOH collected certifications. In regard to the salary allocation, according to FDOH staff, the employee did not complete the Daily Time Record for Employees Working Multiple Programs worksheet used to support allocations and adjust salary costs.

Effect

REAP was charged costs that were not substantiated by appropriate records or that did not benefit the Program.

Recommendation	We recommend FDOH implement a system to systematically identify those positions whose salary and benefits are charged solely to REAP and ensure certifications are obtained. We also recommend that FDOH ensure that appropriate records are completed for employees whose salary is required to be allocated.
State Agency Response and Corrective Action Plan	We concur. 1) A copy of the certification that was not available during the audit process is now available. All employees who work solely on REAP are required to complete "Single Federal Award Certifications" in January and July of each year. This includes employees who began work during the six month period following the prior certification collection. This issue is now resolved. 2) The Haitian Relief Effort was executed as an emergency response to the earthquake in Haiti on 2010. During this extraordinary circumstance, employees were responsible for assisting on the Haitian Relief Effort in addition to their regular work and therefore were required to complete "Daily Time Records for Employees Working Multiple Programs" forms. Subsequent to the Auditor General's audit, United States Department of Health and Human Services also conducted an audit which identified the same discrepancy for the three employees who worked on both REAP and the Haitian Relief Effort but were incorrectly charged only to REAP. When FDOH was informed of the mistake, corrective action was taken by reallocating the proportionate amount of salary and employee benefit costs, based on the timesheet actual hours worked, to the Haitian Relief Effort. This issue is now resolved. 3) Regarding the certification and timekeeping requirements, Central Office Refugee Health Program staff conducted conference calls with the County Health Departments and will continue to strengthen efforts to remind staff of existing policies for certification and timekeeping, particularly during disasters/emergency response. This issue is now resolved. Completed. No further action is required, the issue has been resolved.
Estimated Corrective Action Date	Completed.
Agency Contact and Telephone Number	Julia Gill (850) 245-4411

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-048**
CFDA Number	93.566
Program Title	**Refugee and Entrant Assistance – State Administered Programs (REAP)**
Compliance Requirement	Allowable Costs/Cost Principles, Eligibility
State Agency	**Florida Department of Children and Family Services (FDCFS)**
Federal Grant/Contract Number and Grant Year	G-09AAFL4100 and G-10AAFL4100
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – $204,277.81

Finding

FDCFS did not timely correct Refugee Medical Assistance (RMA) payments made to ineligible recipients or notify the Florida Agency for Health Care Administration (FAHCA) of a potentially liable third party.

Criteria

45 CFR 400.105 – *Mandatory Services;* 42 CFR 433.138 – *Identifying liable third parties*; 8 USC 1611(b)(1)(A) *Aliens who are not qualified aliens ineligible for Federal public benefits;* Sections 414.41; 409.901; and 409.910, Florida Statutes; Program Policy Manual 3660.0500 *Department Staff Overpayment Responsibilities* and 2630.0504.04 *Required Action for Third-Party Payments*

Condition

During the 2009-10 fiscal year, FDCFS made Refugee Cash Assistance (RCA) payments totaling $10,186,208. In addition, claims totaling $22,169,195 were paid on behalf of RMA clients. We examined FDCFS records of eligibility for 20 clients who received RCA and 20 clients who received RMA. Our examination disclosed two instances where FDCFS did not timely resolve improper RMA payments. Specifically:

- In March 2010, FDCFS identified a client that was incorrectly approved for RMA. Between February 2010 and April 2010, RMA claims were paid on behalf of the client totaling $43,110.60. The client was instead determined eligible for the Medical Assistance Program under CFDA No. 93.778. As of November 2010, the claims paid had not been reclassified to the correct funding source.
- A nonprofit organization assumed costs for a client's medical care and hospitalization, however; FDCFS did not notify FAHCA, which pays the RMA claims, of the potential third-party liability. Claims totaling $161,167.21 were paid during the 2009-10 fiscal year on behalf of the client.

Cause

FDCFS staff failed to follow established policies and procedures related to correcting REAP RMA payment errors.

Effect

RMA payments were incorrectly charged to REAP funds. In addition, RMA paid claims were not submitted to a potentially liable third-party for one client.

Recommendation

FDCFS should provide additional guidance and training to staff regarding the procedures to timely correct errors detected in RMA benefit payments and timely refer potential third-party liability cases to FAHCA.

State Agency Response and Corrective Action Plan

Both cases cited are products of the 2010 Haiti Earthquake Disaster. The case actions that resulted in the two errors occurred during the Department's emergency response and recovery efforts to assist victims/evacuees of the 2010 Haiti Earthquake Disaster. These two cases are isolated incidences and do not require any additional actions other than the case corrections indicated below.

1a. ACCESS Program Office will coordinate with the Office of Revenue Management who will complete a federal earnings adjustment in GRANTS (Grant Revenue Allocation and Tracking System). Specifically, the adjustment will reduce reported expenditures by $43,110.60 (100% federal share) in the FFY 2010 Refugee Cash and Medical Assistance Grant and increase reported

expenditures by $43,110.60 (50% federal share) in the FFY 2010 Medicaid Administration Grant.

1b. The local site where the error occurred will be requested to correct the case and complete a Benefit Recovery referral for any payments made for medical services provided outside of the customer's eligibility period.

2. On December 23, 2010, the Department notified FAHCA of the potential third party liability, fulfilling the Department's responsibility as required by policy. FAHCA provided the Department with the following status of the actions they are taking on this case: The Medicaid Third Party Liability Vendor for FAHCA is continuing to research the possibility of any recovery. A determination will be made as to whether an organization billing or disallowance to the provider would be appropriate.

Estimated Corrective Action Date

1a. March 4, 2011

1b. May 31, 2011

2. Completed December 23, 2010

Agency Contact and Telephone Number

1a. David Hines
(850) 921-5564

1b. & 2. Cindy Mickler
(850) 488-5342

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-049**
CFDA Number	93.568
Program Title	**Low-Income Home Energy Assistance Program (LIHEAP)**
Compliance Requirement	Matching, Level of Effort, Earmarking
State Agency	**Florida Department of Community Affairs (FDCA)**
Federal Grant/Contract Number and Grant Year	2008G992201; 2008G992212 2008
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – $112,446.87
Finding	FDCA's procedures did not effectively ensure that no more than 15 percent of LIHEAP funds were used for low-cost residential weatherization or other energy-related home repairs for low-income households.
Criteria	42 USC 8624(k), *Applications and requirements, Limitation on use of funds, waiver*
Condition	USDHHS awarded FDCA $30,406,242 for the 2008 Federal fiscal year, of which no more than 15 percent (or $4,560,936.30) may be used for weatherization. However, FDCA expended $146,536.17 in weatherization administrative costs and $4,526,847.00 in low-cost residential weatherization or other energy-related home repairs, for a total of $4,673,383.17, or $112,446.87 more than the 15 percent maximum earmarking requirement.
Cause	According to FDCA staff, $13,551.87 of the overage was due to an unexpected high indirect cost rate for 2008, and $98,895 was due to the transfer of expenditures from the 2007 award to the 2008 award. Also, although FDCA used an internal spreadsheet to track amounts budgeted and expended for weatherization, related administrative costs were not included when calculating the 15 percent maximum earmarking requirement.
Effect	Costs in excess of the 15 percent earmarking requirement may be subject to repayment.
Recommendation	We recommend that FDCA enhance its procedures to ensure that no more than 15 percent of LIHEAP funds are used for low-cost residential weatherization or other energy-related home repairs for low-income households.
State Agency Response and Corrective Action Plan	The FDCA will ensure that in the future no more than 15 percent for LIHEAP funds are utilized for low-cost residential weatherization or energy-related home repairs for low-income dwellings from the appropriated budget year. The internal tracking and waiver process will be corrected by utilizing only those funds appropriated for the specific budget year when making the transfer to the Weatherization program from the LIHEAP funds and to ensure we do not include carry forward funding from previous LIHEAP annual allocations.
Estimated Corrective Action Date	2/28/11
Agency Contact and Telephone Number	Paula Lemmo, Community Program Manager (850) 922-1844

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-050**
CFDA Number	93.575; 93.596, 93.713 (ARRA)
Program Title	**CCDF (Child Care and Development Fund) Cluster**
Compliance Requirement	Reporting, Matching, Level of Effort, Earmarking
State Agency	**Florida Agency for Workforce Innovation (FAWI)**
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency

Finding

Effective security access controls had not been established for the Enhanced Field System (EFS) and the Consolidated Database.

Criteria

45 CFR 98.67 *Fiscal Requirements* and Information Technology Best Practices

The risk of inappropriate or unnecessary access to information can be reduced through the use of security controls to ensure that systems are accessible only to authorized users and for authorized uses. Effective management of system access privileges includes using standard access authorization forms approved by managers and maintained on file to document the approval of all user access privileges. Effective access management also includes maintaining up-to-date records that readily identify users and their privileges, periodically reviewing the appropriateness of access privileges, and removing access privileges when they are no longer needed. This helps to ensure that privileges remain commensurate with employee job duties and that access to information is authorized and warranted.

Condition

FAWI contracts with early learning coalitions across the State to manage and administer the school readiness program, which expends funds provided through CCDF. The early learning coalitions report data, including amounts expended, to FAWI through the use of the EFS. The EFS is independently maintained at each coalition. Program data is routinely uploaded to FAWI's Consolidated Database where it is used for State, Federal, and internal reports, statistical and data analysis, ad hoc reports, and technical assistance and training.

Federal regulations governing CCDF require the State to expend a certain amount of non-Federal funds for child care activities in the State in order to be eligible for Federal CCDF matching funds. FAWI uses reports generated from the Consolidated Database to demonstrate compliance with matching requirements for Federal reporting and to support reimbursements made to providers.

Our audit disclosed the following control deficiencies relating to EFS and the Consolidated Database:

- FAWI could not provide a complete listing of users who could access the EFS application. Therefore, we were unable to audit the appropriateness of access controls and privileges for users of EFS. Subsequent to audit inquiry, FAWI personnel informed us that this issue had been rectified, in that, (1) employee computers had been checked to determine whether the application was available on the computer; (2) the application was deleted from computers belonging to employees who did not need access to EFS; (3) security agreement forms documenting the granting of access were completed for individuals with access to EFS; and (4) security background screenings were in the process of being completed for these individuals.
- Employees shared generic user IDs and passwords to access the Consolidated Database.
- Additionally, access authorization requests and approvals were not maintained. For instance, FAWI staff indicated that five people had access

allowing the change of information in the Consolidated Database. However, the authorization forms for four of the five individuals could not be located, and the one provided by FAWI was prepared subsequent to audit inquiry.

Cause

FAWI staff indicated that personnel turnover and time and resources invested by staff in implementing the new web-based Early Learning Information System, contributed to these security issues.

Effect

In the absence of up-to-date documentation to identify and monitor authorized users and their access privileges, the possibility exists that information may be destroyed, disclosed, or otherwise compromised. Additionally, without the ability to uniquely identify the users of the Consolidated Database, the ability to establish accountability for user actions is limited.

Recommendation

FAWI should ensure that security controls are documented and implemented for the EFS and Consolidated Database. Such controls should include the maintenance of a current list of users and their access privileges. Written evidence to support the authorization and access privileges granted should also be readily available. Additionally, FAWI should refrain from using generic user IDs and passwords.

State Agency Response and Corrective Action Plan

FAWI has developed a process for maintaining a current list of users and their access privileges. FAWI intends to conduct periodic reviews of the access list and make any changes necessary. Access authorization forms have been completed for IT staff with access allowing change of information to the Consolidated Database. Additionally, FAWI has discontinued the process of using generic user IDs and passwords to access the Consolidated Database. All users of the Consolidated Database have been assigned individual user IDs and accounts.

Estimated Corrective Action Date

December 3, 2010

Agency Contact and Telephone Number

Brittany Birkin
(850) 921-3198

Scott Stewart
(850) 245-7305

FA 10-051 FINDING NOT USED.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-052**
CFDA Number	93.767, 93.775, 93.776, 93.777, 93.778
Program Title	**Children's Health Insurance Program (CHIP)** **Medicaid Cluster**
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles
State Agency	**Florida Agency for Health Care Administration (FAHCA)**
Federal Grant/Contract Number and Grant Year	05-0805FL5021 and 05-0905FL5021
Finding Type	Noncompliance Questioned Costs – $48,787.20 (Federal Share $33,437.62)
Finding	FAHCA did not appropriately allocate salary and benefit costs for an employee who worked on multiple Federal awards.
Criteria	OMB Circular A-87, Attachment B, Section 8.h., *Support of Salaries and Wages*
Condition	Expenditures for CHIP totaled $331,648,163 during the 2009-10 fiscal year, including salaries and benefits at FAHCA totaling $408,700. Our review of CHIP salary and benefit charges disclosed one FAHCA employee whose salary and benefits were charged solely to CHIP, although the employee worked on both CHIP and Medicaid Cluster activities. Salary and benefits charged to CHIP totaled $48,787.20 during the 2009-10 fiscal year. Appropriate time and effort records were not maintained for this employee.
Cause	This was an oversight by FAHCA. Although the employee's position description indicated that the employee's duties and responsibilities related to CHIP and Medicaid, the employee's salary and benefits were captured by an accounting code that was charged solely to CHIP.
Effect	CHIP was charged costs that did not directly benefit the Program.
Recommendation	We recommend FAHCA ensure that salary and benefit costs are allocated appropriately between multiple programs when applicable. FAHCA should maintain personnel activity reports or equivalent documentation to support the allocation to multiple Federal programs.
State Agency Response and Corrective Action Plan	We concur with the findings and recommendation. Supervisors are aware that a position funded by Title XXI must be dedicated to those related functions. If a situation occurs that requires the position to assist in another area, activity reports will be kept for proper funding and reporting.
Estimated Corrective Action Date	Activity reports were initiated in January, 2011, and reporting adjustments will be made as needed beginning with reports for the quarter ending March 2011.
Agency Contact and Telephone Number	Paula Shirley (850) 412-3820

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-053**
CFDA Number	93.767
Program Title	**Children's Health Insurance Program (CHIP)**
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles
State Agency	**Florida Department of Health (FDOH)**
Finding Type	Significant Deficiency

Finding

FDOH management had not implemented certain data modification controls for the Case Management Data Systems (CMDS).

Criteria

Information Technology Best Practices

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.

Condition

The Florida Agency for Health Care Administration (FAHCA) provides CHIP funds to FDOH for the provision of services to eligible children with special health care needs. During the 2009-10 fiscal year, FDOH expended CHIP funds totaling approximately $115.7 million related to children's medical services (CMS). Providers of CMS services were generally to be paid based on Medicaid reimbursement rates established by FAHCA.

Each CMS Area Office maintained its own stand-alone CMDS. 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. 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. According to FDOH Headquarters staff, procedures did not exist to ensure that the CMS Area Offices timely updated CMDS or notified FDOH Headquarters when updates were made.

Cause

The CMDS in each area office was not connected through a central network.

Effect

Absent proper notification and controls, FDOH had no assurance that the correct Medicaid reimbursement rates and fee code numbers were used to pay CMS providers. Absent appropriate data modification controls, the FDOH CMS lacks assurance that the providers of CMS services are being paid based on the correct Medicaid reimbursement rates.

Recommendation

FDOH contracted with a third-party administrator in July 2010 to take over all CMDS payment and data functions; however, CMDS will not be completely phased out for 18 to 24 months. We recommend FDOH Headquarters staff enhance procedures to ensure that CMS Area Offices timely install CMDS updates until the third-party administrator assumes all CMDS payment and data functions.

State Agency Response and Corrective Action Plan

We concur. FDOH will implement an Internal Operating Procedure (IOP) regarding installation procedures for the Case Management Data Systems (CMDS) updates by the Children's Medical Services (CMS) Area Offices to ensure timely installation of updates and use of correct reimbursement rates and fee codes. The IOP will be discussed on a conference call with CMS Area Office Program Administrators.

The FDOH will implement an Internal Operating Procedure (IOP) by June 30, 2011.

Estimated Corrective Action Date	March 1, 2011
Agency Contact and Telephone Number	Phyllis Sloyer (850) 245-4218

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-054**
CFDA Number	93.767
Program Title	**Children's Health Insurance Program (CHIP)**
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	**Florida Department of Health (FDOH)**
Federal Grant/Contract Number and Grant Year	05-0805FL5021 and 05-0905FL5021
Finding Type	Noncompliance and Significant Deficiency Questioned Costs - $2,000,000 (Federal Share $1,369,800)

Finding

FDOH procedures for monitoring the reasonableness of CHIP capitation rates were not sufficient to prevent the accumulation of a significant cash balance. Additionally, FDOH cannot fully demonstrate that CHIP Capitation Account funds were used for allowable CHIP costs.

Criteria

OMB Circular A-87, Attachment A, Section C, *Basic Guidelines* – In determining reasonableness of a given cost, consideration shall be given to whether the transaction represents arms-length bargaining.

42 USC 1397ee(a)(1) – CHIP funds may be used for child health assistance.

Condition

FDOH received CHIP funds through a capitation agreement with the Florida Agency for Health Care Administration (FAHCA), whereby FAHCA pays FDOH a fixed monthly rate per client enrolled in the Children's Medical Services component of CHIP. FDOH accounts for the receipt and expenditure of these funds in the FDOH CHIP capitation account which is maintained in the FDOH Donations Trust Fund. Other primary sources of Fund revenues included Medicaid (CFDA No. 93.778), third-party insurance reimbursements, State fees, and State general revenue. The trust fund cash analysis prepared by FDOH for the Donations Trust Fund listed 26 accounts including the CHIP capitation account. Our current review of FDOH CHIP activity disclosed the following:

- During the fiscal year ended June 30, 2010, capitation revenues exceeded expenditures by $26 million. The cash balance for the CHIP capitation account was $33.6 million as of June 30, 2010, an increase of $24.6 million from June 30, 2009.
- Pursuant to Section 215.32, Florida Statutes, an amount totaling $2,000,000 was appropriated from the FDOH Donations Trust Fund for transfer to the State's General Revenue Fund during the 2009-10 State fiscal year. To comply with this appropriation, FDOH transferred $2,000,000 from the CHIP Capitation Account to the State's General Revenue Fund. This amount was then available for expenditure in accordance with the Appropriations Act for the 2009-10 fiscal year or to be maintained as unallocated general revenue.

Cause

The capitation rates were set at an amount higher than that required to administer the Children's Medical Services component of CHIP. The inadequate oversight of the FDOH CHIP capitation account contributed to the above.

Effect

A residual balance in excess of Program needs has been accumulated. FDOH may have, in effect, charged unallowable costs to CHIP.

Recommendation

We recommend that FDOH monitor capitation rates to determine whether reductions are needed to prevent the accumulation of excess CHIP funds. Additionally, we recommend that FDOH restore the amounts transferred from the CHIP Capitation Account.

State Agency Response and Corrective Action Plan	We concur. The FDOH will monitor the capitation rate and collections from Agency For Health Care Administration (AHCA) to better match revenues with expenditures and so as not to exceed the 10% allowed to be maintained as an operating cash on hand balance. As the operating cash on hand amount exceeds the allowable 10% threshold, FDOH will adjust claims to AHCA or reduce the Capitation Rate request at the Social Services Estimating Conference. In response to the issue of the legislative fund sweep, FDOH agrees with the Auditor General's (AG) recommendation. FDOH will work with AHCA to determine a process to return the Federal portion of the funds ($1,369,800.00) to the federal program. FDOH will contact AHCA to determine: 1. How questioned costs should be handled and 2. Make adjustments on departmental ledgers to return questioned costs upon approval from AHCA.
Estimated Corrective Action Date	March 1, 2011
Agency Contact and Telephone Number	Phyllis Sloyer (850) 245-4218

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-055**
CFDA Number	Various (See Condition)
Program Title	**Various (See Condition)**
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	**Florida Department of Health (FDOH)** **University of Florida (UF)**
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – $13,136,350
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-054

Finding

With respect to contracts with UF, FDOH procedures did not always provide for a complete reconciliation of payments made to costs incurred by UF or provide for the return of excess funds to FDOH.

Criteria

OMB Circular A-87, Attachment A, Section C. – Costs must be necessary and reasonable for proper and efficient performance and administration of Federal awards and must be authorized or not prohibited under State or local laws or regulations.

45 CFR 92.22 (a) and 34 CFR 80.22, Allowable Costs – Grant funds may be used only for: (1) The allowable costs of the grantees, subgrantees, and cost-type contractors, including allowable costs in the form of payments to fixed-price contractors; and (2) Reasonable fees or profit to cost-type contractors but not any fee or profit (or other increment above allowable costs) to the grantee or subgrantee.

OMB Circular A-133 Compliance Supplement 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.

Condition

We tested thirteen contracts between FDOH Children's Medical Services and UF totaling $123,141,112 that included $79,054,623 in Federal funding. For 11 of the 13 contracts, FDOH had determined that under the contracts, UF was functioning as a vendor. However, as noted in the OMB Circular A-133 Compliance Supplement, transfers of awards within the same auditee, such as those between FDOH and UF, do not, under Federal regulations, constitute a vendor relationship. Consequently, as UF does not qualify under Federal regulations as a vendor for the purposes of these 11 contracts, but rather is considered to be part of the grantee, it was not clear that UF was authorized to earn or retain a profit under the contracts, should any accrue.

For the following 5 contracts, our analysis of FDOH and UF documentation disclosed that payments were made by FDOH to UF that exceeded UF's actual costs associated with the contracts and that FDOH did not require UF to return the excess payments.

Contract Amount	CFDA No.	Federal Funding	Payments in Excess of Actual Cost
$62,708,565	93.767 – Children's Health Insurance Program (CHIP)	$43,124,018	$11,356,970 (1)
$985,358	93.767 – Children's Health Insurance Program (CHIP)	$123,420	$31,770 (2)
$12,355,155	93.778 – Medical Assistance Program (MAP)	$12,158,939	$613,485 (1)
$72,000	93.778 – Medical Assistance Program (MAP)	$54,000	$981 (2)
$1,507,187	84.181 – Special Education-Grants for Infants and Families 84.173 – Special Education-Preschool Grants	$1,130,387 $376,800	$1,545 (2)
(1) Excess amounts encompass the entire contract period. (2) Excess amounts are for the 2008-09 fiscal year only.			

Additionally, for the following contract, FDOH did not require UF to report actual costs and, therefore, did not reconcile contract payments made to UF actual costs:

Contract Amount	CFDA No.	Federal Funding	Payments in Excess of Actual Cost
$2,146,828	93.767 – Children's Health Insurance Program (CHIP) 93.778 – Medical Assistance Program (MAP) 93.994 – Maternal and Child Health Services Block Grants to the States	$368,635 $737,838 $25,126	Not Determined

Cause

FDOH and UF management believed that since the contracts were designated as vendor relationships, payments in excess of actual UF costs did not need to be returned.

Effect

Failure to timely identify and recoup overpayments may result in disallowance of cost by the Federal government.

Recommendation

We recommend FDOH include provisions in Federally-funded contracts with other State entities that require actual costs be reported to FDOH. Additionally, we recommend FDOH perform reconciliations of payments made to actual costs and require any excess of payments over actual costs be promptly returned to FDOH.

Florida Department of Health

State Agency Response and Corrective Action Plan

This finding sets a precedent for what would amount to a change in how State Universities are treated for purposes of making vendor vs. subrecipient determinations. This change would not only impact Children's Medical Services Network (CMSN), but would have a significant impact on all FDOH contracts with any State University receiving federal funding as payment for services. Due to the significance of this issue, CMSN has referred this issue to the Department's General Counsel's office and others for further review. CMSN is also reviewing the amounts specified as excess funding to verify them for each contract against documentation and internal reconciliations.

Estimated Corrective Action Date

None at this time.

Agency Contact and Telephone Number

Phyllis Sloyer
(850) 245-4218

University of Florida

State Agency Response and Corrective Action Plan

The University of Florida is subject to the direction of its own Board of Trustees and the Board of Governors. In contrast, Children's Medical Services is a division of the Department of Health, which has an entirely separate reporting structure and is subject to the direction of the Governor. Thus, UF and CMS are not "parts of one body". For that reason alone, the tentative and preliminary finding should be withdrawn. The University of Florida also points out that the tentative and preliminary finding relies on an overly broad interpretation of the definition of "grantee" set forth in OMB Circular A-87. Indeed, it is well settled that state universities (although state agencies) are distinct for grant administration purposes from state executive agencies. For example, in the context of reporting under the American Recovery & Reinvestment Act, the Office of Management & Budget has issued guidance explaining that state-funded universities may receive subawards from another state agency. See Frequently Asked Questions - American Recovery and Reinvestment Act of 2009, available at http://www.whitehouse.gov/omb/recovery_faqs/#21-6 ("Q. Are State funded universities or institutions of higher education considered a State agency or sub-recipient for reporting purposes? A. State funded universities or institutions of higher education should generally be treated as a sub-recipient when receiving ARRA funds from a State agency.) Thus, treating the University of Florida as the same "body" as Children's Medical Services is inconsistent with the federal government's view that transactions between a state university and a state executive agency are appropriately classified as subawards and subcontracts, both fixed price and cost reimbursable.

In addition, the University notes that it does not agree with all of the information summarized in the background condition above, particularly, but not necessarily exclusively the absence of a recognition of the University's financial obligations and risks.

UF also has not had an opportunity to check the calculations in the above-referenced chart but reserves the right to do so and also notes that some of the numbers reflect only one year while others purport to reflect the whole contract term.

Estimated Corrective Action Date

No corrective action necessary

Agency Contact and Telephone Number

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

Auditor's Remarks

As discussed above, transfers of awards between the same auditee, such as those between FDOH and UF, do not, under Federal regulations, constitute a vendor relationship. Consequently, it was not clear that UF was authorized to earn or retain a profit under contacts with FDOH, should any accrue. Therefore, we continue to recommend that FDOH perform a complete reconciliation of payments made to costs incurred by UF, and the return of excess funds to FDOH.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number **FA 10-056**
CFDA Number Various (See Condition)
Program Title **Various (See Condition)**
Compliance Requirement Allowable Costs/Cost Principles
State Agency **Florida Department of Health (FDOH)**
Federal Grant/Contract Number and Grant Year Various
Finding Type Significant Deficiency
Prior Year Finding Report No. 2010-165, Finding No. FA 09-054

Finding

FDOH did not fully demonstrate the appropriateness of the costs charged to Federal programs with respect to contracts with the University of Florida (UF).

Criteria

OMB Circular A-87, Attachment A, Section C. – Costs must be necessary and reasonable for proper and efficient performance and administration of Federal awards and must be authorized or not prohibited under State or local laws or regulations. 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.

Condition

We tested the following three new contracts that were entered into by FDOH Children's Medical Services (CMS) and UF during the 2009-10 fiscal year:

Contract Amount	CFDA No.	Federal Funding
$1,471,632	93.767 – Children's Health Insurance Program (CHIP) 93.778 – Medical Assistance Program (MAP) 93.994 – Maternal and Child Health Services Block Grants to the States	$388,897 $881,973 $24,237
$56,318,559	93.767 – Children's Health Insurance Program (CHIP)	$38,735,905
$1,440,000	84.181 – Special Education -Grants for Infants and Families	$1,440,000

FDOH's decision to enter into these contracts was not preceded by attempts to identify other possible providers or reevaluate whether to provide the services in-house, but rather was based on the historical contractual relationship with UF and FDOH's positive evaluation of UF's performance under previous contracts for the same services. To derive the contract amounts, FDOH used documents provided by UF that reflected UFs estimated costs to provide the services. However, FDOH did not require supporting documents to substantiate the reasonableness of the estimated costs and FDOH staff did not perform additional procedures to demonstrate the reasonableness of the contracted amounts.

Cause

FDOH applied the exemption to State competitive procurement requirements for the purchase of health related services that is provided by Section 287.057(3)(f), Florida Statutes.

Effect

Absent competition or a documented detailed analysis of cost, FDOH cannot demonstrate that amounts paid were in the best interest of the State and the Federal grantor agency.

Recommendation

We recommend that FDOH ensure appropriate documentation is retained in the contract file demonstrating that costs paid are reasonable and necessary and consistent with public and private payment rates for similar services.

State Agency Response and Corrective Action Plan	We concur. FDOH Division of Children's Medical Services Network (CMSN) agrees with the finding in the context of the deficiency in documenting its decision to contract with UF for the services in the three contracts listed. While FDOH believes that all of the factors related to the requirements of costs listed in the finding and as specified in the Office of Management and Budget Circular (OMB) A-87 were considered in its decision to contract for each of the services, and though CMSN followed Department policy which requires a Justification for Noncompetitive Procurement, all of the factors for consideration in making such determinations were not included in this information and therefore not properly documented in the contract file. FDOH CMSN will create documentation in accordance with OMB A-87 for each contract and ensure that it is maintained in the contract file for as long as FDOH CMSN has a contract with the providers for these services, no later than June 30, 2011.
Estimated Corrective Action Date	March 1, 2011
Agency Contact and Telephone Number	Phyllis Sloyer (850) 245-4218

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-057**
CFDA Number	93.775, 93.776, 93.777, 93.778
Program Title	**Medicaid Cluster**
Compliance Requirement	Activities Allowed or Unallowed
State Agency	**Florida Agency for Health Care Administration (FAHCA)**
Federal Grant/Contract Number and Grant Year	05-0905FL5028 (Federal 2008-09); 05-1005FL5MAP (Federal 2009-10)
Finding Type	Questioned Costs – $2,127,703.24 (Federal Share $1,439,178.47; Federal Grant No. 05-0905FL5028, $273,308.31; Federal Grant No. 05-1005FL5MAP, $1,165,870.16)
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-055

Finding

Payments made to providers on behalf of clients for medical service claims were not always paid in accordance with established Medicaid policy and fee schedules. Specifically, the payments were for improper amounts or for unallowable services.

Criteria

42 CFR 430 – *Grants to States for Medical Assistance Programs,* 42 CFR 433 Subpart C – *Mechanized Claims Processing and Information Retrieval Systems,* 42 CFR 447 Subpart B – *Payment Methods: General Provisions*

Medicaid Provider Coverage and Limitations Handbooks, Provider General Handbook, and Medicaid Fee Schedules

Condition

Claims totaling approximately $15.1 billion were processed for Medicaid services during the 2009-10 fiscal year. We examined a sample of 200 claims totaling $81,466.48 that were paid by the Florida Medicaid Management Information System (FMMIS) during the 2009-10 fiscal year to determine whether the payments were processed in accordance with established Medicaid policies and procedures and were only for allowable activities. Our tests disclosed that for 3 of the 200 claims reviewed, the claims were paid at an incorrect rate. For 2 of these claims, a copayment was not deducted for each service date listed on the claim, resulting in a total overpayment of $30.00. The remaining claim was paid at a rate less than the allowable rate, resulting in an underpayment of $4.46.

We also performed queries of FMMIS data for claims paid during the 2009-10 fiscal year for certain types of Home Health services, Developmental Disabilities Waiver services, Dental services, Chiropractic services, and Inpatient Hospital services in excess of 45 days. Total payments for the claims queried totaled $176,676,516 during the 2009-10 fiscal year. Our queries disclosed instances in which payments totaling $2,127,673.24 for selected service types were not made in accordance with established Medicaid policy. Specifically, we noted the following:

- According to the Medicaid Provider Coverage and Limitations Handbook for Home Health Services, claims for personal care services and private duty nursing services were not to be billed for less than two hours of service. Additionally, these services were required to have prior authorization for reimbursement. Our queries disclosed 366 claims totaling $4,777.30 for personal care services and 2,950 claims totaling $73,628.70 for private duty nursing services that were paid for claims with less than two hours of service. Additionally, our queries disclosed 2,324 claims totaling $192,133.50 for personal care services and 4,059 claims totaling $367,957.31 for private duty nursing services that were reimbursed without prior authorization.
- According to the Medicaid Provider Coverage and Limitations Handbook for Developmental Disabilities Waiver Services, Special Medical Home Care services were to be provided only in a licensed group home. Our queries disclosed 3,595 claims totaling $1,429,905.79 that were paid for Special

Medical Home Care services that had a place of service code indicating Other Place of Service rather than the service code for Group Home.

- The Medicaid Provider Coverage and Limitations Handbook for Dental Services required that for periodontal services, certain types of services could not be billed on the same date of service, for the same recipient, for the same quadrant, by the same provider. Our queries disclosed that contrary to this policy, two claims totaling $300 for gingivectomy or gingivoplasty – four or more contiguous teeth or bounded teeth and gingivectomy or gingivoplasty – one to three contiguous teeth or bounded teeth were claimed together for the same date of service for the same recipient, same quadrant, by the same provider.
- According to the Medicaid Provider Coverage and Limitations Handbook for Chiropractic Services, claims were only to be reimbursed for a maximum of one visit per day, per recipient up to a maximum of 24 visits per recipient within a calendar year. Additionally, chiropractic services are only to be provided in certain locations. Our queries disclosed 124 claims totaling $2,102.75 that were paid during the 2009-10 fiscal year for chiropractic services that were in excess of the 24 visits allowed during the 2009 calendar year. Additionally, our queries disclosed 2 claims totaling $34.80 that were paid for chiropractic services in a place of service that was unallowable.
- According to the Medicaid Provider Coverage and Limitations Handbook for Hospital Services, recipients age 21 and over are limited to a maximum of 45 days per fiscal year for covered inpatient days. The Balanced Budget Act of 1997 provided exceptions to this requirement if certain criteria were met. Our review of 40 recipients with claims paid that exceeded the 45 day limit disclosed 2 claims totaling $56,833.09 that were paid for recipients over 21 that did not qualify for the exceptions outlined in the Balanced Budget Act of 1997.

Cause

For the two sample items where copayment amounts were not properly deducted, FAHCA staff indicated that programming changes were installed on May 14, 2010, to correct this issue. Once these claims are reprocessed, the correct copayment amount will be deducted. For the claim that was underpaid, the rate change had not been updated in FMMIS.

For Home Health Services, FAHCA staff indicated that a request for a programming change to FMMIS had been submitted to the fiscal agent to prevent the payment of claims for Personal Care and Private Duty Nursing services for less than two hours of service, but the change had not yet been implemented. As for Home Health Services paid without prior authorization, FAHCA staff indicated that a programming change had been implemented in FMMIS on March 17, 2010, and should apply to all claims paid after that date. However, our queries disclosed instances where home health services were paid subsequent to March 17, 2010, without a prior authorization number.

For Developmental Disability Waiver – Special Medical Home Care Services, FAHCA staff indicated that all waiver providers had been told to submit claims with a place of service code of “99 – Other,” despite official policy that may require services to be performed only in certain locations. This was done for the convenience of FAHCA personnel to enable them to more readily identify waiver services.

For Dental Services, FAHCA staff indicated that file maintenance had been requested to correct the issue in FMMIS.

For Chiropractic Services, FAHCA staff indicated that file maintenance had been submitted to the fiscal agent on September 24, 2010, to include place of service in contract billing rules. Regarding billing for more than 24 visits in a year, FAHCA staff was exploring the problem and will pursue a programming change

once the cause has been identified.

For Inpatient Hospital Services exceeding the 45 day limit, FAHCA staff indicated that in one instance, FMMIS did not appear to split the visit correctly between fiscal years. In the other instance, FAHCA staff approved payment despite the claim not meeting the exceptions to the Balanced Budget Act of 1997.

Effect

Absent appropriate controls, unallowable claims may be processed and paid, and may remain undetected by FAHCA personnel. Additionally, FAHCA's instructions to waiver providers to submit claims with a place of service code of "99 – Other," regardless of policy requirements that may restrict services to certain locations, limits FAHCA's ability to ensure claims are paid in accordance with applicable policy limitations.

Recommendation

We recommend that FAHCA ensure that appropriate electronic or manual controls are in place and operating effectively to ensure that Medicaid claims are accurately and properly processed, including ensuring that FMMIS is updated timely with current information. Furthermore, we recommend that FAHCA discontinue its practice of instructing Medicaid waiver providers to submit claims that do not accurately reflect the nature or location of services rendered or comply with applicable regulations.

State Agency Response and Corrective Action Plan

HOME HEALTH - Personal care services provided through the DD waiver (through APD) are currently being transferred to the state plan; the funds previously allocated to APD to provide personal care services under the waiver have been shifted and are now available to AHCA to provide personal care services to these recipients under the Medicaid state plan. The independent unlicensed providers of personal care services were allowed to enroll as Medicaid providers of personal care services. These unlicensed providers were unable to bill for visits, so AHCA decided to change policy to allow home health services providers to be reimbursed for personal care services that are provided in less than two hours. This has no significant fiscal impact. Hence there are FY 09-10 expenditures associated with S9122, but minimal utilization at this 1-hour level. By amending the handbook and instructing the QIO to allow home health providers to bill 1 hour of continuous care only as personal care services for Medicaid recipients under 21, the fiscal impact will not be significant given the current utilization.

After reviewing a sample of the claims provided on CD, the Agency has determined that the claims paid inappropriately and should have been denied. FMMIS does have edits in place to prevent private duty nursing and personal care services claims from paying without a prior authorization number. It is not clear why the claims identified were able to bypass the prior authorization system requirements. However, we are working with staff in the Bureau of Medicaid Contract Management (MCM) to determine why the claims paid inappropriately. MCM has confirmed that this problem is fixed, and these claims would not be able to bypass this edit if they were processed for payment today. Medicaid services will work with the Bureau of Medicaid Program Integrity to recoup the funds from any claims that paid without a prior authorization number. The plan is to cross reference the claims through the QIO to determine if they actually didn't receive prior authorization. The results of the cross reference will determine the providers that require recoupment of claims.

DD WAIVER SERVICES - We will change FMMIS to allow place of service codes for DD waiver services to be adjustable, other than the only choice "99", to reflect specific places of service.

DENTAL

State Agency Response and Corrective Action Plan

A quadrant indicator must be submitted with procedure codes D4210, D4211, D4240, D4241, D4260, D4261, D4341, D4342, D7310, and D7320. Medicaid

has completed file maintenance to remove all indicators of quadrants except 10, 20, 30, 40, UR, UL, LL, and LR. This prevents same quadrant billing of certain procedure codes that are not allowed on the same date of service, same quadrant, and same recipient. The system now denies as a duplicate quadrant when one of the procedure codes listed above is billed another procedure code listed above for the same quadrant, same recipient, same date of service.

CHIROPRACTIC

Re: Chiropractic visits paid in excess of 24 per calendar year:

A Batch File Maintenance request (Tracking #KS09201001) was completed October 14, 2010, to update the contract billing and reimbursement rules regarding Medicaid policy regarding limitation of visit codes to 24 per calendar year. Reprocessing instructions for the visit claims with dates of service July 1, 2008 (the date of contract implementation for the current Medicaid fiscal agent) through the file maintenance implementation date was also included in the File Maintenance request. The reprocessing procedure (CO 21607) will recoup chiropractic visits that were claimed in excess of the 24 per calendar year maximum, without prior authorization from Medicaid.

Re: Reimbursements for chiropractic services provided in exceptional places of service:

A Batch File Maintenance Request (Tracking #KS09201005) was submitted in September 2010, with instructions for updating the contract billing and reimbursement rules regarding Medicaid policy regarding the appropriate place of service location codes and places of service considered exceptions to policy. Instructions were given to require referral information on line item 17 of the CMS claim form for all chiropractic claims with an exceptional place of service location code. Instructions include denial of all claims billed with an exceptional place of services location code that do not have the appropriate referral information. The FMMIS file update regarding appropriate and exceptional places of service is progressing but has not been scheduled for implementation. Reprocessing instructions regarding all claims with dates of service January 1, 2010 (the date of adoption for the current Chiropractic Coverage and Limitations Handbook) through the file maintenance implementation date with exceptional places of services and without the required referral information were also included in the File Maintenance Request. The reprocessing procedure will recoup chiropractic visits that were provided in an exceptional place of service, without the appropriate referral required by policy.

INPATIENT - All claims are reviewed by FAHCA's Balanced Budget Act coordinator or physician consultant. Details of the referenced claims were reviewed to ensure adherence to policy related to Balanced Budget Act approved exceptions. In the first instance, a billing error by the provider resulted in the entire 47 days of a claim originating on June 4, 2009 being charged to 2008-2009 fiscal year, however 20 of these days should have been charged to 2009 - 2010 fiscal year. The recipient was then transferred to a different hospital on July 21, 2009 for an additional 27 days. The FMMIS system paid the claim for 27 days in the 2009 - 2010 fiscal year. Policy for 45 day limit in one fiscal year was exceeded. FAHCA will recoup the additional two days reimbursement from provider. In the second instance, the Medicaid policy unit approved the claim through the BBA process, Code 20 (patient died) is indicated in status field 17 of the claim form. FAHCA policy is to pay claims in such circumstances. However, claim type 3 should not be approved through the BBA process. New staff member has been trained on the BBA process. FAHCA will recoup 12 days reimbursement paid in error.

Estimated Corrective Action Date	Home Health/Personal Care - 5/2011 DD Waiver Services - September 1, 2011 Dental - Complete. File maintenance was completed and verified by Medicaid staff on 11/4/10. Chiropractic - File maintenance was completed on 10/14/2010 to limit chiropractic visits to 24 per year. Reprocessing is expected by 7/1/2011. Additional file maintenance is being tracked for the instructions regarding exceptional place of service. The estimated date of correction for this task is 03/15/2011 Inpatient Services - Estimated recoupment date 5/1/11.
Agency Contact and Telephone Number	Claire Anthony-Davis, Home Health/Personal Care (850) 412-4266 Leigh Meadows, DD Waiver Services (850) 412-4258 Mary Cerasoli, Dental (850) 412-4228 Kathryn Stephens, Chiropractic (850) 412-4235 Pam Kyllonen, Inpatient (850) 412-4211

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-058**
CFDA Number	93.775, 93.776, 93.777, 93.778
Program Title	**Medicaid Cluster**
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles
State Agency	**Florida Department of Transportation (FDOT)** **Florida Agency for Health Care Administration (FAHCA)**
Federal Grant/Contract Number and Grant Year	05-0905FL5028 (Federal 2008-09); 05-1005FL5MAP (Federal 2009-10)
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – $70,870,997.17

Finding

Controls were not sufficient to ensure that amounts paid by FAHCA to the Commission for Transportation Disadvantaged (CTD) or amounts paid by CTD to transportation providers under a Medicaid transportation program were reasonable.

Criteria

OMB Circular A-87, Attachment A, Section C. – Costs must be necessary and reasonable for proper and efficient performance and administration of Federal awards. 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.

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.

Section 427.013(28), Florida Statutes, requires FAHCA and FDOT to consult together to develop an allocation methodology that equitably distributes transportation funds. The methodology shall separately account for Medicaid beneficiaries. The methodology shall also consider such factors as the actual costs of each transportation disadvantaged trip based on prior-year information.

Condition

Effective June 7, 2001, USDHHS granted FAHCA the authority to implement a coordinated NET program. FAHCA contracted with the Commission for the Transportation Disadvantaged (CTD), which is administratively housed within FDOT, to manage the NET Program. Effective November 2004, CTD began subcontracting with counties to provide services. The county providers include governmental entities and private entities, referred to as subcontracted transportation providers (STPs). The allocation of NET funds to the STPs was based on a formula which considered factors such as: county population density, estimated Medicaid trips, and 2002-03 fiscal year Medicaid payments. FAHCA renegotiated the NET contract with CTD effective December 1, 2008, however in negotiating the contract amount and in the allocation of that amount to the STPs, FAHCA did not maintain sufficient documentation to demonstrate that current actual costs of the CTD and STPs were considered. During the 2009-10 fiscal year, FDOT records indicated CTD received payments from FAHCA totaling $70,870,997.17. During this period, CTD payments to STPs totaled $64,691,870.

In addition, as noted in report No. 2011-002, FAHCA's files related to the December 2008 contract did not contain sufficient information to document that fees paid for providing NET services were reasonable. Our report also stated that FAHCA's monitoring of the NET contract was not sufficient to ensure contractual compliance and evaluate the performance of CTD and the STPs.

Cause	Procedures did not require that CTD demonstrate, using current data, the reasonableness of the amounts to be paid and allocated under the contract.
Effect	Without a current cost analysis, FAHCA was unable to determine that NET payments were reasonable.
Recommendation	We recommend that current transportation costs be summarized and used to evaluate the reasonableness of the total contract amount as well as the amounts allocated to STPs and to CTD for administrative costs. FAHCA should also conduct appropriate monitoring to evaluate CTD and STP compliance with governing laws, regulations, and contract terms.
	Florida Department of Transportation
State Agency Response and Corrective Action Plan	The Commission for the Transportation Disadvantaged will be providing the AHCA with administrative costs audits for FY 2009/2010 to aid in determining the reasonableness of costs for future contracting purposes. The AHCA will receive audits for FY 2009/2010 and FY 2010/2011 in accordance with OMB Circular A-133 and the Florida Single Audit Act. The audits will allow the AHCA to determine the reasonableness of funding and if the allocation is sufficient for providing services. Onsite surveys of two transportation providers were conducted by AHCA in July 2010 and an onsite survey of the CTD and selected transportation providers is to be conducted by AHCA in the near future.
Estimated Corrective Action Date	July 2012
Agency Contact and Telephone Number	Bobby Jernigan (850) 410-5706
	Florida Agency for Health Care Administration
State Agency Response and Corrective Action Plan	The Agency will receive administrative costs audit for FY 2009/2010 to determine reasonableness of administrative costs for future contracting purposes. The Agency will receive audits for FY 2009/2010 and FY 2010/2011 in accordance with OMB Circular A-133 and the Florida Single Audit Act. The audits will allow the Agency to determine the reasonableness of funding and if the allocation is sufficient for providing services. On-site survey of two transportation providers conducted in July 2010 and an on-site survey of the CTD and selected transportation providers to be conducted in the near future.
Estimated Corrective Action Date	September 2011
Agency Contact and Telephone Number	G. Douglas Harper (850) 412-4210

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-059**
CFDA Number	93.775, 93.776, 93.777, 93.778
Program Title	**Medicaid Cluster**
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Reporting
State Agency	**Florida Agency for Health Care Administration (FAHCA)**
Federal Grant/Contract Number and Grant Year	05-0905FL5028 (Federal 2008-09); 05-1005FL5MAP (Federal 2009-10)
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-057

Finding

The Florida Medicaid Management Information System (FMMIS) and the Decision Support System (DSS) were integral to the operations of the Medicaid Program. The FMMIS was used to enroll providers, process Medicaid claims, adjudicate claims, and reimburse providers. FMMIS data was imported into DSS to enable efficient reporting and data analysis. The Medicaid Program is highly dependent on the security, integrity, and proper functioning of FMMIS and DSS. In the Information Technology audit report No. 2011-057, dated December 2010, we disclosed control deficiencies related to access control documentation, access privileges, user identification, security controls, program and data change controls, processing of customer service requests to correct recipient eligibility processing errors, and quality control review of claims subject to manual resolution procedures that, in combination, we consider to be a significant deficiency. Details of the findings and recommendations, as well as, FAHCA management's response are included in that report.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-060**
CFDA Number	93.775, 93.776, 93.777, 93.778
Program Title	**Medicaid Cluster**
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	**Florida Agency for Health Care Administration (FAHCA)**
Federal Grant/Contract Number and Grant Year	05-0905FL5028 (Federal 2008-09)
Finding Type	Noncompliance Questioned Costs – $268,873,642.41 (Federal Share $181,866,119.55)

Finding

Contrary to Federal and State requirements, FAHCA funded some current year expenditure obligations using 2008-09 certified forward appropriations. Additionally, expenditures were not always recorded to the correct appropriation categories in the State's accounting records.

Criteria

OMB Circular A-87, Attachment A

Section 216.301, Florida Statutes – *Appropriations; undisbursed balances* - Unspent appropriations for which there is an incurred obligation as of June 30th can be carried forward to the next fiscal year to pay the incurred obligations. Any of these funds remaining unspent after September 30th are to be returned to the fund from which they were appropriated.

Condition

FAHCA carried forward unspent appropriations totaling approximately $1.5 billion at June 30, 2009. The appropriations carried forward are commonly referred to as certified forwards. The certified forward amounts were for various appropriation categories (service types) and pursuant to Florida law were required to be used for obligations incurred as of June 30, 2009. In the State's accounting records these certified forward appropriations are designated with a "C" in the certified forward indicator field for the applicable appropriation category. Our audit disclosed that on September 24, 2009, FAHCA made adjusting entries to the State's accounting records to transfer paid 2009-10 fiscal year obligations totaling $268,873,642.41 to the 2008-09 certified forward funds appropriations accounts.

In addition, the appropriation categories (service types) for which the paid expenditures for 2009-10 obligations were reduced were not the same as the certified forward funds appropriation categories (service types) charged. For example, FAHCA made reductions to paid expenditures related to inpatient hospital services, prescribed medicine, case management services, child health services, hospice services, and physician services for the 2009-10 fiscal year totaling $88,771,986.15 and increased the certified forward expenditures related to Medicare Part D premiums by the same amount. As a result of these erroneous accounting entries to the State's accounting records the appropriation categories for the 2009-10 fiscal year expenditures were understated by $268,873,642.41 and the certified forward appropriation categories charged were overstated by the same amount. The certified forward appropriation categories charged were the categories with remaining unspent funds on the date of the adjusting entries.

We also noted instances where FAHCA routinely made incorrect entries to the appropriation categories in the State's accounting records as related to medical services. While the total amount recorded was accurate, there were inaccuracies across appropriation categories. For example, $324,201,346.87 in medical assistance payments made on April 14, 2010, were recorded in only 4 appropriation categories in the State's accounting records, instead of the 44 different appropriation categories to which the payments likely applied. The majority of these payments, $242,790,010.53, were recorded in the State's accounting records as nursing home payments, despite only making

	$21,461,465.38 in payments to nursing homes. Subsequently, a journal transfer (voucher number 010149) was made to allocate the payments to additional appropriation categories. However, the journal transfer did not correct all of the inaccuracies. For example, after the recording of the journal transfer, the final amount shown as the nursing home payments made on April 14, 2010, remained overstated by $29,863,124.73.
Cause	FAHCA management indicated that the expenditures for 2008-09 fiscal year obligations were transferred to certified forward funds appropriation categories to use the remaining unspent funds in the certified forward appropriation categories.
Effect	The inclusion of erroneous entries to the State's accounting records and the failure to expend funds from the proper appropriation limits the Federal and State governments' ability to properly administer the program and its funding. Additionally, the failure to allow the funds to revert at September 30, 2009, usurped the Legislature's authority to make decisions regarding the appropriation of funds.
Recommendation	We recommend that FAHCA ensure that the expenditures are made from the proper funding source and that unspent certified forward funds be allowed to revert as required by law. We also recommend that FAHCA accurately record expenditures in the State's accounting records.
State Agency Response and Corrective Action Plan	Due to miscommunications, the certified forward appropriations were fully expended. Staff are aware that certified forward expenditures must be supported by the weekly claims financial reports. Unspent certified forward appropriations will be allowed to revert. Regarding questioned recording of expenditures to the correct appropriation category (payments April 14, 2010 cited as example), our process is to pay from a few appropriation categories, then a journal transfer is processed to allocated the charges to the appropriate categories. For the payment referenced, a journal transfer was processed to move expenditures to the appropriation category under which the claims were paid. Journal Transfer voucher number 010149, Statewide Document #D00-0057-8094.
Estimated Corrective Action Date	September, 2010
Agency Contact and Telephone Number	Paula Shirley (850) 412-3820
Auditor's Remarks	In response to this finding, FAHCA makes reference to a journal transfer to move expenditures to the appropriation category under which claims were paid. While the referenced journal transfer corrected some of the errors in the initial record entries, the journal transfer did not correct all of the inaccuracies.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-061**
CFDA Number	93.775, 93.776, 93.777, 93.778
Program Title	**Medicaid Cluster**
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	**Florida Agency for Health Care Administration (FAHCA)**
Federal Grant/Contract Number and Grant Year	05-0905FL5048 (Federal 2008-09); 05-1005FL5ADM (Federal 2009-10)
Finding Type	Noncompliance Questioned Costs – $78,477.87 (Federal Share $58,858.41; Federal Grant No. 05-0905FL5048 $14,779.83, Federal Grant No. 05-1005FL5ADM $44,078.58)
Finding	FAHCA could not always properly support salaries and wages charged to the Medicaid Program.
Criteria	OMB Circular A-87, Attachment B - Charges to Federal awards for salaries and wages will be based on payrolls documented in accordance with the generally accepted practice of the governmental unit, and where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation.
Condition	FAHCA records indicated that salary and benefit costs charged to the Medicaid Cluster totaled approximately $73 million during the 2009-10 fiscal year. Included in this amount were allocations of the salaries and benefits paid to staff of FAHCA's Division of Health Quality Assurance (HQA). HQA incurred salary and benefit costs totaling approximately $35 million during the 2009-10 fiscal year. FAHCA used time and effort records (FAHCA's time validation reporting) to allocate HQA salary and benefit costs across funding sources when the applicable employees worked on multiple programs. We tested 15 salary and benefit charges to the Medicaid Cluster. Of these charges, 8 related to HQA employees who worked on multiple programs. For 1 of the 8 HQA salary and benefit charges, we noted that salary and benefit costs totaling $78,477.87 were charged directly to CFDA No. 93.778 - Medical Assistance Program during the 2009-10 fiscal year rather than being allocated across funding sources through time and effort records.
Cause	Time and effort records were not available for the employee due to an oversight by FAHCA staff.
Effect	Absent appropriate documentation, incorrect charges for salaries and wages may be applied to Federal awards.
Recommendation	FAHCA staff indicated that starting with the September 2010 quarter the position will be included in the time and effort records. We recommend that FAHCA strengthen its procedures to ensure that time and effort records are used for all applicable HQA employees whose job duties involve multiple programs.
State Agency Response and Corrective Action Plan	Florida AHCA staff with multiple duties from multiple funding sources have been educated regarding particular funding sources for their duties. Florida AHCA staff worked with Department of Management Services and Peoples First staff to set up coding time placed on timesheets to attribute that time according to activity and funding source. Florida AHCA office staff are now entering their time into the Florida People's First Time Validation system paying attention to their activities with regard to funding sources.
Estimated Corrective Action Date	2/1/11
Agency Contact and Telephone Number	Kimberly Smoak (850) 412-4516

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-062**
CFDA Number	93.775, 93.776, 93.777, 93.778
Program Title	**Medicaid Cluster**
Compliance Requirement	Cash Management
State Agency	**Florida Agency for Health Care Administration (FAHCA)**
Federal Grant/Contract Number and Grant Year	05-0905FL5028 (Federal 2008-09); 05-1005FL5MAP (Federal 2009-10)
Finding Type	Noncompliance and Significant Deficiency
Finding	In some instances, FAHCA drew funds based on projections that were not supported by a methodology and documentation showing that the funds were for immediate cash needs.
Criteria	31 CFR Part 205, Subpart A, Section 205.9, 205.10, and 205.11; Cash Management Improvement Act (CMIA) Agreement between the State of Florida and the Secretary of the Treasury, United States Department of the Treasury, Section 6.1.4.
Condition	During the 2009-10 fiscal year, FAHCA drew funds totaling approximately $12 billion for the Medicaid Cluster and the Children's Health Insurance Program (CHIP). We tested 25 draws totaling approximately $2.9 billion, including ARRA funds totaling approximately $230 million. Of the 25 cash draws tested, 4 draws totaling $467,381,429 were based on projected cash needs for the Medicaid Cluster. Of this amount, 2 of the draws were for ARRA funds totaling $67,381,429. Our tests disclosed that FAHCA did not maintain supporting documentation for the methodology or data used to calculate the draw amount for these 4 draws. Without supporting documentation, FAHCA was not able to evidence the immediate cash need for the funds.
Cause	For the non-ARRA draws, FAHCA staff stated that some Medical Assistance Payment projected draws were arbitrarily calculated and were based entirely on projected draw amounts that were used by FAHCA in prior periods. There was no methodology used to support the projected draw amount. For the ARRA draws, FAHCA staff stated that, for projected draws, they arbitrarily made the decision to keep the amounts between $35 million and $55 million.
Effect	Without an appropriate methodology, draws may be made for inappropriate amounts. Also, drawing amounts in excess of documented cash needs could affect the State's CMIA interest liability.
Recommendation	We recommend FAHCA develop an appropriate methodology for projecting cash needs. Documentation should be maintained to support the calculated cash need.
State Agency Response and Corrective Action Plan	FAHCA has developed steps that are routinely followed in determining amounts for projected draws. Instructions have been written and worksheets are being maintained.
Estimated Corrective Action Date	Procedures were put in writing in February 2011. Worksheets have been kept since Fall 2010.
Agency Contact and Telephone Number	Paula Shirley (850) 412-3820

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-063**
CFDA Number	93.767 and 93.775, 93.776, 93.777, 93.778
Program Title	**Children's Health Insurance Program and Medicaid Cluster**
Compliance Requirement	Cash Management
State Agency	**Florida Agency for Health Care Administration (FAHCA)**
Federal Grant/Contract Number and Grant Year	05-0805FL5028 (Federal 2007-08); 05-0805FL5048 (Federal 2007-08); 05-0905FL5028 (Federal 2008-09); 05-0905FL5048 (Federal 2008-09); 05-0705FL5021 (Federal 2006-07); 05-0805FL5021 (Federal 2007-08); 05-0905FL5021 (Federal 2008-09
Finding Type	Significant Deficiency

Finding

FAHCA did not ensure that amounts were accurately reported on the Cash Management Improvement Act (CMIA) Annual Report to the Florida Department of Financial Services (FDFS).

Criteria

The Cash Management Improvement Act (CMIA) of 1990, as amended; 31 CFR Part 205 §_.13 and §_.14, *Federal interest liability,* and §_.26, *Preparing Annual Reports;* CMIA Agreement between the State of Florida and the United States Department of the Treasury

Condition

FAHCA annually reports to FDFS drawdown data related to the receipt of Federal funds including components for Direct Program Costs, Direct Administrative Costs, Payroll Costs, and Indirect Costs. FAHCA is also required to report refund transactions exceeding $50,000. A transaction is defined as a single deposit. FDFS uses this information to calculate the State's CMIA interest liability and to prepare the State's CMIA Annual Report.

Our review of the report FAHCA submitted to FDFS for the 2008-09 fiscal year disclosed errors in the cash draw amounts reported. Additionally, the refunds and related interest liability reported were not always in accordance with the CMIA agreement between the State of Florida and the United States Department of the Treasury. Specifically, our tests disclosed the following:

- FAHCA overstated cash draw and deposit amounts reported to FDFS for CFDA No. 93.778 – Medical Assistance Program by $24,860,314 and understated amounts reported for CFDA No. 93.767 – Children's Health Insurance Program by $10,467,557. For CFDA No. 93.778 – Medical Assistance Program, these differences included for a component understatements totaling as much as $61.4 million and overstatements totaling as much as $86.2 million. Also, for these amounts, FAHCA improperly categorized cash draws reported to FDFS totaling approximately $21,366,362 for both CFDA No. 93.778 – Medical Assistance Program and CFDA No. 93.767 – Children's Health Insurance Program.
- FAHCA incorrectly calculated and reported $1,467.94 in interest liability on refund deposit transactions for CFDA No. 93.778 – Medical Assistance Program that did not meet the $50,000 threshold established in the CMIA agreement.
- FAHCA failed to report seven refunds totaling $1,166,680.90 for CFDA No. 93.778 – Medical Assistance Program, which individually met or exceeded the $50,000 threshold.

Cause

FAHCA had not developed procedures for the preparation and submission of the CMIA report. No reconciliation was performed between FAHCA's worksheets supporting CMIA report totals and FAHCA's accounting records. FAHCA staff placed reliance on FDFS to review supporting documentation and inform them of any errors such as the calculation of an interest liability for refunds that did not meet or exceed the $50,000 threshold. There had also been turnover in the cash

	management area of FAHCA's Office of Finance and Accounting.
Effect	Without ensuring that amounts reported agree with accounting records and that amounts reported comply with the requirements of the CMIA Agreement, the risk is increased that interest liability amounts could be materially misstated.
Recommendation	We recommend FAHCA develop and implement written procedures for the preparation, review, and submission of the CMIA data to FDFS, including procedures for ensuring that the amounts reported are accurate and complete.
State Agency Response and Corrective Action Plan	We concur with the recommendation. FAHCA is developing written procedures for the preparation, review, and submission of the CMIA data to FDFS.
Estimated Corrective Action Date	Procedures will be finalized by June, 2011
Agency Contact and Telephone Number	Paula Shirley (850) 412-3820

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-064**
CFDA Number	93.775, 93.776, 93.777, 93.778
Program Title	**Medicaid Cluster**
Compliance Requirement	Eligibility
State Agency	**Florida Department of Children and Family Services (FDCFS)**
Federal Grant/Contract Number and Grant Year	05-0905FL5028 (Federal 2008-09); 05-1005FL5MAP (Federal 2009-10)
Finding Type	Opinion Qualification, Material Noncompliance, and Material Weakness Questioned Costs – $117,182.15 (Federal Share $79,262.01; Federal Grant No. 05-0905FL5028, $19,051.31; Federal Grant No. 05-1005FL5MAP, $60,210.70)
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-059

Finding

In a significant number of instances, FDCFS was unable to provide sufficient documentation to support that the eligibility determinations of individuals receiving Medicaid were made in accordance with Federal regulations or FDCFS policy. Additionally, data exchange responses received by FDCFS were not processed timely.

Criteria

42 CFR 435.407 – *Types of Acceptable Documentary Evidence of Citizenship;* 42 CFR 435.913 – *Case Documentation;* 42 CFR 435.916 – *Periodic Redeterminations of Medicaid Eligibility*

FDCFS Access Florida Program Policy Manual Chapters 1400 *Technical Requirements*, 1600 *Assets*, 1800 *Income*, and 2400 *Budgeting Income*

Condition

The Florida Agency for Health Care Administration expended approximately $15.1 billion for Medicaid services provided on behalf of Medicaid recipients during the 2009-10 fiscal year. FDCFS determined client eligibility for Medicaid for a portion of those receiving services. We reviewed 60 case records for individuals receiving Medicaid services to determine whether the records demonstrated that the clients met the eligibility requirements for the Program. Our tests disclosed that for 14 cases FDCFS did not fully document the eligibility of individuals to receive Medicaid services during the 2009-10 fiscal year. Specifically, our tests disclosed the following:

- For seven individuals, FDCFS did not verify or include the applicant's reported income or loss of income in accordance with FDCFS policy, the consideration of which may have had an adverse effect on the eligibility determination. Of these seven applicants:
  - Two instances concerned the improper exclusion of support payments from the income calculation. In one instance, the amount of the support was not determined or included in the income calculation. In the second instance, support payments were excluded from the income calculation, the inclusion of which would have made the client ineligible for services.
  - Two instances where self-employment income was verified by a client statement, which was in the form of a work calendar. FDCFS policy concerning the verification of self-employment income requires the applicant to make all business records available to the eligibility specialist. If the applicant claims to have no business records, an exception to the verification requirement can be granted by a supervisor. For both of these instances, there was no indication that an exemption to the verification requirement had been granted.
  - One instance involved the inclusion of a nonrepresentative week of income in the income calculation. Had only the representative weeks which represented the on-going pattern of income been used for the income calculation, the client would have been ineligible for services.

- One instance concerned the failure to verify or include earned income reported by the applicant in the income calculation.
- One instance pertained to the failure to verify a reported loss of income. Eligibility was determined using the client's statement as verification of loss of income.

During the 2009-10 fiscal year, Medicaid services totaling $29,769.02 were provided to these individuals during the applicable eligibility periods.

- For two individuals, FDCFS either did not verify or include assets reported by the applicant in accordance with FDCFS policy when determining eligibility, the consideration of which may have had an adverse effect on the eligibility determination. In one instance, the applicant was determined to be ineligible based on the asset values initially included in the asset budget. However, subsequently, four days later, the asset values were reduced without explanation. The reduction followed a telephone call from the applicant indicating medical tests were upcoming. The subsequent revaluation or exclusion of assets by FDCFS resulted in the approval of the applicant to receive Medicaid. In the second instance, the cash value of a life insurance policy was not verified or included in the asset budget. Additionally, in this instance, unearned income reported by the applicant was not included in the income calculation. During the 2009-10 fiscal year, Medicaid services totaling $19,038.46 were provided to these individuals during the applicable eligibility periods.
- For five individuals, citizenship was not verified in accordance with Federal regulations or FDCFS policy prior to approval for Medicaid. Specifically:
  - For two instances improper documentation was initially accepted as verification of citizenship. In one instance, a birth certificate from another country was accepted as verification of citizenship. Subsequent to our audit inquiry, FDCFS obtained and provided documentation evidencing citizenship for this applicant. In the other instance, a souvenir hospital birth certificate was accepted.
  - For one instance, citizenship was not verified prior to approval for the Medicaid coverage group for women screened through the Breast and Cervical Cancer Early Detection Program.
  - For two instances, a child's identity, necessary to prove citizenship, was not verified in accordance with Federal regulations. In these instances, identity was verified through an attestation completed through FDCFS' internet application (known as Webapp) where the name and date of birth was certified by the parent. FDCFS staff stated that identity for these individuals was verified in accordance with FDCFS policy, which allows the applicant to attest to a child's identity in the Webapp. However, FDCFS policy did not comply with Federal regulations that require the parent, guardian, or caretaker to include in an affidavit the place of the child's birth. As a result, the parent did not certify the place of birth, as required by Federal regulations.

  Additionally, we noted for one of the five cases that a redetermination of eligibility had not been performed within the required 12 month period. Medicaid services totaling $29,074.64 were provided to these five individuals during the 2009-10 fiscal year.

In addition, for 7 of the 60 cases, FDCFS did not process data exchange responses received by FDCFS within the established time frames. Federal regulations require FDCFS to verify certain eligibility information through electronic data exchange with other State and Federal agencies. FDCFS has established time frames of 10 or 45 days, depending upon the type of data exchange, for processing the information returned by data exchange procedures.

The response times for the seven instances ranged from 4 days late to 289 days late.

In addition to the 60 cases discussed above, our review of five cases that were approved for the Breast and Cervical Cancer Early Detection Program Medicaid coverage group disclosed that citizenship was not documented for four additional applicants. Subsequent to our audit inquiry, FDCFS obtained and provided documentation that demonstrated the four applicants were United States citizens. Medicaid services totaling $39,300.03 were provided to these individuals during the 2009-10 fiscal year.

Cause

FDCFS attributed the case processing exceptions to staff misapplication and misinterpretation of policy as a result of increased workloads and staff shortages. As indicated above, FDCFS did not agree that the two child identity cases were errors as FDCFS asserted that the Webapp attestation conformed to FDCFS policy.

FDCFS staff indicated that the causes for the failure to timely review data exchange responses were staff shortages and an increased workload that continues to impact timely processing of data exchanges. As the number of applications for assistance rises, staff dedicated to case maintenance activities are reallocated to help process applications, thus contributing to the lag in processing data exchanges.

FDCFS staff also stated that the exceptions related to the Breast and Cervical Cancer Detection Program Medicaid coverage group were attributed to a misapplication of policy.

Effect

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

Recommendation

We recommend that FDCFS improve staff compliance with established policies and procedures to ensure that eligibility is fully documented. We also recommend that FDCFS bring its policy concerning the verification of a child's identity into compliance with Federal regulations. In addition, we recommend that FDCFS process data exchange responses and any related eligibility status adjustments within the established time frames.

State Agency Response and Corrective Action Plan

1. In regard to the errors cited, training on the correct verification and case record documentation requirement for all Medicaid programs will be provided for eligibility staff. One facet of this is the publication of a "Tip of the Week" providing clarification on souvenir birth certificates.

The on-line manual was revised November 3, 2010 to remove the requirement for staff to request exceptions to the self employment verification policy from Region or Circuit staff; exceptions can be granted by a supervisor.

The on-line manual will be updated to provide clarification on the use of work calendars and what verifications are required at review.

2. Based on the Department's communication with the Centers for Medicare and Medicaid Services, the Department believes it is in compliance with Federal regulations in regard to verification of a child's identity. On the web application, a separate "Certification of Identity" screen displays the name and date of birth for each child under 16. The individual is asked to certify the identity of the child under penalty of perjury and select a "Certify Now" key. The child's country of birth is captured on the web application via the "Individual Information" screen which the applicant, along with the rest of the application, certifies under penalty of perjury via the "Statement of Understanding" screen. To align the child identity web attestation with the paper attestation, the Department will make programming changes to the web application to include the country of birth on

the "Certification of Identity" screen. Due to fiscal constraints programming changes will not begin until the new state fiscal year 2012.

3. Staff shortages and an increased workload continue to impact staff's ability to work all data exchange alerts timely. To abate the workload impact of these alerts, the Department provided staff with guidance for the work priorities for data exchanges through policy transmittal I-09-05-0014 dated May 5, 2009. In addition, staff now receive a monthly electronic reminder upon entering the eligibility system to process timely the data exchange alerts identified in the work priorities guidance. Through its quality assurance efforts at the state and local levels the Department monitors the timeliness of processing data exchange alerts as well as other changes that affect eligibility.

4. A request will be made for a Benefit Recovery review of cases for possible overpayment.

Estimated Corrective Action Date

1. August 17, 2011
2. July 1, 2012
4. May 31, 2011

Agency Contact and Telephone Number

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-065**
CFDA Number	93.775, 93.776, 93.777, 93.778
Program Title	**Medicaid Cluster**
Compliance Requirement	Reporting
State Agency	**Florida Agency for Health Care Administration (FAHCA)**
Federal Grant/Contract Number and Grant Year	05-0905FL5028 (Federal 2008-09); 05-1005FL5MAP (Federal 2009-10)
Finding Type	Noncompliance Questioned Costs – $5,107,002.80 (Federal Share $3,454,376.70; Federal Grant No. 05-0905FL5028 $2,158,307.05, Federal Grant No. 05-1005FL5MAP $1,296,069.65)
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-060

Finding

Contrary to Federal requirements, FAHCA reported on the CMS-64, Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program reports expenditures that were not supported by provider claims.

Criteria

OMB Circular A-87 Section C(1)(j), *Basic Guidelines* - Costs must be adequately documented to be allowable under Federal awards.

Section 2500(A)(1), State Medicaid Manual (Publications #45), *Reported Expenditures* - Claims developed through the use of estimating techniques are considered estimates and are not allowable under any circumstances. When unable to document a claim for expenditures on a current basis, the claim should be withheld until supported by final documentation.

Condition

As a result of the transition to a new Medicaid fiscal agent, effective June 26, 2008, functionality issues associated with the fiscal agent's Florida Medicaid Management Information System (FMMIS) prevented certain types of Medicaid providers from receiving reimbursement for electronic medical claims submitted through FMMIS. In order to compensate providers for medical services provided, emergency payments were issued that FAHCA staff indicated were estimates of what the providers should have received, had FMMIS been functioning properly. Once an emergency payment had been issued to a provider, FAHCA procedure was to recoup the emergency payment by creating an account receivable in FMMIS that would be offset by withholding a certain percentage of subsequent valid claims submitted by the provider and applied to the account receivable balance. While the emergency payment issued by FAHCA was an estimate that was not supported by actual claims, the subsequent reprocessing of claims to offset the applicable account receivable balance was to be supported by actual claims.

During the 2009-10 fiscal year FAHCA paid approximately $15.1 billion in Medicaid payments to providers for goods and services provided to Medicaid recipients. Of this amount, $226,585,861.57 in emergency payments were issued to Medicaid providers and reported on the CMS-64 report, for the September 30, 2009, December 31, 2009, March 31, 2010, and June 30, 2010, quarters. Of the $226,585,861.57 in emergency payments issued during the 2009-10 fiscal year, $221,478,858.77 had been recouped by FAHCA, leaving $5,107,002.80 uncollected at June 30, 2010. The balance of the emergency payments at June 30, 2010, were not supported by actual claims, resulting in an overstatement of expenditures reported for the 2009-10 fiscal year.

Cause

FAHCA Finance and Accounting staff indicated that it was their understanding that procedures had been revised to ensure emergency payments were recouped in the same quarter issued.

Effect	Failure to provide accurate information limits the Federal government's ability to properly administer the Program.
Recommendation	We recommend that FAHCA report on the quarterly CMS-64 report only expenditures that are supported by actual claims.
State Agency Response and Corrective Action Plan	A complete review of Emergency Payments made since July 2008 was made and any payment not supported by claims were reversed in an adjustment to the CMS 64 Report for the quarter ended September 2010. There have been no Emergency Assistance Payments made without claims support since then.
Estimated Corrective Action Date	September 2010
Agency Contact and Telephone Number	Paula Shirley (850) 412-3820

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-066**
CFDA Number	93.775, 93.776, 93.777, 93.778
Program Title	**Medicaid Cluster**
Compliance Requirement	Reporting
State Agency	**Florida Agency for Health Care Administration (FAHCA)**
Federal Grant/Contract Number and Grant Year	05-0905FL5028 (Federal 2008-09); 05-0905FL5048 (Federal 2008-09); 05-1005FL5MAP (Federal 2009-10); 05-1005FL5ADM (Federal 2009-10)
Finding Type	Noncompliance
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-061

Finding

FAHCA procedures were not sufficient to ensure that expenditures reported on the CMS-64, Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program, included only activity pertaining to the applicable reporting period.

Criteria

Section 2500, State Medicaid Manual (Publication #45) – *Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program* – States are required to report Medicaid expenditures based on the date a cash payment is made to the provider.

Section 1903(a)(1), Social Security Act – *Payment To States* – States are to be reimbursed an amount equal to the Federal Medical Assistance Payment (FMAP) of the total amount expended during the quarter.

Condition

For the 2009-10 State fiscal year, FAHCA reported Medical Assistance Payments and Administration expenditures totaling approximately $17.6 billion on the quarterly CMS-64 reports, of which approximately $11.8 billion represented the Federal portion of Medicaid expenditures. Our audit disclosed that expenditures were not always reported in the quarter in which cash payments were made to the providers. Specifically, we noted that the September 30, 2009, CMS-64 report excluded Medical Assistance Payments made to providers on July 1, 2009, totaling $409,603,976.59 that should have been reported on the September 30, 2009, CMS-64 report, based on the date the payments were made to providers. Rather, this amount was included on the June 30, 2009, CMS-64 report. Additionally, as disclosed in report No. 2010-165, finding No. FA 09-061, the June 30, 2009, CMS-64 report did not include Medical Assistance Payments totaling $402,433,282.55 made on April 1, 2009. These payments were instead reported on the March 31, 2009, CMS-64 report. As a result, the June 30, 2009, CMS-64 report was overstated by a net amount totaling $7,170,694.04, and the September 30, 2009, report was understated by $409,603,976.59.

Cause

FAHCA management indicated that FAHCA reported Medicaid expenditures based on the date Federal funds were drawn, rather than the date the payments were actually made to providers. The reporting policy did not comply with Section 2500 of the State Medicaid Manual or Section 1903(a)(1) of the Social Security Act.

FAHCA management indicated that procedures have been amended to base the reporting periods on the State warrant date (payment date).

FAHCA management also indicated in relation to a prior audit finding, that adjustments will be made to accurately report expenditures reported incorrectly on the September 30, 2008, CMS-64 report to ensure that the correct Federal share of expenditures has been drawn down (see report No. 2010-165, Finding No. FA 09-061).

Effect

The failure to provide accurate reports could limit USDHHS' ability to properly monitor the Program. Additionally, the failure to report expenditures in the proper period could result in the State's receipt of an inaccurate Federal share of

	Medicaid expenditures when the Federal Medical Assistance Percentage changes between periods.
Recommendation	We recommend that FAHCA correct the CMS-64 reports for all subsequent quarters where the expenditures were reported in the incorrect period. We also recommend FAHCA continue its efforts to ensure that expenditures reported on the quarterly CMS-64 report include only payments made to providers during the applicable reporting period.
State Agency Response and Corrective Action Plan	The prior period adjustments to move claims paid under check date 10/1/2008 from the quarter ending September 30, 2008 to the quarter ending December 31, 2008 was filed in the CMS 64 for the quarter ending September 2010. Adjustments for check date 4/1/2009 and 7/1/2009 will be done in the reports for quarter ending March 31, 2011 and June 30, 2011.
Estimated Corrective Action Date	The final prior period adjustment to the CMS 64 will be completed June 30, 2011. FAHCA is reporting expenditures in the correct quarterly report.
Agency Contact and Telephone Number	Paula Shirley (850) 412-3820

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-067**
CFDA Number	93.775, 93.776, 93.777, 93.778
Program Title	**Medicaid Cluster**
Compliance Requirement	Special Tests and Provisions – Provider Eligibility
State Agency	**Florida Agency for Health Care Administration (FAHCA)**
Federal Grant/Contract Number and Grant Year	05-0905FL5028 (Federal 2008-09); 05-1005FL5MAP (Federal 2009-10)
Finding Type	Opinion Qualification, Material Noncompliance, and Material Weakness Questioned Costs – $4,682,148.09 (Federal Share $3,167,004.97 – Federal Grant Nos. 05-0905FL5028, $825,038.79; 05-1005FL5MAP, $2,341,966.18)
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-062

Finding

FAHCA procedures were not sufficient to ensure that Medicaid providers receiving payments had a current provider agreement in effect.

Criteria

42 CFR 431.107 – *Required Provider Agreement*

Section 409.907, Florida Statutes – *Medicaid Provider Agreements* - Payments for medical assistance and related services on behalf of Medicaid recipients are to be made only to individuals or entities with a provider agreement in effect.

Florida Medicaid Provider General Handbook, Section 2 – Both institutional and noninstitutional providers enrolled in the Medicaid Program are to submit a signed and dated Provider Agreement.

Condition

Approximately 54,000 providers, excluding HMO and other capitation payment plans, received Medicaid payments during the 2009-10 fiscal year. FAHCA contracted with a fiscal agent to provide the Florida Medicaid Management Information System (FMMIS) that processes Medicaid claims submitted by providers. The Medicaid fiscal agent also was responsible for enrolling providers in the Medicaid Program and ensuring that all provider files were complete. Among the documentation required to be submitted by the provider was a Medicaid Provider Agreement, which has a term of three years for an institutional provider and five or ten years for a noninstitutional provider. The Medicaid Provider Agreements specify, among other things, that only a person or entity with a provider agreement in effect can receive payments. The Provider Agreement also states that services performed must have actually been performed for an eligible Medicaid recipient and must have been medically necessary.

We reviewed documentation for 40 providers enrolled in the Medicaid Program that received payments during the 2009-10 fiscal year to determine whether the provider met the eligibility requirements. Our review disclosed that the Provider Agreement on file with FAHCA for 9 providers had expired. The expiration dates for these Provider Agreements ranged from March 31, 2001, to June 25, 2008. Payments made to these 9 providers totaled $4,682,148.09 for the period of time during the 2009-10 fiscal year after the Provider Agreement had expired. For all 9 instances, the payments were made even though FMMIS indicated that the providers had expired agreements.

Cause

FAHCA staff indicated that the reason for not obtaining renewed Provider Agreements was the result of a change in fiscal agent in June 2008 and the efforts expended during fiscal agent transitions.

Effect

Failure to ensure that current Provider Agreements are in effect with Medicaid providers could preclude FAHCA from demonstrating provider eligibility and enforcing the provisions of applicable laws, rules, and regulations.

Recommendation

We recommend that FAHCA ensure that payments are made only to providers with current Provider Agreements in effect. Given that the transition to a new fiscal agent occurred two years ago, FAHCA should work with the fiscal agent to ensure that providers have current provider agreements in place or assess appropriate penalties for nonperformance against the fiscal agent.

State Agency Response and Corrective Action Plan

The Agency completed installation of an automated reenrollment process in the MMIS in January of 2010 which required over 1200 hours of coding and testing. This automated process runs daily and identifies any provider with a provider agreement end date ninety (90) days in the future; flags the file as needing to reenroll; creates a report for tracking purposes; and sends the reenrollment packet to the provider.

The provider has 90 days from that date to return the completed reenrollment packet in order to remain active in Florida Medicaid. Providers who fail to respond within the 90-day window are suspended in the system to prevent claims with dates of service after the agreement end date from processing.

This process has been running since February 1, 2010 and guarantees that no provider with a valid agreement will expire and still have claims process and pay. As an automated process, provider reenrollment no longer has to shut down during fiscal agent transitions as in the past.

The status for this finding remains partially corrected because the Agency is currently in the process of installing an additional automated job to identify providers with agreement end dates less than the current date; flag the file as needing to reenroll; create a report for tracking purposes; and send the reenrollment packet to the provider.

The provider will have 90-days from that date to return the completed reenrollment packet in order to remain active in Florida Medicaid. Providers who fail to respond within the 90-day window will be suspended in the system to prevent claims with dates of service after the agreement end date from processing. Senior management will then make a determination if the provider should be terminated.

This job will be a one-time cleanup of older provider files and encompasses the providers who were not reenrolled during the fiscal agent transition.

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

Estimated Corrective Action Date

Ongoing

Agency Contact and Telephone Number

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-068**
CFDA Number	93.775, 93.776, 93.777, 93.778
Program Title	**Medicaid Cluster**
Compliance Requirement	Special Tests and Provisions – Inpatient Hospital and Long-Term Care Facility Audits
State Agency	**Florida Agency for Health Care Administration (FAHCA)**
Federal Grant/Contract Number and Grant Year	05-0905FL5028 (Federal 2008-09); 05-1005FL5MAP (Federal 2009-10)
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-064

Finding

FAHCA had not developed policies and procedures to provide for the timely review and release of cost report audits of Intermediate Care Facilities for the Developmentally Disabled (ICF-DD) and nursing homes. Additionally, FAHCA had not resolved issues relating to the cost reports of the ICF-DD facilities for which independent auditors disclaimed an opinion for the 2004-05 fiscal year.

Criteria

42 CFR 447.253 – *Audit Requirements*

Condition

Payments for inpatient hospital services and long-term care facility services are to be based on approved cost-based rates. To ensure the accuracy of those rates, periodic audits of the supporting financial and statistical records of participating providers are required. FAHCA contracted with certified public accounting (CPA) firms to perform the periodic ICF-DD and nursing home cost report audits. FAHCA staff were to review the audited cost reports and working papers prior to releasing the audit reports.

Our audit disclosed that FAHCA had not developed policies and procedures to ensure the timely selection, review, and release of ICF-DD and nursing home cost report audits. Specifically:

- Of the 105 ICF-DDs that received payments totaling $392,393,264.92 during the 2009-10 fiscal year, only 6 were selected for audit. Of the 677 nursing homes that received payments totaling $2,856,921,129.48 during 2009-10 fiscal year, only 82 were selected for audit. At these levels, it will take approximately 17 years and 8 years, respectively, for each ICF-DD and nursing home to receive an audit.
- For the ICF-DD and nursing home audits released during the 2009-10 fiscal year, the average length of time to complete and release an ICF-DD and nursing home audit report, from the year selected to the year released, was approximately 5.6 and 2.5 years, respectively. For the audits released during the 2009-10 fiscal year, the table below shows when each of the facilities were originally selected for audit.

Cost Reports Selected For Audit During Fiscal Year	Number of Audits Released During Fiscal Year 2009-10	
	ICF-DD	Nursing Homes
2003-04	10	
2004-05	3	
2005-06	1	52
2006-07		51
2007-08		36
2008-09		55
2009-10		2
Total	**14**	**196**

- We also noted that for the ICF-DD and nursing home audit reports released, the average length of time from the fiscal year-end audited to the release of the audit reports during the 2009-10 fiscal year was approximately 7.6 and 4.8 years, respectively. The following table shows the fiscal years audited for each report released during the 2009-10 fiscal year.

Cost Reports With Fiscal Years Ended in the Year	Number of Audits Released During Fiscal Year 2009-10	
	ICF-DD	Nursing Homes
2002	10	4
2003	3	8
2004	1	60
2005		51
2006		29
2007		31
2008		13
Total	**14**	**196**

Additionally, as of December 9, 2010, 10 audits resulting in disclaimers of opinion on the ICF-DD cost reports for the 2004-05 fiscal year had not been released. FAHCA staff indicated that staff will determine further actions on these engagements following a January 31, 2011, administrative hearing regarding other audits released.

Cause

FAHCA's goal is to assign cost reports to audit firms within three years of receipt. FAHCA staff indicated that the reasons for the delay in releasing ICF-DD and nursing home audit reports was the result of staff working on multiple assignments, such as cost report reviews and cost report audit appeals scheduled with the Division of Administrative Hearings. Also, the CPA firms' draft cost report audits may go through multiple reviews by FAHCA staff prior to being released. Additionally, a CPA firm whose contract was not renewed as of July 1, 2009, had not returned outstanding work to FAHCA, delaying efforts for the timely completion of the 12 audits assigned to that firm. As a result, FAHCA was tasked with completing audits that were already in progress. In addition, FAHCA

	relied solely on training provided to new audit analysts, rather than providing both training and written procedures to guide the cost report audit review process. Additionally, FAHCA's practice of reviewing the supporting working papers for each CPA firm's audit report may have impeded the timely issuance of the audit reports.
Effect	Failure to timely review and release ICF-DD and nursing home audit reports reduces the effectiveness of efforts to ensure that these facilities are reimbursed at the appropriate rate and limits FAHCA's ability to timely apply rate adjustments, if necessary.
Recommendation	Subsequent to our inquiry, FAHCA completed the development of written policies and procedures pertaining to the release of cost reports. We recommend that FAHCA continue to maintain and enhance written policies and procedures to assist in the review and release of nursing home and ICF-DD audit reports, including time frames for the timely selection of facilities and the timely review and release of the audit reports.
State Agency Response and Corrective Action Plan	FAHCA has developed written policies and procedures pertaining to the release of cost reports. FAHCA will continue to maintain and revise all written policies and procedures as necessary to assist in the review and release of nursing home and ICF-DD audit reports to ensure timely selection of facilities and timely review and release of audit reports.
Estimated Corrective Action Date	Ongoing
Agency Contact and Telephone Number	Michele Morgan (850) 412-4100

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-069**
CFDA Number	93.889
Program Title	**National Bioterrorism Hospital Preparedness Program (HPP)**
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles
State Agency	**Florida Department of Health (FDOH)**
Federal Grant/Contract Number and Grant Year	U3REP090219-01 2009, U3REP090219-02 2010, 1H75TP000351-01 2009, 5U90TP417006-10 2009
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – $121,706.43
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-065

Finding

FDOH did not always maintain appropriate records to support salary and benefits charged to HPP.

Criteria

OMB Circular A-87 Attachment A, *General Principles for Determining Allowable Costs*; Attachment B, Section 8.h., *Support of Salaries and Wages*

Condition

During the 2009-10 fiscal year, FDOH expended HPP funds totaling $23,458,353 of which $1,983,858 represented salary and benefit costs for FDOH employees and $400,405 represented payments to a contractor for contract employees. Our tests of three salary payments to employees and seven payments to contractors for contract employees disclosed that documentation was not maintained to support the amounts charged to HPP in all ten instances, as described in the following paragraphs.

Contract employees may each perform work benefitting a variety of FDOH programs. Salary costs attributable to five contracted employees totaling $104,113.31 for the six-month period ending June, 30, 2010, were charged to HPP; however, certifications were not on file to evidence that the employees worked solely on the program. (CFDA No. 93.889, Federal Grant No. U3REP090219-01 - $94,323 and U3REP090219-02 - $9,790.33)

Two contracted employees' salaries were charged to multiple programs; however, FDOH did not maintain time and effort records to support the allocation of costs totaling $13,220.59. (CFDA No. 93.889, Federal Grant No. U3REP090219-01 - $9,886.52 and CFDA No. 93.069, Federal Grant No. 1H75TP000351-01 - $3,334.37 Public Health Emergency Preparedness (PHEP)

Two FDOH employees distributed time charges evenly between HPP and PHEP on their time sheets, regardless of the actual time spent on each program. Our inquiries and review of the time sheets indicated these employees worked on activities such as administrative and purchasing duties. Pursuant to Federal cost principles, costs charged to a particular cost objective must be allocable such that the goods or services involved are chargeable or assigned to such cost objectives in accordance with the relative benefits received. Payments to these employees for pay periods tested totaled $4,232.32. (CFDA No. 93.889, Federal Grant No. U3REP090219-01 - $2,095.80 and CFDA No. 93.069, Federal Grant No. 5U90TP417006-10 - $2,136.52 PHEP)

For one employee, FDOH did not properly allocate costs to HPP based on hours reported on the employee's time sheet. The error resulted in an overcharge of $140.21 to the HPP and an undercharge to PHEP of $140.21. (CFDA No. 93.889, Federal Grant No. U3REP090219-01 and CFDA No. 93.069, Federal Grant No. 5U90TP417006-10)

Cause

When FDOH updated the list of employees required to complete the certification form, the contract employees were inadvertently overlooked.

	Based on our inquiry, administrative employees' job duties overlapped significantly between the two programs making tracking the time worked on each program impractical. FDOH Program staff had not submitted correcting entries to adjust the $140.21 overcharge before fiscal year end.
Effect	Federal programs were charged costs that were not substantiated by appropriate records or did not benefit the Program.
Recommendation	We recommend that FDOH ensure that payroll certifications or time and effort records as appropriate are maintained for all contract employees that work on Federal Programs. FDOH should also consider alternate methods of charging time worked for administrative employees, if the costs are not readily assignable to the programs specifically benefitted without effort disproportionate to the results achieved. FDOH should ensure that adjusting entries to the accounting records are timely made to provide for the proper reporting of expenditures for each program.
State Agency Response and Corrective Action Plan	We concur. Division of Emergency Operations (DEMO) Administrative Services Unit will update documentation for 100% timekeeping procedures to include all non-full time employee (FTE) positions and educate all supervisors on the procedures. DEMO will test compliance quarterly, document results and problem-solve compliance issues as they arise. DEMO Administrative Services Unit will update 100% timekeeping procedure documentation to include contracted employees. Bureau of Preparedness & Response (BPR) will test, document and problem-solve compliance with procedures quarterly beginning September 2011.
Estimated Corrective Action Date	March 1, 2011
Agency Contact and Telephone Number	Jean Kline (850) 245-4054

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-070**
CFDA Number	93.917
Program Title	**HIV Care Formula Grants**
Compliance Requirement	Eligibility
State Agency	**Florida Department of Health (FDOH)**
Federal Grant/Contract Number and Grant Year	6 X07HA00057-19 2010 and 6X07HA00057-20 2011
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – $6,872.17

Finding

Eligibility determination procedures were not sufficient to ensure that only eligible individuals received AIDS Drug Assistance Program (ADAP) benefits.

Criteria

42 USC 300ff-26(b) Provision of Treatment – *Eligible Individuals; 42 USC 300ff-27(b)(7)(F)(ii) -- Description of intended uses and agreements; FDOH Eligibility Determining Procedures Manual*

Condition

During the 2009-10 fiscal year, FDOH expended approximately $78,865,201 in ADAP funds to purchase and distribute drugs to eligible clients. We reviewed records for 25 clients receiving ADAP assistance who were enrolled or re-enrolled in the Program during the 2009-10 fiscal year. Clients eligible to participate in the Medicaid Program are not eligible to receive drugs through the HIV Program. FDOH did not identify ineligibility for ADAP benefits for 2 of 25 clients. These two clients received ADAP drug benefits totaling $6,872.17 during the 2009-10 fiscal year, although they received Medicaid benefits during the same period. One client was subsequently determined ineligible in January 2010, while the other continued to receive ADAP benefits through June 2010.

Cause

FDOH procedures required screening for Medicaid eligibility through ACCESS, Florida's Online Public Assistance Pre-screening Tool, and follow-up to ensure clients possibly eligible for Medicaid applied for the assistance. However, FDOH procedures did not require ACCESS screening results or documentation of related follow-up be maintained in the client file. Additionally, a supervisory review of eligibility determinations was not required prior to the approval of an applicant's eligibility. Instead, FDOH relied on biannual program monitoring as its review process.

Effect

Drugs were dispensed to clients who did not meet ADAP eligibility requirements.

Recommendation

We recommend that FDOH revise its procedures to require documentation of eligibility screening be maintained in client files. Additionally, we recommend that FDOH perform supervisory reviews of eligibility determinations to ensure that all required documentation is maintained.

State Agency Response and Corrective Action Plan

We concur. The Bureau of HIV/AIDS will revise the eligibility manual to include clear directions on adding the pre-screening Medicaid form to CAREWare and the client chart to show proof the client is not eligible. Additionally, a new category called "proof of insurance/denial" has been added to CAREWare to scan and show proof. The Bureau of HIV/AIDS will run clients (including ADAP) against the Medicaid system using Florida Medicaid Managed Information System (FLMMIS) on a monthly basis to ensure clients are not actively on Medicaid. Any client on Medicaid will be disenrolled immediately. Staff trainings on eligibility are ongoing. Eligibility chart review tools have been developed and are utilized during the twice yearly monitoring of eligibility functions, as specified in the Administrative Guidelines. We will reinforce this monitoring requirement.

FDOH will revise the eligibility manual to include:

1. Clearer instruction for documenting eligibility screening in client files.

	2. Update CAREWare to include a new category proof of insurance/denial. 3. Perform monthly Validation of clients against the FLMMIS to further strengthen HIV/AIDS as a Payer of Last Resort.
Estimated Corrective Action Date	February 23, 2011
Agency Contact and Telephone Number	Julia Gill (850) 245-4411

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-071**
CFDA Number	93.958
Program Title	**Block Grants for Community Mental Health Services (CMHS)**
Compliance Requirement	Matching, Level of Effort, Earmarking
State Agency	**Florida Department of Children and Family Services (FDCFS)** **Florida Agency for Health Care Administration (FAHCA)**
Federal Grant/Contract Number and Grant Year	2B09SM010010-10
Finding Type	Opinion Qualification, Material Noncompliance, and Material Weakness
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-067

Finding

FDCFS did not meet the CMHS maintenance of effort (MOE) requirement for the 2009-10 fiscal year due to the lack of sufficient availability of MOE funds. Additionally, FAHCA did not provide summary records or reports to support the amount of Medicaid expenditures used in the MOE calculation.

Criteria

42 USC 300x-4(b) *Additional Provisions* - The State will maintain State expenditures for community mental health services at a level that is not less than the average level of such expenditures maintained by the State for the 2-year period preceding the fiscal year for which the State is applying for the grant.

45 CFR 96.134, *Maintenance of effort regarding State expenditures*

Condition

During the 2009-10 fiscal year, FDCFS was required to expend $373,216,112 in State funds in order to meet the MOE requirement for CMHS. Eligible MOE expenditures totaled $357,866,542 for the 2009-10 fiscal year, resulting in a shortfall of $15,349,570 (approximately 4.11 percent). On November 3, 2010, FDCFS requested a waiver from USDHHS citing extraordinary economic conditions. According to 45 CFR 96.134, extraordinary economic conditions exist when during either of the two State fiscal years preceding the Federal fiscal year for which the State is applying for a grant, the total tax revenue declines at least one and one-half percent, and either unemployment increases by at least one percentage point, or employment declines by at least one and one-half percent.

In addition, the MOE calculation included FDCFS expenditures and the State share of applicable Medicaid expenditures reported by FAHCA. We requested documentation to support the accuracy of Medicaid expenditures totaling $237,316,701 (State and Federal share) that were used in FDCFS' MOE calculations; however, the requested documentation has not been made available. Such documentation might include, for example, the query criteria used to calculate the amount of Medicaid payments for mental health services.

Cause

Because of continuing economic difficulties in Florida, the General Revenue moneys available for the CMHS MOE were not sufficient to meet the MOE requirements. In addition, as a result of the increase in Federal share for the Medicaid Program provided by the American Recovery and Reinvestment Act, the State share of the expenditures available to meet MOE has declined.

Effect

According to Federal regulations, the Administrator of the Substance Abuse and Mental Health Services Administration (SAMHSA) or the Secretary of USDHHS is authorized to approve MOE waivers. Absent approval, the CMHS award could be reduced by an amount equal to the amount of the MOE shortfall.

Recommendation

We recommend that FDCFS continue to correspond with SAMHSA regarding the efforts that may be made to comply with the MOE requirements. Additionally, we recommend that FAHCA periodically provide FDCFS with reports of actual expenditures to allow FDCFS to monitor total expenditures incurred and timely

identify instances where expenditures may not be sufficient to meet the MOE requirement.

Florida Department of Children and Family Services

State Agency Response and Corrective Action Plan

The Department concurs with the finding. The Department has procedures for tracking and maintaining its MOE for the Mental Health Block Grant. However, the Florida Agency for Health Care Administration's (AHCA) part of the MOE equation is only provided to the Department on an annual basis.

Corrective Action Plan: The Department will endeavor to establish a quarterly, or at minimum, a biannual review process with AHCA. The Department has already contacted SAMHSA regarding the MOE Waiver. SAMHSA has indicated that Florida still meets the criteria for waiver under the extraordinary economic conditions for the Substance Abuse Block Grant and we see no reason why we should not be granted the same waiver for the Mental Health Block Grant. We will continue to work with SAMHSA and await further instructions from Barbara Orlando, Project Manager with SAMHSA.

There remains two significant pieces to the MOE equation for the CMHS block grant that greatly impact our ability to meet the MOE requirement. First, has been the ongoing decline of available state resources as a result of the declining economy. Second, the American Recovery and Reinvestment Act of 2009 (ARRA) Federal Medical Assistance Percentages (FMAP) adjustments further impacted the State of Florida's ability to maintain sufficient MOE expenditure levels pursuant to Federal Regulations. In addition, the economic outlook for the State of Florida does not appear to be rebounding, at present. Florida may be facing further reductions across the board this upcoming Legislative Session. In conclusion, the Department will diligently seek the input of AHCA on an ongoing basis to determine the maintenance of the AHCA portion of the MOE equation.

Estimated Corrective Action Date

06/30/11

Agency Contact and Telephone Number

David Sofferin, Assistant Secretary, Substance Abuse and Mental Health
(850) 414-9063

Florida Agency for Health Care Administration

State Agency Response and Corrective Action Plan

FAHCA will continue to respond to FDCFS requests for actual expenditures to allow FDCFS to monitor total expenditures incurred. The FDCFS typically makes requests to FAHCA via email on an annual basis. Once requests are received from FDCFS, FAHCA provides FDCFS with an extract of actual expenditure data. FAHCA will continue to respond to FDCFS requests in a timely manner.

Estimated Corrective Action Date

Ongoing

Agency Contact and Telephone Number

Fred Roberson
(850) 412-4100

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-072**
CFDA Number	93.959
Program Title	**Block Grants for Prevention and Treatment of Substance Abuse (SAPT)**
Compliance Requirement	Matching, Level of Effort, Earmarking
State Agency	**Florida Department of Children and Family Services (FDCFS)**
Federal Grant/Contract Number and Grant Year	3B08TI010010-09S2 and 2B08TI010010-10
Finding Type	Opinion Qualification, Material Noncompliance, and Material Weakness
Finding	FDCFS did not meet the SAPT maintenance of effort (MOE) requirement for the 2009-10 fiscal year due to insufficient availability of MOE funds.
Criteria	42 USC 300x-30 *Maintenance of effort regarding State expenditures* - 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. 45 CFR 96.134 *Maintenance of effort regarding State expenditures*
Condition	During the 2009-10 fiscal year, FDCFS was required to expend $92,262,520 in State funds in order to meet the MOE requirement for SAPT. Eligible MOE expenditures totaled $87,478,526.87 for the 2009-10 fiscal year, resulting in a shortfall of $4,783,993.13 (approximately 5.19 percent). On September 14, 2010, subsequent to our audit inquiries, FDCFS requested a waiver from the Substance Abuse and Mental Health Services Administration (SAMHSA) based on extraordinary economic conditions. According to 45 CFR 96.134, extraordinary economic conditions exist when during either of the two State fiscal years preceding the Federal fiscal year for which the State is applying for a grant, the total tax revenue declines at least one and one-half percent, and either unemployment increases by at least one percentage point, or employment declines by at least one and one-half percent. In addition, subsequent to the waiver request, FDCFS revised the MOE expenditures, increasing the MOE shortfall that was included in the MOE waiver request by $1,664,492.
Cause	Because of continuing economic difficulties in Florida, the General Revenue moneys available for the SAPT MOE were not sufficient to meet the MOE requirements.
Effect	USDHHS could reduce the SAPT allotment for the 2010-11 Federal fiscal year by the amount of the MOE shortfall.
Recommendation	We recommend that FDCFS continue to correspond with SAMHSA regarding the efforts made to comply with the MOE requirements.
State Agency Response and Corrective Action Plan	The Department received approval of the MOE waiver request for the SFY 2010 from SAMHSA by letter on February 8, 2011. Florida DCF will continue to correspond with SAMHSA regarding efforts made to comply with the MOE requirements.
Estimated Corrective Action Date	February 8, 2011 and on-going.
Agency Contact and Telephone Number	Stephenie W. Colston, Director for Substance Abuse (850) 921-8461

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-073**
CFDA Number	93.959
Program Title	**Block Grants for Prevention and Treatment of Substance Abuse (SAPT)**
Compliance Requirement	Special Tests and Provisions – Independent Peer Reviews
State Agency	**Florida Department of Children and Family Services (FDCFS)**
Finding Type	Other
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-068
Finding	In the Summary Schedule of Prior Audit Findings, FDCFS indicated that finding No. FA 09-068, regarding its completion of independent peer reviews was partially corrected. In March 2010, FDCFS submitted a corrective action plan to the Substance Abuse and Mental Health Services Administration (SAMHSA) identifying its efforts to comply with the independent peer review requirements in 42 USC 300x-53(a) and 45 CFR 96.136. During the 2009-10 fiscal year, FDCFS was in the process of modifying its independent peer review process into a peer-based fidelity monitoring of evidence-based programs and practices. As of June 30, 2010, SAMHSA approval was pending.
Recommendation	On August 30, 2010, FDCFS received correspondence from SAMHSA indicating the proposed methodology and FDCFS' current practices would meet the Program's independent peer review requirements. We recommend that FDCFS fully implement the methodology proposed in order to fully comply with the independent peer review requirements.
State Agency Response and Corrective Action Plan	In March 2010, the Department (FDCFS) submitted a corrective action plan to the Substance Abuse and Mental Health Services Administration (SAMHSA), identifying its efforts to comply with the independent peer review requirements in 42 USC 300x-53(a) and 45CFR 96.136. On August 30, 2010, the FDCFS received approval from SAMHSA indicating the proposed methodology and FDCFS' current practices would meet the Program's independent peer review requirements. FDCFS implemented the corrective action plan and contracted with the Florida Alcohol and Drug Abuse Association (FADAA) to coordinate the implementation of the independent peer review process through FADAA's state-wide provider membership. FDCFS receives reports and participates in the independent peer reviews to ensure fidelity with the process developed through the approved corrective action plan.
Estimated Corrective Action Date	Not applicable
Agency Contact and Telephone Number	Stephenie Colston (850) 921-8461

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U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	**FA 10-074**
CFDA Number	97.036
Program Title	**Disaster Grants – Public Assistance (Presidentially Declared Disasters)**
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles
State Agency	**Florida Division of Emergency Management (FDEM)**
Federal Grant/Contract Number and Grant Year	FEMA-1539-DR-FL, FEMA-1561-DR-FL, FEMA-1609-DR-FL
Finding Type	Significant Deficiency Questioned Costs – $117,674.11
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-077

Finding

FDEM made payments without adequate documentation to demonstrate that costs were allowable and reasonable.

Criteria

44 CFR 13.22 & 206.205, 226, 228, Allowable Costs; OMB Circular A-87, Attachment A, Section C, Basic Guidelines – *Cost Principles*

Generally, Disaster Grant funds are authorized for use in specific projects during specific time frames. Project costs are estimated and authorized on a Project Worksheet (PW). FDEM established applicant reimbursement guidelines which require applicants to submit a Request for Reimbursement (RFR) and, for each expense item entered on the RFR, copies of the invoice, evidence of payment (front and back of canceled check), and any other supporting documentation for each expense item entered on the RFR.

Condition

During the 2009-10 fiscal year, FDEM made payments totaling approximately $300 million to subgrantees and other State agencies under the Disaster Grants Program. During our current audit, we reviewed 61 subgrant payments totaling $12,482,530.33 and noted 4 payments totaling $3,200,342.42, in which documentation was not sufficient to support the total amount paid to subgrantees. Specifically:

- FDEM made a payment totaling $3,071,058.84, which included costs totaling $77,162.50 for which FDEM could not provide sufficient documentation to demonstrate that the costs were allowable.
- For one subgrantee payment totaling $428.93, FDEM included regular work hours in the reimbursement calculation when only overtime should have been considered. By including regular hours in the calculation, FDEM overpaid the subgrantee by $216.61.
- For one subgrant payment, FDEM indicated that the subgrantee was reimbursed based on the hours shown on submitted subgrantee time sheets. Our review of the time sheets and the hourly rates paid by the subgrantee indicated that FDEM had overpaid the subgrantee by $9,845.
- For one subgrant payment, FDEM staff stated that they had accidentally reimbursed four invoices twice resulting in an overpayment of $30,450.

Cause

FDEM did not ensure that all required supporting documentation was obtained and adequately reviewed prior to making payments.

Effect

Absent adequate documentation and a proper review of the documentation, FDEM cannot demonstrate the appropriateness or the accuracy of the expenditures charged to the Program.

Recommendation

We recommend that FDEM ensure that adequate documentation is obtained and reviewed prior to making payments.

State Agency Response and Corrective Action Plan	FDEM has developed and implemented a guide, FLPA Project Payment Process, for Financial Specialists specifying the required documentation, review process and other pertinent subgrantee criteria necessary to justify a payment for work performed and reimbursed under the Public Assistance process.
Estimated Corrective Action Date	June 30, 2011
Agency Contact and Telephone Number	Renee Singh (407) 268-8865

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	**FA 10-075**
CFDA Number	97.036
Program Title	**Disaster Grants – Public Assistance (Presidentially Declared Disasters)**
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Period of Availability of Federal Funds, Reporting, and Subrecipient Monitoring
State Agency	**Florida Division of Emergency Management (FDEM)**
Federal Grant/Contract Number and Grant Year	FEMA-1345-DR-FL
Finding Type	Other Questioned Costs – $397,432
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-078

Finding

FDEM was continuing its efforts to reconcile the payments made to one subgrantee to the final costs of closed projects.

Criteria

44 CFR 13,22 & 226, 228, Allowable Costs: 44 CFR 13.21(c), Advances; 44 CFR 13.21(i), Interest earned on advances; 44 CFR 13.40, Monitoring and reporting program performance; 44 CFR 206.204, Project performance

Condition

In audit report No. 2009-144, finding No. FA 08-084, we questioned approximately $15 million in payments to one subgrantee because there was no documentation to demonstrate that payments were appropriate. In response to prior audit findings, FDEM provided a draft reconciliation that, as of November 2009, showed FDEM's cost reimbursement for closed projects exceeded the subgrantee's final eligible costs by $1,239,590.10. However, a final reconciliation is pending the Federal Emergency Management Agency (FEMA) approval of all final inspections for these projects. Until a final reconciliation is performed, FDEM has suspended all further payments to the subgrantee.

Additionally, during the 2009-10 fiscal year, FDEM obtained information from the subgrantee that indicated Disaster Grants advances had been placed in an interest bearing account, and according to the subgrantee's records, the subgrantee had earned interest totaling $397,432 as of March 10, 2010. On August 19, 2010, FDEM requested that the subgrantee return all interest earned on advances.

Cause

FDEM staff cannot complete the reconciliation until all final inspections for these projects have been approved by FEMA. According to FDEM records, as of June 30, 2010, FDEM had completed final inspections on all projects and were awaiting FEMA approval.

Effect

Because Federal funding for these disaster projects expired on October 4, 2008, costs incurred by FDEM in conducting the remaining final inspections, finalizing the reconciliation, and processing payments and refunds subsequent to this date may not be eligible for Federal Funding. Although project costs may continue to be paid, Federal regulations provide that funding for administrative costs is available for a maximum of eight years from the date of the major disaster declaration.

Recommendation

We again recommend that FDEM recover any amounts paid on completed projects in excess of the subgrantee's final eligible costs, together with any interest due, and restore the amounts recovered to the Program and appropriate State matching fund sources. FDEM should also ensure that interest earned on advances is restored to the Program. We also recommend that, as additional projects are approved by FEMA, FDEM, as soon as practicable, allocate the necessary resources to facilitate the completion of the reconciliation and final payments and refunds.

State Agency Response and Corrective Action Plan	FDEM gave 45 corrections/final resubmissions to FEMA on August 11, 2010, and resubmitted to FEMA on January 25, 2011. The changes have not yet shown up in NEMIS review, so FDEM plans to resubmit again on February 22, 2011. Two other PWs are pending, one in final review and one that was submitted January 28, 2011, and the PWs have not shown up in review queue yet. On August 19, 2010, a formal letter was sent to Miami-Dade County requesting payment of interest. FDEM followed up again in November and December 2010. We are continuing to pursue Miami-Dade County for payment. Another letter is being sent February 22, 2011. If Miami-Dade County does not respond to this letter we will be turning the matter over to Counsel for action deemed appropriate to collect the interest.
Estimated Corrective Action Date	September 30, 2011
Agency Contact and Telephone Number	Bill Owens (850) 590-9287

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	**FA 10-076**
CFDA Number	97.036
Program Title	**Disaster Grants – Public Assistance (Presidentially Declared Disasters)**
Compliance Requirement	Allowable Costs/Cost Principles, Subrecipient Monitoring
State Agency	**Florida Division of Emergency Management (FDEM)**
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-080
Finding	FDEM management had not established appropriate internal controls regarding user access for the Florida Public Assistance (FloridaPA) System.
Criteria	44 CFR 13.20, *Standards for financial management systems* Information Technology Best Practices Management should implement procedures that provide access control based on an individual's demonstrated need to view, add, or delete data. The risk of inappropriate or unnecessary access privileges can be reduced through the employment of such controls as ensuring users participate in information security awareness training, documenting authorizations for system access, periodically reviewing the appropriateness of access privileges, and promptly removing the access privileges of former employees.
Condition	The FloridaPA System is a Web-based portal used by FDEM to support the Disaster Grants Program. The FloridaPA System centralizes Program information which can be accessed by FDEM, its subrecipients, and the Federal Emergency Management Agency. Subrecipient requests for payment and quarterly status reports are submitted, processed, and approved in the FloridaPA System. During the 2009-10 fiscal year, FDEM used the FloridaPA System to process and approve payments totaling $268,486,560.50 for the Disaster Grants Program. Our review of the general and application controls for the FloridaPA System disclosed that user access controls needed improvement. Specific details of the issues are not disclosed in this report to avoid the possibility of compromising FDEM security. Appropriate FDEM personnel have been notified of the issues.
Cause	FDEM's corrective actions were not fully implemented as of June 30, 2010.
Effect	Absent appropriate security controls, the integrity of the data contained within the FloridaPA System was subject to increased risk of compromise.
Recommendation	We recommend that FDEM continue to implement corrective actions to address the general and application control weaknesses noted above.
State Agency Response and Corrective Action Plan	Access controls specified in the FDEM Recovery Bureau, Standard Operating Guideline, Administrative Procedures for Floridapa.org, section VII, are now in place. Additionally, the software developer is implementing the standards outlined in the FDCA Security Officer memorandum, FloridaPA.org Password Policy, Standards, and Procedure, July 16, 2010.
Estimated Corrective Action Date	June 30, 2011
Agency Contact and Telephone Number	Charles Shinkle (407) 268-8752

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	**FA 10-077**
CFDA Number	97.036
Program Title	**Disaster Grants – Public Assistance (Presidentially Declared Disasters)**
Compliance Requirement	Cash Management
State Agency	**Florida Department of Community Affairs (FDCA)** **Florida Division of Emergency Management (FDEM)**
Federal Grant/Contract Number and Grant Year	FEMA-1345-DR-FL
Finding Type	Other
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-082
Finding	In our prior audit, we noted that FDCA drew funds totaling $10,001.01 from the 2000 South Florida Floods subaccount to cover a wildfire grant subaccount deficit that FDEM had not resolved with the Federal Emergency Management Agency (FEMA). In April 2009, FDEM submitted project worksheets to FEMA to obtain funding for the wildfire grant subaccount cost overruns. However, as of June 30, 2010, these funds had not been restored to the 2000 South Florida Floods subaccount as FDEM management was awaiting a response from FEMA.
	Florida Department of Community Affairs
State Agency Response and Corrective Action Plan	FDCA is still awaiting a response from FDEM regarding the submission to FEMA for the cost overrun. The amount to date has been reduced to $9,762.42 because of prior year refunds received for this grant program. We have been informed by FDEM staff that if the notification of approval is not received within the next few months, this amount will be moved to another cash source before the end of this fiscal year (10/11).
Estimated Corrective Action Date	June 30, 2011
Agency Contact and Telephone Number	Karen Peyton (850) 922-1646 Christine Savage (850) 922-1658 Pam Huges-DEM (850) 487-2032
	Florida Division of Emergency Management
State Agency Response and Corrective Action Plan	FDEM and FDCA staff met on February 22, 2011 and identified a funding source to restore the funds and close DR-1345. The disaster event is projected to be closed by June 30, 2011.
Estimated Corrective Action Date	June 30, 2011
Agency Contact and Telephone Number	Bill Owens (850) 590-9287

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	**FA 10-078**
CFDA Number	97.036
Program Title	**Disaster Grants – Public Assistance (Presidentially Declared Disasters)**
Compliance Requirement	Reporting
State Agency	**Florida Division of Emergency Management (FDEM)**
Federal Grant/Contract Number and Grant Year	FEMA-1539-DR-FL; FEMA-1545-DR-FL; FEMA-1551-DR-FL; FEMA-1595-DR-FL; FEMA-1609-DR-FL; FEMA-1785-DR-FL; FEMA-1831-DR-FL; FEMA-1840-DR-FL; FEMA-3259-EM-FL; FEMA-3288-EM-FL
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-083

Finding

FDEM had not developed reporting policies, as of June 30, 2010, to provide for the subgrantees' submission of information on projects through the final closeout payment. Additionally, our audit disclosed that FDEM had excluded from the Quarterly Reports submitted to the Federal Emergency Management Agency (FEMA) project information for some subgrantees.

Criteria

44 CFR 206.204(f), *Progress Reports;* State Public Assistance Funding Agreement; FEMA 322, *Public Assistance Guide*. Federal regulations require the State to report the status for all projects for which a final closeout payment of the Federal share has not been made to the grantee. Further, FEMA requires the State to submit the following information: (1) the status of the project, such as, in design or percentage of construction completed; (2) time extensions granted, if any; (3) the projected completion date; (4) the amount of expenditures and amount of payments for each project; and (5) any problems or circumstances that could delay the project or result in noncompliance with the conditions of the FEMA approval of the project.

Condition

To satisfy FEMA reporting requirements, FDEM required subgrantees to submit quarterly reports to FDEM providing the status of each subgrantee project. The quarterly reports provided fields for the subgrantee to indicate the project worksheet number, anticipated final amount expensed, estimated completion date for the project, work percent complete, expended to date amount, and the status or any remarks regarding other circumstances that may affect the completion date, scope of work, project costs, or compliance with the Subgrantee Agreement. For each project, in addition to the data submitted by the subgrantee, FDEM also included in the quarterly progress data submitted to FEMA the total eligible amount, the total amount expended by the subgrantee, and the Federal, State, and administrative amounts paid to the subgrantee.

We reviewed quarterly reports for the periods ending September 2009, December 2009, and March 2010 of 52 subgrantees including applicable payments totaling $11,968,763.12. Our review disclosed several issues related to subgrantee quarterly reports. Specifically:

- Our review of FDEM's quarterly reporting policies disclosed that FDEM required subgrantees to submit information on projects until final inspections were completed, rather than until the final closeout payments were subsequently made. Our review noted 18 instances in which at least one of the three quarterly reports had not been submitted by subgrantees as a result of FDEM's policy. Additionally, 4 of the 18 subgrantees received payments totaling $1,960,175.69 which were not included on the applicable FDEM Quarterly Report submitted to FEMA.
- For 2 of 34 applicable subgrantee quarterly reports, the project information data had been excluded from the December 31, 2009, FDEM Quarterly Report submitted to FEMA. Amounts expended by the 2 subgrantees totaled $483,657.54.

- For 7 of the 37 subgrantees who submitted at least one quarterly report, the quarterly reports contained fields with incomplete or missing information. Fields which were not completed by the subgrantee included anticipated final amount, estimated completion date, expended to date amount, and the work percent complete. In each of these instances, FDEM did not maintain correspondence documenting attempts to have the subgrantee resubmit the quarterly report with correct information.
- Our audit disclosed one instance in which a subgrantee requested a reimbursement totaling $405,057.50 (March 9, 2010) after filing its quarterly report (March 1, 2009) and FDEM failed to include the subgrantee expenditures in the FDEM Quarterly Report submitted to FEMA for the period ended March 31, 2010.

Cause

Procedures for the initiation and management of quarterly reports were not implemented by FDEM until July 12, 2010.

Additionally, FDEM had not developed procedures to govern the review of the completeness and accuracy of the subgrantee quarterly reports.

Effect

The absence of quarterly reports from subgrantees through final closeout may diminish FDEM's ability to appropriately monitor subgrantees and ensure that final payments are made and projects are being closed out timely.

The absence of an appropriate review of subgrantee quarterly reports increases the risk of the submission of inaccurate or incomplete quarterly reports to FEMA.

Recommendation

The procedures implemented by FDEM on July 12, 2010, require subgrantees to submit quarterly reports until all financial matters have been resolved. In addition, on June 10, 2010, FDEM posted an article on FloridaPA notifying all subgrantees that quarterly reports should be submitted until all financial matters had been resolved. We recommend that FDEM monitor and require compliance with the quarterly reporting procedures established July 12, 2010. In addition, we recommend that FDEM modify quarterly report monitoring procedures to ensure staff appropriately review subgrantee quarterly reports for completeness and accuracy.

State Agency Response and Corrective Action Plan

FDEM is continuing to monitor and require compliance with the quarterly report procedures established July 12, 2010. Paragraph 2.b, under Procedures, requires review for completeness and accuracy.

Estimated Corrective Action Date

June 30, 2011

Agency Contact and Telephone Number

Joe Zgodzinski
(407) 268-8563

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	**FA 10-079**
CFDA Number	97.036
Program Title	**Disaster Grants – Public Assistance (Presidentially Declared Disasters)**
Compliance Requirement	Special Tests and Provisions – Project Accounting
State Agency	**Florida Division of Emergency Management (FDEM)**
Federal Grant/Contract Number and Grant Year	FEMA-1545-DR-FL, FEMA-1551-DR-FL, FEMA-1595-DR-FL, FEMA-1609-DR-FL, FEMA-3259-EM-FL
Finding Type	Opinion Qualification, Material Noncompliance, and Material Weakness Questioned Costs – $496,947.32 (FEMA-1545-DR-FL, $183,852.21; FEMA-1551-DR-FL, $239,669.06; FEMA-1595-DR-FL, 23,221.77; FEMA-1609-DR-FL, $38,023.72 and FEMA-3259-DR-FL, $12,180.56)
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-084

Finding

FDEM's final inspections and project closeout procedures did not provide an adequate and timely accounting of eligible costs for completed large projects. Additionally, related FDEM records were inaccurate and incomplete.

Criteria

44 CFR 206.205, *Payment of Claims*: For large projects, FDEM is required to provide an accounting to the Federal Emergency Management Agency (FEMA) of eligible costs. In submitting the accounting, the entity is required to certify that reported costs were incurred in performance of eligible work, that the approved work was completed, that the project is in compliance with the FEMA-State Agreement, and that payments for the project were made in accordance with Program regulations.

Condition

As part of our current audit, we requested for large projects the status of pre-2004 and 2004-09 disasters. In response to our inquiry, FDEM management provided the following information:

Disaster	Date Disaster Declared	Number of Large Projects		
		Closed	Open	Open With Final Inspection Requested
Pre-2004 Disasters				
1306 – Hurricane Irene	10-20-1999	346	1	0
1345 – South Florida Floods	10-04-2000	2,449	11	0
1393 – Tropical Storm Gabrielle	09-28-2001	79	15	15
Total Pre-2004 Disasters		2,874	27	15
2004 and 2005 Disasters				
1539 – Hurricane Charley and Tropical Storm Bonnie	08-13-2004	987	183	72
1545 – Hurricane Frances	09-04-2004	1,451	246	142
1551 – Hurricane Ivan	09-16-2004	602	267	117
1561 – Hurricane Jeanne	09-26-2004	987	205	138
1595 – Hurricane Dennis	07-10-2005	289	30	4
1602 – Hurricane Katrina	08-28-2005	197	107	58
3259 – Tropical Storm Rita	09-20-2005	34	4	4
1609 – Hurricane Wilma	10-24-2005	1,282	972	76
Total 2004 and 2005 Disasters		5,829	2,014	611
2006 through 2009 Disasters				
1679 – Severe Storm and Tornadoes	02-03-2007	13	33	20
3288 – Tropical Storm Fay	08-21-2008	7	35	12
1785 – Tropical Storm Fay	08-24-2008	21	279	130
3293 – Hurricane Ike	09-07-2008	3	6	1
1806 – Hurricane Gustav	10-27-2008	0	6	2
1831 – 2009 North Florida Flooding	04-21-2009	3	172	140
1840 – 2009 Northeast Florida Flooding	06-04-2009	0	35	5
Total 2006 through 2009 Disasters		47	566	310
Total All Disasters		8,750	2,607	936

Source: FDEM Records as of July 1, 2010

As shown by the above tabulation, final inspections had been completed for 8,750 projects; final inspections had been requested, but not completed for 936 projects; while final inspections had not been requested for 1,671 projects (2,607 open projects, less 936 open with final inspection requested). We noted significant deficiencies in FDEM's final inspections and project closeout procedures for open large projects (that is, projects with expenditures exceeding the $63,200 threshold established for the 2009-10 fiscal year) that contributed to the delays in closing out projects. Specifically we noted that:

- FDEM did not have in place written procedures for scheduling final inspections that encouraged the timely completion of final inspections and closeout of the projects. While FDEM's standard subgrant agreement required a final inspection before the final payment was made, in practice, FDEM continued to make payments up to a project's obligated amount and did not withhold payments pending the final inspection. Additionally, FDEM followed its Public Assistance Standard Operating Guidelines for scheduling final inspections, which does not start the final inspection process until the subgrantee submits a request for final inspection, rather than instructing staff to schedule a final inspection once the subgrantee reported the project was complete. We also noted that FDEM did not have policies in place to ensure the timely conduct of final inspections once FDEM received the subgrantee's request for a final inspection. Our review of 37 final inspections disclosed that FDEM started the inspections up to 4 years after receiving the subgrantee's request and, on average, started inspections 1.25 years after receiving the request.

- We reviewed final inspection records pertaining to 37 projects, with obligated costs totaling $10,720,722.64, to determine whether the inspections, once

they had begun, were conducted timely. Our review of the 37 project closeout records disclosed that FDEM did not always ensure final inspections were timely completed or that payments were reconciled to eligible costs. Specifically:

- FDEM policy required the conduct of final inspections be completed within 7 days. For 17 of the projects reviewed, FDEM records indicated, that the time elapsing from the start to the completion of a final inspection ranged from 37 days to 205 days.
- Additionally, we noted one instance in which a final inspection had been started during the audit period; however as of the end of the audit period, or 71 days from the final inspection start date, FDEM had not completed the final inspection.
- For 11 of the projects with closeouts completed during the 2009-10 fiscal year, FDEM had not recovered identified overpayments totaling $496,947.32 as of June 30, 2010. These overpayments were determined based on final inspection eligible cost determinations and had been outstanding up to 329 days.
- For 14 of the projects with closeouts completed during the 2009-10 fiscal year, FDEM records showed unpaid balances for final eligible costs totaling $2,008,488.67, as of June 30, 2010. These unpaid amounts were determined based on final inspection eligible cost determinations and had been outstanding up to 286 days.

➢ Additionally, we noted as part of our review that FDEM utilized a Web-based system, FloridaPA, which allows FDEM to upload grant documentation associated with projects. FloridaPA also has data entry capability, which enables staff members to input the steps that have been completed in the closeout process, such as the final inspection start date. This data entry capability also has an automatic time and date function, to allow FDEM to accurately track when tasks have been completed. Rather than utilizing the automatic time and date function, FDEM management relied on the dates manually input into FloridaPA when reviewing the closeout progress for selected projects. Our review of 37 final inspections disclosed that FDEM data contained numerous inconsistencies, related to the final inspection closeout request, start, and end dates. Specifically:

- For 17 projects, the dates of the request for final inspection entered into FloridaPA differed from the dates shown by the grant documents, ranging from 1 to 1,569 days.
- For 36 projects, the final inspection start dates entered into FloridaPA differed from the dates shown by the grant documents, ranging from 2 to 571 days.
- For 34 projects, the final inspection completion dates entered into FloridaPA differed from the dates shown by the grant documentation, ranging in number from 4 to 253 days. In addition, we noted 3 projects for which FloridaPA had not been updated to reflect the final inspection completion date.

Cause

FDEM management attributed the backlog of open projects to the FEMA Recovery Office directing and requiring a minimum sample size of 10 percent of backup documentation and requiring sample sizes to be increased when any discrepancies were noted. Additionally, FDEM stated that the large volume of projects that were associated with each grant has contributed to the length of time it is taking to close out these disasters.

As noted in audit report No. 2010-165, finding No. FA 09-084, the accuracy of the final accounting and timeliness of the final inspections were impacted

by the following:

- FDEM did not follow the terms of the standard subgrant agreement, requiring a final inspection before the final closeout payment was made.
- FDEM's policy was to wait on the subgrantee to submit a request for final inspection, rather than to schedule the final inspection once the subgrantee reported the project was complete.
- FloridaPA contained inaccurate data relating to closeout dates, limiting FDEM management's ability to effectively manage disaster projects.

FDEM provided for our information, Final Inspection Standard Operating Procedures (SOP), dated July 13, 2010, detailing the final inspection process. The procedures state that within 48 hours of receiving the request for final inspection, the assigned State Public Assistance Coordinator will schedule the final inspection with the subgrantee (and with FEMA if necessary) and, ideally, the final inspection will be scheduled to be held within 2 calendar weeks of the subgrantee's filing of the request, although the subgrantee's availability may affect this timeline.

Effect

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

Without maintaining complete, accurate, and relevant dates in FDEM's system, the system does not facilitate the effective management of the Public Assistance (PA) Program projects. Absent accurate and complete information, the system is not useful to management for identifying where problems may be occurring, or tracking and reporting progress made in closing out various types of projects

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

Recommendation

We again recommend that FDEM continue its efforts to ensure the completion of all required final inspections as soon as practicable and that FDEM ensure an adequate accounting of eligible costs for completed large projects.

Additionally, we recommend FDEM implement a reconciliation process to ensure information entered into FloridaPA accurately reflects supporting final inspection documentation.

Further, we recommend that FDEM request reimbursement from subgrantees that have received overpayments, as determined by the final inspection, and that FDEM resolve unpaid balances due to subgrantees.

State Agency Response and Corrective Action Plan

FDEM has developed and implemented a Standard Operating Procedure (SOP) for Final Inspections. Documentation procedural changes resulting from a prior audit finding will ensure closeout data is more readily available.

Procedures are included in the SOP to ensure data entered into FloridaPA accurately reflects the final inspection documentation.

FDEM has developed and implemented a Standard Operating Procedure for Refund Process and Tracking and is aggressively seeking reimbursement for overpayments.

Estimated Corrective Action Date	June 30, 2011
Agency Contact and Telephone Number	Evan Rosenberg (850) 487-2293

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	**FA 10-080**
CFDA Number	97.039
Program Title	**Hazard Mitigation Grant Program**
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	**Florida Division of Emergency Management (FDEM)**
Federal Grant/Contract Number and Grant Year	FEMA-1345-DR-FL, FEMA-1595-DR-FL
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – $35,790.38 (FEMA-1345-DR-FL $11,142.88; FEMA-1595-DR-FL $24,647.50)

Finding

FDEM overpaid one subgrantee and incorrectly allocated costs associated with the design and development of FloridaMitigation.org, the computer system used in the administration of the Hazard Mitigation Program.

Criteria

OMB Circular A-87 – Attachment A, Section C. 1.j. *Costs must be adequately documented*

Condition

During the 2009-10 fiscal year, FDEM made payments to 170 subgrantees and 33 vendors totaling, respectively, approximately $56.6 and $8.9 million. During our current audit, we reviewed 33 subgrant payments totaling $13,002,537.76 and 7 vendor payments totaling $1,973,642.63 and noted 2 payments totaling $1,861,342.16 in which documentation was not sufficient to support the amount paid. Specifically:

- FDEM made a payment to a subgrantee totaling $1,836,694.66, which included costs totaling $11,142.88 for which FDEM could not provide documentation to demonstrate that the costs were allowable. In response to audit inquiry, FDEM staff stated that they were unable to determine why the invoice was paid in an incorrect amount.
- One payment totaling $24,647.50, for services in connection with the design and development of FloridaMitigation.org, was incorrectly allocated to the Hurricane Dennis disaster grant (FEMA-1595-DR-FL). In response to audit inquiry, FDEM staff stated that the costs should have been allocated among multiple (State, disaster, and nondisaster) projects using a staffing allocation plan. A review of the staffing plan disclosed that none of the costs should have been allocated to the Hurricane Dennis disaster. FDEM staff also stated they were aware of the problem and were working to correct the allocation.

Cause

FDEM did not adequately review supporting documentation to determine if amounts to be reimbursed were correct and did not use the approved staffing allocation plan for allocating costs associated with the design and development of FloridaMitigation.org.

Effect

Payments that are not adequately supported or properly allocated may be subject to disallowance.

Recommendation

We recommend that FDEM enhance its procedures to ensure that payment documentation demonstrates that all costs are allowable. We also recommend FDEM ensure that the staffing allocation plan is used when allocating FloridaMitigation.org program costs.

State Agency Response and Corrective Action Plan

FDEM acknowledges and agrees with the finding that invoice supporting documentation did not support $11,142.88. After further review with the sub-grantee, an administrative error occurred and the invoice was overstated by $11,142.88 on the invoice summary. FDEM will request that these funds be returned to the appropriate federal grant. In addition, FDEM agrees that some system development invoices were not allocated in accordance with the FEMA

	approved staffing plan for allocating costs to disaster grants. FDEM had discovered the errors and was in the process of correcting the allocation of costs at the time of the OAG audit. Both of these findings occurred prior to the implementation of FDEM's payment system and FDEM has enhanced its procedures for review and processing of invoices through the new payment system.
Estimated Corrective Action Date	6/30/11
Agency Contact and Telephone Number	Gary Crawford (850) 921-0683

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	**FA 10-081**
CFDA Number	97.042
Program Title	**Emergency Management Performance Grants**
Compliance Requirement	Allowable Costs/Costs Principles
State Agency	**Florida Division of Emergency Management (FDEM)**
Federal Grant/Contract Number and Grant Year	2008-EM-E8-0054
Finding Type	Noncompliance Questioned Costs – $48,700
Finding	FDEM incurred expenditures which were not approved by FEMA and did not appear to be necessary under the terms of the grant.
Criteria	OMB Circular A-87, Attachment A, Section C.1.a. – *Basic Guidelines* - costs must be necessary and reasonable for proper and efficient performance and administration of Federal awards. OMB Circular A-87, Attachment A, Section C. 2. – *Basic Guidelines* - a cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the costs. FDEM's budget plan submitted to FEMA as part of the grant application package indicated that funds would be used for State Emergency Operations Center (EOC) upgrades including overhead display units, technology upgrades for work stations, and a security system for the State EOC. The budget plan also included funds for computers, printers, copiers, and fax machines.
Condition	During the 2009-10 fiscal year, FDEM expenditures related to the 2009 Federal Fiscal Year Emergency Management Performance Grant totaled $4,247,928.79. Our review of two expenditures totaling $48,700 disclosed FDEM incurred expenditures that were not approved by FEMA. On March 15, 2010, FDEM placed an Invitation to Bid (ITB) for the purchase of kitchen equipment as part of the EOC kitchen renovation project, to convert the kitchen into a caterer's kitchen. A caterer's kitchen allows caterers to deliver prepared food and keep the food at the desired temperature, through the use of, for example, warming ovens, freezers, and hot and cold serving stations. Our review disclosed that FDEM purchased the kitchen equipment on May 7, 2010, and the purchases included equipment, such as a portable hot food station costing $2,756, a portable cold food station costing $2,453, an under-counter dishwasher costing $5,403, a disposer package costing $1,394, a cold beverage dispenser costing $1,019, and a mobile convection warming oven costing $8,655.
Cause	FDEM did not follow the budget plan submitted to FEMA.
Effect	FDEM cannot ensure that purchases made outside the budget narrative are considered allowable by FEMA and those purchases may be subject to disapproval.
Recommendation	We recommend that FDEM obtain FEMA determination on all costs associated with the EOC kitchen renovation. Additionally, we recommend that FDEM refrain from making purchases that are not included in the State's budget plan.
State Agency Response and Corrective Action Plan	FDEM concurs with the finding. Going forward, FDEM will ensure that all purchases are made in accordance with the budget narrative submitted to FEMA.
Estimated Corrective Action Date	2/25/11
Agency Contact and Telephone Number	Cherie Trainor (850) 413-9942

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	**FA 10-082**
CFDA Number	97.004, 97.067
Program Title	**Homeland Security Cluster**
Compliance Requirement	Allowable Costs/Costs Principles
State Agency	**Florida Division of Emergency Management (FDEM)**
Federal Grant/Contract Number and Grant Year	2005-GE-T5-0035; 2006-GE-T6-0023
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – $52,312.35

Finding

Our review disclosed instances in which FDEM did not maintain adequate documentation to support the appropriateness of payments.

Criteria

OMB Circular A-87, Attachment A, Section C. 1.j. – *Basic Guidelines* – costs must be adequately documented

FDEM Contract 08DS-01-14-00-22-391: Vendor shall provide FDEM a monthly invoice sufficient for preaudit and postaudit based upon the Compensation Table, along with the required Deliverable which must be accepted and approved by FDEM.

Condition

During the 2009-10 fiscal year, FDEM had subgrantee payments and administrative expenditures totaling $29,945,568.51, related to Homeland Security grants. During our current audit, we reviewed 20 subgrant and administrative expenditures totaling $15,966,831.19. Our review specifically disclosed payments totaling $52,312.35, in which FDEM did not maintain adequate documentation to support the appropriateness of the payments. Specifically:

- On May 8, 2008, FDEM entered into a contract totaling $399,095 for software development associated with the State Resource Management Network. The State Resource Management Network allows all State agencies and local governments to log equipment, personnel deployed, etc., into a tracking system during a disaster. Our review of the final and only payment made during the 2009-10 fiscal year, totaling $51,882.35, disclosed FDEM failed to document that the required deliverables were received and approved. FDEM's process for approving invoices, related to system implementation, was to have the staff member in charge of the project, who has technical knowledge and will be testing the system, to certify that all work identified on the invoice was completed and done to FDEM's standards. A review of the contract file disclosed that a staff member had not certified that the work had been completed and the Florida Department of Financial Services had rejected the original request for payment on September 9, 2009, stating the invoice did not identify the deliverables completed to support the invoice amount. In order for the final payment to be made, the FDEM Director had to attest in writing that all services were satisfactorily completed by the provider and accepted by FDEM and that the outstanding invoice amount should be paid.

- FDEM in one instance failed to properly review a subgrantee's reimbursement request totaling $126,320.37 and incorrectly reimbursed the subgrantee for a user access fee (indirect costs) in the amount of $430. A review of the contract file disclosed that in four other instances the subgrantee reimbursement request did not include the user access fees and, therefore, FDEM reimbursed the subgrantee the correct amount. The costs reimbursed by FDEM were for services to plan, conduct, and evaluate a hurricane series functional exercise program on response and recovery phases over a four month period.

Cause	FDEM did not follow its process for approving system implementation invoices, which required the staff member in charge of the project to certify that project tasks were adequately completed and approved. In addition, FDEM did not appropriately review subgrantee supporting documentation to ensure the accuracy and reasonableness of the request for reimbursement.
Effect	FDEM cannot ensure that all services have been received and that payments and reimbursements are made in accordance with all contractual terms and in accordance with OMB Circular A-87.
Recommendation	We recommend that FDEM ensure that all payment requests are adequately reviewed and documentation is maintained to evidence that all deliverables are received and approved prior to payment. We also recommend that FDEM ensure subgrantee requests for reimbursement are appropriately reviewed, adequately supported, and in accordance with OMB Circular A-87.
State Agency Response and Corrective Action Plan	FDEM concurs with the finding and will be more diligent in future programmatic reviews.
Estimated Corrective Action Date	3/31/11
Agency Contact and Telephone Number	Tina Quick (850) 413-9974

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	**FA 10-083**
CFDA Number	97.004, 97.067
Program Title	**Homeland Security Cluster**
Compliance Requirement	Matching, Level of Effort, Earmarking, Special Test and Provisions - Subgrant Awards
State Agency	**Florida Division of Emergency Management (FDEM)**
Federal Grant/Contract Number and Grant Year	2009-SS-T9-0081
Finding Type	Noncompliance and Significant Deficiency
Finding	FDEM did not maintain a mechanism to adequately track Federal funds awarded to ensure 80 percent of the funds were obligated to local governments and that the funds were obligated within 45 days of the grant award date.
Criteria	6 USC 605(c)(1), *Distribution to local and tribal governments* OMB Circular A-133 Compliance Supplement Part 4 – CFDA No. 97.004 and 97.067 Part G and N - Each State shall obligate not less than 80 percent of grant funds under the State Homeland Security Program (SHSP) and Urban Areas Security Initiative (UASI) programs to local units of government within 45 days of receipt of funds for awards in the 2009 Federal fiscal year.
Condition	FDEM obtained grant funding, which included SHSP and UASI programs, for the 2009 Federal fiscal year totaling $69,466,050. Our audit disclosed that FDEM could not provide documentation to evidence that 80 percent of the grant funds were awarded to local units of government or that the awards were made within 45 days of receiving the grant award. FDEM staff stated that there is a document to track the grant award total by project numbers and which shows a split between local and State amounts; however, for the 2009 Federal fiscal year FDEM was unable to provide this tracking document. FDEM further stated that a mechanism was not in place to list the dates when award letters were sent to all subgrantees. Based on available information, we determined FDEM had provided 96 local units of government 2009 Federal fiscal year awards, for the SHSP and UASI programs. Our review of 10 related award letters did not disclose any instances of noncompliance with the 45-day requirement; however, absent a tracking mechanism FDEM was unable to demonstrate compliance with the 80 percent and 45-day requirements.
Cause	FDEM did not follow established procedures to ensure compliance with the requirement that 80 percent of the Federal awards were obligated to local units of government within 45 days of receipt of the Federal awards.
Effect	FDEM could not readily demonstrate that 80 percent of the Federal awards were obligated to local units of government within 45 days of receipt of the Federal awards.
Recommendation	We recommend that FDEM follow its established process to document the amounts awarded to local units of government and enhance its process to document the date Federal awards are obligated to units of local government. The process should also be able to demonstrate in aggregate that 80 percent of the Federal awards were obligated to units of local government.
State Agency Response and Corrective Action Plan	FDEM concurs with the finding. A tracking mechanism will be created to document the award information.
Estimated Corrective Action Date	3/31/11
Agency Contact and Telephone Number	Tina Quick (850) 413-9974

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STATE UNIVERSITIES, COLLEGES, AND COMMUNITY COLLEGES
SUMMARY OF QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2010

***Compliance* Requirement/ Institutions**	**Questioned Costs**
Student Financial Assistance Cluster	
CASH *MANAGEMENT* - Finding No. FA 10-085	
Florida A & M University	$ unknown
SPECIAL *TESTS AND PROVISIONS* - Finding No. FA 10-085	
Disbursements - Return of Unobligated Funds:	
Florida A & M University	unknown
***ELIGIBILITY* - Finding Nos. FA 10-086, 087, 088**	
Eligibility - Satisfactory Academic Progress:	
Daytona State College	14,140.00
Hillsborough Community College	4,175.00
Northwest Florida State College	47,308.80
Total	65,623.80
***ELIGIBILITY* - Finding No. FA 10-091**	
Overaward - Eligibility:	
Hillsborough Community College	2,206.00
***SPECIAL TESTS AND* PROVISIONS - Finding No. FA 10-093**	
Disbursements - Escheating:	
Tallahassee Community College	3,838.58
***SPECIAL TESTS AND PROVISIONS* - Finding Nos. FA 10-098, 099, 100, 101, 102, 103, 104**	
Return of Title IV Funds:	
Broward College	5,334.40
Daytona State College	unknown
Florida State College at Jacksonville	501.59
Hillsborough Community College	516.85
Northwest Florida State College	3,038.69
Palm Beach State College	11,005.00
Pasco-Hernando Community College	5,674.96
Total	26,071.49
Total Questioned Costs	$ 97,739.87

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-084**
CFDA Number	Various
Program Title	**Student Financial Assistance Cluster (SFA)**
Compliance Requirement	Allowable Costs/Cost Principles and Eligibility
State Educational Entity	**Various**
Finding Type	Significant Deficiency

Finding

Certain access controls protecting sixteen institution's information technology (IT) resources needed improvement. We are not disclosing specific details of the deficiencies to avoid the possibility of compromising institution information. However, we have notified appropriate institution personnel of the deficiencies.

Criteria

Information Technology (IT) Industry Standards: General Controls

IT Governance Institute *Control Objectives for Information and related Technology (COBIT)* 4.1:

DS5.3 Identity Management – User access rights to systems and data should be in line with defined and documented business needs and job requirements.

PO8.2 IT Standards and Quality Practices – Standards, procedures, and practices for key IT processes should be identified and maintained.

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.

Condition

Discussed and provided to management during exit conference with appropriate institution personnel.

Cause

Discussed and provided to management during exit conference with appropriate institution personnel.

Effect

Weak access controls increase the risk that unauthorized or inappropriate changes to data may occur and not be detected in a timely manner.

Recommendation

The institution should enhance access control procedures as noted.

Florida International University (FIU)

Prior Year Finding

Report No. 2010-165, Finding No. FA 09-087

FIU Response and Corrective Action Plan

The University agrees with the suggested best practice to segregate approval of access and the set up in the system for central functional units. Adjustments to access have been modified and adjustments to request access have been modified.

Estimated Corrective Action Date

December 16, 2010

FIU Contact and Telephone Number

Robert Grillo, Assistant Vice President, University Technology Services
(305) 348-1687

Brevard Community College (BrvCC)

Prior Year Finding

Report No. 2010-165, Finding No. FA 09-087

BrvCC Response and Corrective Action Plan

The college will review access controls over IT resources and make necessary changes to ensure that employee access to IT resources is compatible with each employee's job duties. Appropriate compensating controls, including reviews of override activity, will be designed and implemented to further reduce the risk of

	unauthorized or inappropriate changes to data.
Estimated Corrective Action Date	June 30, 2011
BrvCC Contact and Telephone Number	John F. Dietrich, Ed.D., Vice President Enrollment Management and Student Success (321) 433-7090
	Broward College (BrwC)
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-087
BrwC Response and Corrective Action Plan	Access reports are now being generated at the end of each semester. The Vice President for Student Affairs and the Associate Vice President of Student Financial Services reviews the access reports. We will further enhance procedures to document that these end-of-semester reports are reviewed by indicating the date and time reviewed or maintain other documentation indicating that a meeting occurred.
Estimated Corrective Action Date	Corrected
BrwC Contact and Telephone Number	Angelia Millender, Vice President for Student Affairs (954) 201-7486 Jayson Iroff, Vice President for Finance (954) 201-7405
	College of Central Florida (CCF)
CCF Response and Corrective Action Plan	The College will review and assess its access control procedures and take corrective action as required to ensure that access privileges are compatible with employee job responsibilities and FISCAM guidelines.
Estimated Corrective Action Date	November - December 2010
CCF Contact and Telephone Number	Dr. James Harvey, Senior Vice President (352) 237-2111
	Daytona State College (DSC)
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-087
DSC Response and Corrective Action Plan	The College continues to implement procedures to strengthen IT internal controls.
Estimated Corrective Action Date	Fall 2010
DSC Contact and Telephone Number	Frank Lombardo, President (386) 506-3200
	Florida Gateway College (FGC – formerly Lake City Community College)
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-087
FGC Response and Corrective Action Plan	The college is revising procedures to ensure that changes to the data in question are only made in the college's software system. Changes will be subject to supervisory review based on an edit report generated from the system.
Estimated Corrective Action Date	December 15, 2010
FGC Contact and Telephone Number	Marilyn Hamm, Vice President for Business Services (386) 754-4364

Florida Keys Community College (FKCC)

Prior Year Finding

Report No. 2010-165, Finding No. FA 09-087

FKCC Response and Corrective Action Plan

In response to the finding pertaining to COBIT 4.1 section DS 5.3 relating to users being uniquely identifiable we have effected the following:

- Established unique user ID
- Established unique password that must be changed every 60 days and cannot be duplicated. The password must contain case sensitive letters, number(s), and be a minimum length.
- Required a form to be completed by the HR department and signed off by the Department Head to verify the required access.
- Store all network accounts in a central depository (Active Directory ©Microsoft).

In regards to COBIT Section PO 8.2 which relates to standards, procedures and practices for key IT processes we will ensure that FKCC will review all current procedures to ensure that compliance and adherence is maintained. Procedure(S) will be instituted to ensure that review of access logs are performed at acceptable intervals throughout the year.

Estimated Corrective Action Date

COBIT 4,1 section D.S. 5.3 commenced immediately. Cobit 4.1 section PO 8.2 commenced immediately and ongoing.

FKCC Contact and Telephone Number

Brittany Snyder, Interim CFO
(305) 809-3178

Hillsborough Community College (HCC)

Prior Year Finding

Report No. 2010-165, Finding No. FA 09-087

HCC Response and Corrective Action Plan

Hillsborough Community College acknowledges the need to improve access controls relative to certain Financial Aid processes and is developing appropriate procedures and reports accordingly. Hillsborough Community College is currently undergoing a reengineering of the financial aid department which will enable a more appropriate separation of duties and system access.

Estimated Corrective Action Date

June 30, 2011

HCC Contact and Telephone Number

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

Northwest Florida State College (NWFSC)

NWFSC Response and Corrective Action Plan

Security access reports have been reviewed to determine individual access requirements. Access to various modules of Financial Aid and Student system has been limited to those individuals with requirements designated by their position or level of responsibility. A procedure has been established to have all modification to a student's financial aid file reviewed and verified.

Estimated Corrective Action Date

Completed this was completed in March, 2010

NWFSC Contact and Telephone Number

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

Palm Beach State College (PBSC)

Prior Year Finding

Report No. 2010-165, Finding No. FA 09-087

PBSC Response and Corrective Action Plan	IT assisted in design and implementation of a report which identifies changes to material data elements in student financial aid applications. District Financial Aid monitors these changes by employee, time and date, and identification of newly revised value. Also, IT Identity Management is reviewed monthly and modified accordingly.
Estimated Corrective Action Date	January 30, 2010
PBSC Contact and Telephone Number	Richard A. Becker, Vice President of Adminstrative and Business Services (561) 868-3137
	Pasco-Hernando Community College (PHCC)
PHCC Response and Corrective Action Plan	The college understands the importance of effective access controls while still providing a quality level of service to an ever growing population of financial aid recipients. The college has reviewed and will continue to review access privileges to insure that they are restricted to only those financial aid staff with an established need to perform their job duties.
Estimated Corrective Action Date	June 30, 2011
PHCC Contact and Telephone Number	Ken Burdzinski, Vice President of Administration and Finance (727) 816-3412
	Polk State College (PSC)
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-087
PSC Response and Corrective Action Plan	The College continues to review and strengthen its procedures regarding the financial aid system. In addition, the College has implemented external pre award and post disbursement reviews of student awards to ensure that the awards were not made to ineligible students.
Estimated Corrective Action Date	August 1, 2010
PSC Contact and Telephone Number	Peter S. Elliott, Vice President Administration/CFO (863) 297-1081
	St. Johns River Community College (SJRCC)
SJRCC Response and Corrective Action Plan	Prior to the audit the college identified over 200,000 records that needed to be updated to enhance security controls as noted in this finding. A great deal of work has already been completed, and the updates will continue until the security upgrade is complete. The college believes the current security system will provide significant protection until the new system is finalized, and that the weaknesses noted in this finding will be rectified when the updates are complete.
Estimated Corrective Action Date	June 30, 2011
SJRCC Contact and Telephone Number	Mike Hawkins, Chief Information Officer (CIO) (386) 312-4134
	Santa Fe College (SFeC)
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-087
SFeC Response and Corrective Action Plan	The College continues to review access control procedures to ensure independent reviews are scheduled, performed, and documented
Estimated Corrective Action Date	June 30, 2011
SFeC Contact and Telephone Number	Ginger Gibson, Vice President for Administrative Affairs (352) 395-5208

Seminole State College (SSC)

Prior Year Finding	Report No. 2010-165, Finding No. FA 09-087
SSC Response and Corrective Action Plan	The college implemented the following system changes: 1. Passwords in the Student Administration (SA) and Human Resources (HR) systems are set to change every 120 days (at least once per term). Based on our experience, a shorter time frame will require additional personnel to support the added volume of phone calls generated by further restrictions. 2. The Financial System is already set to 90 days for employees to change passwords. 3. All password enforcement rules are in place including password length, alpha-numeric, lock-out attempts, etc. For security reasons, the details of these requirements are not included in this response but are available for audit review upon request.
Estimated Corrective Action Date	The college decided to minimize inconvenience to students by moving changes into the production environment after the registration cycle was completed. Therefore, new measures were tested and introduced in November 2009 and fully implemented in March 2010.
SSC Contact and Telephone Number	Dick T. Hamann, V.P. Information Technology & Resources/CIO (407) 708-2258

Valencia Community College

VCC Response and Corrective Action Plan	The College concurs with the Auditor's recommendation regarding access controls over IT resources, and implemented a new security access request system.
Estimated Corrective Action Date	August 2010
VCC Contact and Telephone Number	Bill White, Chief Information Officer (CIO) (407) 582-1185

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-085**
CFDA Number	84.032
Program Title	**Student Financial Assistance Cluster (SFA)** Federal Family Education Loans (FFEL)
Compliance Requirement	Cash Management and Special Test and Provisions – Disbursements – Return of Undistributed Loan Funds
State Educational Entity	**Florida Agricultural and Mechanical University (FAMU)**
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – Unknown
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-092

Finding

The institution did not timely return undistributed FFEL student loan funds to the applicable lenders.

Criteria

34 CFR 688.166(a)(1), *Excess Cash* and .167(b), *Returning funds to a lender*

The institution has three business days to disburse FFEL student loan funds when a lender provides the funds by electronic fund transfer. Loans not disbursed to the student or parent within three days are required to be returned to the lender within ten business days after the date the funds were required to be disbursed.

Condition

Our review disclosed that the institution had returned a substantial portion of the undistributed FFEL student loan funds on hand at June 30, 2009, totaling $5,237,542.99; however, at June 30, 2010, there remained 1,186 outstanding FFEL student loan balances from June 30, 2009, that had not been returned or adjusted. These balances included 623 students with negative balances (possible over-returned funds), totaling -$757,468.30, and 563 students with positive balances (possibly undistributed funds), totaling $593,920.84.

Cause

The institution's procedures were not adequate to identify undistributed FFEL student loan funds, or other necessary adjustments, to ensure timely return of applicable amounts to the lenders and corrections to students' accounts to comply with Federal cash management requirements.

Effect

When FFEL student loan funds are not timely returned to the lenders the institution is subject to interest and penalties, as well as any potential liabilities for interest subsidies that may have been paid by USED to lenders on behalf of students who did not receive those loan amounts. In addition, if the institution's funds had been returned in excess of the borrowers' FFEL student loans the institution does not have access to those funds to be used for other allowable purposes.

Recommendation

The institution should enhance its procedures to monitor individual FFEL student loan funds to ensure the timely return of undistributed FFEL student loan funds to the lenders, correct errors, and prevent return of funds in excess of FFEL student loans. The institution should also determine if any interest is owed to USED for the funds that were not returned within 10 business days after the date the funds were required to be disbursed.

FAMU Response and Corrective Action Plan

The University concurs with the finding. The Office of Financial Aid has reviewed, returned and/or adjusted the balances for 563 students with positive balances. The negative amounts are under review and the examination of these 623 students will be completed by March 15, 2011. Currently, the Office of Financial Aid is working in conjunction with the National Disbursement Network (ELM NDN) and the National Student Loan Data System (NSLDS) to ensure the accuracy of all student loan balances. In the future, loan adjustments and returns will be made in a timely manner as prescribed by 34 C.F.R. 668.21 from the U.S. Department of Education. Procedures are being established/strengthened to satisfy the

	requirement (34 C.F.R 668.24 [b]) to perform monthly reconciliation of all Title IV funds.
Estimated Corrective Action Date	March 15, 2011
FAMU Contact and Telephone Number	Marcia M. Conliffe, Director of Financial Aid (850) 412-5278

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-086**
CFDA Number	84.007, 84.032, 84.033, 84.063
Program Title	**Student Financial Assistance Cluster (SFA)** Federal Supplemental Educational Opportunity Grants (FSEOG) Federal Family Education Loans (FFEL) Federal Work Study (FWS) Federal Pell Grant Program (PELL)
Compliance Requirement	Eligibility – Satisfactory Academic Progress (SAP)
State Educational Entity	**Daytona State College (DSC)**
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – $14,140 ($188 FSEOG; $4,600 FFEL subsidized; $4,000 FFEL unsubsidized; $5,352 PELL)

Finding

The institution disbursed Title IV HEOA funds to students that did not meet SAP requirements.

Criteria

34 CFR 668.32(f), *Student Eligibility - General*

Condition

The institution's policy is to review SAP at the end of the Spring term and if a student fails to meet SAP, the student is placed on probation, for the next term for financial aid. If the student does not complete all of the courses enrolled and earn a grade point average of at least 2.0 for the term while on probation, the institution suspends the student's financial aid until the student demonstrates an ability to benefit. This means that students whose financial aid was suspended were not to receive financial aid until the student completed nine additional hours, paid for by the student, and received a grade of at least 2.0 for each course.

We tested 25 students who received Title IV HEOA funds and noted that 4 students received Title IV HEOA funds for which they were not eligible. The students' academic records did not demonstrate an ability to benefit, or that they were maintaining satisfactory academic progress in accordance with the institution's policies or Federal regulation. The 4 students, at the end of the Spring 2009 term, had course completion ratios ranging from 24.4 to 50.3 percent, which is below the institution's SAP completion rate of 67 percent. Additionally, three of these students had grade point averages that ranged from 1.172 to 1.739, on a 4.0 scale, which is below the required 2.0. The 4 students, who were place on financial aid probation for the Fall 2009 term, received Title IV HEOA funds totaling $14,140 ($188 FSEOG; $4,600 FFEL subsidized; $4,000 FFEL unsubsidized; $5,352 PELL) for which they were not eligible.

Cause

To enable a new electronic SAP table the institution implemented a new procedure to track students' financial aid status in the financial aid system, including the terms and reason(s) for financial aid probation and suspensions (SAP deficiency due to grades, completion percentage, and excessive hours). To implement this new procedure, the institution granted all students not meeting SAP at the end of Spring 2009, regardless of prior financial aid status, continued Title IV HEOA funds' eligibility whether or not the students' academic history supported SAP eligibility.

Effect

The implementation of the new SAP policy resulted in granting additional Title IV HEOA funds to those students who did not meet the institution's SAP policy.

Recommendation

The institution should revise its procedures for monitoring SAP to ensure that only students meeting the institution's SAP policies receive Title IV HEOA funds. The institution should also review SAP for all Title IV HEOA fund recipients during the 2009-10 award year to identify any additional ineligible students that received Title IV HEOA funds, and return funds, including the Title IV HEOA

	funds noted above, as applicable, to the appropriate Federal programs or lenders.
DSC Response and Corrective Action Plan	The College respectfully disagrees with the conclusions of the auditor. The College feels it applied the new, more stringent, SAP policy appropriate and fairly to all students. The College's revised SAP procedures were applied for the 2009-10 fiscal year, which was the implementation year of the revised policy. The College will inquire of the United States Education Department (USED) to determine whether the student financial aid awarded and disbursed was in accordance with the satisfactory academic progress (SAP) requirements under the Federal regulations.
Estimated Corrective Action Date	None
DSC Contact and Telephone Number	Frank Lombardo, President (386) 506-3200

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-087**
CFDA Number	84.007, 84.063
Program Title	**Student Financial Assistance Cluster (SFA)** Federal Supplemental Educational Opportunity Grants (FSEOG) Federal Pell Grant Program (PELL)
Compliance Requirement	Eligibility – Satisfactory Academic Progress (SAP)
State Educational Entity	**Hillsborough Community College (HCC)**
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – $4,175 ($600 FSEOG; $3,575 PELL)
Finding	The institution disbursed Title IV Higher Education Opportunity Act (HEOA) funds to students that did not meet SAP requirements.
Criteria	34 CFR 668.16(e), *Standards of Administrative Capability;* .34(e), *Satisfactory Progress*
Condition	The institution's policy is to review SAP at the end of each Fall and Spring term. Students who fail to meet the SAP standards will be placed on probation for one term. If after one probationary term students are not making satisfactory progress, they lose their eligibility for financial assistance. We tested 25 students who received Title IV HEOA funds and noted that 2 students received Title IV HEOA funds for which they were not eligible. The students did not meet SAP at the end of Fall term, but the institution's financial aid system incorrectly identified the students as meeting SAP and the students received Title IV HEOA funds totaling $4,175 ($600 FSEOG; $3,575 PELL) in the Spring term.
Cause	Campus staff, in completing SAP calculations, input incorrect term information. As a result, when the computer program was run to calculate the students' status at the end of the term, it did not produce a new result because the system recognized that a calculation on the term had already been run. Accordingly, the students remained on probation for a second term and received additional Title IV HEOA funds for which they were not eligible.
Effect	Students received Title IV HEOA funds for which they were not eligible.
Recommendation	The institution should revise its procedures for monitoring SAP to ensure that only students meeting the institution's SAP policies receive Title IV HEOA funds. The institution should also review SAP for all Title IV HEOA fund recipients during the 2009-10 award year to identify any additional ineligible students that received Title IV HEOA funds, and return funds, including the Title IV HEOA funds noted above, as applicable, to the appropriate Federal programs or lenders.
HCC Response and Corrective Action Plan	The Hillsborough Community College Financial Aid Office has instituted additional safeguards into the Satisfactory Academic Progress review process that include the complete automation of the review process within Datatel, the College's ERP system. The practice of manual staff reviews of students' academic progress has been terminated. By automating the entire review process, individual staff errors will be eliminated.
Estimated Corrective Action Date	September 30, 2010
HCC Contact and Telephone Number	Barbara A. Larson, Vice President for Administration/CFO (813) 253-7015

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-088**
CFDA Number	84.007, 84.032, 84.033, 84.063
Program Title	**Student Financial Assistance Cluster (SFA)** Federal Supplemental Educational Opportunity Grants (FSEOG) Federal Family Education Loans (FFEL) Federal Work Study (FWS) Federal Pell Grant Program (PELL)
Compliance Requirement	Eligibility – Satisfactory Academic Progress (SAP)
State Educational Entity	**Northwest Florida State College (NWFSC)**
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – $47,308.80 ($200 FSEOG; $1,780.80 FWS; $6,250 FFEL subsidized; $1,166 FFEL unsubsidized; $37,912 PELL)

Finding

The institution did not consistently apply its published Satisfactory Academic Progress (SAP) policies to all students, which resulted in students receiving Title IV Higher Education Opportunity Act (HEOA) funds for which they were not eligible. Also, the institution did not always maintain adequate documentation of approved student SAP appeals for Title IV HEOA funds.

Criteria

34 CFR 668.32(f), *Student Eligibility – General*

Condition

We tested 30 students who received Title IV HEOA funds and noted that 7 students received Title IV HEOA funds for which they were not eligible, as follows:

- The institution's policy is to review SAP at the end of each term and if a student fails to meet SAP, the institution's policy is to suspend the student's financial aid until the student's academic history meets SAP. This means that students whose financial aid was suspended pending satisfactorily meeting SAP should not receive financial aid for the following term.

  However, contrary to institution policy, we noted that if a student failed to meet SAP at the end of the Fall term, the institution automatically granted the student a probation term to attain a passing SAP status and the student continued to receive Title IV HEOA funds. We noted 3 students that received $4,915 ($200 FSEOG; $1,166 FFEL unsubsidized; $3,549 PELL) during such probation terms.

- Institution policy permits students whose Title IV HEOA funds have been suspended to file an appeal. If the institution determines that mitigating circumstances exist, the institution may restore the student to satisfactory academic standing for one term.

  Our test disclosed that the institution's practice of automatically granting a student a probation term after the Fall term to attain a passing SAP status, as noted above, was also applied to students whose SAP appeals were approved during the Fall term. This practice allowed students not meeting SAP to continue to receive Title IV HEOA funds for at least two terms after the institution approved a SAP appeal, instead of one term per the institution's policy. We noted 3 such students that received $7,437 ($3,375 FFEL subsidized; $4,062 PELL) of Title IV HEOA funds during those automatically granted probation terms.

- Our test also included 1 student that did not meet SAP at the end of the Fall term, but the institution's financial aid system did not correctly identify the student as not meeting SAP and the student subsequently received Title IV HEOA funds ($2,675 PELL) in the Spring term.

In addition, we reviewed 15 students' SAP appeals that had been approved in the financial aid system. The institution provided us copies of appeal approval

letters for all 15 students; however, the institution did not provide us documentation evidencing that the Student Financial Aid Committee (Committee) had recommended approval for 10 of the 15 approved students' SAP appeals. These 10 students subsequently received $32,281.80 ($1,780.80 FWS; $2,875 FFEL subsidized; $27,626 PELL) of Title IV HEOA funds during the 2009-10 fiscal year. Additionally, our IT review of the institution noted weaknesses in the access controls for updating SAP status in the institution's student financial aid system. (See Finding No. FA 10-03)

Effective October 2009, the institution had implemented procedures to maintain documentation of the Committee's decisions regarding students' SAP appeals for Title IV HEOA funds eligibility, and 5 of the 15 students tested had the required documentation, as the appeals occurred after the newly implemented procedures.

Cause

Institution personnel did not consistently apply the institution's SAP policy and the institution did not have adequately designed procedures for reporting, monitoring, and maintaining appropriate documentation for SAP status changes and appeals.

Effect

By not consistently applying institution SAP policies and maintaining support for SAP appeals, the institution awarded Title IV HEOA funds to ineligible students. Failure to maintain documentation of the Committee's recommendations increases the risk that unauthorized changes to students' SAP status could occur and not be detected and the institution could potentially disburse Title IV HEOA funds to ineligible students.

Recommendation

The institution should revise its procedures for monitoring SAP to ensure that only students meeting the institution's SAP policies receive Title IV HEOA funds. The institution should also review SAP for all Title IV HEOA fund recipients during the 2009-10 award year to identify any additional ineligible students that received Title IV HEOA funds, and return the funds, including the Title IV HEOA funds noted above, as applicable, to the appropriate Federal programs or lenders.

NWFSC Response and Corrective Action Plan

Northwest Florida State College (NWFSC) requests the recommendation to return funds be reconsidered. Financial Aid recipients identified were not ineligible according to the practice used by staff to assess Standards of Academic Progress (SAP). Federal Guidelines were followed although the Financial Aid written procedure provided to the Auditor had not been updated.

NWFSC's Financial Aid Personnel's practice for assessing (SAP) complies with Federal guidelines rather than adhering to the ten year old outdated procedure written by the previous Financial Aid Director. NWFSC's SAP assessment practice has been consistent for the past six years. Standards of Academic Progress are applied to all students at the end of each semester (fall, spring, summer). If a student fails SAP at the end of the spring and/or summer semester, they are notified of their termination with the option of filing a financial aid appeal. When a student fails SAP at the end of the fall semester, they are notified that they are below standards and placed on a probationary status for the spring semester. This has been the standard practice of the college for the past six years. Minutes of the Financial Aid Committee were not kept due to concerns over privacy issues desire to protect the confidentiality of the students. In mid-October, the Committee adopted a cover sheet for each appeal reviewed. At least two committee members sign each form. Also, beginning with the 2010-2011 appeals, a log of actions is kept and is compared to a system generated report that shows which appeals were approved in FINANCIER, the financial aid software.

The Financial Aid Director and staff are in the process of updating the Financial Aid Procedures Manual to reflect the current practice and Federal requirements. The Financial aid practice accurately reflects the Federal requirements for Standards of Academic Progress (SAP). Students were notified of their status

	and the College is in compliance with the federal regulations. The College's procedure is stricter than the Federal policy.
Estimated Corrective Action Date	The updated Financial Aid Procedure Manual and College Catalog will be completed by January 2011.
NWFSC Contact and Telephone Number	Donna Utley, Associate Vice President - Business Services (850) 729-5368

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-089**
CFDA Number	84.063, 84.268, 84.375
Program Title	**Student Financial Assistance Cluster (SFA)** Federal Pell Grant Program (PELL) Federal Direct Student Loan (FDSL) Federal Academic Competitiveness Grants (ACG)
Compliance Requirement	Eligibility
State Educational Entity	**Santa Fe College (SFeC)**
Finding Type	Other – Fraud Disclosure
Finding	The institution has reported two instances of fraud perpetrated by students to the United States Department of Education (USED) Office of the Inspector General (OIG).
Criteria	34 CFR 668.16(g), *Standards of Administrative Capability*
Condition	A student has admitted guilt to the College police that she took a friend's satisfactory academic progress appeal documentation and submitted it as her own, claiming that the person named therein, the friend's grandmother, was actually her aunt. As a result, the student received a $2,675 PELL grant for the Spring 2010 term. The friend later reported to the institution that she believed someone had stolen her (missing) paperwork, when her friend informed her that "her" appeal had been approved. Another student manufactured a fraudulent doctor's note and submitted it with her satisfactory academic progress appeal. She received $4,525 ($1,400 PELL, $375 ACG, $1,750 FDSL subsidized, and $1,000 FDSL unsubsidized) in Title IV Higher Education Opportunity Act (HEOA) funds as a result. In addition to the fraudulent document purporting to be from the doctor's office, she also manufactured and used a fraudulent birth certificate for her Spring 2010 appeal, and also manufactured and submitted a fraudulent death certificate for her Summer 2010 appeal. The Summer 2010 appeal was denied, which would have been an additional $4,525 attempt to defraud. She has admitted to the College police that all documents were fraudulent.
Recommendation	The institution should continue to report any known or suspected instances of fraud involving Title IV HEOA funds to the USED OIG and to local law enforcement agencies, as applicable.
SFeC Response and Corrective Action Plan	The College will continue to be vigilant in suspected instances of fraud and continue to report all known or suspected instances as required.
Estimated Corrective Action Date	N/A
SFeC Contact and Telephone Number	Maureen McFarlane, Financial Aid Director (352) 395-1932

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-090**
CFDA Number	84.033
Program Title	**Student Financial Assistance Cluster (SFA)** Federal Work-Study Program (FWS)
Compliance Requirement	Eligibility
State Educational Entity	**St. Petersburg College (SPC)**
Finding Type	Other – Fraud Disclosure
Finding	On October 21, 2010, the institution reported instances of fraud to the Area Case Director, Atlanta School Participation Team of the United States Department of Education (USED), who reported the fraud to the USED Office of Inspector General (OIG).
Criteria	*34 CFR 668.16(g), Standards of Administrative Capability.*
Condition	The institution became aware of the former baseball coach falsifying timesheets for some FWS payments to two student athletes for the Fall 2009 and Spring 2010 terms. The students were informed by the former coach that they were receiving a scholarship, however FWS funds totaling $11,248.05 were paid to these two students based on the falsified timesheets. The institution returned the funds to the FWS program on October 21, 2010, and the coach resigned.
Recommendation	The institution should continue to report any known or suspected instances of fraud involving Title IV HEOA funds to the USED and to local enforcement agencies, as applicable.
SPC Response and Corrective Action Plan	St. Petersburg College will continue to report any known or suspected instances of fraud involving Title IV HEOA funds to the USDE and to local enforcement agencies, as applicable.
Estimated Corrective Action Date	N/A
SPC Contact and Telephone Number	Michael Bennett, Associate Vice President, Financial Assistance Services (727) 341-3012

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-091**
CFDA Number	84.063
Program Title	**Student Financial Assistance Cluster (SFA)** Federal Pell Grant Program (PELL)
Compliance Requirement	Eligibility – Overaward
State Educational Entity	**Hillsborough Community College (HCC)**
Finding Type	Noncompliance and Significant Deficiency Questioned Costs - $2,206 PELL

Finding

The institution did not always document attendance accurately or timely to determine eligibility prior to disbursing Title IV Higher Education Opportunity Act (HEOA) funds.

Criteria

34 CFR 690.80(b)(2), *Recalculation of a Federal Pell Grant award*

Condition

Our review of the institution's procedures for identifying students that did not attend class for determining eligibility for Title IV HEOA funds received disclosed that for 6 of the 25 students tested who unofficially or officially withdrew from the institution during the Fall 2009 and Spring 2010 terms and received Title IV HEOA funds, the student's projected enrollment status changed during the payment period after the student began attendance in all of his or her classes for that payment period and the institution did not recalculate the PELL awards, which resulted in four overawards.

- Three of the 4 students who received overawards were withdrawn from a class for never attending; however, the instructors did not withdraw the students until after the terms ended. Two of the students were withdrawn from a class on February 12, 2010, for the Fall 2009 term, and one of the students was withdrawn from a class on May 21, 2010, for the Spring 2010 term. Subsequent to audit inquiry, overawards totaling $1,538 PELL for these students were returned to the program from 244 to 384 days after the point in time the instructors should have input the students' enrollment status into the system.
- For another of the 4 students who received overawards, an F grade was incorrectly assigned for one class during the Spring 2010 term; however, the student never attended that class and their PELL award should have been recalculated prior to disbursement. As a result, the student received an overaward of $668 PELL. Subsequent to our inquiry, the institution returned the funds to the program 258 days after the point in time the instructor should have input the student's enrollment status into the system. In addition, the institution had previously performed a return of Title IV HEOA funds for this student, and had returned the funds late, as noted in finding No. FA 10-101. The institution had to recalculate the return of Title IV HEOA funds for this student and adjust the amount that had been previously returned.

Cause

The institution has established procedures to recalculate the student's award when a student's projected enrollment status changes during a payment period after the student has begun attendance in all of his or her classes for that payment period. However, instructors did not follow the institution's procedures to accurately reflect the enrollment status of students within 10 days after the first day of class, which resulted in overawards. For students who were withdrawn for nonattendance by the instructor after the term was completed, overawards were not flagged by the computer, and institution personnel were not alerted that an overaward had occurred. The institution relies on the instructors' timely input of enrollment status into the system to ensure that awards are adjusted accordingly; however, instructors may not be aware of the importance of the information they are required to provide and information provided was not timely.

Effect	The institution disbursed Title IV HEOA funds to ineligible students.
Recommendation	The institution should enhance procedures to ensure that timely and accurate enrollment status records are maintained to document eligibility for awards disbursed. The institution should also perform a complete review of students' enrollment status to determine if additional overawards occurred and return any Title IV HEOA funds to the applicable lenders or programs.
HCC Response and Corrective Action Plan	Hillsborough Community College will continue to educate the faculty about the importance of timely inputting of WN grades. HCC is also researching the feasibility of a programming change that will restrict the use of the WN grade in the College's student system after the first ten days of the academic term.
Estimated Corrective Action Date	June 30, 2011
HCC Contact and Telephone Number	Barbara A. Larson, Vice President for Administration/CFO (813) 253-7015

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-092**
CFDA Number	84.063
Program Title	**Student Financial Assistance Cluster (SFA)** Federal Pell Grant Program (PELL)
Compliance Requirement	Special Tests and Provisions – Disbursements – Common Origination and Disbursements (COD) System
State Educational Entity	**Pasco-Hernando Community College (PHCC)**
Finding Type	Noncompliance
Finding	The PELL disbursement date in the institution's records did not always agree with the U.S. Department of Education's (USED) COD system's disbursement date, contrary to USED regulations and technical references.
Criteria	34 CFR 690.83, *Submission of Reports*; COD Technical Reference
Condition	The USED COD is a streamlined method for processing, storing, and reconciling Federal PELL Grant financial aid information. COD defines the disbursement date as the date cash was credited to the student's account or paid to the student directly. For 23 PELL recipients tested with 38 PELL disbursements during the 2009-10 award year, 16 disbursement dates in the COD reporting system were incorrectly reported by the institution. The disbursement dates reported in the COD were from 64 days before to 13 days after the actual disbursement dates.
Cause	The institution initially recorded the dates that the Financial Aid Office authorized disbursements on the COD system instead of the actual disbursement date, and when applicable, the institution did not subsequently revise the COD file to reflect the actual disbursement dates, prior to our review.
Effect	The level of PELL authorization for an institution is affected by the accuracy with which the PELL information is reported to COD.
Recommendation	The institution should revise its procedures to ensure that information provided to USED through COD is accurate.
PHCC Response and Corrective Action Plan	The college's internal review processes identified this error months prior to the audit. A clerical data entry error resulted in an incorrect date of disbursement being entered in the COD. The college took immediate action to contact the U.S. Department of Education's Common Origination and Disbursement (COD) office to correct the error. The COD representative indicated that the college could not correct the disbursement date but assured us that this would not be considered an audit error since no funds were actually drawn down or disbursed in advance of the semester and it was only a clerical error. More recently, the college again contacted COD to inquire about the ability to correct this simple clerical error. The COD representative on this occasion indicated that in fact the error could be corrected and assisted college staff in making the corrections. Staff have been trained on the correct procedures for entering the disbursement date.
Estimated Corrective Action Date	The error was corrected prior to the audit exit conference and the issuance of these preliminary and tentative findings.
PHCC Contact and Telephone Number	Ken Burdzinski, Vice President of Administration and Finance (727) 816-3412

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-093**
CFDA Number	84.032 and 84.063
Program Title	**Student Financial Assistance Cluster (SFA)** Federal Family Education Loans (FFEL) Federal Pell Grant Program (PELL)
Compliance Requirement	Special Tests and Provisions – Disbursements – Prohibition on Escheating of Title IV Higher Education Opportunity Act (HEOA) Funds
State Educational Entity	**Tallahassee Community College (TCC)**
Finding Type	Noncompliance Questioned Costs – $3,838.58 ($821.53 PELL and $3,017.05 FFEL subsidized)
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-093
Finding	The institution's procedures were not adequate to ensure the timely identification and return of unclaimed Title IV HEOA funds to applicable Federal programs and lenders.
Criteria	34 CFR 668 Subpart K, *Cash Management* and FSA Handbook Volume 4 Chapter 2 (2009-10), *Requesting and Managing FSA Funds, Prohibition on Escheating of FSA Funds.*
Condition	In our report No. 2010-165, FA 09-093, we noted that the institution's procedures were not adequate to ensure the timely identification and return of unclaimed Title IV HEOA funds to applicable Federal programs and lenders, and we identified $20,194.67 that the institution needed to return to applicable Federal programs and lenders. During our current audit, we determined that the institution returned or disbursed the unclaimed Title IV HEOA funds from the prior year finding. In addition, we were advised by institution personnel that the institution had revised its procedures, but the new procedures were not completely implemented by June 30, 2010, and the institution was continuing to work toward compliance. At June 30, 2010, $3,838.58 ($821.53 PELL and $3,017.05 FFEL subsidized) related to the 2009-10 fiscal year needed to be returned to the applicable Title IV HEOA program or lenders.
Cause	Due to understaffing and staff turnover of key personnel, the institution did not timely identify and return unclaimed Title IV HEOA funds.
Effect	The institution may be allowing Title IV HEOA funds to be used for purposes other than that for which they are intended.
Recommendation	The institution should continue its efforts to implement revised procedures to ensure that unclaimed Title IV HEOA funds are timely identified and returned to applicable Federal programs and lenders.
TCC Response and Corrective Action Plan	TCC has implemented revised procedures to ensure that unclaimed Title IV HEOA funds are timely identified and returned to applicable Federal programs and lenders.
Estimated Corrective Action Date	9/25/10
TCC Contact and Telephone Number	Patricia Miller Manning, Compliance Officer (850) 201-6093

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-094**
CFDA Number	84.032 and 84.268
Program Title	**Student Financial Assistance Cluster (SFA)** Federal Family Education Loans (FFEL) Federal Direct Student Loans (FDSL)
Compliance Requirement	Special Tests and Provisions – Disbursements – Loan Notifications
State Educational Entity	**Brevard Community College (BrvCC) and Santa Fe College (SFeC)**
Finding Type	Noncompliance and Significant Deficiency

Finding

Two institutions did not always document the required notification to FFEL or FDSL student or parent loan borrowers within 30 days before or after crediting a student's account with FFEL or FDSL funds.

Criteria

34 CFR 668.165, *Notices and Authorizations*

Effect

Because incurring a loan obligation is a serious responsibility, an FFEL or FDSL loan borrower must be given the opportunity to cancel the loan at, or close to, the time the funds are actually disbursed and the debt incurred. Without notification of the rights to cancel a loan, there is an increased risk that a borrower may incur unnecessary debt.

Brevard Community College (BrvCC)

Condition

For 25 students tested, 13 had received FFEL funds during the audit period, and the institution could not provide documentation that these students had received the required notification in writing of (1) the date and amount of the disbursement; (2) the recipient's right to cancel all or a portion of the loan or the disbursement; and (3) the procedure and time by which the recipient must notify the institution that he or she wishes to cancel the loan or disbursement.

Cause

The institution uses an outside organization to perform disbursement of funds to students; however, the institution failed to ensure that the required notifications were being made.

Recommendation

The institution should implement procedures to ensure that FFEL student or parent loan borrowers receive the required notification electronically, or in writing, no earlier than 30 days before and no later than 30 days after crediting a student or parents' account with FFEL funds.

BrvCC Response and Corrective Action Plan

The instituiton has implemented new procedures for all Direct loan recipients. A notice is sent to all loan recipients via their official student e-mail account informing them of the date and amount of their disbursement, their right to cancel all or a portion of the loan disbursement and the procedure and time by which the student must cancel the loan if so desired. This is noted in Banner every time loan funds are disbursed which meets the 30 day timefame requirement.

Estimated Corrective Action Date

January 1, 2011

BrvCC Contact and Telephone Number

John F. Dietrich, Ed.D., V. P., Enrollment Management and Student Success
(321) 433-7090

Santa Fe College (SFeC)

Condition

For 25 students tested, 18 received FDSL loans. Nine of the 18 students received FDSL funds on August 31, 2009, and for 3 of those students the institution could not provide documentation that these students had received the required notification in writing of: (1) the date and amount of the disbursement; (2) the recipient's right to cancel all or a portion of that loan or the disbursement; and (3) the procedure and time by which the recipient must notify the institution that he or she wishes to cancel the loan or disbursement. Upon inquiry of the

	College's Information Technology Services (ITS) department, we were informed that there were 331 such students for which the institution had not provided the required notifications.
Cause	Due to a software programming error that affected some of the August 31, 2009, disbursements, not all FDSL student loan borrowers received the required written notifications regarding FDSL loan disbursements.
Recommendation	The institution should implement procedures to ensure that FDSL student loan borrowers receive the required notification electronically, or in writing, no earlier than 30 days before and no later than 30 days after crediting a student's account with FDSL funds.
SFeC Response and Corrective Action Plan	The College has identified procedures and reports or other means of notification to confirm that notifications to FDSL borrowers are sent in accordance with regulations. The College's ITS department has monitored the electronic notification process since programming error was identified and until such time as alternative procedures are fully implemented.
Estimated Corrective Action Date	June 30, 2011
SFeC Contact and Telephone Number	Maureen McFarlane, Financial Aid Director (352) 395-1932

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-095**
CFDA Number	84.032
Program Title	**Student Financial Assistance Cluster** Federal Family Education Loans (FFEL)
Compliance Requirement	Special Tests & Provisions - Student Status Changes - Exit Counseling
State Educational Entity	**Florida International University (FIU), Edison State College (ESC), and Seminole State College (SSC)**
Finding Type	Noncompliance
Prior Year Finding	Report Number 2010-165, Finding No. FA 09-094
Finding	Three institutions did not always timely (within 30 days) provide exit counseling materials for FFEL student loan borrowers who graduated, withdrew, or ceased to be enrolled at least half-time.
Criteria	34 CFR 682.604(g), *Exit Counseling*
Effect	When exit counseling information is not provided timely, FFEL student loan borrowers may not be aware of their loan repayment obligations, and lenders and guarantors may not be timely provided with important personal and contact information, which could lead to an increased default rate for the institution.
	Florida International University (FIU)
Condition	For 8 of 25 students tested, the institution did not provide exit counseling materials within 30 days of when the FFEL student loan borrowers withdrew or otherwise ceased to be enrolled at least half-time during the Spring 2010 term. As of August 1, 2010, days late ranged from 126 to 259.
Cause	The institution's computerized reporting system, which identifies students requiring exit counseling, relies on a query to fully automate the process; however, due to an incorrect query and a programming glitch, the institution did not identify all FFEL student loan borrowers requiring exit counseling and, as a result, did not provide exit counseling materials to all students ceasing at least half-time enrollment.
Recommendation	The institution should modify its procedures to ensure that all FFEL student loan borrowers requiring exit counseling are identified and that exit counseling materials are provided within 30 days of an FFEL student loan borrower ceasing at least half-time enrollment.
FIU Response and Corrective Action Plan	We found that while we did automate the process and were selecting the correct population the run controls required manual intervention at the end of census every term to be updated to point at the correct term. For example we set it on the schedule to run for Fall 2009 = 1098 after census for that term. Then when the spring census came around we should have updated the Edit Prompts to point at the Spring 2010 = 1101 term. Unfortunately that did not occur in a timely fashion and so we did not send EXIT Interviews for all Spring students To correct this multiple run controls were created with each of the terms built in and setting them on the FATIDAL schedule with a Run From/To date. This way they automatically begin to run based on those dates, which are set to 5 days after census for each term and will not require manual intervention.
Estimated Corrective Action Date	September 2010
FIU Contact and Telephone Number	Francisco Valines, Director, Office of Financial Aid (305) 348-2333

Edison State College (ESC)

Condition

For 13 of 50 FFEL student loan borrowers who ceased at least half-time enrollment during the 2009-10 fiscal year, exit counseling materials were provided 10 to 163 days late.

Cause

The institution's computerized reporting system did not identify all FFEL recipients requiring exit loan counseling within 30 days of ceasing to be enrolled at least half-time.

Recommendation

The institution should review and enhance its procedures to ensure that exit counseling materials are provided within 30 days of an FFEL student loan borrower ceasing at least half-time enrollment.

ESC Response and Corrective Action Plan

In order to ensure that exit counseling materials are provided within 30 days of an FFEL student loan borrower ceasing at least half-time enrollment Edison State College has reviewed and enhanced its procedures in several ways. The first enhancement which requires students to register for graduation began in the Spring Semester of 2009. This creates a tracking mechanism that would identify students whose enrollment would cease. The second enhancement which commenced in the Spring Semester of 2010 includes the addition of more accurate information, via a user-defined field in the system, to the students' records regarding the date the school became aware of the students' separation from the school.

Estimated Corrective Action Date

The above mentioned enhancements have been implemented as of the date of the preliminary and tentative finding, August 17, 2010, but will continue to be reviewed and modified in order to fully correct the deficient condition.

ESC Contact and Telephone Number

Barry Paine, Director of Student Financial Aid Services
(239) 432-6712

Seminole State College (SSC)

Condition

For 18 of 25 FFEL student loan borrowers who graduated during the Spring term, the institution had not provided exit counseling materials. As of August 12, 2010, the days late were 71 for 13 of the students and 210 for 5 of the students. The institution relied on a statement on the Diploma and Certificates Applications form (form) to alert all FFEL student loan borrowers who applied for graduation that exit counseling must be completed; however, no evidence was maintained to document that students had been provided exit counseling materials.

Cause

The institution relied upon the exit counseling statement on the form to satisfy its exit counseling requirements. This statement informed the student to visit the institution's Web site and follow the links, which would eventually open a Web page for the student to perform exit counseling. However, there was no evidence that the students used the link and went to the Web site to obtain exit counseling materials, nor was there evidence that exit counseling materials were provided to those who did not visit the Web page.

Recommendation

The institution should strengthen its procedures to ensure all FFEL student loan borrowers requiring exit counseling are identified and to require maintenance of documentation evidencing that exit counseling materials are provided to such students within 30 days of them ceasing at least half-time enrollment.

SSC Response and Corrective Action Plan

The institution agrees with this recommendation. Institutional procedures were reviewed and revised to ensure that student borrowers are notified of exit counseling requirements and documentation of such notification is maintained.

Official withdrawals are performed in person and not online. New procedures require exit counseling to be completed at the time of official withdrawal. At that time, students receive a copy of their completed exit counseling materials.

Effective October 2010, the Financial Aid Office receives a weekly list from the Registrar's Office identifying students who have applied for graduation. College

staff ensures that all students applying for graduation complete a revised Diploma and Certificates application that includes a statement of required exit counseling. This statement provides students with instructions for completing online exit counseling and information for obtaining printed exit counseling materials. Students failing to complete online counseling within 30 days of notification are mailed printed exit counseling materials.

Similarly, students who are considered as unofficial withdrawals are identified in weekly enrollment reports. Students who unofficially withdraw or whose enrollment is dropped below half-time status are notified of the requirement to complete exit counseling either online or with printed materials. Students failing to complete online counseling within 30 days of notification are mailed printed exit counseling materials.

Student record retention systems retain documentation of the notification of required exit counseling.

Estimated Corrective Action Date

Fall Term 2010 and Spring Term 2011.

SSC Contact and Telephone Number

Robert Lynn, Director of Financial Aid and Scholarships
(407) 708-2044

Dick T. Hamann, V.P., Information Technology & Resources/CIO
(407) 708-2258

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-096**
CFDA Number	84.032 and 84.268
Program Title	**Student Financial Assistance Cluster (SFA)** Federal Family Education Loans (FFEL) Federal Direct Student Loans (FDSL)
Compliance Requirement	Special Tests and Provisions – Student Status Changes – National Student Loan Data System (NSLDS) Roster Files
State Educational Entity	**St. Johns River Community College (SJRCC), Santa Fe College (SFeC), and State College of Florida Manatee-Sarasota (SCF)**
Finding Type	Noncompliance

Finding

Three institutions did not always accurately and timely report enrollment status changes to NSLDS for FFEL or 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 FFEL or FDSL loan ceased to be enrolled on at least a half-time basis.

Criteria

34 CFR 682.610(c), *Student Status Confirmation Reports*
34 CFR 685.309(b)(2), *Administrative and Fiscal Control and Fund Accounting for Schools Participating in the Direct Loan Program*

Effect

When NSLDS is not timely notified with accurate information, NSLDS may not be aware of when an FFEL or FDSL student loan borrower ceases at least half-time enrollment, thereby not timely starting the grace period for repayment of FFEL or FDSL student loans, which may result in an increased default rate.

St. Johns River Community College (SJRCC)

Condition

For 8 of 29 student loan borrowers who withdrew or otherwise ceased to be enrolled at least half-time during the 2009-10 award year, the institution reported the enrollment status changes to NSLDS, 9 to 28 days late. In addition, for 10 of the 29 students, the institution's reported effective status change dates were not accurate (the required status change dates were from 1 to 21 days after the actual status changes occurred).

Cause

The institution reports student loan borrowers' enrollment status changes to the National Student Clearinghouse (NSC) monthly, beginning after the add and drop period of a term. The NSC reports the enrollment status changes to NSLDS; however, the institution did not have monitoring procedures in place to ensure that required corrections to its enrollment data submitted to NSC were timely resolved in order to include such changes on the next NSC submission to NSLDS. Also, the institution's reporting schedule to NSLDS did not include a submission during April 2010, which resulted in some instances of late reporting.

According to institution personnel, due to the timing of computerized system processing that updated changes in registration status, the institution reported the dates that the process was run in the Fall 2009 and Spring 2010 terms as the dates that these students ceased at least half-time enrollment. As a result, the status change dates reported to NSLDS were later than the actual dates that the students ceased to be enrolled at least half-time.

Recommendation

The institution should enhance its procedures to ensure that all enrollment status changes for FFEL student loan borrowers are reported accurately and timely to NSLDS.

SJRCC Response and Corrective Action Plan

A recent system upgrade now allows the computer system to record the exact date/time of enrollment status changes, thereby correcting the problem causing errors in reporting status changes. The set-up in the validation table in our system was tested and modified in mid-September, 2010. Prior to this date, the

	process required some manual intervention in the scheduling and running of a process to update enrollment status changes, resulting in some differences in the date/time the changes occurred. The update has resolved this issue. Additionally, the SSCR schedule has been thoroughly reviewed and updated to ensure timely reporting of the changes through the Clearinghouse to NSLDS, which will correct the occasional late reporting of enrollment status changes to NSLDS
Estimated Corrective Action Date	September 10, 2010
SJRCC Contact and Telephone Number	Wayne Bodiford, Director of Financial Aid (386) 312-4040
	Santa Fe College (SFeC)
Condition	The enrollment status changes reported to NSLDS (through the National Student Clearing House) beginning October 1, 2009, for all FDSL student loan recipients who officially withdrew or dropped below half-time through the date of our audit inquiry in August 2010, were incorrectly reported at the students' most current enrollment status prior to partial or complete withdrawal.
Cause	The institution's NSLDS reporting procedures were not adequate to ensure that FDSL student loan borrowers' enrollment status changes were reported accurately and timely to NSLDS. The institution implemented software changes on October 1, 2009, which did not provide accurate information to ensure compliance with NSLDS reporting requirements.
Recommendation	The institution should enhance its procedures to ensure that enrollment status changes for FDSL student loan borrowers are reported accurately to NSLDS.
SFeC Response and Corrective Action Plan	The College has taken measures to assure accurate enrollment reporting for FDSL student loan borrowers occurs by developing a quality control check in the Records Office after each reported upload. Records office staff is verifying and checking proper enrollment status from reports and retaining proof of the quality control check.
Estimated Corrective Action Date	Completed
SFeC Contact and Telephone Number	Lynn Sullivan, Registrar (352) 395-5450
	State College of Florida Sarasota-Manatee (SCF)
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-100
Condition	For 5 of 10 FFEL student loan borrowers tested who withdrew during the 2009-10 award year, the institution reported the enrollment status changes to NSLDS 35 to 61 days late.
Cause	The institution submitted its roster files to the National Student Clearinghouse (NSC) monthly and relied on NSC to transmit student status changes to NSLDS for FFEL student loan borrowers. However, the institution did not have monitoring procedures in place to ensure that NSC submitted student status changes to NSLDS timely.
Recommendation	The institution should work with NSC and NSLDS to correct the submission problems or develop alternative procedures to provide timely and accurate FFEL student loan borrowers' enrollment status information to NSLDS.
SCF Response and Corrective Action Plan	In addition to the monthly National Student Clearinghouse electronic file reporting process, direct reporting of any enrollment status changes are being sumitted directly to NSLDS web site for the reporting of student withdrawals. This new process was implemented with the Fall 2010 term.

	Additionally, personnel in Educational Records were identified and granted direct access to the NSLDS web site to enter information on a timely bases. This process started September 17, 2010.
Estimated Corrective Action Date	Immediate and Ongoing
SCF Contact and Telephone Number	Dr. Donald R. Bowman, Vice President, Educational and Student Services (941) 752-5301

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-097**
CFDA Number	84.038
Program Title	**Student Financial Assistance Cluster (SFA)** Federal Perkins Loan Program (FPL)
Compliance Requirement	Special Test and Provisions – Student Status Changes – Exit Counseling
State Educational Entity	**University of West Florida (UWF)**
Finding Type	Noncompliance
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-095
Finding	The institution did not always timely (within 30 days) provide exit counseling materials for FPL student loan borrowers who graduated, withdrew, or ceased to be enrolled at least half-time during the 2009-10 fiscal year.
Criteria	34 CFR 674.42(b), *Contact with the Borrower – Exit Interview*
Condition	Institution records provided for our review indicated that for 8 of 54 students who received FPL funds and also graduated, withdrew, or ceased to be enrolled at least half-time during the 2009-10 fiscal year, exit counseling materials were not provided within 30 days of when they graduated, withdrew, or ceased to be enrolled at least half-time. The institution provided exit counseling materials 3 days late for 2 of the students and from 41 to 138 days late for the other 6 students.
Cause	The institution did not have adequate procedures to ensure that FPL student loan borrowers who graduated, withdrew, or ceased to be enrolled at least half-time were timely provided exit counseling materials.
Effect	When exit counseling information is not provided timely, FPL student loan borrowers may not be fully aware of their loan repayment obligations, which could lead to an increased default rate at the institution.
Recommendation	The institution should ensure that exit counseling materials are provided within 30 days of an FPL student loan borrower graduating, withdrawing, or ceasing to be enrolled at least half-time.
UWF Response and Corrective Action Plan	In response to the prior year finding, procedures regarding exit counseling were drafted and responsible personnel were trained on these procedures. It has subsequently been necessary to implement requirements for timely managerial follow-up to ensure compliance with prescribed exit counseling procedures. These requirements have been incorporated into the desk manuals and checklists of appropriate personnel.
Estimated Corrective Action Date	September 1, 2010
UWF Contact and Telephone Number	Colleen M. Asmus, Assistant Vice President for Financial Affairs (850) 474-2642

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-098**
CFDA Number	84.063
Program Title	**Student Financial Assistance Cluster (SFA)** Federal Pell Grant Program (PELL)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds – Unofficial Withdrawals and Nonattendance
State Educational Entity	**Broward College (BrwC)**
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – $5,334.40 PELL
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-103

Finding

The institution had not implemented adequate procedures to determine, within 30 days after the end of the payment period, whether Title IV HEOA funds were earned for students who ceased attendance without providing official notification to the institution 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 for all students who received Title IV HEOA funds and return applicable Title IV HEOA funds disbursed to the Federal program.

Criteria

34 CFR 668.21 and 668.22, *Treatment of Federal Perkins Loan, FSEOG, Federal Pell Grant, ACG, and National SMART Program Funds if Recipient Withdraws, Drops Out, or is Expelled Before His or Her First Day of Class* and *Treatment of Title IV Funds When a Student Withdraws*

Condition

As similarly noted in our prior audit, for 7 of 25 students tested who unofficially withdrew and received Title IV HEOA funds during the Fall 2009 term, the institution did not maintain documentation to support that the students attended past the 60 percent point of the payment period. The institution did not timely identify these students and timely return the unearned funds to the applicable Federal program. Subsequent to audit inquiry, the institution returned $4,665.40 (PELL), in September 2010, 258 days after the end of the payment period.

In addition, for 1 of the 25 students tested that received Title IV HEOA funds during the Fall 2009 term, the institution did not document attendance in at least one class. Absent documentation evidencing that the student attended at least one class, the student was not eligible for PELL funds totaling $669. Subsequent to audit inquiry, the institution returned $669 (PELL), in September 2010, 265 days after the end of the payment period.

Cause

The institution relies on the faculties' timely and accurate input to a newly developed online attendance system used to identify students who unofficially withdraw or do not attend at least one class. Faculty are to accurately record when students cease to attend by assigning a W grade and indicating the last date of attendance when inputting the final grades into the online attendance system. Documentation should be maintained to support the last date of attendance and retained for audit. These records are intended to assist in the timely return of unearned funds to the applicable Federal programs or lenders; 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 program.

Recommendation

The institution should monitor its online attendance system and procedures to ensure the accurate and timely identification, calculation, and return of unearned Title IV HEOA funds to the applicable Federal programs or lenders. The

institution should also perform a complete review of students' attendance to determine if additional returns of Title IV HEOA funds are required and, if so, immediately remit the funds to the applicable Title IV HEOA programs or lenders.

BrwC Response and Corrective Action Plan

The College has added a component to its online grading system to require faculty to enter the last date of attendance with all failing grades. The College has provided faculty with an attendance/enrollment verification tutorial for all faculty to use to make them familiar with this process. The Vice President of Student Affairs and Vice President of Academic Affairs has presented to faculty this plan at every faculty senate meeting and senior management team meeting since the audit criticism to bring attention to this matter. The College will continue to educate faculty, staff, and management on this process. With this new system in place, faculty will not be allowed to enter a failing grade for a student without the Last Day of Attendance and specific documentation as evidence of attendance past the 60 percent point. The College will check the effectiveness of this new system after grades are recorded by faculty for the Fall term in January 2011. The College Associate Vice President of Student Financial Aid and the Financial Aid Compliance Director will review and monitor compliance of this new system after each term and will also check to make sure documentation is kept in a central location in each program/discipline department to ensure that this documentation is retained for a specified period of time and easily accessible for review.

Additionally, the College has instituted controls to determine that all faculty verify attendance at 100 percent in each class before aid is disbursed. The results of those controls has shown progress. The College has had 100 percent enrollment verification for Winter 2009-10 all sessions, Summer 2010-11 all sessions; and Fall 2010-11 Sessions 1, 2, and 3 at the writing of this document. Session 4 enrollment verification period begins October 28, 2010.

The College has also designated a team to review records of all students for the academic year 2009-10 who received W and F grades. After this information has been reviewed and analyzed and the College notices a pattern of non-attendance, a return of Title IV calculation will occur and all aid returned. If the College can clearly identify a pattern of non-attendance after reviewing the record, the College will ask faculty to validate and document attendance past the 60 percent point. If the validation cannot be obtained from the faculty of record for any reason, the College will perform a return of Title IV calculation and return the unearned aid.

Estimated Corrective Action Date

The corrective action plan is already in place and will be ongoing. The evidence of the online grading system should show results of compliance as soon as January 2011. However, the College will continue to monitor its results as noted above.

BrwC Contact and Telephone Number

Angelia Millender, Vice President for Student Affairs
(954) 201-7486

Jayson Iroff, Vice President for Finance
(954) 201-7405

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-099**
CFDA Number	84.032 and 84.063
Program Title	**Student Financial Assistance Cluster (SFA)** Federal Family Education Loans (FFEL) Federal Pell Grant Program (PELL)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds (Nonattendance and Official and Unofficial Withdrawals)
State Educational Entity	**Daytona State College (DSC)**
Finding Type	Noncompliance and Significant Deficiency Questioned Costs - Unknown

Finding

The institution did not always document attendance in at least one class for students who received Title IV HEOA funds and received all failing, incomplete, and withdraw grades, and improvements are needed over the institution's procedures for determining and returning Title IV HEOA funds to the applicable Federal lenders and programs for students who withdrew.

Criteria

34 CFR 668.21, *Treatment of Title IV Grant and Loan Funds if the Recipient does not Begin Attendance at the Institution;* 682.201*, Eligible Borrowers;* 682.604(b)(2)(i), (d)(3), and (4)(i/ii), *Processing the Borrower's Loan Proceeds;* 668.22, *Treatment of Title IV Funds When a Student Withdraws*

Condition

Our review of the institution's procedures for identifying students that did not attend at least one class and for determining and returning Title IV HEOA funds to applicable Federal lenders and programs when an official or unofficial withdrawal occurred, disclosed the following:

Nonattendance:

Our test of 22 students enrolled during Fall 2009 who received grades, or combinations, of "F", "F" with a "Y" (indicating attendance prior to the 60 percent completion point of the payment period, or "F" for non-attendance"), or "W" disclosed documentation was not available to support the last date of attendance at an academically-related activity for 9 of the 22 students tested. In addition, when a student received any combination of these grades, the last dates of attendance were not verified if the student received an "F" for a class, as the institution considered these students as attending beyond the 60 percent point of the term, and assumed no return of Title IV HEOA funds would be required, contrary to regulation.

In addition, our test disclosed that the grade of "F" with a "Y" was given to a student who the instructors stated received a failing grade on the course final (taken on-line), although the grade given was for lack of attending academically-related activities throughout the semester. Institution policy provides that the grade of "F" should have been granted for this student as these academically-related activities occurred beyond the 60 percent completion point of the academic term. As a result, the institution returned $495.36, FFEL unsubsidized, of Title IV HEOA funds for this student although it was not required.

Official Withdrawal:

Our test of 25 students who officially withdrew during the Fall 2009 term disclosed the following:

- One student's return was incorrectly calculated resulting in a $143.33 (PELL) overpayment. The institution used an incorrect date of withdrawal.
- One student received a Pell award in the amount of $1,275, and had a return of Title IV HEOA funds calculated in the amount of $778.61, which subsequent to audit inquiry, was increased by an additional $496.39, as the

student did not attend classes for the period of enrollment for which the award was disbursed. The institution had incorrectly identified the student as an official withdrawal instead of a nonattender.

- Three students were granted administrative withdrawals for extenuating circumstances. The institution returned $2,321.38 ($683.33 FFEL subsidized and $1,638.05 FFEL unsubsidized) to the lenders. However, the last dates of attendance were not verified by the institution, so it is unknown if the returns were correct.

Unofficial Withdrawal:

Our test of 5 students who unofficially withdrew during the Fall 2009 term disclosed the following:

- One student had a withdraw date, as evidenced by the Registration History Report, at the 60 percent completion point; however, the institution incorrectly used the 50 percent completion point to calculate the return of Title IV HEOA funds. This resulted in an overpayment of $106.38 (FFEL unsubsidized).
- One student's return was 16 days late.

Cause

The institution's policies and procedures do not require instructors to maintain attendance records, or to maintain documentation supporting the last date of attendance at an academically-related activity. Also, the institution changed the grading policy for the Spring 2010 semester, whereby when a student receives a grade of "FN", the date the student last attended an academically-related activity is required to be input into the student records system for those students who cease attending prior to the 60 percent point of the payment period. However, when students receive grade combinations of "F", "FN", and "W", the institution does not verify the last date of attendance at an academically-related activity, and as a result may miss students requiring a return of Title IV HEOA funds. Also, the institution does not require instructors to maintain documentation of student attendance after the drop and add period, and procedures are not in place for instructor verification of students' last dates of attendance.

Effect

By not verifying the last date of attendance at an academically-related activity, the institution cannot substantiate the grading policy is being adhered to by instructional staff, which may result in incorrect grades being recorded and cause errors when completing returns of Title IV HEOA funds. Also, as a result of errors, the institution returned excess funds to either the Federal lender or program, and required students to return, or owe, funds to the institution or a Federal program, which may prevent a student from receiving aid in the future for which they would be eligible to receive. In addition, the institution retained unearned Title IV HEOA funds that should have been returned to the applicable Federal lenders and programs.

Recommendation

The institution should enhance its procedures to ensure the accurate and timely identification, calculation, and return of unearned Title IV HEOA funds to the applicable Federal lenders and programs. Attendance records should be accurate, reliable, and maintained to support dates used for returns of Title IV HEOA funds. The institution should also perform a complete review of students' attendance to determine if additional returns of Title IV HEOA funds are required and, if so immediately remit the funds to the applicable Title IV HEOA lenders or programs.

DSC Response and Corrective Action Plan

The College respectfully disagrees with the conclusions of the auditor. The College feels that its procedures are appropriate for an institution that does not require regular documentation of attendance. The College will inquire of USED to verify that their current practice is acceptable for determining the last date of attendance. Clarification will be obtained to describe adequate documentation for events such as when the student subsequently submits a late withdrawal

	request for an extenuating circumstance beyond the student's control. To provide more clarification to the College's determination of last date of attendance it has updated its grading procedure to require faculty to indicate the last date of attendance for all F grades (FN for students who stop attending prior to 60% and F for students who attended after 60%).
Estimated Corrective Action Date	December 2010 for new grade entry format.
DSC Contact and Telephone Number	Frank Lombardo, President (386) 506-3200

U.S. DEPARTMENT OF EDUCATION

Finding Number **FA 10-100**

CFDA Number 84.032, 84.063, 84.375

Program Title **Student Financial Assistance Cluster (SFA)**
Federal Family Education Loans (FFEL)
Federal Pell Grant Program (PELL)
Federal Academic Competitiveness Grant Program (ACG)

Compliance Requirement Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds - Official Withdrawals

State Educational Entity **Florida State College at Jacksonville (FSCJ)**

Finding Type Noncompliance
Questioned Costs – $501.59 (PELL) and $355.04 post withdrawal disbursements owed for institutional obligations of students ($287.67 PELL; $67.37 ACG)

Prior Year Finding Report No. 2010-165, Finding No. FA 09-101

Finding Improvements are needed over the institution's procedures for determining and returning Title IV HEOA funds to the applicable Federal lenders and programs for students who withdraw.

Criteria 34 CFR 668.22, *Treatment of Title IV Funds When a Student Withdraws*

Condition Our review of the institution's procedures for determining and returning Title IV HEOA funds to applicable Federal lenders and programs disclosed the following:

- Six of ten returns tested were not timely returned to the applicable Federal programs, as follows:
  - For three returns, the run dates of the report that identified official withdrawals were incorrectly used as the start date related to the 45 days an institution has to return funds instead of using the students' actual withdrawal dates, which resulted in funds totaling $1,522.94 being returned 11 to 23 days late (PELL $957.20; FFEL $565.74).
  - Two returns were not timely returned to the applicable Federal program because the responsible employee was absent. Funds totaling $790 were returned to the PELL program 27 and 31 days late.
  - One return totaling $501.59 (PELL) was not processed because an employee misread the student's withdrawal date to determine whether the student attended after the 60 percent point of the term. Subsequent to audit inquiry, the funds were returned 68 days late.
- Two of ten returns tested were not identified and/or processed, as follows:
  - One return totaling $287.67 (PELL) was not identified and processed because of an employee's lack of understanding related to post withdrawal disbursement eligibility; however, the post withdrawal funds should have been applied to the student's institution obligations.
  - Another return was not processed correctly because the institution did not include ACG funds that could have been disbursed in the post withdrawal disbursement calculation. As a result, the institution did not apply the proper amount of the post withdrawal disbursement in the amount of $67.37, towards the student's institution obligations.

Cause Inadequate institutional oversight for processing returns, including lack of adequate training and human error, contributed to the issues noted.

Effect The institution retained unearned Title IV HEOA funds that should have been returned to the applicable Federal lenders and programs. Also, students' outstanding financial obligations were higher than actual obligations because

	applicable post withdrawal disbursements were not received.
Recommendation	The institution should enhance its oversight procedures to ensure the accurate and timely identification, calculation, and return of unearned Title IV HEOA funds to the applicable Federal lenders and programs. Also, the institution should adjust the applicable students' receivable balances by $355.04.
FSCJ Response and Corrective Action Plan	To ensure timely calculations, reports used to identify potential R2T4 students will no longer be run manually but will be included in the batch jobs submission to operations and will be run on a weekly basis. A new position has been added to the financial aid department with primary responsibility of reviewing the R2T4 reports each week as well as completing all calculations and submitting the appropriate correspondence. The college concurs with the findings and have recalculated the R2T4 post withdrawal disbursements for the two students identified during the audit. Their accounts have been credited with $67.37 from ACG and $287.46 from Pell, for a total of $354.83.
Estimated Corrective Action Date	January 2011
FSCJ Contact and Telephone Number	Steven P. Bowers, Vice President Administrative Services (904) 632-3217

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-101**
CFDA Number	84.032 and 84.063
Program Title	**Student Financial Assistance Cluster (SFA)** Federal Family Education Loans (FFEL) Federal Pell Grant Program (PELL)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds – Official and Unofficial Withdrawals
State Educational Entity	**Hillsborough Community College (HCC)**
Finding Type	Noncompliance Questioned Costs – $516.85 ($289.85 FFEL subsidized; $227 FFEL unsubsidized)
Finding	Improvements were needed over the institution's procedures for determining and timely returning Title IV HEOA funds to the applicable Federal lenders and programs for students who received Title IV HEOA funds and received all failing, incomplete, and withdraw grades.
Criteria	34 CFR 668.22, *Treatment of Title IV Funds When a Student Withdraws*
Condition	We tested 25 students' withdrawn (13 official and 12 unofficial withdrawals) during the Fall 2009 or Spring 2010 terms who received Title IV HEOA funds. Our review of the institution's procedures for determining and timely returning Title IV HEOA funds to applicable Federal lenders and programs disclosed that for 4 of 12 students tested who unofficially withdrew, the institution did not timely return funds totaling $3,306.53 ($289.85 FFEL subsidized; $227 FFEL unsubsidized; $2,789.68 PELL). Funds were returned 30 to 67 days late and for 1 of the students the return totaling $516.85 ($289.85 FFEL subsidized; $227 FFEL unsubsidized) was completed subsequent to our inquiry.
Cause	A staff member did not accurately review system reports and as a result incorrect dates were entered on the return of Title IV HEOA funds calculation sheets. This caused incorrect results and led to the delay in the return of funds.
Effect	The institution retained unearned Title IV HEOA funds that should have been returned to the applicable Federal lenders and programs.
Recommendation	The institution should enhance its procedures to ensure the accurate and timely identification, calculation, and return of unearned Title IV HEOA funds to the applicable Federal lenders and programs. The institution should also perform a complete review of the return of Title IV HEOA funds calculations to determine if additional returns are required and, if so, immediately remit the funds to the applicable Title IV HEOA lenders and programs.
HCC Response and Corrective Action Plan	The Hillsborough Community College Financial Aid Office has instituted enhanced policies and procedures regarding the processing of Return of Title IV Funds calculations. The new procedure allows for three financial aid staff members to weekly review the unofficial and official withdrawal notifications. The District financial aid manager then meets with the staff to review progress and calculations on a weekly basis to ensure that the funds are returned in a timely manner.
Estimated Corrective Action Date	September 30, 2010
HCC Contact and Telephone Number	Barbara A. Larson, Vice President for Administration/CFO (813) 253-7015

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-102**
CFDA Number	84.063 and 84.375
Program Title	**Student Financial Assistance Cluster (SFA)** Federal Pell Grant Program (PELL) Federal Academic Competitiveness Grant Program (ACG)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds – Official Withdrawals
State Educational Entity	**Northwest Florida State College (NWFSC)**
Finding Type	Noncompliance and Significant Deficiency Questioned Costs - $3,038.69 ($2,860.77 PELL; $177.92 ACG)

Finding

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.

Criteria

34 CFR 668.22, *Treatment of Title IV Funds When a Student Withdraws*

Condition

For 13 of 27 students tested who officially withdrew during the Fall 2009 and Spring 2010 terms and received Title IV Higher Education Opportunity Act (HEOA) funds, the institution used inaccurate withdrawal dates when calculating returns, which resulted in the following:

- For 7 of the 13 students, the institution did not return funds totaling $2,967.26 ($2,789.34 PELL; $177.92 ACG) because using inaccurate withdrawal dates resulted in the students not being identified as requiring a return of Title IV HEOA funds.
- For 1 of the 13 students, using an incorrect withdrawal date resulted in an underpayment of $71.43 (PELL).
- For 5 of the 13 students, the withdrawal dates, although incorrect, did not result in questioned costs.

Cause

Institution personnel made unsupported adjustments to the withdrawal dates for the 7 students that were not identified as requiring a return of Title IV HEOA funds. In each instance, the actual withdrawal date was changed to a subsequent date that incorrectly indicated the student had earned all Title IV HEOA funds for the term. In the other 6 instances, institution personnel had entered inaccurate dates of withdrawal into the Student Information System.

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 institution personnel input accurate withdrawal dates so that it can perform return of Title IV HEOA funds calculations correctly and document and maintain support for all adjustments to information used in calculating returns. The institution should return $3,038.69 ($2,860.77 PELL; $177.92 ACG) and review the withdrawal dates used for all students who withdrew during the 2009-10 award year to ensure that, if required, returns of Title IV HEOA funds are corrected and any funds required to be returned are returned to the applicable Federal programs or lenders.

NWFSC Response and Corrective Action Plan

The College will return $3,038.69 ($2,860 in Pell and $177.92 in ACG). Student Services and Instructional Administration are reviewing withdrawal procedures to try to establish a consistency in the application of the exact withdrawal date. Determining the "exact" date that a student withdraws or stops attending a course is problematic due to varying circumstances (instructor's dates, routing of administrative drop request, etc.).

Estimated Corrective Action Date	Not later than November 17, 2010
NWFSC Contact and Telephone Number	Donna Utley, Associate Vice President - Business Services (850) 729-5368

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-103**
CFDA Number	84.032 and 84.063
Program Title	**Student Financial Aid Cluster (SFA)** Federal Family Education Loans (FFEL) Federal Pell Grant Program (PELL)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds – Nonattendance
State Educational Entity	**Palm Beach State College (PBSC)**
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – $11,005 ($2,784 FFEL subsidized; $4,939 FFEL unsubsidized; $3,282 PELL)
Finding	The institution did not always document attendance in at least one class for all students who received Title IV HEOA funds and return applicable Title IV HEOA funds disbursed to the Federal lenders and program.
Criteria	34 CFR 668.21 and 682.604(d), *Treatment of Federal Perkins Loan, FSEOG, Federal Pell Grant, ACG, and National SMART Program Funds if Recipient Withdraws, Drops Out, or is Expelled Before His or Her First Day of Class and Processing the Borrower's Loan Proceeds.*
Condition	For 2 of 25 students tested that received Title IV HEOA funds during the Fall 2009 term, the institution did not document attendance in at least one class. Absent documentation evidencing that the student attended at least one class, the students were not eligible for Title IV HEOA funds totaling $11,005 ($2,784 FFEL subsidized; $4,939 FFEL unsubsidized; $3,282 PELL).
Cause	The institution relies on faculty to report students' enrollment status within the first two weeks of class and Title IV HEOA funds are not disbursed until after the two-week period. Disbursements are not made to those students reported as not attending by the faculty; however, if the faculty fails to report the student's nonattendance, then funds are 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 aid disbursed was returned to the lenders, the institution should not have disbursed any Title IV HEOA funds during the term due to nonattendance. The amounts of Title IV HEOA aid questioned are net of the already returned Title IV HEOA funds.
Effect	The institution retained unearned Title IV HEOA funds that should have been returned to the Federal lenders and program.
Recommendation	The institution should enhance its procedures to ensure the accurate and timely calculation and return of unearned Title IV HEOA funds to the applicable Federal lenders and programs when unable to document attendance in at least one class. Also, the institution should immediately remit the Title IV HEOA funds totaling $11,005 ($2,784 FFEL subsidized; $4,939 FFEL unsubsidized; $3,282 PELL) to the applicable Federal lenders and program. The institution should also perform a complete review of students' attendance to determine if additional returns of Title IV HEOA funds are required and, if so, remit the funds to the applicable Title IV HEOA lenders or programs.
PBSC Response and Corrective Action Plan	Palm Beach State College agrees and will make these refunds and restorations.
Estimated Corrective Action Date	December 5, 2010
PBSC Contact and Telephone Number	Richard A. Becker, Vice President of Administrative and Business Services (561) 868-3137

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-104**
CFDA Number	84.032 and 84.063
Program Title	**Student Financial Assistance Cluster (SFA)** Federal Family Education Loans (FFEL) Federal Pell Grant Program (PELL)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds - Nonattendance and Official and Unofficial Withdrawals
State Educational Entity	**Pasco-Hernando Community College (PHCC)**
Finding Type	Noncompliance Questioned Costs - $5,674.96 (School portion - $1,750 FFEL subsidized; $1,243.57 FFEL unsubsidized; $2,573.13 PELL; Student portion - $108.26 PELL)

Finding

The institution did not always document attendance in at least one class for students who received Title IV HEOA funds and received all failing, incomplete, and withdraw grades, and improvements were needed over the institution's procedures for determining and returning Title IV HEOA funds to the applicable Federal lenders and programs for students who withdrew.

Criteria

34 CFR 668.21, *Treatment of Federal Perkins, FSEOG, and Federal Pell Grant Program Funds if the Recipient Withdraws, Drops Out, or is Expelled Before His or Her First Day of Class;* 682.201*, Eligible Borrowers;* 682.604(b)(2)(i), (d)(3), and (4)(i/ii), *Processing the Borrower's Loan Proceeds;* and 668.22, *Treatment of Title IV Funds When a Student Withdraws*

Condition

We tested 25 students withdrawn during the Fall 2009 or Spring 2010 terms who received Title IV HEOA funds, 13 official and 12 unofficial withdrawals. Our review of the institution's procedures for identifying students that did not attend at least one class and for determining and returning Title IV HEOA funds to applicable Federal lenders and programs disclosed the following:

- For 1 of the 13 students tested who officially withdrew from the institution during the Fall 2009 term, the institution properly calculated and returned their portion of Title IV HEOA funds; however, the calculation indicated that the student also owed a return of Title IV HEOA funds totaling $108.26 (PELL). The institution failed to notify the student within 30 days of withdrawal for the repayment owed and, as a result, the student had not repaid or made adequate repayment provisions with USED within 45 days of the date of such notification. As of August 18, 2010, the institution had not taken any action regarding the required notification.
- For 2 of the 12 students tested who unofficially withdrew from the institution, the institution did not return funds totaling $5,566.70 ($1,750.00 FFEL subsidized; $1,243.57 FFEL unsubsidized; $2,573.13 PELL) because the institution used inaccurate dates of last attendance. One of the students was not identified as requiring a return of funds and the other student was not identified as a nonattender and their return was incorrectly calculated.

Cause

The institution relies on the instructors' timely and accurate input of the last date of attendance into the system; however, instructors did not always provide timely and accurate attendance information and may not be aware of the importance of the information they are required to provide.

Effect

The institution retained unearned Title IV HEOA funds that should have been returned to applicable Federal lenders and programs.

Recommendation

The institution should enhance its procedures to ensure the accurate and timely identification, calculation, and return of unearned Title IV HEOA funds to the applicable Federal lenders and programs and return the $5,674.96 to the applicable Federal lenders and program. The institution should also perform a complete review of students' attendance to determine if additional returns of Title

IV HEOA funds are required and, if so, immediately remit the funds to the applicable Title IV HEOA lenders or programs.

PHCC Response and Corrective Action Plan

As stated in the audit report, the college relies on faculty to provide accurate last date of attendance information when submitting grade reports. The college provides training regarding the recording of the last date of attendance at each semester's faculty meeting. The three faculty members who erroneously recorded the last date of attendance for the students in question were adjunct faculty, two of whom were new to the College. We will continue to work with the academic deans to remind all faculty at the end of each term before grades are recorded of the importance of using the correct date of last attendance.

All funds in question have been returned to the applicable Federal lenders and program. A complete review of students' attendance as related to official and unofficial withdrawals has also been completed.

Estimated Corrective Action Date

Corrective action has been completed.

PHCC Contact and Telephone Number

Ken Burdzinski, Vice President of Administration and Finance
(727) 816-3412

U.S. DEPARTMENT OF EDUCATION

Finding Number	**FA 10-105**
CFDA Number	84.063
Program Title	**Student Financial Assistance Cluster (SFA)** Federal Pell Grant Program (PELL)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds – Official and Unofficial Withdrawals
State Educational Entity	**Polk State College (PSC)**
Finding Type	Noncompliance
Finding	Improvements were needed over the institution's procedures for determining and returning Title IV HEOA funds to applicable Federal programs for students who officially and unofficially withdrew.
Criteria	34 CFR 668.22, *Treatment of Title IV Funds When a Student Withdraws*
Condition	Our review of the institution's procedures for determining and returning Title IV HEOA funds to applicable Federal programs disclosed the following: ➢ For 3 of 5 students tested who officially withdrew from the institution during the Fall 2009 and Spring 2010 terms and received Title IV HEOA funds, the institution returned PELL funds totaling $3,426.54, 15 to 91 days late. ➢ For 5 of 20 students tested who unofficially withdrew from the institution during the Fall 2009 and Spring 2010 terms and received Title IV HEOA funds, the institution returned PELL funds totaling $2,654.64, 15 to 54 days late.
Cause	Institution staff indicated that the late returns were primarily the result of the increase in financial aid applications being processed by staff due to the significant growth in enrollment which resulted in the increased volume of students being served in the Financial Aid Office.
Effect	The institution retained unearned Title IV HEOA funds that should have been returned to the applicable Federal program.
Recommendation	The institution should enhance its procedures to ensure the timely return of unearned Title IV HEOA funds to the applicable Federal programs for students that officially or unofficially withdraw.
PSC Response and Corrective Action Plan	The College has reviewed and updated its procedures regarding the return of unearned Title IV HEOA funds to the applicable Federal programs for students that officially or unofficially withdraw to ensure that such returns are processed within Federal timelines.
Estimated Corrective Action Date	October 31, 2010
PSC Contact and Telephone Number	Peter S. Elliott, Vice President Administration /CFO (863) 297-1081

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-106**
CFDA Number	Various
Program Title	**Research and Development Cluster (R&D)**
Compliance Requirement	Allowable Costs/Cost Principles – Cost Accounting Standards (CAS) Exemptions
State Educational Entity	**University of Central Florida (UCF)**
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance and Significant Deficiency

Finding

While the institution has developed policies and procedures to apply CAS exemptions to research and development (R&D) grants received it is unclear that the application of these policies demonstrates compliance with the intent and guidance provided by Office of Management and Budget (OMB) Circular A-21.

Criteria

OMB Circular A-21, Section F.6.b., *Departmental Administration Expenses,* and Exhibit C, *Examples of "Major Project" Where Direct Charging of Administrative or Clerical Staff Salaries May Be Appropriate.*

OMB Circular A-21 states that salaries of administrative and clerical staff and items such as office supplies, postage, local telephone costs, and memberships should normally be treated as facilities and administrative (F&A) indirect costs. CAS exemptions are used to charge F&A costs as direct costs. The Circular also provides guidance for ""major projects" where direct charging of F&A costs may be appropriate.

Condition

For 4 of 5 grants reviewed, the institution charged CAS exemptions totaling $209,310.33 ($91,727.48 Administrative and Professional Salaries; $110,098.84 University Support Personnel System Salaries; $6,064.01 office supplies; $1,420 membership dues) during the 2009-10 fiscal year. While the institution has developed policies and procedures to apply CAS exemptions to R&D grants received, it was not clear from the documentation provided that the CAS exemptions approved by the institution met the criteria for "major project" or "unlike circumstances" as contemplated by the United States Department of Health and Human Services (USDHHS), the cognizant agency.

For grants for which CAS exemptions were used to charge F&A costs as direct costs, the institution used a CAS exemption request form, filed by the Principal Investigator (PI), to document how the "major project" or "unlike circumstances" criteria was met. Institutional procedures provided for a project-by-project evaluation of applications typically by contract managers in the Office of Research and Development before approval was granted. The CAS exemption form required the PI to select the appropriate categories that they believed made the project eligible for major project status and provide an explanation as to why the project required an extensive amount of administrative and clerical support greater than the routine level provided by an academic department. Absent documentation of the routine level of support by the academic department, the institution had not demonstrated that the specific CAS exemption met the criteria as a "major project" or "unlike circumstances" as contemplated by OMB Circular A-21.

Cause

The institution believes that its policies and procedures adequately demonstrate that these grants met the CAS exemption requirements. The institution determines that such circumstances exist when a Federal grant, due to its size and nature, requires administrative or clerical services, or supplies, postage, local telephone, and membership costs that are well beyond the core of departmental support routinely provide for departmental activities; however, the core departmental support was not clearly documented.

Effect

When CAS exemptions used to charge costs to Federal grants do not clearly document that the CAS exemptions meet the criteria for a "major project" or "unlike circumstances" there is an increased risk that CAS exemptions claimed will not be in compliance with the intent and guidance provided by OMB Circular A-21.

Recommendation

The institution should seek guidance from the cognizant agency (USDHHS) as to whether the institution is using CAS exemptions that meet the criteria for a "major project" or "unlike circumstances" as contemplated by the cognizant agency. Until such guidance is obtained, the institution should limit the amount of CAS exemptions approved to reduce the risk that such costs will be disallowed and required to be returned. Additionally, the institution should enhance its procedures to maintain documentation that clearly demonstrates that the specific CAS exemption category is above the routine level of support for the related department and meets the criteria as a "major project" or "unlike circumstances."

UCF Response and Corrective Action Plan

We believe the university's CAS/Major Project Exemption guidelines (Footnote 1) correctly address the treatment of direct and F&A costs expended under major projects as outlined in OMB Circular A-21 and its Exhibit C. We also believe the university's Cost Accounting Standards Board Disclosure Statement (CASB DS 2) (Footnote 2) accurately describes the criteria for determining how costs are charged to federally sponsored agreements and the circumstances under which costs normally charged as F&A may be charged directly. The university's CAS/Major Project Exemption policy and procedure have been affirmed by the DHHS's Division of Cost Allocation opinion letter dated February 28, 2008. (Footnote 3).

Based on the Recommendation the university will seek guidance from its cognizant audit agency (USDHHS) as to whether the university is using CAS exemptions that meet the criteria for a major project.

Footnotes:

1. CAS/Major Project Exemption Form, CAS/Major Project Exemption Guidance & Directive, and CAS/Major Project Exemption Job Code List.

2. See Item No. 2.1.0 (pages II-5 & II-6) of the University of Central Florida's Cost Accounting Standards Board Disclosure Statement (CASB DS-2) dated July 1, 2005.

3. Daryl W. Mayes, National Director, Division of Cost Allocation, opinion letter dated February 28, 2008.

Estimated Corrective Action Date

The CAS/Major Project Exemption guidance request will be sent to our cognizant audit agency (DHHS) on or before January 31, 2011.

UCF Contact and Telephone Number

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-107**
CFDA Number	Various
Program Title	**Research and Development Cluster (R&D)**
Compliance Requirement	Allowable Costs/Cost Principles – Cost Accounting Standards (CAS) Exemptions
State Educational Entity	**Florida Atlantic University (FAU)**
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-107

Finding

As previously reported, during the 2008-09 fiscal year, CAS exemptions totaling $25,356 were charged to various grants, of which $8,346 were questioned costs. During the 2009-10 fiscal year, CAS exemptions totaling approximately $37,000 were charged to various grants. CAS exemptions are used to charge indirect costs as direct costs and are applied for "unlike circumstances" (i.e., the actual activities charged direct are not the same as the actual activities normally included in the institution's facilities and administrative cost pools, or if the same, the indirect activity costs are immaterial in amount). It is not clear whether the CAS exemptions used by the institution met the criteria for "unlike circumstances" as contemplated by the U.S. Department of Health and Human Services (USDHHS), the cognizant agency. In August 2009, the institution requested that USDHHS review its policy and provide feedback on this compliance matter and is awaiting a response.

Criteria

OMB Circular A-21, Section F 6.b. *Department Administration Expenses and Exhibit C, Examples of "Major Project" Where Direct Charging of Administrative or Clerical Staff Salaries May Be Appropriate.*

Condition

In response to our prior audit finding, agency personnel stated that the institution's policies and procedures require that all CAS exemptions be evaluated on a project-by-project basis. Each evaluation includes a review of the request with justification, and the project budget, and the Research Accounting Office assesses whether the requested items are unlike and unusual. As recommended in our prior audit finding the institution, in August 2009, requested that USDHHS review its policy and provide feedback on whether it is in compliance with OMB Circular A-21.

Cause

Although the institution continues to follow the policies and procedures disclosed in its CAS Board Disclosure Statement (DS-2), clarification from the cognizant agency has not been obtained to define "unlike circumstances."

Effect

Federal funds may have been overcharged for goods and services that were charged 100 percent as direct costs instead of being charged at the lesser indirect cost rate. If it is determined by USDHHS that any CAS exemptions are disallowed, the institution may be required to return disallowed costs.

Recommendation

We recommend that the institution continue to seek guidance from the cognizant agency (USDHHS) and the USDHHS Division of Cost Allocation as to whether the institution is using CAS exemptions that meet the criteria for "unlike circumstances" as contemplated by the cognizant agency. Until such guidance is obtained, the institution should limit the amount of CAS exemptions approved to reduce the risk that such costs will be disallowed and required to be returned.

FAU Response and Corrective Action Plan

Florida Atlantic University has put into effect policies and procedures to evaluate all CAS-502 requests. FAU requested in August 2009 that USDHHS provided feedback and review of the procedures put into place to determine if the expenditures are in compliance with OMB Circular A-21. No feedback has been received to date. Each request is reviewed on a case-by-case basis. If an assessment of the justification, budget narrative, and project scope suggest that

	the requested items are considered unlike and unusual, the CAS 502 request is approved. FAU's policies and procedures are strictly enforced. The Division of Sponsored Research feels that the questioned expenditures are appropriate and therefore were approved
Estimated Corrective Action Date	October 31, 2010
FAU Contact and Telephone Number	Edwin Bemmel, Director of Research Accounting (561) 297-2606

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-108**
CFDA Number	Various
Program Title	**Research and Development Cluster (R&D)**
Compliance Requirement	Allowable Costs/Cost Principles – Cost Accounting Standards (CAS) Exemptions
State Educational Entity	**Florida State University (FSU)**
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-108

Finding

While the institution has developed policies and procedures to apply CAS exemptions to R&D grants received, it is unclear that the application of these policies demonstrated compliance with the intent and guidance provided by the Office of Management and Budget (OMB) Circular A-21. Also, for grants tested, we noted instances in which facilities and administrative (F&A) costs charged directly to grants were not supported by approved CAS exemption forms.

Criteria

OMB Circular A-21, Section F.6.b., *Departmental Administration Expenditures,* and Exhibit C, *Examples of "Major Project" Where Direct Charging of Administrative or Clerical Staff Salaries May Be Appropriate.*

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 F&A indirect costs. CAS exemptions are used to charge F&A costs as direct costs. The Circular also provides guidance for "major projects" where direct charging of F&A costs may be appropriate.

Condition

During the 2009-10 fiscal year, the institution applied CAS exemptions to various grants. 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 the "major project" or "unlike circumstances" criteria as contemplated by OMB Circular A-21 were met. The CAS exemption form required the PI to provide an explanation as to why the project required an extensive amount of administrative and/or clerical support and goods and services significantly greater than the routine level provided by an academic department. Although recommended in report No. 2010-165, finding No. FA 09-108, the institution had not revised its policies and procedures to provide sufficient documentation of the methodology used to determine and evidence that directly charged F&A costs are above the routine level of support provided by a related academic department and meet the criteria as a "major project" or "unlike circumstances."

We selected 21 grants with expenditures totaling $42,566,661, which appeared to contain F&A costs charged as direct for items such as postage, copying, and office supplies, to determine if CAS exemptions had been requested and granted. Nine of the 21 grants with expenditures totaling $30,242,852 had approved CAS exemption requests, while 12 of the 21 grants with expenditures totaling $12,323,808 did not have CAS exemption requests on file. We selected three of the grants with no approved CAS exemptions and four with approved CAS exemptions to further review.

For the three grants with no approved CAS exemptions, we noted the following instances in which F&A costs were charged for which there was no approved CAS exemption form or other documentation evidencing that these costs complied with the OMB Circular A-21 guidance and the institution's procedures:

- One grant charged costs for office supplies and other supplies totaling $197.58 and $275.49, respectively. According to the institution's policies, F&A costs less than $1,000 are not reviewed while a project is open. Upon

project close-out, costs for office supplies and postage are to be reviewed. Although this project closed in September 2009, these costs were not identified by the institution as unallowed costs as of the time of our audit inquiry.

- Another grant charged costs totaling $39,426.95 for printing and publications, of which $6,000 was budgeted for copying.

For three of the four grants with approved CAS exemptions, the approved CAS exemptions did not cover all F&A costs charged as direct to the grants, as follows:

- One grant included $513.33 in office supplies that should have been supported by an approved CAS exemption form to be allowed as a direct cost, but was not.
- The other two grants included printing costs of $6,185.69 and $522.50, respectively, that appeared to be other than publication costs and, therefore, should have been supported by an approved CAS exemption form to be allowed as a direct cost, but were not.

Institution personnel indicated that these grants are still open and would be subject to review of disallowed costs at project close-out. However, it is not apparent why costs would be charged to a grant and then removed after close-out when the determination could be made at the time of the original charges.

Cause

The institution's policies and procedures are not adequate to identify all grants with directly charged F&A costs that require approved CAS exemption forms and do not provide sufficient documentation of the methodology used to determine and evidence that directly charged F&A costs are above the routine level of support provided by a related academic department and meet the criteria as a "major project" or "unlike circumstances".

Effect

When F&A costs charged directly to Federal grants have not been approved as CAS exemptions in accordance with the institution's policies and procedures, unallowed costs may be charged to grants. In addition, when approved CAS exemptions used to charge F&A costs directly to Federal grants do not clearly document that the CAS exemptions meet the criteria for a "major project" or "unlike circumstances" there is an increased risk that CAS exemptions claimed will not be in compliance with the intent and guidance provided by OMB Circular A-21.

Recommendation

The institution should enhance its procedures to identify all directly charged F&A costs that require CAS exemptions and ensure that all such costs are supported by approved CAS exemption forms. In addition, the institution should continue its efforts to enhance its procedures to maintain documentation that clearly demonstrates that the specific CAS exemption category is above the routine level of support provided by a related academic department and meets the criteria as a "major project" or "unlike circumstances."

FSU Response and Corrective Action Plan

RESPONSE

The report notes two instances in which F&A costs were direct charged for which there were no approved CAS exemption forms or other documentation evidencing that these costs complied with the OMB Circular A-21 guidance or FSU's procedures.

- In the first instance, the grant in question is an award for $300,000 with an end date of 9/30/09 and indirect cost rate of 10%. We agree with the finding that the $197.58 charged for 'office supplies' is an unallowable cost. It is our normal practice during preparation of final financial reports to review charges for office supplies and postage to ensure they are appropriate and allowable. As a result of an oversight in this instance these charges were not identified

as unallowable. We have removed these costs from the award and are working with the agency to refund these costs.

We disagree that the $275.49 charged for "tote bags" under FSU's accounting code titled 'other supplies' is subject to the CAS exemption rule. These are costs normally treated as direct costs pursuant to OMB Circular A-21, Section J.31. Material and supplies costs. The "tote bags" were used in distributing educational materials as required by the project. The PI's response to our inquiry regarding this finding was: "… the tote bags in question are the bags we purchased to put Kindergarten, first, and second grade Florida Assessments for Instruction in Reading(FAIR) test materials in for teachers to use during the Implementation Study in 25 Florida schools. We could have boxed the test materials by grade and by teacher but tote bags were cheaper and durable." These items are not routine office supplies or costs defined in OMB Circular A-21, Section F.6.b., as costs that should normally be treated as F&A costs. Therefore no CAS exemption is required for this expense.

- In the second instance, the grant in question is a multiyear award for $1,387,041 with an end date of 6/30/11, and an indirect cost rate of 26%. The report notes the ". . .grant was charged costs totaling $39,426.95 for printing and publications (our review of the records show this amount to be $38,884.05 in FY 2010), of which $6,000 was budgeted for copying." Actually, the proposed budget for this grant included $22,000 for publication costs described in the budget justification as photocopies and printing. We disagree that these charges are subject to the CAS exemption rules. These are costs normally treated as direct costs pursuant to OMB Circular A-21, Section J.39. Publication and printing costs. Photocopying and printing are not costs identified in OMB Circular A-21, Section F.6.b., as costs that should normally be treated as F&A costs. Therefore no CAS exemption is required for these expenditures. While the expenditures for publication costs exceeded those in the proposed budget, FSU has the authority to re-budget as needed to achieve the grant objectives under the agency's expanded authorities regulations.

The report notes three instances in which grants had approved CAS exemptions but the exemptions did not cover all F&A costs charged as direct costs to the grants.

- In the first instance, the grant in question is a multiyear award for $1,937,470 with an end date of 6/30/11 and an indirect cost rate of 46%. Costs for fiscal year 2010 of $513.33 charged for 'office supplies' are questioned. FSU agrees with the report that these costs are unallowable and the charges are being removed from the grant. As is FSU's procedure, purchases for items under $1,000 do not get reviewed for allowability by the central office (Sponsored Research Accounting Services (SRAS)) at the time of the procurement. However, it is SRAS's practice to review for unallowable expenses prior to preparation of a final invoice or final financial report. This practice was implemented to mitigate the extensive time and effort that would be required to do a real time review of such a voluminous quantity of low value expenditures.

- In the second and third instances, the audit report questions printing costs of $6,185.69 and $522.50 respectively because as noted the charges ". . . appeared to be other than publication costs and therefore should have been supported by an approved CAS exemption form to be allowed as direct costs, but were not."

  - The grant in question with the printing charges of $6,185.69 is an award for $1,798,810 with an end date of 11/4/10 and indirect cost rate of 5%. As noted previously, costs for printing services are costs that can be direct charged pursuant to OMB Circular A-21, Section J 39. Publication

and printing costs and therefore do not require a CAS exemption form. In this particular instance, the costs were needed to accomplish the grant's scope of work. The cognizant FSU department provided the following detail explanation of the costs and their direct relevance to the grant object: "These items are testing materials (test forms for the students), manuals and training materials (coaches and teachers) as part of the Linking study (MetaMetrics) for new mazes and new reading comprehension items for FAIR in Hillsborough the last week in January and first week in February 2010. We were in 18 elementary, middle, and high schools as requested [by the sponsor.] These expenses are not for the project personnel or office expenses. They were essential materials to conduct the assessment project and finish it successfully in accordance [with the grant requirements]".

- The grant in question with printing charges of $522.50 is a multiyear award for $2,381,530.07 with an end date of 12/31/09 and an indirect cost of 5%. Again, as noted previously, costs for printing services are costs that can be direct charged pursuant to OMB Circular A-21, Section J 39. Publication and printing costs, and therefore do not require a CAS exemption form. The publication was needed to accomplish the grant's scope of work. The following is a detail explanation of the costs in question from the cognizant FSU department: "The item …is the Florida Education Directories. We need the update contact information listed in there, like schools, principal name, phone number, and address to maintain communication with the schools regarding the PMRN (Progress Monitoring and Reporting Network)."

CORRECTIVE ACTION PLAN:

As stated above, FSU agrees with two findings of unallowable costs in the amounts of $197.58 and $513.33 totaling $710.91 which is a relatively minor amount of the total costs subjected to audit. Accordingly, with such findings FSU does not think modifications or changes to its current policy and procedures for the processing of CAS exemptions under the guidelines of OMB Circular A-21 are warranted at this time. As stated in our response to the prior year finding No. FA 09-108, FSU believes its current policy is consistent with the federal rules governing such costs and that our procedures ensure that adequate documentation for the approvals are in project files for which an exception is approved for the direct charging of costs normally treated as F&A costs.

FSU is currently undergoing an audit by the Department of Health & Human Services (DHHS). This audit is to determine if any F&A costs may have been direct charged inappropriately per OMB Circular A-21. Should any systemic deficiency in FSU's procedures be identified as a result of this audit, we will take immediate action to enhance our processes.

As a final note, FSU will continue its efforts to ensure that ample training opportunities are available for faculty and staff to learn and understand the rules and regulations governing expenditures under federal grants.

Estimated Corrective Action Date

N/A and Ongoing

FSU Contact and Telephone Number

Ms. Olivia Pope, Vice President of Research and Development
(850) 644-8664

Auditor's Remarks

The institution, in its response, disagrees that the $275.49 charged to its accounting system under the category of "other supplies" is subject to the CAS exemption rule, asserting that this cost is considered a direct cost pursuant to OMB Circular A-21, Section J.31, and is not routine office supplies or other costs defined in OMB Circular A-21, Section F.6.b., as costs that should normally be treated as F&A costs. The institution, in its response, also indicates that certain other costs we questioned are publication and printing costs allowed by OMB

Circular A-21 and, therefore do not require a CAS exemption form. We agree that there are circumstances under which these costs would be allowable as direct charges to the grants; however, the point of our finding is that the institution, in these instances, did not adequately document through the use of CAS exemption forms or other documentation that such costs met those circumstances. While we recognize there may be reasonable disagreements about the application of the CAS exemption rule under OMB Circular A-21, we continue to believe that the institution could improve its procedures to identify all directly charged F&A costs that require CAS exemptions and ensure that all such costs are supported by approved CAS exemptions forms.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-109**
CFDA Number	Various
Program Title	**Research and Development Cluster (R&D)**
Compliance Requirement	Allowable Costs/Cost Principles – Cost Accounting Standards (CAS) Exemptions
State Educational Entity	**University of Florida (UF)**
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2010-165, Finding No. FA 09-109

Finding

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 with the intent and guidance provided by the Office of Management and Budget (OMB) *Circular A-21*.

Criteria

OMB *Circular A-21*, Section F.6.b, *Departmental Administration Expenses*, and Exhibit C, *Examples of "Major Project" Where Direct Charging of Administrative and Clerical Staff Salaries May Be Appropriate*

OMB *Circular A-21* states that salaries of administrative and clerical staff and items such as office supplies, postage, local telephone costs, and memberships should normally be treated as facilities and administrative (F&A) indirect costs. CAS exemptions are used to charge F&A costs as direct costs and are to be applied when "major project" or "unlike circumstances" criteria have been met.

Condition

During the 2009-10 fiscal year, the institution approved CAS exemptions totaling $6,345,455, consisting of $5,432,480 in payroll charges to 143 Federal grant accounts and $912,975 in non-payroll charges to 245 Federal grant accounts.

In our report No. 2010-165, finding No. FA 09-109, we noted that it was unclear whether the institution's application of its policies to apply CAS exemptions demonstrated compliance with the intent and guidance provided by OMB *Circular A-21*. In June 2009, the U.S. Department of Health and Human Services (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&A costs charged as direct costs to grants, contracts, and other agreements with USDHHS components were made in accordance with applicable Federal regulations. In response to our inquiry on November 15, 2010, institution management informed us that completion of the audit is currently pending. Accordingly, the institution had not implemented new processes or procedures as of June 30, 2010.

Cause

The institution believes it met the CAS exemption requirements based on its policies and procedures. The institution determines that such circumstances exist when a Federal grant, due to its size and nature, requires administrative or clerical services, or supplies, postage or telecommunication costs that are well beyond the core of departmental support routinely provided for departmental activities. However, the above-mentioned criteria do not imply that the direct charging of F&A costs would always be appropriate even in those instances in which "major project" or "unlike circumstances" criteria were documented by the institution.

Effect

When approved CAS exemptions used to charge F&A costs directly to Federal grants do not clearly document that the CAS exemptions meet the criteria for a "major project" or "unlike circumstances", there is an increased risk that CAS exemptions claimed will not be in compliance with the intent and guidance provided by OMB *Circular A-21*. If USDHHS determines that the institution has inappropriately claimed reimbursement for F&A costs charged as direct costs,

	the institution may be required to return the disallowed costs.
Recommendation	Pending resolution of the USDHHS audit, the institution may want to consider limiting its use of CAS exemptions until clear guidance is obtained.
UF Response and Corrective Action Plan	The University believes it has appropriate policies and procedures in place to ensure that CAS exemptions meet the criteria for "unlike circumstances" as contemplated by the cognizant agency. External auditors did not identify any specific questioned CAS exemption. The University notes that the total CAS exemptions represent less than one percent of the total annual awards, indicating prudent use of the CAS exemption process.
Estimated Corrective Action Date	The University acknowledges that resolution of the USDHHS audit is pending, but believes that no corrective action necessary.
UF Contact and Telephone Number	Thomas E. Walsh, PhD, Director of Sponsored Research and Compliance (352) 392-1005

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-110**
CFDA Number	Various
Program Title	**Research and Development Cluster (R&D)**
Compliance Requirement	Allowable Costs/Costs Principles – Cost Accounting Standards (CAS) Exemptions
State Educational Entity	**University of South Florida (USF)**
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance and Significant Deficiency

Finding

While the institution has developed policies and procedures to apply CAS exemptions to research and development (R&D) grants received it is unclear that the application of these policies demonstrates compliance with the intent and guidance provided by Office of Management and Budget (OMB) Circular A-21.

Criteria

OMB Circular A-21, Section F.6.b., *Departmental Administration Expenses,* and Exhibit C, *Examples of "Major Project" Where Direct Charging of Administrative or Clerical Staff Salaries May Be Appropriate.*

OMB Circular A-21 states that salaries of administrative and clerical staff and items such as office supplies, postage, local telephone costs, and memberships should normally be treated as facilities and administrative (F&A) indirect costs. CAS exemptions are used to charge F&A costs as direct costs. The Circular also provides guidance for ""major projects" where direct charging of F&A costs may be appropriate.

Condition

During the 2009-10 fiscal year, the institution applied CAS exemptions totaling $7,847,909.69, which consisted of $1,921,541.73 charged to 61 grant accounts for salaries and benefits and $5,926,367.96 charged to 482 grant accounts for other expenditures.

For grants for which CAS exemptions were used to charge F&A costs as direct costs, the institution used a Cost Accounting Standards Exception Form (form), filed by the Principal Investigator (PI), to document that "major project" or "unlike circumstances" criteria was 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.

Our review included five grants that had approved CAS exception forms. CAS exemptions charged during the 2009-10 fiscal year for these grants totaled $48,833.27. For these grants, it was not clear from the documentation provided that the actual activities directly charged were unlike activities normally included in the institution's F&A cost pools, or if similar, the indirect activity costs were immaterial in amount. Absent documentation of the routine level of support by the related departments, the institution had not demonstrated that the specific CAS exemptions for these grants met the criteria as a "major project" or "unlike circumstances" as contemplated by the United States Department of Health and Human Services (USDHHS), the cognizant agency, and the guidance provided by OMB Circular A-21.

Cause

The institution believes it met the CAS exemption requirements based on its policies and procedures. The institution determines that such circumstances exist when a Federal grant, due to its size and nature, requires administrative or clerical services, or supplies, postage or telecommunications costs that are well beyond the core of departmental support routinely provided for departmental activities. The existence of "unlike circumstances" is evaluated on a project-by-project basis; however, without a methodology for determining what constitutes a "major project" or "unlike circumstances" there is no consistently

	applied process to make those determinations.
Effect	When CAS exemptions used to charge costs to Federal grants do not clearly document that the CAS exemptions meet the criteria for a “major project” or “unlike circumstances” there is an increased risk that CAS exemptions claimed will not be in compliance with the intent and guidance provided by Office of Management and Budget (OMB) Circular A-21.
Recommendation	The institution should seek guidance from the cognizant agency (USDHHS) as to whether the institution is using CAS exemptions that meet the criteria for a “major project” or “unlike circumstances” as contemplated by the cognizant agency. Until such guidance is obtained, the institution should limit the amount of CAS exemptions approved to reduce the risk that such costs will be disallowed and required to be returned. Additionally, the institution should enhance its procedures to maintain documentation that clearly demonstrates that the specific CAS exemption category is above the routine level of support for the related department and meets the criteria as a “major project” or “unlike circumstances.”
USF Response and Corrective Action Plan	USF has Cost Accounting Standards Procedures (CAS) in place, which include a CAS Exemption Form that is completed by the Principal Investigator (PI) to request an exception to the policies. Clarification of the policies have been made to establish a baseline and/or threshold for what constitutes a "major project" and/or "unlike circumstance" in respect to the circumstances that exist within the PI’s department and supporting documentation to that effect will be required for modifications and new awards.
Estimated Corrective Action Date	December 1, 2010
USF Contact and Telephone Number	Pearl Bigfeather, Vice President of Research (813) 974-5555

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-111**
CFDA Number	Various
Program Title	**Research and Development Cluster (R&D)**
Compliance Requirement	Allowable Costs/Cost Principles – Cost Transfers and Time-and-Effort
State Educational Entity	**University of Florida (UF)**
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2010-165, Findings Nos. FA 09-110 and FA 09-115

Finding

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) or supported by adequate documentation. Additionally, retros made subsequent to employees' after-the-fact time-and-effort certifications resulted in certifications, and related effort reports, that did not always reflect actual time charged to grants.

Criteria

Office of Management and Budget *Circular A-21*, Sections C.4.b, *Basic Considerations, Allocable Costs*, and J.10c(2), *Compensation for Personal Services*; U.S. Department of Health and Human Services *Grants Policy Statement*, Part II-43, *Cost Transfers, Overruns, and Accelerated and Delayed Expenditures*; and the institution's directives and procedures.

Condition

As noted in our report No. 2010-165, findings Nos. FA 09-110 and FA 09-115, the institution did not always timely complete cost transfers and did not have a methodology to correct time-and-effort reports for cost transfers made after time-and-effort reporting was closed. During our current audit, we were advised by institution personnel that the final resolution of the U.S. Department of Health and Human Services (USDHHS), Office of Inspector General (OIG), Office of Audit Services audit was pending. On March 30, 2010, the institution's CFO announced the creation of a task force devoted to improving the accuracy and efficiency of time-and-effort reporting and grant accounting from award notification to closeout. The CFO announced, on June 10, 2010, that opportunities to improve and simplify certain sponsored research business processes, including time-and-effort reporting and cost transfers, have been identified. According to institution personnel, the institution, in July 2010, began requiring the completion of cost transfer forms for retros involving salary transfers to certain grant funds. Accordingly, the institution had not implemented new processes or procedures as of June 30, 2010.

The audit by USDHHS OIG to determine the reliability of the institution's time-and-effort reporting system for grants and contracts, and to determine the amount of unsupported salaries and wages charged to USDHHS grants, is pending completion. The audit was temporarily suspended on August 12, 2010, and per our November 15, 2010, inquiry, institution management does not know when the audit will resume.

Cause

Controls were not adequate to ensure that all retros were timely completed (within 90 days) and adequately supported.

Effect

When time-and-effort reports do not agree with costs charged to Federal grants, costs may be disallowed and the institution may be required to repay those costs.

Recommendation

The institution should continue its efforts to improve controls over cost transfers and time-and-effort reporting.

UF Response and Corrective Action Plan	Effective July 1, 2010, the University implemented a cost transfer process that requires completion of cost transfer forms to ensure that all salary transfers are adequately documented including related time-and-effort reports.
Estimated Corrective Action Date	July 1, 2010
UF Contact and Telephone Number	Brad Staats, Assistant Vice President for Contracts and Grants (352) 273-3136

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	**FA 10-112**
CFDA Number	47.050 and 93.866
Program Title	**Research and Development Cluster (R&D)** Geosciences (47.050) Aging Research (93.866)
Compliance Requirement	Allowable Costs/Cost Principles – Cost Transfers
State Educational Entity	**University of South Florida (USF)**
Federal Grant/Contract Number and Grant Year	CFDA No. 47.050 OCE-741705, August 15, 2007 – July 31, 2011 CFDA No. 93.866 45P50AG025711-04, April 1, 2008 – March 31, 2009
Finding Type	Noncompliance and Significant Deficiency

Finding

The institution utilized cost transfers (retroactive salary adjustments (RET)) to transfer payroll (salary and benefits) and other expenditures from non-Federal sources to Federal grants. These transfers were not completed timely (within 90 days).

Criteria

Office of Management and Budget (OMB) Circular A-21, Section C.4.b., *Basic Considerations, Allocable Costs* and United States Department of Health and Human Services (USDHHS) Grants Policy Statement, Part II-43, *Cost Transfers, Overruns, and Accelerated and Delayed Expenditures*

Condition

For two of four grants tested, we noted the following:

- On January 26, 2010, a cost transfer for equipment charges totaling $20,085 was originally made from non-Federal sources to Federal grant No. OCE-741705, on August 11, 2009. The institution discovered the incorrect charge on October 16, 2009, and the transfer was made 102 days after the date of discovery, which was 168 days after the original charge was made.
- On August 26, 2009, payroll charges totaling $28,593.37 ($22,939.58 salary and $5,653.79 benefits) related to one employee for payroll periods from December 11, 2008, through April 2, 2009, were transferred from non-Federal sources to Federal grant No. 45P50AG025711-04. The institution discovered the incorrect charges on May 15, 2009, and the transfer was made 103 days after the date of discovery, which was 146 to 258 days after the original charges were made.

Cause

Controls over the processing of cost transfers were not adequate to ensure that these transfers were completed timely (within 90 days).

Effect

Untimely transfers raise questions about the propriety of the transfers themselves and the overall reliability of the institution's internal controls.

Recommendation

The institution should strengthen its procedures for approving transfers of expenditures into grants to ensure that costs are charged to the appropriate grant and that transfers are completed timely. As recommended in the USDHHS Grants Policy Statement, the reasons for transfers are generally to correct bookkeeping or clerical errors and, as a sound business practice, such transfers should generally be completed no later than 90 days following the occurrence of the error.

USF Response and Corrective Action Plan

USF has procedures to ensure that Federal grant cost expenditure transfers are monitored for proper approval and compliance with the cost principals prescribed in OMB Circular A-21. USF continually promotes compliance with federal, state and sponsor regulations through the regular issuance of Clarification or Change in Procedure (CCHIP) guidance. During fiscal year 2005-06, we issued a CCHIP

	that provided guidance on the Timeline for Processing Cost Transfers on Sponsored Projects, which has since been revised and reissued.
Estimated Corrective Action Date	July 1, 2010
USF Contact and Telephone Number	Linda Peterson, Controller (813) 974-6061

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

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

(1) Includes amounts reported for Volunteer Florida

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STATE OF FLORIDA

SCHEDULE OF EXPENDITURES OF FEDREAL AWARDS

FOR FISCAL YEAR ENDED JUNE 30, 2010

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2010

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Office of National Drug Control Policy				
Direct Programs - Not Clustered				
Other Federal Awards	FDLE	07.UNK	71,870	
Subtotal - Direct Programs - Not Clustered			$71,870	
Indirect Programs - Not Clustered				
Other Federal Awards	FDLE	07.UNK	138,733	
Subtotal - Indirect Programs - Not Clustered			$138,733	
Subtotal - Office of National Drug Control Policy			$210,603	
U. S. Department of Agriculture				
Direct Programs - Clustered				
Child Nutrition Cluster:				
School Breakfast Program (1)	FDOE/ FSDB	10.553	154,778,661	154,684,955
National School Lunch Program (1)	FDACS/ FDJJ/ FDOC/ FDOE/ FDOEA/ FSDB/ SU	10.555	626,667,381	561,002,852
Special Milk Program for Children	FDOE	10.556	33,231	33,231
Summer Food Service Program for Children	FDOE/ SCC/ SU	10.559	25,052,764	24,188,066
Emergency Food Assistance Cluster:				
ARRA - Emergency Food Assistance Program (Administrative Costs)	FDACS	10.568	2,695,431	
Emergency Food Assistance Program (Administrative Costs)	FDACS	10.568	3,955,049	
Emergency Food Assistance Program (Food Commodities) (1)	FDACS	10.569	31,513,668	
ARRA - Emergency Food Assistance Program (Food Commodities) (1)	FDACS	10.569	4,186,453	
Research & Development Cluster:				
Agricultural Research Basic and Applied Research	SU	10.001	2,444,137	53,869
Plant and Animal Disease, Pest Control, and Animal Care	SU	10.025	599,835	
Specialty Crop Block Grant Program - Farm Bill	SU	10.170	174,486	
Grants for Agricultural Research, Special Research Grants	SU	10.200	9,582,850	1,418,944
Cooperative Forestry Research	SU	10.202	235,417	
Payments to Agricultural Experiment Stations Under the Hatch Act	SU	10.203	4,425,499	
Payments to 1890 Land-Grant Colleges and Tuskegee University	SU	10.205	674,251	
Grants for Agricultural Research Competitive Research Grants	SU	10.206	3,432,275	308,960
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	SU	10.210	82,751	
1890 Institution Capacity Building Grants	SU	10.216	382,693	
Higher Education Multicultural Scholars Program	SU	10.220	37,031	
Hispanic Serving Institutions Education Grants	SU	10.223	57,279	
Agricultural and Rural Economic Research	SU	10.250	18,181	
Consumer Data Initiative (CDI)	SU	10.256	7,036	
Integrated Programs	SU	10.303	574,032	116,225
International Science and Education Grants	SU	10.305	38,200	
Organic Agriculture Research and Extension Initiative	SU	10.307	43,707	15,289
Specialty Crop Research Initiative	SU	10.309	533,154	12,693
Agriculture and Food Research Initiative (AFRI)	SU	10.310	467,305	
Biomass Research and Development Initiative Competitive Grants Program (BRDI)	SU	10.312	472,069	167,891
Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	SU	10.443	26,942	
Crop Insurance	SU	10.450	125,363	
Partnership Agreements to Develop Non-Insurance Risk Management Tools for Producers (Farmers)	SU	10.456	244,153	
Food Safety Cooperative Agreements	SU	10.479	110,469	
Cooperative Extension Service	SU	10.500	2,310,160	
State Administrative Expenses for Child Nutrition	SU	10.560	31,524	
Forestry Research	SU	10.652	294,831	
Cooperative Forestry Assistance	SU	10.664	56,894	
Urban and Community Forestry Program	SU	10.675	36,708	
Forest Health Protection	SU	10.680	41,154	
ARRA - Recovery Act of 2009: Wildland Fire Management	SU	10.688	207	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2010

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Scientific Cooperation and Research	SU	10.961	33,749	
Other Federal Awards	SU	10.UNK	1,137,883	147,068
Schools and Roads Cluster:				
Schools and Roads - Grants to States	FDFS	10.665	2,930,424	
SNAP Cluster:				
Supplemental Nutrition Assistance Program (1)	FDCFS/ SU	10.551	4,131,960,390	
ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	FDCFS	10.561	15,481,974	
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	FAWI/ FDCFS/ FDLE/ FDOE	10.561	93,937,107	6,810,257
Subtotal - Direct Programs - Clustered			$5,121,924,758	$748,960,300
Direct Programs - Not Clustered				
Agricultural Research Basic and Applied Research	SCC/ SU	10.001	66,921	
Plant and Animal Disease, Pest Control, and Animal Care	FDACS/ FFWCC/ SU	10.025	12,637,585	
Wildlife Services	FFWCC	10.028	61,470	
Wetlands Reserve Program	FDACS	10.072	6,326	
Aquaculture Grants Program (AGP)	FDACS	10.086	351,745	
Federal-State Marketing Improvement Program	FDACS	10.156	1,935	
Market Protection and Promotion	FDACS	10.163	1,811,137	
Specialty Crop Block Grant Program	FDACS	10.169	177,683	
Specialty Crop Block Grant Program - Farm Bill	FDACS	10.170	618,079	
Grants for Agricultural Research, Special Research Grants	SU	10.200	707,805	
Payments to 1890 Land-Grant Colleges and Tuskegee University	SU	10.205	598,810	
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	SU	10.210	121,636	
Sustainable Agriculture Research and Education	SU	10.215	5,059	
1890 Institution Capacity Building Grants	SU	10.216	305,686	
Higher Education Challenge Grants	SU	10.217	438,754	62,533
Higher Education Multicultural Scholars Program	SU	10.220	61,982	
Hispanic Serving Institutions Education Grants	SCC	10.223	9,710	
Community Food Projects	SU	10.225	558,706	
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	SCC	10.226	17,491	
Integrated Programs	FDACS/ SU	10.303	439,755	31,094
Homeland Security Agricultural	FDACS/ SU	10.304	824,045	444,113
International Science and Education Grants	SU	10.305	26,779	
Specialty Crop Research Initiative	SU	10.309	44,160	2,188
Agriculture and Food Research Initiative (AFRI)	SU	10.310	26,653	
Beginning Farmer and Rancher Development Program	SU	10.311	32,001	3,766
State Mediation Grants	SU	10.435	9,387	
Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	SU	10.443	63,647	
Crop Insurance	SU	10.450	1,105	
Commodity Partnerships for Small Agricultural Risk Management Education Sessions	SU	10.459	9,900	
Cooperative Extension Service	SU	10.500	3,936,721	13,388
Special Supplemental Nutrition Program for Women, Infants, and Children (1)	FDOH/ SU	10.557	352,669,480	1,037,960
Child and Adult Care Food Program	FDLE/ FDOEA/ FDOH/ SCC	10.558	153,387,835	150,851,876
State Administrative Expenses for Child Nutrition	FDACS/ FDOE/ FDOEA/ FDOH/ SU	10.560	9,243,057	133,100
WIC Farmers Market Nutrition Program (FMNP)	FDACS	10.572	316,496	
Team Nutrition Grants	FDOE	10.574	27,714	
Senior Farmers Market Nutrition Program	FDOEA	10.576	90,880	
ARRA - Child Nutrition Discretionary Grants Limited Availability	FDJJ/ FDOC/ FDOE/ FSDB/ SU	10.579	5,166,978	5,005,314
Child Nutrition Discretionary Grants Limited Availability	FDOC	10.579	21,384	
Supplemental Nutrition Assistance Program, Outreach/Participation Program	FDCFS/ FDOEA	10.580	228,219	37,219
Fresh Fruit and Vegetable Program	FDOE	10.582	2,771,062	2,771,062

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Market Access Program	CITRUS	10.601	5,399,943	
Forestry Research	FDACS/ SU	10.652	416,551	
Cooperative Forestry Assistance	FDACS/ SU	10.664	5,245,228	
Urban and Community Forestry Program	SU	10.675	1	
International Forestry Programs	SU	10.684	95,426	
ARRA - Recovery Act of 2009: Wildland Fire Management	FDACS	10.688	2,978,799	
Distance Learning and Telemedicine Loans and Grants	SCC	10.855	89,258	
1890 Land Grant Institutions Rural Entrepreneurial Outreach Program	SU	10.856	38,485	
Soil and Water Conservation	FFWCC/ SCC	10.902	424,339	
Technical Agricultural Assistance	SU	10.960	44,164	
Scientific Cooperation and Research	SU	10.961	28,166	
Cochran Fellowship Program-International Training-Foreign Participant	SU	10.962	95,016	
Other Federal Awards	SU	10.UNK	230,363	
Subtotal - Direct Programs - Not Clustered			$562,981,517	$160,393,613
Indirect Programs - Clustered				
Research & Development Cluster:				
Agricultural Research Basic and Applied Research	SU	10.001	11,524	
Specialty Crop Block Grant Program - Farm Bill	SU	10.170	127,163	
Grants for Agricultural Research, Special Research Grants	SU	10.200	503,503	36,130
Grants for Agricultural Research Competitive Research Grants	SU	10.206	214,272	
Small Business Innovation Research	SU	10.212	17,234	
Sustainable Agriculture Research and Education	SU	10.215	3,581	
1890 Institution Capacity Building Grants	SU	10.216	2,475	
Higher Education Challenge Grants	SU	10.217	30,959	
Integrated Programs	SU	10.303	148,112	
Specialty Crop Research Initiative	SU	10.309	219,883	
Agriculture and Food Research Initiative (AFRI)	SU	10.310	23,994	
Cooperative Extension Service	SU	10.500	108,059	
Forestry Research	SU	10.652	23,578	
Other Federal Awards	SU	10.UNK	424,104	
Subtotal - Indirect Programs - Clustered			$1,858,441	$36,130
Indirect Programs - Not Clustered				
Specialty Crop Block Grant Program - Farm Bill	SU	10.170	16,616	
Grants for Agricultural Research, Special Research Grants	SU	10.200	3,349	
Sustainable Agriculture Research and Education	SU	10.215	38,896	
Higher Education Challenge Grants	SU	10.217	23,288	
Integrated Programs	SU	10.303	165,035	
Specialty Crop Research Initiative	SU	10.309	18,681	
Cooperative Extension Service	SU	10.500	202,347	
Emerging Markets Program	SCC	10.603	82,545	
Other Federal Awards	SU	10.UNK	58,957	
Subtotal - Indirect Programs - Not Clustered			$609,714	
Subtotal - U. S. Department of Agriculture			$5,687,374,430	$909,390,043
U. S. Department of Commerce				
Direct Programs - Clustered				
Public Works and Economic Development Cluster:				
Investments for Public Works and Economic Development Facilities	SCC	11.300	86,298	
Research & Development Cluster:				
Economic Development Technical Assistance	SU	11.303	105,577	
Sea Grant Support	SU	11.417	2,046,369	62,640
Coastal Zone Management Administration Awards	SU	11.419	262,910	1,250
Coastal Zone Management Estuarine Research Reserves	SU	11.420	131,605	
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	SU	11.427	110,132	
Undersea Research	SU	11.430	48	
Climate and Atmospheric Research	SU	11.431	1,356,189	35,539

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2010

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	SU	11.432	274,416	153,638
Marine Fisheries Initiative	SU	11.433	238,765	
Southeast Area Monitoring and Assessment Program	SU	11.435	162,186	
Marine Mammal Data Program	SU	11.439	4,399	600
Environmental Sciences, Applications, Data, and Education	SU	11.440	251,759	
Regional Fishery Management Councils	SU	11.441	15,460	
Unallied Management Projects	SU	11.454	103,149	
Special Oceanic and Atmospheric Projects	SU	11.460	70,298	23,118
Hydrologic Research	SU	11.462	798	
Habitat Conservation	SU	11.463	24,492	
Applied Meteorological Research	SU	11.468	966,316	31,250
Coastal Services Center	SU	11.473	413,486	239,516
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	SU	11.478	744,389	77,567
Educational Partnership Program	SU	11.481	2,213,036	938,823
Measurement and Engineering Research and Standards	SU	11.609	45,311	
Other Federal Awards	SU	11.UNK	191,389	
Subtotal - Direct Programs - Clustered			$9,818,777	$1,563,941
Direct Programs - Not Clustered				
Interjurisdictional Fisheries Act of 1986	FFWCC	11.407	139,206	
Sea Grant Support	FFWCC/ SU	11.417	219,565	61,488
Coastal Zone Management Administration Awards	FDCA/ FDEP/ FDOH/ FDOS/ FFWCC/ SU	11.419	3,241,151	369,361
Coastal Zone Management Estuarine Research Reserves	FDEP/ SU	11.420	4,704,925	124,623
Financial Assistance for National Centers for Coastal Ocean Science	FDEP	11.426	90,000	
Marine Sanctuary Program	FDEP/ FFWCC	11.429	1,264,924	
Marine Fisheries Initiative	FFWCC/ SU	11.433	272,646	19,820
Cooperative Fishery Statistics	FFWCC	11.434	65,933	
Southeast Area Monitoring and Assessment Program	FFWCC	11.435	242,051	
Unallied Industry Projects	SU	11.452	95,294	
Unallied Management Projects	FDACS/ FFWCC/ SU	11.454	500,938	
Special Oceanic and Atmospheric Projects	SU	11.460	468,244	38,595
ARRA - Habitat Conservation	FFWCC	11.463	39,129	
Habitat Conservation	FDACS/ FDEP/ FFWCC	11.463	569,385	
Applied Meteorological Research	SU	11.468	41,998	
Congressionally Identified Awards and Projects	FDEP	11.469	37,264	
Unallied Science Program	FFWCC	11.472	723,235	
Coastal Services Center	FDEP/ FFWCC/ SU	11.473	637,619	
Atlantic Coastal Fisheries Cooperative Management Act	FFWCC	11.474	343,678	
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	FFWCC/ SU	11.478	1,104,140	
Educational Partnership Program	FFWCC/ SCC	11.481	86,774	
Public Telecommunications Facilities Planning and Construction	SCC/ SU	11.550	387,306	
	FDCA	11.555	9,425,744	8,912,357
ARRA - State Broadband Data and Development Grant Program	FDMS	11.558	822,492	
Measurement and Engineering Research and Standards	SCC/ SU	11.609	11,890	
Other Federal Awards	SU	11.UNK	46,812	
Subtotal - Direct Programs - Not Clustered			$25,582,343	$9,526,244
Indirect Programs - Clustered				
Research & Development Cluster:				
Research and Evaluation Program	SU	11.312	23,973	
Sea Grant Support	SU	11.417	48,572	
Coastal Zone Management Administration Awards	SU	11.419	28,909	
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	SU	11.427	6,885	
Undersea Research	SU	11.430	69,189	
Climate and Atmospheric Research	SU	11.431	106,195	
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	SU	11.432	724,325	
Marine Fisheries Initiative	SU	11.433	2,063	

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Unallied Industry Projects	SU	11.452	20,480	
Cooperative Science and Education Program	SU	11.455	27,264	
ARRA - Habitat Conservation	SU	11.463	64,584	
Habitat Conservation	SU	11.463	14,148	
Meteorologic and Hydrologic Modernization Development	SU	11.467	17,526	
Unallied Science Program	SU	11.472	2,174	
Coastal Services Center	SU	11.473	315,585	
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	SU	11.478	94,720	
Other Federal Awards	SU	11.UNK	366,295	
Subtotal - Indirect Programs - Clustered			$1,932,887	
Indirect Programs - Not Clustered				
Economic Development Support for Planning Organizations	SU	11.302	22,393	
Sea Grant Support	SU	11.417	51,793	
Marine Sanctuary Program	SU	11.429	8,673	
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	SU	11.432	76,479	
Unallied Industry Projects	SU	11.452	6,862	
Habitat Conservation	FDEP	11.463	15,000	
Congressionally Identified Awards and Projects	SU	11.469	37,782	
Coastal Services Center	FDEP/ SU	11.473	195,384	
Educational Partnership Program	SU	11.481	1,561	
Other Federal Awards	SU	11.UNK	14,121	
Subtotal - Indirect Programs - Not Clustered			$430,048	
Subtotal - U. S. Department of Commerce			$37,764,055	$11,090,185
U. S. Department of Defense				
Direct Programs - Clustered				
Research & Development Cluster:				
Procurement Technical Assistance For Business Firms	SU	12.002	77,483	
Collaborative Research and Development	SU	12.114	1,220,353	
Basic and Applied Scientific Research	SU	12.300	30,812,659	7,534,258
Basic Scientific Research - Combating Weapons of Mass Destruction	SU	12.351	2,285,145	138,531
Research on Chemical and Biological Defense	SU	12.360	77,367	
National Guard Military Operations and Maintenance (O&M) Projects	SU	12.401	117,765	
Military Medical Research and Development	SU	12.420	3,968,262	335,479
Basic Scientific Research	SU	12.431	8,732,529	1,609,559
Basic, Applied, and Advanced Research in Science and Engineering	SU	12.630	1,311,259	
Air Force Defense Research Sciences Program	SU	12.800	6,185,430	711,055
Mathematical Sciences Grants Program	SU	12.901	313,163	
Information Security Grant Program	SU	12.902	43,824	
Research and Technology Development	SU	12.910	6,040,380	1,402,456
Other Federal Awards	SU	12.UNK	22,623,047	2,206,761
Subtotal - Direct Programs - Clustered			$83,808,666	$13,938,099
Direct Programs - Not Clustered				
Procurement Technical Assistance For Business Firms	SCC/ SU	12.002	722,528	332,253
ARRA - Navigation Projects	FFWCC	12.107	39,410	
Navigation Projects	FFWCC	12.107	714,314	
State Memorandum of Agreement Program for the Reimbursement of Technical Services	FDEP	12.113	460,097	
Basic and Applied Scientific Research	SU	12.300	167,208	
Military Construction, National Guard	FDMA	12.400	24,063,428	
ARRA - National Guard Military Operations and Maintenance (O&M) Projects	FDMA	12.401	3,748,149	
National Guard Military Operations and Maintenance (O&M) Projects	FDMA	12.401	38,766,607	
National Guard Civilian Youth Opportunities	FDMA	12.404	2,773,576	
Military Medical Research and Development	SU	12.420	79,524	
Basic Scientific Research	SCC/ SU	12.431	432,424	
Air Force Defense Research Sciences Program	SU	12.800	423,741	

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Mathematical Sciences Grants Program	SU	12.901	82,065	
Other Federal Awards	SU	12.UNK	161,900	
Subtotal - Direct Programs - Not Clustered			$72,634,971	$332,253
Indirect Programs - Clustered				
Research & Development Cluster:				
Collaborative Research and Development	SU	12.114	86,984	
Department of Defense Appropriation Act of 2003	SU	12.116	1,273	
Basic and Applied Scientific Research	SU	12.300	1,790,216	
Basic Scientific Research - Combating Weapons of Mass Destruction	SU	12.351	118,452	
Military Medical Research and Development	SU	12.420	116,584	
Basic Scientific Research	SU	12.431	945,922	
Basic, Applied, and Advanced Research in Science and Engineering	SU	12.630	45,025	
Air Force Defense Research Sciences Program	SU	12.800	1,877,720	
Research and Technology Development	SU	12.910	507,008	117,000
Other Federal Awards	SU	12.UNK	6,709,645	148,976
Subtotal - Indirect Programs - Clustered			$12,198,829	$265,976
Indirect Programs - Not Clustered				
Basic and Applied Scientific Research	SU	12.300	73,513	
Military Medical Research and Development	SU	12.420	24,738	
Basic Scientific Research	SU	12.431	5,123	
National Security Education Program David L. Boren Scholarships	SU	12.551	64,825	
Basic, Applied, and Advanced Research in Science and Engineering	SU	12.630	2,432	
Air Force Defense Research Sciences Program	SU	12.800	1,135	
Other Federal Awards	SU	12.UNK	222,377	
Subtotal - Indirect Programs - Not Clustered			$394,143	
Subtotal - U. S. Department of Defense			$169,036,609	$14,536,328
U. S. Department of Housing and Urban Development				
Direct Programs - Clustered				
CDBG - State-Administered Small Cities Program Cluster:				
ARRA - Community Development Block Grants/State s program and Non-Entitlement Grants in Hawaii	FDCA	14.228	80,098	80,098
Community Development Block Grants/State s program and Non-Entitlement Grants in Hawaii	FDCA	14.228	53,548,909	51,744,508
Research & Development Cluster:				
Other Federal Awards	SU	14.UNK	4,511	
Subtotal - Direct Programs - Clustered			$53,633,518	$51,824,606
Direct Programs - Not Clustered				
Emergency Shelter Grants Program	FDCFS	14.231	4,198,349	4,085,263
Housing Opportunities for Persons with AIDS	FDOH	14.241	4,725,576	4,610,836
Community Development Block Grants/Brownfields Economic Development Initiative	SCC	14.246	1,662	
Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants	SCC/ SU	14.251	379,974	
Fair Housing Assistance Program State and Local	FDMS	14.401	647,261	
ARRA - Other Federal Awards	FDCFS	14.UNK	10,259,790	9,599,215
Other Federal Awards	SCC	14.UNK	14,553	
Subtotal - Direct Programs - Not Clustered			$20,227,165	$18,295,314
Indirect Programs - Clustered				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants	FDOH	14.218	739,773	
Research & Development Cluster:				
Other Federal Awards	SU	14.UNK	65,546	
Subtotal - Indirect Programs - Clustered			$805,319	
Indirect Programs - Not Clustered				
Housing Opportunities for Persons with AIDS	FDOH	14.241	24,050	
Moving to Work Demonstration Program	SU	14.881	43,549	
Other Federal Awards	SU	14.UNK	44,844	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2010

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Subtotal - Indirect Programs - Not Clustered			$112,443	
Subtotal - U. S. Department of Housing and Urban Development			$74,778,445	$70,119,920
U. S. Department of the Interior				
Direct Programs - Clustered				
Fish and Wildlife Cluster:				
Sport Fish Restoration Program	FDEP/ FFWCC/ SU	15.605	11,533,220	
Wildlife Restoration	FFWCC/ SU	15.611	1,466,090	
Research & Development Cluster:				
Cultural Resource Management	SU	15.224	6,693	
Recreation Resources Management	SU	15.524	17,974	
Fish and Wildlife Management Assistance	SU	15.608	59,431	
Cooperative Endangered Species Conservation Fund	SU	15.615	151,200	
Coastal Program	SU	15.630	62,539	
Partners for Fish and Wildlife	SU	15.631	29,755	
State Wildlife Grants	SU	15.634	399,149	
Challenge Cost Share	SU	15.642	1,795	
Marine Turtle Conservation Fund	SU	15.645	10,384	
Research Grants (Generic)	SU	15.650	45,904	
Habitat Enhancement, Restoration and Improvement.	SU	15.656	2,069	
Endangered Species Conservation	SU	15.657	4,103	
Assistance to State Water Resources Research Institutes	SU	15.805	78,728	
ARRA - U.S. Geological Survey Research and Data Collection	SU	15.808	8,704	
U.S. Geological Survey Research and Data Collection	SU	15.808	2,621,203	88,929
National Cooperative Geologic Mapping Program	SU	15.810	10,895	
Gap Analysis Program	SU	15.811	6	
Cooperative Research Units Program	SU	15.812	1,291,030	
Historic Preservation Fund Grants-In-Aid	SU	15.904	8,866	
Rivers, Trails and Conservation Assistance	SU	15.921	1	
Other Federal Awards	SU	15.UNK	650,982	
Subtotal - Direct Programs - Clustered			$18,460,721	$88,929
Direct Programs - Not Clustered				
National Fire Plan - Rural Fire Assistance	FDACS	15.242	210	
Coastal Wetlands Planning, Protection and Restoration Act	FDEP/ FFWCC	15.614	820,501	
Cooperative Endangered Species Conservation Fund	FDACS/ FDEP/ FFWCC/ SU	15.615	5,228,049	9,415
Clean Vessel Act	FDEP	15.616	1,362,489	1,042,180
Sportfishing and Boating Safety Act	FFWCC	15.622	81,535	
Firearm and Bow Hunter Education and Safety Program	FFWCC	15.626	240,014	
Coastal Program	FDEP/ FFWCC	15.630	81,262	
Partners for Fish and Wildlife	FFWCC	15.631	64,097	
State Wildlife Grants	FFWCC	15.634	1,512,288	
Neotropical Migratory Bird Conservation	FFWCC	15.635	10,647	
Wildlife Without Borders- Latin America and the Caribbean	SU	15.640	7,872	
Challenge Cost Share	FFWCC	15.642	32,367	
Marine Turtle Conservation Fund	FFWCC	15.645	17,304	6,600
Migratory Bird Conservation	FFWCC	15.647	1,153	
Service Training and Technical Assistance (Generic Training)	SU	15.649	19,457	
Research Grants (Generic)	FDEP/ SU	15.650	22,077	
Migratory Bird Monitoring, Assessment and Conservation	FFWCC	15.655	36,521	
Endangered Species Conservation	FFWCC	15.657	33,233	
U.S. Geological Survey Research and Data Collection	FDCA/ FDEP/ FDOR/ FFWCC/ SU	15.808	1,319,500	
National Cooperative Geologic Mapping Program	FDEP	15.810	144,482	
National Geological and Geophysical Data Preservation Program	FDEP	15.814	40,722	
Historic Preservation Fund Grants-In-Aid	FDOS	15.904	1,166,612	361,701
Outdoor Recreation Acquisition, Development and Planning	FDEP/ FFWCC	15.916	2,148,036	2,027,435
Save America s Treasures	SU	15.929	35,746	

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Other Federal Awards	FDEP/ FFWCC/ SU	15.UNK	726,505	
Subtotal - Direct Programs - Not Clustered			$15,152,679	$3,447,331
Indirect Programs - Clustered				
Fish and Wildlife Cluster:				
Sport Fish Restoration Program	SU	15.605	47,961	
Research & Development Cluster:				
Fish, Wildlife and Plant Conservation Resource Management	SU	15.231	27,042	
Minerals Management Service (MMS) Environmental Studies Program (ESP)	SU	15.423	1,919	
Fish and Wildlife Management Assistance	SU	15.608	30,015	
Other Federal Awards	SU	15.UNK	34,852	
Subtotal - Indirect Programs - Clustered			$141,789	
Indirect Programs - Not Clustered				
Cultural Resource Management	SU	15.224	1,032	
Subtotal - Indirect Programs - Not Clustered			$1,032	
Subtotal - U. S. Department of the Interior			$33,756,221	$3,536,260
U. S. Department of Justice				
Direct Programs - Clustered				
Research & Development Cluster:				
Part E - Developing, Testing and Demonstrating Promising New Programs	SU	16.541	8,244	
National Institute of Justice Research, Evaluation, and Development Project Grants	SU	16.560	3,816,030	477,531
National Institute of Justice W.E.B. DuBois Fellowship Program	SU	16.566	56,783	33,495
Crime Victim Assistance	SU	16.575	7,555	
Corrections Research and Evaluation and Policy Formulation	SU	16.602	3,607	
Public Safety Partnership and Community Policing Grants	SU	16.710	6,269	
Other Federal Awards	SU	16.UNK	35,281	
Subtotal - Direct Programs - Clustered			$3,933,769	$511,026
Direct Programs - Not Clustered				
Law Enforcement Assistance Narcotics and Dangerous Drugs Training	FDMA	16.004	223,115	
Sexual Assault Services Formula Program	FDOH	16.017	196,666	196,666
Comprehensive Approaches to Sex Offender Management Discretionary Grant (CASOM)	FDJJ/ FDLE	16.203	32,509	
Juvenile Accountability Block Grants	COURTS/ FDJJ	16.523	1,391,643	
Legal Assistance for Victims	SU	16.524	101,331	25,000
Juvenile Justice and Delinquency Prevention Allocation to States	FDJJ/ JAC	16.540	2,176,753	
Youth Gang Prevention	FDJJ/ FEOG	16.544	405,394	353,274
Title V Delinquency Prevention Program	FDJJ	16.548	37,800	
State Justice Statistics Program for Statistical Analysis Centers	FDLE	16.550	30,776	
National Criminal History Improvement Program (NCHIP)	FDJJ/ FDLE	16.554	574,364	185,035
National Institute of Justice Research, Evaluation, and Development Project Grants	FDLE/ FDOC/ SU	16.560	1,340,501	259,956
Crime Victim Assistance	FDHSMV/ FDLA/ FDOH/ FPC/ JAC/ SU	16.575	19,609,664	16,440,579
Crime Victim Compensation	FDLA	16.576	11,687,000	
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	FDLA/ FDLE/ JAC/ SCC/ SU	16.580	1,183,846	
Drug Court Discretionary Grant Program	JAC	16.585	114,410	
Violence Against Women Formula Grants	COURTS/ FDCFS/ JAC	16.588	6,897,502	2,349,864
ARRA - Violence Against Women Formula Grants	FDCFS/ JAC	16.588	4,931,865	2,081,775
The Community-Defined Solutions to Violence Against Women Grant Program	FDCFS	16.590	298,527	115,556
Residential Substance Abuse Treatment for State Prisoners	FDLE/ FDOC	16.593	533,966	258,416
State Criminal Alien Assistance Program	FDOC	16.606	16,640,552	
Bulletproof Vest Partnership Program	FDBPR/ FDEP/ FDLE	16.607	12,113	
Project Safe Neighborhoods	FDLE/ JAC	16.609	1,114,920	263,997
Public Safety Partnership and Community Policing Grants	FDLA/ FDLE/ FDOC/ SCC	16.710	602,147	

STATE OF FLORIDA
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FISCAL YEAR ENDED JUNE 30, 2010

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Enforcing Underage Drinking Laws Program	FDLE/ FEOG	16.727	586,438	571,126
Protecting Inmates and Safeguarding Communities Discretionary Grant Program	FDOC	16.735	16,055	
Edward Byrne Memorial Justice Assistance Grant Program	FDLE/ FDMA/ FDOC/ SCC	16.738	13,659,954	7,752,128
Statewide Automated Victim Information Notification (SAVIN) Program	FDOC	16.740	273,213	
Forensic DNA Backlog Reduction Program	FDLE	16.741	3,863,093	126,422
Paul Coverdell Forensic Sciences Improvement Grant Program	FDFS/ FDLE	16.742	60,987	35,480
Edward Byrne Memorial Competitive Grant Program	JAC/ SCC	16.751	335,227	
Congressionally Recommended Awards	SCC	16.753	183,835	
Harold Rogers Prescription Drug Monitoring Program	FDOH	16.754	12,407	
ARRA - State Victim Assistance Formula Grant Program	FDLA/ FDOH/ JAC/ SU	16.801	1,270,248	1,023,630
ARRA - State Victim Compensation Formula Grant Program	FDLA	16.802	59,127	
Eward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	SU	16.803	26,828	
ARRA - Eward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	COURTS/ FDJJ/ FDLE/ FDOC/ JAC	16.803	27,999,889	22,886,481
ARRA - Edward Byrne Memorial Competitive Grant Program	JAC	16.808	752,754	
ARRA - Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program	FFWCC	16.810	41,601	
Second Chance Act Prisoner Reentry Initiative	FDOC	16.812	28,041	
Other Federal Awards	FDLE/ FDOC/ SU	16.UNK	1,753,115	1,375,408
Subtotal - Direct Programs - Not Clustered			$121,060,176	$56,300,793
Indirect Programs - Clustered				
Research & Development Cluster:				
National Institute of Justice Research, Evaluation, and Development Project Grants	SU	16.560	189,189	
Other Federal Awards	SU	16.UNK	71,372	
Subtotal - Indirect Programs - Clustered			$260,561	
Indirect Programs - Not Clustered				
Community Relations Service	SU	16.200	2,567	
Services for Trafficking Victims	SU	16.320	59,027	
Juvenile Justice and Delinquency Prevention Allocation to States	SU	16.540	14,077	
National Institute of Justice Research, Evaluation, and Development Project Grants	SU	16.560	77,799	
Edward Byrne Memorial Formula Grant Program	SU	16.579	1,213	
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	JAC	16.580	194,213	
Juvenile Mentoring Program	SU	16.726	8,451	
Edward Byrne Memorial Justice Assistance Grant Program	JAC/ SU	16.738	257,152	
Criminal and Juvenile Justice and Mental Health Collaboration Program	SU	16.745	6,812	
ARRA - Eward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	JAC	16.803	136,831	
ARRA - Edward Byrne Memorial Competitive Grant Program	FDLE/ JAC	16.808	83,957	
Subtotal - Indirect Programs - Not Clustered			$842,099	
Subtotal - U. S. Department of Justice			$126,096,605	$56,811,819
U. S. Department of Labor				
Direct Programs - Clustered				
Employment Service Cluster:				
ARRA - Employment Service/Wagner-Peyser Funded Activities	FAWI	17.207	16,526,519	5,093,589
Employment Service/Wagner-Peyser Funded Activities	FAWI/ FDOE	17.207	34,841,392	13,805,315
Disabled Veterans Outreach Program (DVOP)	FAWI	17.801	5,028,605	1,853,584
Local Veterans Employment Representative Program	FAWI	17.804	4,210,255	1,359,534
Research & Development Cluster:				
WIA Adult Program	SU	17.258	73,975	41,000
ARRA - Other Federal Awards	SU	17.UNK	104,099	
WIA Cluster:				
ARRA - WIA Adult Program	FAWI	17.258	7,114,342	6,624,894
WIA Adult Program	FAWI/ FDOE/ SCC	17.258	25,092,920	23,711,631

STATE OF FLORIDA
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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
ARRA - WIA Youth Activities	FAWI	17.259	28,473,594	27,394,350
WIA Youth Activities	FAWI/ FDOE	17.259	29,062,045	27,544,381
ARRA - WIA Dislocated Workers	FAWI	17.260	53,303,347	51,275,780
WIA Dislocated Workers	FAWI/ FDOE	17.260	62,170,965	59,444,343
Subtotal - Direct Programs - Clustered			$266,002,058	$218,148,401
Direct Programs - Not Clustered				
Labor Force Statistics	FAWI	17.002	3,374,758	
Compensation and Working Conditions	FDFS	17.005	267,937	
ARRA - Unemployment Insurance	FAWI	17.225	3,291,728,790	
Unemployment Insurance	FAWI/ FDOR	17.225	4,506,232,794	10,783,977
ARRA - Senior Community Service Employment Program	FDOEA	17.235	1,131,040	1,089,337
Senior Community Service Employment Program	FDOEA	17.235	7,393,335	6,019,178
Trade Adjustment Assistance	FAWI/ FDOE	17.245	2,375,851	1,906,976
WIA Pilots, Demonstrations, and Research Projects	SCC/ SU	17.261	622,922	
National Farmworker Jobs Program	FDOE/ SCC	17.264	4,006,905	2,782,531
Work Incentive Grants	FAWI	17.266	913,999	845,696
Incentive Grants - WIA Section 503	SCC	17.267	32,093	
H-1B Job Training Grants	FAWI	17.268	4,058,374	4,021,967
Community Based Job Training Grants	SCC	17.269	5,011,267	
Reintegration of Ex-Offenders	FDOC	17.270	78,371	
Permanent Labor Certification for Foreign Workers	FAWI	17.272	244,360	
Youthbuild	SCC	17.274	535,214	6,500
ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	FAWI/ SCC	17.275	118,346	
Occupational Safety and Health Susan Harwood Training Grants	SCC/ SU	17.502	135,522	
Consultation Agreements	SU	17.504	2,391,544	
Mine Health and Safety Grants	FDEP	17.600	202,915	
Disability Employment Policy Development	FAPD/ FAWI/ SU	17.720	205,976	140,083
Other Federal Awards	FDOE/ SCC/ SU	17.UNK	88,430	
Subtotal - Direct Programs - Not Clustered			$7,831,150,743	$27,596,245
Indirect Programs - Clustered				
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities	SCC	17.207	58,790	
Research & Development Cluster:				
ARRA - WIA Adult Program	SU	17.258	51,995	
WIA Adult Program	SU	17.258	267,919	
WIA Pilots, Demonstrations, and Research Projects	SU	17.261	74,453	24,967
WIA Cluster:				
ARRA - WIA Adult Program	SCC/ SU	17.258	488,755	
WIA Adult Program	SCC/ SU	17.258	1,495,586	144,668
ARRA - WIA Youth Activities	SCC	17.259	645,690	
WIA Youth Activities	SCC/ SU	17.259	546,370	
ARRA - WIA Dislocated Workers	SCC/ SU	17.260	1,346,479	
WIA Dislocated Workers	SCC/ SU	17.260	143,869	
Subtotal - Indirect Programs - Clustered			$5,119,906	$169,635
Indirect Programs - Not Clustered				
Unemployment Insurance	SCC	17.225	146,400	
WIA Pilots, Demonstrations, and Research Projects	SCC/ SU	17.261	1,374,142	242,704
Permanent Labor Certification for Foreign Workers	SCC	17.272	19,038	
ARRA - Other Federal Awards	SCC/ SU	17.UNK	117,362	
Other Federal Awards	SCC/ SU	17.UNK	563,470	15,000
Subtotal - Indirect Programs - Not Clustered			$2,220,412	$257,704
Subtotal - U. S. Department of Labor			$8,104,493,119	$246,171,985
U. S. Department of State				
Direct Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	19.UNK	234,111	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2010

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Subtotal - Direct Programs - Clustered			$234,111	
Direct Programs - Not Clustered				
One-Time International Exchange Grant Program	SU	19.014	10,654	
Academic Exchange Programs - Scholars	SU	19.401	92,515	
Other Federal Awards	SU	19.UNK	138,384	
Subtotal - Direct Programs - Not Clustered			$241,553	
Indirect Programs - Not Clustered				
Academic Exchange Programs - Undergraduate Programs	SCC	19.009	913,526	
Academic Exchange Programs - Scholars	SU	19.401	7,753	
Academic Exchange Programs - Teachers	SU	19.408	176,954	
Professional and Cultural Exchange Programs - Citizen Exchanges	SU	19.415	21,176	
Other Federal Awards	SCC/ SU	19.UNK	635,828	129,574
Subtotal - Indirect Programs - Not Clustered			$1,755,237	$129,574
Subtotal - U. S. Department of State			$2,230,901	$129,574
U. S. Department of Transportation				
Direct Programs - Clustered				
Federal Transit Cluster:				
Federal Transit Capital Investment Grants	FDOT	20.500	1,684,378	
Highway Planning and Construction Cluster:				
ARRA - Highway Planning and Construction	FDEP/ FDOT	20.205	370,355,404	26,273,351
Highway Planning and Construction	FDEP/ FDOS/ FDOT/ FFWCC/ SU	20.205	1,373,871,825	121,076,514
Recreational Trails Program	FDACS/ FDEP	20.219	1,016,647	704,583
Highway Safety Cluster:				
State and Community Highway Safety	FDHSMV/ FDOH/ FDOT/ SCC/ SU	20.600	11,465,954	6,064,415
Alcohol Impaired Driving Countermeasures Incentive Grants I	FDLE/ FDOT/ SCC/ SU	20.601	6,020,224	2,931,605
Occupant Protection Incentive Grants	FDOH/ FDOT/ SCC	20.602	2,279,255	1,568,315
Safety Belt Performance Grants	FDHSMV	20.609	11,779	
State Traffic Safety Information System Improvement Grants	FDHSMV/ FDOH/ FDOT	20.610	767,675	
Incentive Grant Program to Increase Motorcyclist Safety	FDHSMV/ FDOH/ FDOT	20.612	241,652	
Research & Development Cluster:				
Aviation Research Grants	SU	20.108	500,056	
Air Transportation Centers of Excellence	SU	20.109	57,476	31,763
Highway Research and Development Program	SU	20.200	472,777	126,826
Highway Planning and Construction	SU	20.205	1,058,293	7,735
Commercial Driver s License Program Improvement Grant	SU	20.232	285,407	
Metropolitan Transportation Planning	SU	20.505	9,996	
Federal Transit Formula Grants	SU	20.507	20,870	
Public Transportation Research	SU	20.514	1,221,919	32,342
State Planning and Research	SU	20.515	21,756	
State and Community Highway Safety	SU	20.600	791,949	
Safety Belt Performance Grants	SU	20.609	8,453	
State Traffic Safety Information System Improvement Grants	SU	20.610	285,243	
University Transportation Centers Program	SU	20.701	1,649,124	
Other Federal Awards	SU	20.UNK	199,299	
Transit Services Programs Cluster:				
Capital Assistance Program for Elderly Persons and Persons with Disabilities	FDOT	20.513	9,220,720	9,220,720
Job Access Reverse Commute	FDOT	20.516	1,184,830	
New Freedom Program	FDOT/ SU	20.521	459,948	
Subtotal - Direct Programs - Clustered			$1,785,162,909	$168,038,169
Direct Programs - Not Clustered				
Airport Improvement Program	FDOT	20.106	896,580	896,579
Highway Research and Development Program	SCC	20.200	254,633	
Highway Training and Education	SU	20.215	40,448	
National Motor Carrier Safety	FDOT	20.218	4,821,549	

STATE OF FLORIDA
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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Transportation Infrastructure Finance and Innovation Act (TIFIA) Program	FDOT	20.223	13,063,212	
Commercial Driver s License Program Improvement Grant	FDHSMV	20.232	1,225,957	
Commercial Vehicle Information Systems and Networks	SU	20.237	18,621	
Fuel Tax Evasion-Intergovernmental Enforcement Effort	FDOR	20.240	7,252	
ARRA - High-Speed Rail Corridors and Intercity Passenger Rail Service Capital Assistance Grants	FDOT	20.319	968,105	
Metropolitan Transportation Planning	FDOT/ SU	20.505	5,772,470	
ARRA - Formula Grants for Other Than Urbanized Areas	FDOT/ SU	20.509	10,610,582	10,479,883
Formula Grants for Other Than Urbanized Areas	FDOT/ SU	20.509	9,969,795	
Public Transportation Research	SU	20.514	713,302	
State Planning and Research	FDOT	20.515	1,658,016	
Interagency Hazardous Materials Public Sector Training and Planning Grants	FDCA	20.703	690,422	598,318
Assistance to small and disadvantaged businesses	SCC	20.910	120,306	
Other Federal Awards	FDOT/ SU	20.UNK	54,650	
Subtotal - Direct Programs - Not Clustered			$50,885,900	$11,974,780
Indirect Programs - Clustered				
Federal Transit Cluster:				
Federal Transit Formula Grants	SU	20.507	29,967	
Highway Safety Cluster:				
State and Community Highway Safety	SU	20.600	21,714	
Research & Development Cluster:				
Aviation Research Grants	SU	20.108	20,507	
Highway Planning and Construction	SU	20.205	113,838	
Public Transportation Research	SU	20.514	171,398	
Incentive Grant Program to Increase Motorcyclist Safety	SU	20.612	81,431	
University Transportation Centers Program	SU	20.701	25,324	
Other Federal Awards	SU	20.UNK	344,147	34,207
Subtotal - Indirect Programs - Clustered			$808,326	$34,207
Indirect Programs - Not Clustered				
Highway Research and Development Program	SU	20.200	25	
Public Transportation Research	FDOT/ SU	20.514	181,338	
University Transportation Centers Program	SU	20.701	583	
Subtotal - Indirect Programs - Not Clustered			$181,946	
Subtotal - U. S. Department of Transportation			$1,837,039,081	$180,047,156
U. S. Department of the Treasury				
Direct Programs - Not Clustered				
Community Development Financial Institutions Program	SU	21.020	689	
ARRA - Other Federal Awards	SU	21.UNK	47,829	
Subtotal - Direct Programs - Not Clustered			$48,518	
Subtotal - U. S. Department of the Treasury			$48,518	
U. S. Office of Personnel Management				
Direct Programs - Clustered				
Research & Development Cluster:				
Federal Civil Service Employment	SU	27.001	60,613	
Intergovernmental Personnel Act (IPA) Mobility Program	SU	27.011	104	
Subtotal - Direct Programs - Clustered			$60,717	
Direct Programs - Not Clustered				
Federal Civil Service Employment	SU	27.001	609,242	
Intergovernmental Personnel Act (IPA) Mobility Program	SU	27.011	41,257	
Subtotal - Direct Programs - Not Clustered			$650,499	
Indirect Programs - Not Clustered				
Federal Civil Service Employment	SU	27.001	117,142	
Federal Employment Assistance for Veterans	SU	27.002	12,652	
Subtotal - Indirect Programs - Not Clustered			$129,794	

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FISCAL YEAR ENDED JUNE 30, 2010

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Subtotal - U. S. Office of Personnel Management			$841,010	
U. S. Equal Employment Opportunity Commission				
Direct Programs - Not Clustered				
Other Federal Awards	FDMS	30.UNK	431,507	
Subtotal - Direct Programs - Not Clustered			$431,507	
Subtotal - U. S. Equal Employment Opportunity Commission			$431,507	
U. S. General Services Administration				
Direct Programs - Clustered				
Research & Development Cluster:				
Donation of Federal Surplus Personal Property (1)	SU	39.003	24,925	
Subtotal - Direct Programs - Clustered			$24,925	
Direct Programs - Not Clustered				
Donation of Federal Surplus Personal Property (1)	FDMS	39.003	2,187,403	
Other Federal Awards	FDOS	39.UNK	237,559	
Subtotal - Direct Programs - Not Clustered			$2,424,962	
Subtotal - U. S. General Services Administration			$2,449,887	
Library of Congress				
Direct Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	42.UNK	105,364	
Subtotal - Direct Programs - Clustered			$105,364	
Indirect Programs - Not Clustered				
Other Federal Awards	SU	42.UNK	6,194	
Subtotal - Indirect Programs - Not Clustered			$6,194	
Subtotal - Library of Congress			$111,558	
National Aeronautics and Space Administration				
Direct Programs - Clustered				
Research & Development Cluster:				
Aerospace Education Services Program	SU	43.001	970,465	142,472
Technology Transfer	SU	43.002	1,343,632	338,955
Other Federal Awards	SU	43.UNK	2,292,413	24,823
Subtotal - Direct Programs - Clustered			$4,606,510	$506,250
Direct Programs - Not Clustered				
Aerospace Education Services Program	SU	43.001	87,480	
Technology Transfer	FFWCC/ SU	43.002	90,218	17,347
Other Federal Awards	FFWCC	43.UNK	2,655	
Subtotal - Direct Programs - Not Clustered			$180,353	$17,347
Indirect Programs - Clustered				
Research & Development Cluster:				
Aerospace Education Services Program	SU	43.001	218,758	
Technology Transfer	SU	43.002	377,901	
ARRA - Other Federal Awards	SU	43.UNK	20,618	
Other Federal Awards	SU	43.UNK	1,882,127	445,818
Subtotal - Indirect Programs - Clustered			$2,499,404	$445,818
Indirect Programs - Not Clustered				
Aerospace Education Services Program	SU	43.001	12,000	
Other Federal Awards	SU	43.UNK	182,836	
Subtotal - Indirect Programs - Not Clustered			$194,836	
Subtotal - National Aeronautics and Space Administration			$7,481,103	$969,415
National Foundation on the Arts and the Humanities				
Direct Programs - Clustered				

STATE OF FLORIDA
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FISCAL YEAR ENDED JUNE 30, 2010

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Research & Development Cluster:				
Promotion of the Arts Grants to Organizations and Individuals	SU	45.024	33,538	
Promotion of the Humanities Division of Preservation and Access	SU	45.149	6,000	
Promotion of the Humanities Fellowships and Stipends	SU	45.160	67,874	
Promotion of the Humanities Research	SU	45.161	20,054	
Conservation Project Support	SU	45.303	27,039	19,160
National Leadership Grants	SU	45.312	99,733	7,500
Laura Bush 21st Century Librarian Program	SU	45.313	335,516	30,423
Other Federal Awards	SU	45.UNK	7,822	
Subtotal - Direct Programs - Clustered			$597,576	$57,083
Direct Programs - Not Clustered				
ARRA - Promotion of the Arts Grants to Organizations and Individuals	SCC/ SU	45.024	100,011	
Promotion of the Arts Grants to Organizations and Individuals	FDOS/ SCC/ SU	45.024	223,146	
Promotion of the Arts Partnership Agreements	FDOS/ SCC/ SU	45.025	815,223	431,356
ARRA - Promotion of the Arts Partnership Agreements	FDOS	45.025	393,700	393,700
Promotion of the Humanities Federal/State Partnership	SCC	45.129	4,500	
Promotion of the Humanities Division of Preservation and Access	SU	45.149	392,127	
Promotion of the Humanities Fellowships and Stipends	SU	45.160	48,479	
Promotion of the Humanities Professional Development	SU	45.163	120,493	
Promotion of the Humanities Public Programs	SU	45.164	173,334	
Museums for America	SU	45.301	91,318	
21st Century Museum Professionals	SU	45.307	162,519	
Museum Grants for African American History and Culture	SU	45.309	50,217	
Grants to States	FDOS/ SU	45.310	9,145,273	3,070,029
National Leadership Grants	SCC/ SU	45.312	294,491	210,578
Laura Bush 21st Century Librarian Program	SU	45.313	194,586	19,800
Subtotal - Direct Programs - Not Clustered			$12,209,417	$4,125,463
Indirect Programs - Clustered				
Research & Development Cluster:				
Promotion of the Humanities Division of Preservation and Access	SU	45.149	1,461	
Grants to States	SU	45.310	23,228	
National Leadership Grants	SU	45.312	12,405	
Laura Bush 21st Century Librarian Program	SU	45.313	47,560	
Subtotal - Indirect Programs - Clustered			$84,654	
Indirect Programs - Not Clustered				
Promotion of the Arts Grants to Organizations and Individuals	SCC	45.024	20,000	
Promotion of the Arts Partnership Agreements	SCC	45.025	6,313	
Promotion of the Humanities Federal/State Partnership	SCC	45.129	2,000	
Promotion of the Humanities Professional Development	SU	45.163	16,413	
Promotion of the Humanities Public Programs	SU	45.164	20,000	
Promotion of the Humanities We the People	SU	45.168	20,000	
Grants to States	SU	45.310	72,753	
Other Federal Awards	SU	45.UNK	4,406	
Subtotal - Indirect Programs - Not Clustered			$161,885	
Subtotal - National Foundation on the Arts and the Humanities			$13,053,532	$4,182,546
National Science Foundation				
Direct Programs - Clustered				
Research & Development Cluster:				
ARRA - Engineering Grants	SU	47.041	65,633	
Engineering Grants	SU	47.041	12,169,621	311,168
Mathematical and Physical Sciences	SU	47.049	47,679,630	5,239,456
Geosciences	SU	47.050	8,276,016	554,062
Computer and Information Science and Engineering	SU	47.070	10,250,710	410,538
ARRA - Biological Sciences	SU	47.074	76,734	
Biological Sciences	SU	47.074	10,144,919	697,282
Social, Behavioral, and Economic Sciences	SU	47.075	2,966,609	147,965

STATE OF FLORIDA
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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Education and Human Resources	SU	47.076	11,248,358	734,671
Polar Programs	SU	47.078	843,742	43,013
ARRA - Polar Programs	SU	47.078	172,968	
International Science and Engineering (OISE)	SU	47.079	666,826	
ARRA - Office of Cyberinfrastructure	SU	47.080	143,511	7,920
Office of Cyberinfrastructure	SU	47.080	376,845	90,426
ARRA - Trans-NSF Recovery Act Reasearch Support	SU	47.082	8,497,697	535,766
ARRA - Other Federal Awards	SU	47.UNK	20,416	
Other Federal Awards	SU	47.UNK	262,066	31,531
Subtotal - Direct Programs - Clustered			$113,862,301	$8,803,798
Direct Programs - Not Clustered				
Engineering Grants	SU	47.041	122,949	
ARRA - Engineering Grants	SU	47.041	36,692	
Mathematical and Physical Sciences	SU	47.049	166,266	
Geosciences	SU	47.050	62,524	
Computer and Information Science and Engineering	SCC/ SU	47.070	225,734	
Biological Sciences	SU	47.074	402,823	
Social, Behavioral, and Economic Sciences	SU	47.075	366,520	14,926
Education and Human Resources	SCC/ SU	47.076	9,679,821	298,953
International Science and Engineering (OISE)	SU	47.079	93,039	11,660
Office of Cyberinfrastructure	SU	47.080	50,626	
ARRA - Trans-NSF Recovery Act Reasearch Support	SU	47.082	213,710	
Subtotal - Direct Programs - Not Clustered			$11,420,704	$325,539
Indirect Programs - Clustered				
Research & Development Cluster:				
Engineering Grants	SU	47.041	1,390,784	
Mathematical and Physical Sciences	SU	47.049	2,506,143	
Geosciences	SU	47.050	240,791	
Computer and Information Science and Engineering	SU	47.070	603,655	
Biological Sciences	SU	47.074	1,035,856	
Education and Human Resources	SU	47.076	419,093	
Polar Programs	SU	47.078	94,599	
International Science and Engineering (OISE)	SU	47.079	165,748	
Office of Cyberinfrastructure	SU	47.080	75,542	
ARRA - Trans-NSF Recovery Act Reasearch Support	SU	47.082	156,131	
Trans-NSF Recovery Act Reasearch Support	SU	47.082	70,384	
Other Federal Awards	SU	47.UNK	593,603	
Subtotal - Indirect Programs - Clustered			$7,352,329	
Indirect Programs - Not Clustered				
Engineering Grants	SU	47.041	7,189	
Mathematical and Physical Sciences	SU	47.049	11,941	
Geosciences	SU	47.050	35,096	
Computer and Information Science and Engineering	SU	47.070	85,343	
Biological Sciences	SU	47.074	1,833	
Education and Human Resources	SCC/ SU	47.076	44,324	
Subtotal - Indirect Programs - Not Clustered			$185,726	
Subtotal - National Science Foundation			$132,821,060	$9,129,337
U. S. Small Business Administration				
Direct Programs - Clustered				
Research & Development Cluster:				
8(a) Business Development Program	SU	59.006	160,138	
Small Business Development Centers	SU	59.037	907,165	282,220
Other Federal Awards	SU	59.UNK	92,578	
Subtotal - Direct Programs - Clustered			$1,159,881	$282,220
Direct Programs - Not Clustered				
Small Business Development Centers	SCC/ SU	59.037	5,161,202	120,159

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Veterans Business Development	SCC/ SU	59.044	152,879	
Other Federal Awards	CITRUS/ SCC/ SU	59.UNK	573,862	
Subtotal - Direct Programs - Not Clustered			$5,887,943	$120,159
Indirect Programs - Not Clustered				
Small Business Development Centers	SU	59.037	146,261	
Subtotal - Indirect Programs - Not Clustered			$146,261	
Subtotal - U. S. Small Business Administration			$7,194,085	$402,379
U. S. Department of Veterans Affairs				
Direct Programs - Not Clustered				
ARRA - Grants to States for Construction of State Home Facilities	FDVA	64.005	1,093,256	
Grants to States for Construction of State Home Facilities	FDVA	64.005	15,242,700	
Veterans Medical Care Benefits	SU	64.009	11	
Veterans Prosthetic Appliances	SU	64.013	8,619	
Veterans State Domiciliary Care	FDVA	64.014	1,422,865	
Veterans State Nursing Home Care	FDVA	64.015	18,175,267	
Veterans State Hospital Care	SU	64.016	53,614	
Veterans Information and Assistance	SU	64.115	1,346	
Vocational Rehabilitation for Disabled Veterans	SU	64.116	53,890	
Survivors and Dependents Educational Assistance	SCC/ SU	64.117	1,142,712	
Other Federal Awards	SCC/ SU	64.UNK	1,931,133	17,000
Subtotal - Direct Programs - Not Clustered			$39,125,413	$17,000
Indirect Programs - Not Clustered				
Veterans State Hospital Care	SU	64.016	3,523	
Subtotal - Indirect Programs - Not Clustered			$3,523	
Subtotal - U. S. Department of Veterans Affairs			$39,128,936	$17,000
U. S. Environmental Protection Agency				
Direct Programs - Clustered				
Research & Development Cluster:				
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	SU	66.034	68,314	
Congressionally Mandated Projects	SU	66.202	86,590	
Water Pollution Control State, Interstate, and Tribal Program Support	SU	66.419	66,029	
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	SU	66.436	777,006	13,580
Water Quality Management Planning	SU	66.454	64,822	
National Estuary Program	SU	66.456	12,876	
Nonpoint Source Implementation Grants	SU	66.460	845,543	
Regional Wetland Program Development Grants	SU	66.461	171,282	
Water Quality Cooperative Agreements	SU	66.463	31,543	
Capitalization Grants for Drinking Water State Revolving Funds	SU	66.468	35,576	
Water Protection Grants to the States	SU	66.474	45,963	
Gulf of Mexico Program	SU	66.475	419,396	65,070
Science To Achieve Results (STAR) Research Program	SU	66.509	222,833	33,077
Office of Research and Development Consolidated Research/Training/Fellowships	SU	66.511	1,888	
Greater Research Opportunities (GRO) Fellowships For Undergraduate Environmental Study	SU	66.513	33,935	
Science To Achieve Results (STAR) Fellowship Program	SU	66.514	148	
P3 Award: National Student Design Competition for Sustainability	SU	66.516	34,515	
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	SU	66.716	94,752	
Source Reduction Assistance	SU	66.717	10,031	
Hazardous Waste Management State Program Support	SU	66.801	72,366	
Other Federal Awards	SU	66.UNK	52,474	
Subtotal - Direct Programs - Clustered			$3,147,882	$111,727
Direct Programs - Not Clustered				

STATE OF FLORIDA
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FISCAL YEAR ENDED JUNE 30, 2010

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Air Pollution Control Program Support	FDEP/ FDOH	66.001	1,763,059	
State Indoor Radon Grants	FDOH	66.032	194,715	
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	FDEP/ FDOH	66.034	653,404	32,905
ARRA - State Clean Diesel Grant Program	FDEP/ FDOT	66.040	283,214	
State Clean Diesel Grant Program	FDEP	66.040	188,048	
Congressionally Mandated Projects	SU	66.202	768	
Water Pollution Control State, Interstate, and Tribal Program Support	FDEP/ SU	66.419	6,245,383	657,568
State Public Water System Supervision	FDEP	66.432	4,352,371	
State Underground Water Source Protection	FDEP	66.433	270,574	
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	FFWCC/ SU	66.436	296,305	50,000
ARRA - Water Quality Management Planning	FDEP	66.454	427,792	192,905
Water Quality Management Planning	FDEP/ FFWCC	66.454	569,535	228,467
ARRA - Capitalization Grants for Clean Water State Revolving Funds	FDEP	66.458	52,097,190	52,097,190
Capitalization Grants for Clean Water State Revolving Funds	FDEP	66.458	25,950,193	25,950,193
Nonpoint Source Implementation Grants	FDACS/ FDEP/ FDOH/ SCC/ SU	66.460	8,331,352	5,127,317
Regional Wetland Program Development Grants	FDEP	66.461	101,259	
Wastewater Operator Training Grant Program	SU	66.467	9,145	
Capitalization Grants for Drinking Water State Revolving Funds	FDEP	66.468	23,591,221	21,878,925
ARRA - Capitalization Grants for Drinking Water State Revolving Funds	FDEP	66.468	33,602,851	23,649,324
Beach Monitoring and Notification Program Implementation Grants	FDOH	66.472	561,852	
Water Protection Grants to the States	FDEP/ SU	66.474	226,908	
Gulf of Mexico Program	FDEP/ FFWCC/ SU	66.475	664,771	107,860
Science To Achieve Results (STAR) Fellowship Program	SU	66.514	11,959	
P3 Award: National Student Design Competition for Sustainability	SU	66.516	4,954	
Performance Partnership Grants	FDACS	66.605	1,030,655	
Environmental Information Exchange Network Grant Program and Related Assistance	FDEP	66.608	97,365	
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	FDOH	66.707	49,995	
Pollution Prevention Grants Program	FDEP	66.708	108,479	
Hazardous Waste Management State Program Support	FDEP	66.801	2,867,296	
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	FDEP	66.802	727,161	
Underground Storage Tank Prevention, Detection and Compliance Program	FDEP	66.804	1,126,128	
ARRA - Leaking Underground Storage Tank Trust Fund Corrective Action Program	FDEP	66.805	2,002,057	
Leaking Underground Storage Tank Trust Fund Corrective Action Program	FDEP	66.805	1,499,843	
ARRA - Brownfield Job Training Cooperative Agreements	SCC	66.815	134,166	
State and Tribal Response Program Grants	FDEP	66.817	1,252,989	
Environmental Education Grants	SU	66.951	8,354	
Subtotal - Direct Programs - Not Clustered			$171,303,311	$129,972,654
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	262,242	133,270
Targeted Watersheds Grants	SU	66.439	3,497	
National Estuary Program	SU	66.456	24,854	
Science To Achieve Results (STAR) Research Program	SU	66.509	78,475	
Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development	SU	66.510	34,506	
Other Federal Awards	SU	66.UNK	182,726	
Subtotal - Indirect Programs - Clustered			$586,300	$133,270
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	87,525	

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
National Estuary Program	SU	66.456	101,800	
Brownfields Assessment and Cleanup Cooperative Agreements	SU	66.818	3,886	
Other Federal Awards	SU	66.UNK	56,430	3,500
Subtotal - Indirect Programs - Not Clustered			$249,641	$3,500
Subtotal - U. S. Environmental Protection Agency			$175,287,134	$130,221,151
U. S. Nuclear Regulatory Commission				
Direct Programs - Clustered				
Research & Development Cluster:				
U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	SU	77.006	74,780	
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	SU	77.008	173,187	
Subtotal - Direct Programs - Clustered			$247,967	
Direct Programs - Not Clustered				
U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	SCC	77.006	150,000	
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	SCC	77.008	26,841	
Subtotal - Direct Programs - Not Clustered			$176,841	
Subtotal - U. S. Nuclear Regulatory Commission			$424,808	
U. S. Department of Energy				
Direct Programs - Clustered				
Research & Development Cluster:				
Inventions and Innovations	SU	81.036	80,259	
ARRA - State Energy Program	SU	81.041	165,445	
State Energy Program	SU	81.041	3,989	
ARRA - Weatherization Assistance for Low-Income Persons	SU	81.042	448,229	75,000
ARRA - Office of Science Financial Assistance Program	SU	81.049	628,867	
Office of Science Financial Assistance Program	SU	81.049	12,376,213	568,325
University Coal Research	SU	81.057	91,199	
Conservation Research and Development	SU	81.086	2,679,931	910,734
ARRA - Renewable Energy Research and Development	SU	81.087	807,804	
Renewable Energy Research and Development	SU	81.087	4,863,863	586,380
Fossil Energy Research and Development	SU	81.089	706,070	
Office of Environmental Waste Processing	SU	81.104	4,324,799	
Stewardship Science Grant Program	SU	81.112	398,174	
Defense Nuclear Nonproliferation Research	SU	81.113	185,766	
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	SU	81.117	184,349	128,798
State Energy Program Special Projects	SU	81.119	188,767	
Nuclear Energy Research, Development and Demonstration	SU	81.121	149,426	
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	SU	81.128	122,913	
ARRA - Other Federal Awards	SU	81.UNK	1,144,385	770,858
Other Federal Awards	SU	81.UNK	1,092,346	
Subtotal - Direct Programs - Clustered			$30,642,794	$3,040,095
Direct Programs - Not Clustered				
State Energy Program	FDEP/ FEOG/ SU	81.041	1,790,136	812,532
ARRA - State Energy Program	FEOG	81.041	14,336,649	14,094,474
ARRA - Weatherization Assistance for Low-Income Persons	FDCA	81.042	21,287,337	19,289,025
Weatherization Assistance for Low-Income Persons	FDCA	81.042	5,865,366	5,792,464
Regional Biomass Energy Programs	SU	81.079	126,031	
State Energy Program Special Projects	FEOG	81.119	0	
Nuclear Energy Research, Development and Demonstration	SU	81.121	10,000	
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	FPSC	81.122	115,873	
ARRA - Energy Efficient Appliance Rebate Program (EEARP)	FEOG	81.127	2,327,055	2,327,055

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	FEOG	81.128	147,792	46,990
Subtotal - Direct Programs - Not Clustered			$46,006,239	$42,362,540
Indirect Programs - Clustered				
Research & Development Cluster:				
Inventions and Innovations	SU	81.036	292,277	
ARRA - Office of Science Financial Assistance Program	SU	81.049	119,619	
Office of Science Financial Assistance Program	SU	81.049	1,131,655	23,446
University Coal Research	SU	81.057	36,973	
Renewable Energy Research and Development	SU	81.087	746,777	
Fossil Energy Research and Development	SU	81.089	176,135	
Stewardship Science Grant Program	SU	81.112	22,224	
Defense Nuclear Nonproliferation Research	SU	81.113	47,481	
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	SU	81.117	143,880	5,000
Nuclear Energy Research, Development and Demonstration	SU	81.121	26,808	
ARRA - Industrial Carbon Capture and Storage (CCS) Application	SU	81.134	6,490	
Other Federal Awards	SU	81.UNK	2,305,849	54,646
ARRA - Other Federal Awards	SU	81.UNK	10,444	
Subtotal - Indirect Programs - Clustered			$5,066,612	$83,092
Indirect Programs - Not Clustered				
ARRA - Other Federal Awards	SU	81.UNK	8,949	
Other Federal Awards	SU	81.UNK	54,375	
Subtotal - Indirect Programs - Not Clustered			$63,324	
Subtotal - U. S. Department of Energy			$81,778,969	$45,485,727
U. S. Department of Education				
Direct Programs - Clustered				
Early Intervention Services Cluster:				
Special Education-Grants for Infants and Families	FDOE/ FDOH/ SU	84.181	26,324,018	16,557,380
ARRA - Special Education - Grants for Infants and Families	FDOH/ SCC/ SU	84.393	10,125,210	8,673,104
Education of Homeless Childer and Youth Cluster				
Education for Homeless Children and Youth	FDOE/ SU	84.196	3,331,716	3,157,052
ARRA - Education for Homeless Children and Youth	FDOE/ SU	84.387	1,702,111	1,700,663
Independent Living Services for Older Individuals Who Are Blind Cluster				
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	FDOE/ SCC	84.177	3,256,666	
ARRA - Independent Living Services for Older Individuals Who are Blind	FDOE	84.399	678,766	
Independent Living State Grants Cluster				
Independent Living State Grants	FDOE	84.169	1,017,419	
ARRA - Independent Living State Grants	FDOE	84.398	476,734	
Research & Development Cluster:				
Adult Education - Basic Grants to States	SU	84.002	9,869	
ARRA - Adult Education - Basic Grants to States	SU	84.002	11,273	
Title I Grants to Local Educational Agencies	SU	84.010	53,256	36,958
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	360,380	
Overseas Programs - Faculty Research Abroad	SU	84.019	3,323	
Overseas Programs - Doctoral Dissertation Research Abroad	SU	84.022	64,080	
Special Education Grants to States	SU	84.027	4,387,573	
Higher Education Institutional Aid	SU	84.031	75,306	
TRIO Upward Bound	SU	84.047	955,790	
Fund for the Improvement of Postsecondary Education	SU	84.116	913,641	72,356
Minority Science and Engineering Improvement	SU	84.120	166,705	
Rehabilitation Long-Term Training	SU	84.129	164,442	
Business and International Education Projects	SU	84.153	5,475	
Special Education Preschool Grants	SU	84.173	777,014	
Special Education-Grants for Infants and Families	SU	84.181	1,811,975	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Safe and Drug-Free Schools and Communities National Programs	SU	84.184	25,699	
Safe and Drug-Free Schools and Communities State Grants	SU	84.186	256,907	
Graduate Assistance in Areas of National Need	SU	84.200	713,576	
Fund for the Improvement of Education	SU	84.215	22,065	
TRIO McNair Post-Baccalaureate Achievement	SU	84.217	210,547	
Centers for International Business Education	SU	84.220	342,887	
Twenty-First Century Community Learning Centers	SU	84.287	1,464,993	
Education Research, Development and Dissemination	SU	84.305	4,647,128	648,696
Education Technology State Grants	SU	84.318	7	
Special Education - State Personnel Development	SU	84.323	400,336	
Research in Special Education	SU	84.324	1,984,120	698,639
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	SU	84.325	3,559,813	
Comprehensive School Reform Demonstration	SU	84.332	401,215	214,886
International Education Technological Innovation and Cooperation for Foreign Information Access	SU	84.337	123,275	
Reading First State Grants	SU	84.357	683,428	506,959
Mathematics and Science Partnerships	SU	84.366	2,834,687	499,710
Improving Teacher Quality State Grants	SU	84.367	693,854	139,541
ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants	SU	84.394	2,801,982	
ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services	SU	84.397	7,748,050	406,287
ARRA - Other Federal Awards	SU	84.UNK	46,416	
School Improvement Grants Cluster				
School Improvement Grants	FDOE	84.377	11,776,804	10,769,674
Special Education Cluster:				
ARRA - Special Education Grants to States	SU	84.027	25,828	
Special Education Grants to States	FDOC/ FDOE/ FSDB/ SCC/ SU	84.027	599,873,653	571,165,588
Special Education Preschool Grants	FDOE/ FSDB/ SU	84.173	15,386,161	15,331,321
ARRA - Special Education Grants to States	FDOC/ FDOE/ FSDB/ SU	84.391	274,250,254	273,627,263
ARRA - Special Education - Preschool Grants	FDOE/ FSDB	84.392	7,611,241	7,606,425
State Fiscal Stabilization Fund Cluster:				
ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants	FDOE/ SCC/ SU	84.394	1,099,974,120	891,716,666
ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services	FAWI/ FDOE/ FSDB/ SCC/ SU	84.397	271,598,598	167,396,809
Statewide Data Systems Cluster				
Statewide Data Systems	FDOE	84.372	268,604	
Student Financial Aid Cluster:				
ARRA - Federal Supplemental Educational Opportunity Grants	SU	84.007	5,766	
Federal Supplemental Educational Opportunity Grants	SCC/ SU	84.007	16,959,520	
Federal Family Education Loans	SCC/ SU	84.032	901,034,847	
Federal Work-Study Program	SCC/ SU	84.033	24,348,856	
Federal Perkins Loan Program Federal Capital Contributions	SCC/ SU	84.038	88,916,516	
Federal Pell Grant Program	SCC/ SU	84.063	1,079,766,318	
Federal Direct Student Loans	SCC/ SU	84.268	891,022,843	
Academic Competitiveness Grants	SCC/ SU	84.375	23,674,303	
National Science and Mathematics Access to Retain Talent (SMART) Grants	SCC/ SU	84.376	17,653,105	
ARRA - Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	SCC	84.379	59,996	
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	SCC/ SU	84.379	1,067,127	
Title I, Part A Cluster:				
ARRA - Title I Grants to Local Educational Agencies	SU	84.010	20,277	
Title I Grants to Local Educational Agencies	FDOC/ FDOE/ FSDB/ SU	84.010	619,866,366	612,035,063
ARRA - Title I Grants to Local Educational Agencies	FDOE/ FSDB/ SU	84.389	198,930,515	198,660,752
TRIO Cluster:				
TRIO Student Support Services	SCC/ SU	84.042	6,022,161	
TRIO Talent Search	SCC/ SU	84.044	3,133,494	
TRIO Upward Bound	SCC/ SU	84.047	5,336,387	
TRIO Educational Opportunity Centers	SCC	84.066	1,264,981	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2010

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
TRIO McNair Post-Baccalaureate Achievement	SU	84.217	446,709	
Vocational Rehabilitation Cluster:				
Rehabilitation Services Vocational Rehabilitation Grants to States	FDOE/ SU	84.126	111,677,776	
ARRA - Rehabilitation Services-Vocational Rehabilitation Grants to States	FDOE	84.390	17,092,256	
Subtotal - Direct Programs - Clustered			$6,374,699,109	$2,781,621,792
Direct Programs - Not Clustered				
Adult Education - Basic Grants to States	FDOC/ FDOE/ SCC/ SU	84.002	32,421,797	24,408,538
Civil Rights Training and Advisory Services	SCC	84.004	5,671	
Migrant Education State Grant Program	FDOE/ SU	84.011	22,977,516	22,598,755
Title I Program for Neglected and Delinquent Children	FDOC/ FDOE	84.013	368,453	1,358
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	1,352,045	8,300
Overseas Programs - Faculty Research Abroad	SU	84.019	128,092	
Overseas Programs - Group Projects Abroad	SU	84.021	89,451	
Overseas Programs - Doctoral Dissertation Research Abroad	SU	84.022	104,700	
Higher Education Institutional Aid	SCC/ SU	84.031	20,763,785	
Federal Family Education Loans	FDOE	84.032	707,749,653	
Perkins Loan Cancellations	SCC/ SU	84.037	279,972	
Career and Technical Education -- Basic Grants to States	FDOC/ FDOE/ FSDB/ SCC/ SU	84.048	63,279,849	37,360,609
Career and Technical Education -- National Programs	FDOE/ SU	84.051	64,084	
Leveraging Educational Assistance Partnership	FDOE/ SCC	84.069	3,577,317	
Fund for the Improvement of Postsecondary Education	SCC/ SU	84.116	2,475,518	148,035
Minority Science and Engineering Improvement	SCC/ SU	84.120	356,298	
Rehabilitation Long-Term Training	SU	84.129	2,891	
National Institute on Disability and Rehabilitation Research	SU	84.133	437,452	34,200
Migrant Education High School Equivalency Program	SU	84.141	320,129	
Migrant Education Coordination Program	FDOE	84.144	34,731	18,024
Migrant Education College Assistance Migrant Program	SU	84.149	215,924	
Business and International Education Projects	SU	84.153	54,989	
Javits Fellowships	SU	84.170	21,426	
Safe and Drug-Free Schools and Communities National Programs	FDOE/ SCC/ SU	84.184	1,188,024	
Byrd Honors Scholarships	FDOE/ SCC/ SU	84.185	2,132,645	
Safe and Drug-Free Schools and Communities State Grants	FDLE/ FDOE/ FSDB/ SU	84.186	13,816,703	13,183,367
Supported Employment Services for Individuals with Significant Disabilities	FDOE	84.187	952,167	
Graduate Assistance in Areas of National Need	SU	84.200	87,042	
Javits Gifted and Talented Students Education Grant Program	SU	84.206	206,300	
Even Start State Educational Agencies	FAWI/ FDOE/ SCC	84.213	3,464,042	2,907,940
Fund for the Improvement of Education	SU	84.215	11,790	
Centers for International Business Education	SCC/ SU	84.220	346,290	
Assistive Technology	FDOE	84.224	915,254	
Rehabilitation Services Demonstration and Training Programs	SU	84.235	541	
Tech-Prep Education	FDOE/ SCC	84.243	3,125,248	2,803,041
Rehabilitation Training State Vocational Rehabilitation Unit In-Service Training	FDOE	84.265	176,716	
Charter Schools	FDOE/ SCC/ SU	84.282	17,358,688	16,648,287
Twenty-First Century Community Learning Centers	FDOE/ SCC/ SU	84.287	45,056,732	43,861,244
Education Research, Development and Dissemination	SU	84.305	667,458	164,966
Parental Information and Resource Centers	SU	84.310	732,189	74,908
Education Technology State Grants	FDOE/ FSDB/ SU	84.318	5,964,279	5,019,078
Special Education - State Personnel Development	FDOE/ SCC/ SU	84.323	414,719	
Research in Special Education	SU	84.324	394,003	48,881
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	SU	84.325	4,126,362	
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	SU	84.326	2,084,565	440,438
Grants to States for Workplace and Community Transition Training for Incarcerated Individuals	FDOC/ SCC	84.331	1,000,478	
Gaining Early Awareness and Readiness for Undergraduate Programs	FDOE/ SCC/ SU	84.334	2,037,563	278,905

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2010

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Child Care Access Means Parents in School	SCC/ SU	84.335	876,064	
International Education Technological Innovation and Cooperation for Foreign Information Access	SU	84.337	11,186	
Transition to Teaching	FDOE/ SCC/ SU	84.350	1,598,782	227,980
Reading First State Grants	FDOE/ SU	84.357	13,644,158	9,760,923
Rural Education	FDOE	84.358	2,972,115	2,871,190
Voluntary Public School Choice	FDOE/ SU	84.361	2,112,858	1,899,516
English Language Acquisition Grants	FDOE	84.365	45,046,711	36,991,787
Mathematics and Science Partnerships	FDOE/ SU	84.366	4,791,425	1,894,552
Improving Teacher Quality State Grants	FDOC/ FDOE/ FSDB/ SU	84.367	128,965,037	125,046,609
Grants for State Assessments and Related Activities	FDOE/ SU	84.369	962,783	
College Access Challenge Grant Program	FDOE/ SCC/ SU	84.378	3,038,376	
ARRA - Education Technology State Grants	FDOE/ SU	84.386	7,527,600	7,472,599
Other Federal Awards	FDOE/ SCC/ SU	84.UNK	3,398,026	8,513
ARRA - Other Federal Awards	SU	84.UNK	286,931	
Subtotal - Direct Programs - Not Clustered			$1,178,573,593	$356,182,543
Indirect Programs - Clustered				
Early Intervention Services Cluster:				
ARRA - Special Education-Grants for Infants and Families	SU	84.181	28,516	
Research & Development Cluster:				
Fund for the Improvement of Postsecondary Education	SU	84.116	42,357	
National Institute on Disability and Rehabilitation Research	SU	84.133	151,723	
Graduate Assistance in Areas of National Need	SU	84.200	23,993	
Fund for the Improvement of Education	SU	84.215	1,195,724	
Assistive Technology	SU	84.224	57,003	
Comprehensive Centers	SU	84.283	406,655	15,000
Education Research, Development and Dissemination	SU	84.305	305,430	
Research in Special Education	SU	84.324	639,932	
Arts in Education	SU	84.351	7,292	
English Language Acquisition Grants	SU	84.365	65,266	
Improving Teacher Quality State Grants	SU	84.367	5,006	
Other Federal Awards	SU	84.UNK	38,804	
Special Education Cluster:				
Special Education Grants to States	SU	84.027	86,259	
State Fiscal Stabilization Fund Cluster:				
ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants	SCC	84.394	144,408	
ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services	SCC/ SU	84.397	39,695	
Teacher Incentive Fund Cluster				
Teacher Incentive Fund	SU	84.374	184,346	
Title I, Part A Cluster:				
Title I Grants to Local Educational Agencies	SU	84.010	240	
Subtotal - Indirect Programs - Clustered			$3,422,649	$15,000
Indirect Programs - Not Clustered				
Adult Education - Basic Grants to States	SCC/ SU	84.002	339,105	
Higher Education Institutional Aid	SCC	84.031	150,358	
Career and Technical Education -- Basic Grants to States	SCC	84.048	57,842	
Fund for the Improvement of Postsecondary Education	SCC/ SU	84.116	15,311	
National Institute on Disability and Rehabilitation Research	SU	84.133	7,472	
Magnet Schools Assistance	SU	84.165	165,772	
Safe and Drug-Free Schools and Communities National Programs	SU	84.184	192,218	
Fund for the Improvement of Education	SCC/ SU	84.215	183,821	
Assistive Technology	SU	84.224	96,338	
Comprehensive Centers	SU	84.283	272,296	
Twenty-First Century Community Learning Centers	SU	84.287	65,027	
Ready-To-Learn Television	SU	84.295	45,627	
Civic Education - Cooperative Education Exchange Program	SCC/ SU	84.304	72,528	
Education Research, Development and Dissemination	SU	84.305	21,945	
Parental Information and Resource Centers	SU	84.310	69,311	
Education Technology State Grants	SU	84.318	4,917	

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Research in Special Education	SU	84.324	233,614	
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	SU	84.326	163,654	
Gaining Early Awareness and Readiness for Undergraduate Programs	SU	84.334	145,849	
Transition to Teaching	SCC	84.350	129,104	
Arts in Education	SU	84.351	107,373	
Voluntary Public School Choice	SU	84.361	323,960	
English Language Acquisition Grants	SU	84.365	19,053	
Mathematics and Science Partnerships	SU	84.366	126,573	
Improving Teacher Quality State Grants	SCC/ SU	84.367	45,904	
Other Federal Awards	SCC/ SU	84.UNK	396,645	6,185
Subtotal - Indirect Programs - Not Clustered			$3,451,617	$6,185
Subtotal - U. S. Department of Education			$7,560,146,968	$3,137,825,520
Scholarship Foundation				
Direct Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	85.UNK	21	
Subtotal - Direct Programs - Clustered			$21	
Subtotal - Scholarship Foundation			$21	
National Archives and Records Administration				
Direct Programs - Not Clustered				
National Archives Reference Services Historical Research	SU	89.001	296	
National Historical Publications and Records Grants	FDOS/ SU	89.003	38,980	
Subtotal - Direct Programs - Not Clustered			$39,276	
Subtotal - National Archives and Records Administration			$39,276	
Election Assistance Commission				
Direct Programs - Clustered				
Research & Development Cluster:				
Help America Vote College Program	SU	90.400	23,273	
Subtotal - Direct Programs - Clustered			$23,273	
Direct Programs - Not Clustered				
Help America Vote Act Requirements Payments	FDLE/ FDOS	90.401	14,257,748	2,433,996
Subtotal - Direct Programs - Not Clustered			$14,257,748	$2,433,996
Subtotal - Election Assistance Commission			$14,281,021	$2,433,996
U. S. Department of Health and Human Services				
Direct Programs - Clustered				
Aging Cluster:				
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	FDOEA	93.044	30,593,864	28,294,147
Special Programs for the Aging Title III, Part C Nutrition Services	FDOEA	93.045	37,143,288	34,024,052
Nutrition Services Incentive Program	FDOEA	93.053	7,630,210	7,204,563
ARRA - Aging Home-Delivered Nutrition Services for States	FDOEA	93.705	1,336,564	1,336,564
ARRA - Aging Congregate Nutrition Services for States	FDOEA	93.707	2,408,591	2,408,591
CCDF - Child Care Cluster:				
Child Care and Development Block Grant	FAWI/ FDCFS/ FDOH/ SCC/ SU	93.575	253,241,145	237,222,997
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	FAWI	93.596	121,238,012	121,238,012
ARRA - Child Care and Development Block Grant	FAWI/ SU	93.713	54,819,025	53,549,780
Child Care and Development Block Grant	SCC	93.713	58,232	
CSBG Cluster:				
Community Services Block Grant	FDCA	93.569	15,340,788	14,565,956
ARRA - Community Services Block Grant	FDCA	93.710	10,395,083	10,394,810
Head Start Cluster:				

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2010

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Head Start	SU	93.600	1,253,248	244,140
ARRA - Head Start	SU	93.708	34,534	18,150
Health Centers Cluster:				
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)	FDOH	93.224	8,341,644	
ARRA - Grants to Health Center Programs	FDOH	93.703	2,642,977	
Immunization Cluster:				
Immunization Grants (1)	FDOH/ SU	93.268	206,451,298	
ARRA - Immunization	FDOH	93.712	1,161,151	
Medicaid Cluster:				
State Medicaid Fraud Control Units	FDLA	93.775	11,882,793	
State Survey and Certification of Health Care Providers and Suppliers	FAHCA/ FDOH/ SU	93.777	19,200,743	
ARRA - Medical Assistance Program	FAHCA	93.778	2,083,957,493	
Medical Assistance Program	FAHCA/ FAPD/ FDCFS/ FDOEA/ FDOH/ SU	93.778	10,135,856,207	35,377,126
Research & Development Cluster:				
HIV Prevention Programs for Women	SU	93.015	44,905	
Special Programs for the Aging Title IV and Title II Discretionary Projects	SU	93.048	13,819	
Innovations in Applied Public Health Research	SU	93.061	561,185	80,942
Public Health Emergency Preparedness (1)	SU	93.069	134,467	
Environmental Public Health and Emergency Response	SU	93.070	62,469	
Healthy Marriage Promotion and Responsible Fatherhood Grants	SU	93.086	652,584	
Food and Drug Administration Research	SU	93.103	192,666	131,591
Maternal and Child Health Federal Consolidated Programs	SU	93.110	14,863	4,004
Environmental Health	SU	93.113	1,457,479	187,779
Oral Diseases and Disorders Research	SU	93.121	6,151,850	225,260
Nurse Anesthetist Traineeships	SU	93.124	17,816	
Injury Prevention and Control Research and State and Community Based Programs	SU	93.136	5,693	
NIEHS Superfund Hazardous Substances Basic Research and Education	SU	93.143	152,694	
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	SU	93.153	466,760	102,750
Rural Health Research Centers	SU	93.155	79,817	
Health Program for Toxic Substances and Disease Registry	SU	93.161	62	
Human Genome Research	SU	93.172	325,918	82,596
Research Related to Deafness and Communication Disorders	SU	93.173	4,387,485	145,006
Research and Training in Complementary and Alternative Medicine	SU	93.213	169,445	
Research on Healthcare Costs, Quality and Outcomes	SU	93.226	304,832	48,087
Grants for Dental Public Health Residency Training	SU	93.236	41,761	
Mental Health Research Grants	SU	93.242	8,645,330	1,308,600
Substance Abuse and Mental Health Services Projects of Regional and National Significance	SU	93.243	18,957	
Advanced Nursing Education Grant Program	SU	93.247	161,990	
Occupational Safety and Health Program	SU	93.262	64,590	
Nurse Faculty Loan Program (NFLP)	SU	93.264	143,208	
Alcohol National Research Service Awards for Research Training	SU	93.272	79,059	
Alcohol Research Programs	SU	93.273	6,051,293	186,887
ARRA - Drug Abuse and Addiction Research Programs	SU	93.279	164,904	
Drug Abuse and Addiction Research Programs	SU	93.279	5,803,420	123,390
Mental Health Research Career/Scientist Development Awards	SU	93.281	272,023	
Mental Health National Research Service Awards for Research Training	SU	93.282	4,602	
Centers for Disease Control and Prevention Investigations and Technical Assistance	SU	93.283	363,602	
Discovery and Applied Research for Technological Innovations to Improve Human Health	SU	93.286	1,981,418	39,917
Minority Health and Health Disparities Research	SU	93.307	4,022,669	610,833
Trans-NIH Research Support	SU	93.310	642,758	62,327
Advanced Nursing Education Traineeships	SU	93.358	131,707	
Nursing Research	SU	93.361	2,179,415	83,963
National Center for Research Resources	SU	93.389	9,723,420	2,554,825

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Cancer Cause and Prevention Research	SU	93.393	2,888,060	355,822
Cancer Detection and Diagnosis Research	SU	93.394	870,711	58,924
Cancer Treatment Research	SU	93.395	2,745,847	94,947
Cancer Biology Research	SU	93.396	1,087,619	
Cancer Research Manpower	SU	93.398	795,005	
Cancer Control	SU	93.399	1,550,863	44,250
ARRA - Public Health Traineeship Program	SU	93.405	11,267	
ARRA - Scholarships for Disadvantaged Students	SU	93.407	301,946	
Promoting Safe and Stable Families	SU	93.556	676	
Head Start	SU	93.600	183,579	
Social Services Research and Demonstration	SU	93.647	62,526	
Foster Care Title IV-E	SU	93.658	285,972	
Family Violence Prevention and Services/Grants for Battered Women s Shelters Grants to States and Indian Tribes	SU	93.671	306,167	
Trans-NIH Recovery Act Research Support	SU	93.701	46,136	
ARRA - Trans-NIH Recovery Act Research Support	SU	93.701	31,895,735	10,909,251
ARRA - Health Information Technology Regional Extension Centers Program	SU	93.718	31,903	
Children s Health Insurance Program	SU	93.767	552,777	
Medical Assistance Program	SU	93.778	1,517,348	47,424
ARRA - Cardiovascular Diseases Research	SU	93.837	365,305	
Cardiovascular Diseases Research	SU	93.837	10,929,259	922,325
Lung Diseases Research	SU	93.838	1,332,378	
Blood Diseases and Resources Research	SU	93.839	4,343,140	12,870
Arthritis, Musculoskeletal and Skin Diseases Research	SU	93.846	3,841,060	353,786
Diabetes, Digestive, and Kidney Diseases Extramural Research	SU	93.847	14,912,948	5,586,907
Extramural Research Programs in the Neurosciences and Neurological Disorders	SU	93.853	14,394,294	1,399,235
Allergy, Immunology and Transplantation Research	SU	93.855	18,687,919	1,964,504
Microbiology and Infectious Diseases Research	SU	93.856	1,294,777	318,412
ARRA - Biomedical Research and Research Training	SU	93.859	48,018	
Biomedical Research and Research Training	SU	93.859	19,065,298	2,410,269
Child Health and Human Development Extramural Research	SU	93.865	8,192,001	576,348
Aging Research	SU	93.866	9,212,865	1,528,071
Vision Research	SU	93.867	6,401,668	357,385
Medical Library Assistance	SU	93.879	173,278	
Health Care and Other Facilities	SU	93.887	342,591	
Grants to States for Operation of Offices of Rural Health	SU	93.913	16,749	
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	SU	93.918	71,840	
Scholarships for Health Professions Students from Disadvantaged Backgrounds	SU	93.925	475,557	
ARRA - Scholarships for Health Professions Students from Disadvantaged Backgrounds	SU	93.925	115,814	
Block Grants for Community Mental Health Services	SU	93.958	40,144	
Public Health Traineeships	SU	93.964	18,780	
Preventive Health Services Sexually Transmitted Diseases Research, Demonstrations, and Public Information and Education Grants	SU	93.978	303	
International Research and Research Training	SU	93.989	79,613	55,962
Other Federal Awards	SU	93.UNK	46,891,640	22,454,903
Student Financial Aid Cluster:				
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	SU	93.342	4,892,399	
Nursing Student Loans	SCC/ SU	93.364	72,201	
Scholarships for Health Professions Students from Disadvantaged Backgrounds	SCC/ SU	93.925	3,205,982	
TANF Cluster:				
Temporary Assistance for Needy Families	FAWI/ FDCFS/ FDLE/ FDMA/ FDOE/ FDOH/ SU	93.558	434,454,760	314,275,280

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	FAWI/ FDCFS	93.714	44,437,386	10,682,081
Subtotal - Direct Programs - Clustered			$13,754,123,929	$926,266,601
Direct Programs - Not Clustered				
Public Health and Social Services Emergency Fund	FDCFS	93.003	49,133	49,133
State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program	FDOH	93.006	206,630	
Medical Reserve Corps Small Grant Program	FDOH	93.008	1,214	
Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	FDOEA	93.041	390,241	199,822
Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	FDOEA	93.042	1,425,642	
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	FDOEA	93.043	1,547,134	1,188,146
Special Programs for the Aging Title IV and Title II Discretionary Projects	FDOEA/ SU	93.048	1,177,862	619,809
Alzheimer s Disease Demonstration Grants to States	FDOEA	93.051	197,452	
National Family Caregiver Support, Title III, Part E	FDOEA	93.052	11,382,185	9,266,891
Innovations in Applied Public Health Research	SU	93.061	18,358	
Public Health Emergency Preparedness (1)	FDOH/ SU	93.069	131,341,401	28,707,885
Environmental Public Health and Emergency Response	FDOH	93.070	88,343	
Medicare Enrollment Assistance Program	FDOEA	93.071	380,435	205,566
Emergency System for Advance Registration of Volunteer Health Professionals	FDOH	93.089	25,039	9,670
Food and Drug Administration Research	FDACS/ SU	93.103	609,353	
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	FDCFS	93.104	439,094	38,348
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	SU	93.107	457,459	375,313
Maternal and Child Health Federal Consolidated Programs	FDOH/ SU	93.110	858,607	258,729
Environmental Health	SU	93.113	7,325	
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	FDOH/ SU	93.116	8,191,790	
Oral Diseases and Disorders Research	SU	93.121	695,080	
Nurse Anesthetist Traineeships	SU	93.124	15,152	
Emergency Medical Services for Children	FDOH	93.127	112,274	
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	FDOH/ SU	93.130	251,894	
Centers for Research and Demonstration for Health Promotion and Disease Prevention	SU	93.135	891,737	117,107
Injury Prevention and Control Research and State and Community Based Programs	FDOH/ SU	93.136	2,240,848	1,128,181
AIDS Education and Training Centers	SU	93.145	2,393,532	755,338
Projects for Assistance in Transition from Homelessness (PATH)	FDCFS/ SU	93.150	3,831,089	3,584,082
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	FDOH/ SU	93.153	2,478,745	709,796
Research Related to Deafness and Communication Disorders	SU	93.173	310,431	
Disabilities Prevention	FDOH/ SU	93.184	541,040	31,413
Patient Navigator and Chronic Disease Prevention Program	SU	93.191	991	
Childhood Lead Poisoning Prevention Projects State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	FDOH	93.197	970,528	
Surveillance of Hazardous Substance Emergency Events	FDOH	93.204	24,668	
Family Planning Services	FDOH	93.217	11,241,375	58,970
Grants for Dental Public Health Residency Training	FDOH/ SU	93.236	295,032	5,000
Policy Research and Evaluation Grants	SU	93.239	24,500	
State Capacity Building	FDOH	93.240	500,656	
State Rural Hospital Flexibility Program	FDOH	93.241	575,392	135,546
Mental Health Research Grants	SU	93.242	1,070,237	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	FDBPR/ FDCFS/ FDOH/ SCC/ SU	93.243	8,674,890	3,304,847
Advanced Nursing Education Grant Program	SU	93.247	2,407,120	

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Universal Newborn Hearing Screening	FDOH	93.251	330,635	
Poison Center Support and Enhancement Grant Program	SU	93.253	298,420	242,800
Rural Access to Emergency Devices Grant	FDOH	93.259	111,736	
Occupational Safety and Health Program	SU	93.262	1,436,258	346
Nurse Faculty Loan Program (NFLP)	SU	93.264	283,848	
Substance Abuse and Mental Health Services-Access to Recovery	SU	93.275	220,988	72,329
Drug-Free Communities Support Program Grants	FDOH	93.276	82,006	
Drug Abuse and Addiction Research Programs	SU	93.279	146,309	
Mental Health National Research Service Awards for Research Training	SU	93.282	30,292	
Centers for Disease Control and Prevention Investigations and Technical Assistance	FDACS/ FDOH/ SU	93.283	11,022,954	443,546
National Health Service Corps Scholarship Program	FDACS	93.288	361,731	
Small Rural Hospital Improvement Grant Program	FDOH	93.301	151,622	
Minority Health and Health Disparities Research	FDOH/ SU	93.307	17,471	
Advanced Nursing Education Traineeships	SU	93.358	449,885	
Nurse Education, Practice and Retention Grants	SU	93.359	252,045	
National Center for Research Resources	SU	93.389	1,472,261	88,487
Cancer Cause and Prevention Research	SU	93.393	53,582	
Cancer Research Manpower	SU	93.398	654,790	257,366
Cancer Control	SU	93.399	78,639	41,000
ARRA - Public Health Traineeship Program	SU	93.405	52,162	
ARRA - Scholarships for Disadvantaged Students	SCC/ SU	93.407	1,259,260	
ARRA - Nurse Faculty Loan Program	SU	93.408	22,592	
Nurse Faculty Loan Program	SU	93.408	29,396	
ARRA - State Primary Care Offices	FDOH	93.414	5,840	
ARRA - Nursing Workforce Diversity	SCC	93.417	162,340	
Food Safety and Security Monitoring Project	FDACS	93.448	733,531	
Ruminant Feed Ban Support Project	FDACS	93.449	145,283	
Promoting Safe and Stable Families	FDCFS	93.556	14,674,313	14,610,941
Child Support Enforcement	COURTS/ FDOR/ JAC	93.563	157,862,907	25,317,715
ARRA - Child Support Enforcement	FDOR	93.563	77,932,557	
Child Support Enforcement Research	FDOR	93.564	59,665	
Refugee and Entrant Assistance State Administered Programs	FAHCA/ FDCFS/ FDOH/ SCC/ SU	93.566	87,206,634	23,433,672
Low-Income Home Energy Assistance	FDCA/ FDOEA	93.568	86,586,303	81,957,537
Community Services Block Grant Discretionary Awards	SU	93.570	1,130	
Refugee and Entrant Assistance Discretionary Grants	FDCFS/ FDOE/ FDOH/ SCC/ SU	93.576	19,545,326	17,428,769
U.S. Repatriation	FAWI/ FDCFS	93.579	5,207,923	
Refugee and Entrant Assistance Targeted Assistance Grants	FDCFS/ SCC	93.584	9,587,648	6,863,493
State Court Improvement Program	COURTS	93.586	1,341,769	
Community-Based Child Abuse Prevention Grants	FDCFS	93.590	1,419,990	831,737
Grants to States for Access and Visitation Programs	FDCFS	93.597	604,915	604,915
Chafee Education and Training Vouchers Program (ETV)	FDCFS	93.599	2,491,970	2,491,970
Adoption Incentive Payments	FDCFS	93.603	5,743,119	5,258,000
Voting Access for Individuals with Disabilities Grants to States	FDOS	93.617	26,973	26,973
Developmental Disabilities Basic Support and Advocacy Grants	SU	93.630	60	
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	SU	93.632	529,648	
Children s Justice Grants to States	FDCFS/ SU	93.643	872,997	225,000
Child Welfare Services State Grants	FDCFS/ SU	93.645	15,251,085	10,906,884
ARRA - Foster Care Title IV-E	FDCFS/ SU	93.658	11,806,077	11,754,835
Foster Care Title IV-E	FDCFS/ FDJJ/ SU	93.658	187,511,998	156,002,745
ARRA - Adoption Assistance	FDCFS	93.659	6,831,056	6,831,056
Adoption Assistance	FDCFS/ SU	93.659	76,329,801	70,402,215
Social Services Block Grant	FAHCA/ FAPD/ FAWI/ FDCFS/ FDJJ/ FDOEA/ FDOH/ FEOG/ SU	93.667	172,991,027	57,275,215
Child Abuse and Neglect State Grants	FDCFS	93.669	2,454,080	2,454,080

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Family Violence Prevention and Services/Grants for Battered Women s Shelters Grants to States and Indian Tribes	FDCFS	93.671	4,489,303	4,401,197
Chafee Foster Care Independence Program	FDCFS	93.674	6,878,031	6,594,393
ARRA - Trans-NIH Recovery Act Research Support	SU	93.701	291,223	
ARRA - National Center for Research Resources, Recovery Act Construction Support	SU	93.702	961,700	
ARRA - Strengthening Communities Fund	SU	93.711	268,443	150,000
ARRA - Preventing Healthcare-Associated Infections	FDOH	93.717	132,565	
ARRA - Health Information Technology Regional Extension Centers Program	SU	93.718	32,715	
ARRA - State Grants to Promote Health Information Technology	FAHCA	93.719	108,313	
ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative	FAHCA	93.720	265,981	
ARRA - Health Information Technology Professionals in Health Care	SCC	93.721	5,373	
ARRA - Prevention and Wellness-State, Territories and Pacific Islands	FDOH	93.723	450,227	
ARRA - Prevention and Wellness Communities Putting Prevention to Work Funding Opportunities Announcement (FOA)	FDOH	93.724	328,904	
ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program	FDOEA	93.725	8,174	
Children s Health Insurance Program	FAHCA/ FDCFS/ FDOH/ SU	93.767	330,947,811	232,666,577
Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities	FAPD	93.768	673,565	
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	FAPD/ FDOEA/ SU	93.779	4,022,148	1,789,226
Cardiovascular Diseases Research	SU	93.837	600,502	
Lung Diseases Research	SU	93.838	114,366	
Blood Diseases and Resources Research	SU	93.839	55,069	
Arthritis, Musculoskeletal and Skin Diseases Research	SU	93.846	134,901	
Diabetes, Digestive, and Kidney Diseases Extramural Research	SU	93.847	162,037	
Extramural Research Programs in the Neurosciences and Neurological Disorders	SU	93.853	242,814	
Allergy, Immunology and Transplantation Research	SU	93.855	282,341	
Microbiology and Infectious Diseases Research	SU	93.856	2,281	
Biomedical Research and Research Training	SCC/ SU	93.859	226,101	
Child Health and Human Development Extramural Research	SCC/ SU	93.865	736,412	5,000
Aging Research	SU	93.866	462,978	
Vision Research	SU	93.867	193,663	
Grants for Training in Primary Care Medicine and Dentistry	SU	93.884	9	
ARRA - Health Care and Other Facilities	SU	93.887	119,533	
Health Care and Other Facilities	FDOH/ SCC	93.887	571,060	
Specially Selected Health Projects	SCC/ SU	93.888	797,220	371,500
National Bioterrorism Hospital Preparedness Program	FDOH/ SU	93.889	27,306,522	568,150
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	FDOH	93.912	293,502	
Grants to States for Operation of Offices of Rural Health	FDOH	93.913	159,628	73,008
HIV Care Formula Grants	FDOC/ FDOH/ SU	93.917	142,579,485	28,925,328
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	FDOH/ SU	93.918	4,105,938	218,070
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	FDOH	93.919	5,179,227	
Healthy Start Initiative	FDOH/ SU	93.926	1,127,238	13,138
Special Projects of National Significance	FDOH/ SU	93.928	100,031	
Native Hawaiian Health Systems	SU	93.932	71,691	46,700
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	FDOE/ FDOH/ SU	93.938	562,620	5,156
HIV Prevention Activities Health Department Based	FDOH/ SU	93.940	24,826,145	4,925,203
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	FDOH	93.944	4,665,833	35,756
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	FDOH	93.946	131,404	

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Block Grants for Community Mental Health Services	FDCFS/ SU	93.958	35,823,496	34,326,866
Block Grants for Prevention and Treatment of Substance Abuse	FDCFS/ SU	93.959	98,913,900	93,176,755
Public Health Traineeships	SU	93.964	46,429	
Geriatric Education Centers	SU	93.969	360,622	105,699
Preventive Health Services Sexually Transmitted Diseases Control Grants	FDOH	93.977	4,398,100	
Preventive Health Services Sexually Transmitted Diseases Research, Demonstrations, and Public Information and Education Grants	FDOH/ SU	93.978	548,705	
Mental Health Disaster Assistance and Emergency Mental Health	FDCFS	93.982	914,255	830,680
International Research and Research Training	SU	93.989	210,874	
Preventive Health and Health Services Block Grant	FDOH	93.991	3,557,417	373,372
Maternal and Child Health Services Block Grant to the States	FDOH/ SU	93.994	14,908,499	7,052,280
Other Federal Awards	FDCFS/ SU	93.UNK	1,031,491	59,273
Subtotal - Direct Programs - Not Clustered			$1,889,467,570	$963,286,545
Indirect Programs - Clustered				
Aging Cluster:				
Special Programs for the Aging Title III, Part C Nutrition Services	SU	93.045	1,337	
CCDF - Child Care Cluster:				
Child Care and Development Block Grant	FDOH/ SCC/ SU	93.575	206,783	
Head Start Cluster:				
Head Start	SU	93.600	202,017	
Medicaid Cluster:				
Medical Assistance Program	FDOH/ SU	93.778	1,805,706	3,537
Research & Development Cluster:				
Civil Rights and Privacy Rule Compliance Activities	SU	93.001	440	
Innovations in Applied Public Health Research	SU	93.061	17,044	
Food and Drug Administration Research	SU	93.103	78,450	
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	SU	93.104	182,740	
Maternal and Child Health Federal Consolidated Programs	SU	93.110	69,699	
Environmental Health	SU	93.113	111,501	
Oral Diseases and Disorders Research	SU	93.121	1,511,998	
AIDS Education and Training Centers	SU	93.145	384,154	
Research Related to Deafness and Communication Disorders	SU	93.173	440,586	2,740
Research and Training in Complementary and Alternative Medicine	SU	93.213	43,915	
Research on Healthcare Costs, Quality and Outcomes	SU	93.226	162,737	
Policy Research and Evaluation Grants	SU	93.239	14,193	
Mental Health Research Grants	SU	93.242	1,575,815	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	SU	93.243	166,372	
Healthy Communities Access Program	SU	93.252	969	
State Health Access Program	SU	93.256	3,734,463	
Occupational Safety and Health Program	SU	93.262	11,184	
Alcohol Research Programs	SU	93.273	117,182	
Drug Abuse and Addiction Research Programs	SU	93.279	231,624	
Centers for Disease Control and Prevention Investigations and Technical Assistance	SU	93.283	37,244	
Discovery and Applied Research for Technological Innovations to Improve Human Health	SU	93.286	195,354	
Minority Health and Health Disparities Research	SU	93.307	117,747	
Trans-NIH Research Support	SU	93.310	10,807	
Nursing Research	SU	93.361	56,513	
National Center for Research Resources	SU	93.389	566,809	
Cancer Cause and Prevention Research	SU	93.393	147,170	
Cancer Detection and Diagnosis Research	SU	93.394	243,359	
Cancer Treatment Research	SU	93.395	2,580,409	
Cancer Biology Research	SU	93.396	149,803	
Cancer Centers Support Grants	SU	93.397	110,360	
Cancer Control	SU	93.399	67,430	
Head Start	SU	93.600	53,270	
Developmental Disabilities Basic Support and Advocacy Grants	SU	93.630	93,613	

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
ARRA - Trans-NIH Recovery Act Research Support	SU	93.701	1,298,472	
ARRA - Cardiovascular Diseases Research	SU	93.837	1,486	
Cardiovascular Diseases Research	SU	93.837	998,194	
Lung Diseases Research	SU	93.838	540,100	
Blood Diseases and Resources Research	SU	93.839	409,073	
Arthritis, Musculoskeletal and Skin Diseases Research	SU	93.846	446,248	34,123
Diabetes, Digestive, and Kidney Diseases Extramural Research	SU	93.847	2,925,115	2,170,722
Extramural Research Programs in the Neurosciences and Neurological Disorders	SU	93.853	2,493,360	
Allergy, Immunology and Transplantation Research	SU	93.855	2,205,266	
Microbiology and Infectious Diseases Research	SU	93.856	438,793	
Biomedical Research and Research Training	SU	93.859	1,992,945	
Child Health and Human Development Extramural Research	SU	93.865	1,532,416	11,711
Aging Research	SU	93.866	1,717,709	
Vision Research	SU	93.867	2,154,670	78,652
Healthy Start Initiative	SU	93.926	97,435	
ARRA - Other Federal Awards	SU	93.UNK	24,338	
Other Federal Awards	SU	93.UNK	3,158,084	421
TANF Cluster:				
Temporary Assistance for Needy Families	FDOH/ SCC/ SU	93.558	1,466,136	
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	SCC	93.714	12,792	
Subtotal - Indirect Programs - Clustered			$39,413,429	$2,301,906
Indirect Programs - Not Clustered				
ARRA - Public Health and Social Services Emergency Fund	SU	93.003	62,623	
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	SU	93.043	142	
National Family Caregiver Support, Title III, Part E	SU	93.052	137,263	
Healthy Marriage Promotion and Responsible Fatherhood Grants	FDOH/ SU	93.086	58,064	
Health Disparities in Minority Health	FDOH	93.100	78,970	
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	FDOH/ SU	93.104	614,586	
Maternal and Child Health Federal Consolidated Programs	FDOH/ SU	93.110	104,733	
Injury Prevention and Control Research and State and Community Based Programs	SU	93.136	36,295	
Projects for Assistance in Transition from Homelessness (PATH)	SU	93.150	736,410	
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	SU	93.153	295,969	
Nursing Workforce Diversity	SCC	93.178	1,796	
Clinical Research Loan Repayment Program for Individuals from Disadvantaged Backgrounds	SU	93.220	13,599	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	SU	93.243	356,755	
Public Health Training Centers Grant Program	SU	93.249	5,056	
Occupational Safety and Health Program	SU	93.262	4,025	
Substance Abuse and Mental Health Services-Access to Recovery	SU	93.275	43,271	
Drug Abuse and Addiction Research Programs	SU	93.279	483,203	
Centers for Disease Control and Prevention Investigations and Technical Assistance	SU	93.283	20,583	
ARRA - Cancer Detection and Diagnosis Research	SU	93.394	21,543	
Cancer Detection and Diagnosis Research	SU	93.394	14,389	
Cancer Treatment Research	SU	93.395	59,594	
Cancer Control	SU	93.399	3,622	
Promoting Safe and Stable Families	SU	93.556	559,734	
Refugee and Entrant Assistance State Administered Programs	SU	93.566	31,837	
Community Services Block Grant Discretionary Awards	SU	93.570	4,757	
Community-Based Child Abuse Prevention Grants	FDOH	93.590	7,259	
Developmental Disabilities Basic Support and Advocacy Grants	SU	93.630	533,462	13,600
Children s Justice Grants to States	SU	93.643	43,817	
Adoption Opportunities	SU	93.652	223,995	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2010

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Foster Care Title IV-E	SU	93.658	1	
Child Abuse and Neglect Discretionary Activities	FDCFS	93.670	112,189	
ARRA - Trans-NIH Recovery Act Research Support	FDOH/ SCC/ SU	93.701	191,238	
ARRA - Health Information Technology Professionals in Health Care	SCC	93.721	19,395	
Children s Health Insurance Program	SU	93.767	148,373	
Biomedical Research and Research Training	SCC	93.859	13,600	
Child Health and Human Development Extramural Research	SU	93.865	539,819	
Aging Research	SU	93.866	138,136	
Medical Library Assistance	SU	93.879	2,983	
HIV Emergency Relief Project Grants	FDOH/ SU	93.914	7,787,000	
HIV Care Formula Grants	FDOH	93.917	278,246	
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	FDOH	93.918	165,307	
Ryan White HIV/AIDS Dental Reimbursements Community Based Dental Partnership	FDOH	93.924	2,706,016	
Healthy Start Initiative	FDOH/ SU	93.926	1,125,397	
HIV Prevention Activities Health Department Based	SU	93.940	1,909	
Block Grants for Prevention and Treatment of Substance Abuse	SU	93.959	39,459	
Geriatric Education Centers	SU	93.969	29,845	
Preventive Health and Health Services Block Grant	SU	93.991	10	
Maternal and Child Health Services Block Grant to the States	FDOH/ SU	93.994	2,806,142	
Other Federal Awards	SCC/ SU	93.UNK	339,268	
Subtotal - Indirect Programs - Not Clustered			$21,001,685	$13,600
Subtotal - U. S. Department of Health and Human Services			$15,704,006,613	$1,891,868,652
U. S. Corporation for National and Community Service				
Direct Programs - Clustered				
Foster Grandparent/Senior Companion Cluster:				
Senior Companion Program	FDOEA	94.016	287,168	187,416
Research & Development Cluster:				
Learn and Serve America School and Community Based Programs	SU	94.004	204,130	
Subtotal - Direct Programs - Clustered			$491,298	$187,416
Direct Programs - Not Clustered				
Retired and Senior Volunteer Program	SCC	94.002	167,697	
State Commissions	FEOG	94.003	902,103	
Learn and Serve America School and Community Based Programs	FDOE/ SU	94.004	967,243	826,993
Learn and Serve America Higher Education	SU	94.005	167,564	
AmeriCorps	FEOG/ SCC/ SU	94.006	6,366,197	5,454,633
ARRA - AmeriCorps	FDEP/ SCC	94.006	190,507	
Program Development and Innovation Grants	FEOG/ SCC	94.007	200,947	
Training and Technical Assistance	FEOG	94.009	217,607	
ARRA - Volunteers in Service to America	SU	94.013	10,988	
Volunteers in Service to America	SU	94.013	49,539	
Other Federal Awards	FEOG	94.UNK	609,435	
Subtotal - Direct Programs - Not Clustered			$9,849,827	$6,281,626
Indirect Programs - Not Clustered				
Learn and Serve America School and Community Based Programs	SU	94.004	7,442	
AmeriCorps	FDEP/ FDOEA/ FDOH/ SU	94.006	1,086,632	103,631
Program Development and Innovation Grants	SU	94.007	1,229	
Subtotal - Indirect Programs - Not Clustered			$1,095,303	$103,631
Subtotal - U. S. Corporation for National and Community Service			$11,436,428	$6,572,673
U. S. Social Security Administration				
Direct Programs - Clustered				
Disability Insurance/SSI Cluster:				
Social Security Disability Insurance	FDLE/ FDOH	96.001	121,921,551	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2010

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Subtotal - Direct Programs - Clustered			$121,921,551	
Subtotal - U. S. Social Security Administration			$121,921,551	
U. S. Department of Homeland Security				
Direct Programs - Clustered				
Homeland Security Cluster:				
Homeland Security Grant Program	FDACS/ FDCA/ FDEP/ FDFS/ FDHSMV/ FDLE/ FDMS/ FDOE/ FDOH/ FDOT/ FEOG/ FFWCC/ SCC/ SU	97.067	61,344,731	44,131,347
Research & Development Cluster:				
Hazard Mitigation Grant	SU	97.039	390,676	202,939
Scholars and Fellows, and Educational Programs	SU	97.062	44,567	
ARRA - Other Federal Awards	SU	97.UNK	1,195	
Other Federal Awards	SU	97.UNK	728,464	
Subtotal - Direct Programs - Clustered			$62,509,633	$44,334,286
Direct Programs - Not Clustered				
Non-Profit Security Program	FDCA	97.008	6,248,910	5,929,108
Boating Safety Financial Assistance	FFWCC	97.012	8,729,648	
State Access to the Oil Spill Liability Trust Fund	FFWCC	97.013	4,507	
Community Assistance Program State Support Services Element (CAP-SSSE)	FDCA	97.023	153,469	29,627
Flood Mitigation Assistance	FDCA	97.029	1,438,755	1,022,488
Crisis Counseling	FDCA/ FDCFS	97.032	256,679	220,590
Disaster Unemployment Assistance	FAWI	97.034	2,894	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	FDACS/ FDBPR/ FDCA/ FDEP/ FDMA/ FDOC/ FDOT/ SCC/ SU	97.036	303,331,622	285,747,626
Hazard Mitigation Grant	FDACS/ FDCA/ SCC/ SU	97.039	70,492,548	52,600,518
National Dam Safety Program	FDEP	97.041	42,754	
Emergency Management Performance Grants	FDCA/ FEOG/ SU	97.042	12,139,168	4,543,612
Assistance to Firefighters Grant	FDACS	97.044	12,849	
Fire Management Assistance Grant	FDCA	97.046	40,753	40,753
Pre-Disaster Mitigation	FDCA	97.047	6,763,454	5,327,437
Citizen Corps	FDCA	97.053	242,727	226,124
Interoperable Emergency Communications	FDCA	97.055	118,511	
ARRA - Port Security Grant Program	FFWCC	97.056	442,393	
Scholars and Fellows, and Educational Programs	SU	97.062	20,724	
Metropolitan Medical Response System	FDCA	97.071	585,357	531,401
State Homeland Security Program (SHSP)	FDCA	97.073	53,956	
Rail and Transit Security Grant Program	FDCA	97.075	994,000	994,000
Buffer Zone Protection Program (BZPP)	FDCA/ FDLE	97.078	2,322,475	1,715,484
Driver s License Security Grant Program	FDHSMV	97.089	2,804,357	
Repetitive Flood Claims	FDCA	97.092	3,558,042	3,556,765
Severe Loss Repetitive Program	FDCA	97.110	690,495	690,495
Other Federal Awards	FDLE/ SCC	97.UNK	35,875	
Subtotal - Direct Programs - Not Clustered			$421,526,922	$363,176,028
Indirect Programs - Clustered				
Homeland Security Cluster:				
Homeland Security Grant Program	SCC	97.067	86,520	
Research & Development Cluster:				
Centers for Homeland Security	SU	97.061	44,988	
Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection	SU	97.077	14,915	
Other Federal Awards	SU	97.UNK	188,654	60,711
Subtotal - Indirect Programs - Clustered			$335,077	$60,711
Indirect Programs - Not Clustered				
Rail and Transit Security Grant Program	SCC	97.075	10,522	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2010

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2009-2010 EXPENDITURES	2009-2010 TRANSFERS TO SUBRECIPIENTS
Other Federal Awards	FDLE	97.UNK	948	
Subtotal - Indirect Programs - Not Clustered			$11,470	
Subtotal - U. S. Department of Homeland Security			$484,383,102	$407,571,025
U. S. Agency for International Development				
Direct Programs - Clustered				
Research & Development Cluster:				
USAID Foreign Assistance for Programs Overseas	SU	98.001	10,067,148	2,709,918
Other Federal Awards	SU	98.UNK	277,671	
Subtotal - Direct Programs - Clustered			$10,344,819	$2,709,918
Direct Programs - Not Clustered				
USAID Foreign Assistance for Programs Overseas	SU	98.001	13,435	
Subtotal - Direct Programs - Not Clustered			$13,435	
Indirect Programs - Clustered				
Research & Development Cluster:				
USAID Foreign Assistance for Programs Overseas	SU	98.001	147,065	
USAID Development Partnerships for University Cooperation and Development	SU	98.012	160,145	
Subtotal - Indirect Programs - Clustered			$307,210	
Indirect Programs - Not Clustered				
USAID Foreign Assistance for Programs Overseas	SU	98.001	2,223	
Cooperative Development Program (CDP)	SU	98.002	2,268	
John Ogonowski Farmer-to-Farmer Program	SU	98.009	304,739	
USAID Development Partnerships for University Cooperation and Development	SCC/ SU	98.012	46,004	
Other Federal Awards	SCC/ SU	98.UNK	391,118	
Subtotal - Indirect Programs - Not Clustered			$746,352	
Subtotal - U. S. Agency for International Development			$11,411,816	$2,709,918
Other Federal Grants				
Direct Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	99.UNK	43,275	
Subtotal - Direct Programs - Clustered			$43,275	
Indirect Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	99.UNK	17,537	
Subtotal - Indirect Programs - Clustered			$17,537	
Indirect Programs - Not Clustered				
Other Federal Awards	SCC/ SU	99.UNK	383,825	
ARRA - Other Federal Awards	SCC	99.UNK	42,197	
Subtotal - Indirect Programs - Not Clustered			$426,022	
Subtotal - Other Federal Grants			$486,834	
Program Totals				
Direct Total Federal Awards Expenditures			**$40,325,175,107**	**$7,127,162,670**
Indirect Total Federal Awards Expenditures			**$116,770,699**	**$4,059,939**
Total Expenditures of Federal Awards			**$40,441,945,806**	**$7,131,222,609**

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 (SCC), and Florida Colleges exclusive of any component units of the State Universities and Community Colleges.

- ***Catalog of Federal Domestic Assistance***

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

- ***Expenditures***

The column on the accompanying schedule captioned "2009-2010 Expenditures" includes amounts using different bases of accounting. The reporting entities also include transfers from other State agencies, universities, and community colleges in this column.

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

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

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

Expenditures reported for the majority of State Community Colleges and Florida Colleges consist of amounts expended in accordance with the modified accrual basis of accounting. Indian River Community College, Polk State College, Seminole State College of Florida, and Daytona Beach Community College reported expenditures on the accrual basis of accounting.

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

- ***Transfers to Subrecipients Column***

The column on the accompanying schedule captioned "2009-2010 Transfers to Subrecipients" represents the amounts transferred by the State agencies, universities, and community colleges to subrecipients that are not included in the State's Schedule of Expenditures of Federal Awards. The amounts in this column are also included in the column captioned "2009-2010

Expenditures". Transfers between the State agencies, universities, and community colleges pursuant to subrecipient relationships are not included in this column.

- ***Administering Agency***

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

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

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

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

ARRA funds reported during Fiscal Year 2009-2010 are included within the accompanying schedule. Expenditures reported on the accompanying schedule for ARRA awards totaled $8,243,875,387.

- ***Noncash Assistance***

The State participates in several Federal awards programs in which noncash benefits are provided through the State to eligible program participants. The programs that report noncash benefits [i.e., Supplemental Nutrition Assistance Program (CFDA No. 10.551), School Breakfast Program (CFDA No. 10.553), School Lunch Program (CFDA No. 10.555), Nutrition Program for Women, Infants, and Children (CFDA No. 10.557), Food Commodities (CFDA No. 10.569), Public Health Emergency Preparedness (CFDA No. 93.069), Immunization Grants (CFDA No. 93.268), and Surplus Property (CFDA No. 39.003)] are identified on the accompanying schedule by a (1) next to the applicable grantor/program. All programs identified with a (1) report 100% of their expenditures as noncash benefits with the exception of Immunization Grants (CFDA No. 93.268), Public Health Emergency Preparedness (CFDA No. 93.069), School Breakfast Program (CFDA No. 10.553), School Lunch Program (CFDA No. 10.555) and Nutrition Program for Women, Infants, and Children (CFDA No. 10.557). The State distributed vaccine, through the Immunization Grants, valued at $193 million during the fiscal year. The State also distributed the Pan Flu vaccine, through Public Health Emergency Preparedness, valued at $44 million during the fiscal year. The State distributed noncash benefits in the amount of $6,407 through the School Breakfast Program, $60,789,545 through the School Lunch Program and $249,148,842 through the Nutrition Program for Women, Infants, and Children. The State uses the Electronic Benefit Transfer system to issue Supplemental Nutrition Assistance Program benefits (CFDA No. 10.551) to eligible recipients.

NOTE 2 - LOANS AND LOAN GUARANTEES

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 $901,034,847 and $891,022,843 respectively. Additionally, the SU and SCC reported having a value of loans outstanding for programs Federal Perkins Loan Program – Federal Capital Contributions (CFDA No. 84.038), Nurse Faculty Loan Program (CFDA No. 93.264), Health Professions Student Loans - Including Primary Care Loans/Loans for Disadvantaged Students (CFDA No. 93.342), and Nursing Student Loans (CFDA No. 93.364) in the amounts of $88,916,516, $427,056, $4,892,399, and $72,201, respectively.

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

The Federal State Infrastructure Bank (SIB) for the Highway Planning and Construction Program (CFDA No. 20.205) is an investment fund from which loans and other forms of credit assistance are provided for highway construction, transit capital, or other surface transportation projects. The Federal share (80 percent) of SIB disbursements made during the Fiscal Year 2009-10 totaled $5,058,257. 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, 2010, totaled $119,310,146.

- ***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 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. Two draws have been made to date and were made on the 2005 RCF Loan totaling $170,000,000. The first draw was made during Fiscal Year 2008-2009 in the amount of $109,304,356. The second draw was made during Fiscal Year 2009-2010 in the amount of $60,695,644.

- ***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 2009-2010 totaled $242,177,609 ($81,349,331 disbursed from the State bank and $160,828,278 disbursed from the Florida Water Pollution Control Financing Corporation bank). The value of loans made in previous years but are still in the construction phase at June 30, 2010, totaled $466,681,504, of which $314,645,859 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. Currently, all loan disbursements are federally funded.

- ***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 2009-2010 totaled $39,637,441. The value of loans made in previous years but are still in the construction phase at June 30, 2010, totaled $123,490,420. Currently, all loan disbursements are federally funded.

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

Under the Federal Family Education Loans (FFEL) Program, the U.S. Department of Education guarantees the repayment of loans made to students by participating financial institutions. The Florida Department of Education administers the FFEL Program (CFDA No. 84.032) for the State. During the Fiscal Year 2009-10, payments made to lenders to cover student loans in default totaled $203,530,919 and the value of new net loan guarantees totaled $504,218,734 and is shown on one line of the accompanying schedule. The value of net loan guarantees represents actual loans guaranteed during the Fiscal Year 2009-10. The value of outstanding loans guaranteed at June 30, 2010, totaled $3,860,015,486.

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, Reed Act Distributions and advances from Federal Unemployment Trust Fund. 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	125,702,800
ARRA Federal Administration	34,853,011
ARRA Federal Benefits Additional	690,145,259
ARRA Federal Benefits Emergency	2,016,182,232
ARRA Federal Benefits Extended	550,548,288
Federal Benefits Ex Military/Federal Employees	37,640,392
Federal Benefits Emergency	1,607,153,459
Federal Benefits Additional	56,480,765
State Benefits funded by State Taxes	658,886,663
State Benefits funded by Reed Act Distributions	407,868,715
State Benefits funded by Advances	1,612,500,000
Total	7,797,961,584

NOTE 4 - SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP)

NOTE 4 - SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP)

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

NOTE 5 - PASS-THROUGH AWARDS

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

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
Office of National Drug Control Policy				
St. Johns County	I3PNFP501	FDLE	07.UNK	138,733
Total - Office of National Drug Control Policy				$138,733
U. S. Department of Agriculture				
Agri-Starts	2007-33610-17963	SU	10.212	126
Alpha Scents, Inc.	00084930	SU	10.212	9,664
Auburn University	09-AGR-361467-UF/ 10-AGR-361482-UF	SU	10.200	99,388
Auburn University	08-HHP-374648-0006/ 08-USDA-ARMY-UFL/ 09-HHP-374648-0034/ 10-ACES-378562-UF	SU	10.500	115,703
Colorado State University	G-1494-2	SU	10.206	12
Colorado State University	G-1495-1	SU	10.309	44,697
Cornell University	48228-7940/ 55705-8825	SU	10.303	43,591
Florida Blueberry Growers Association	00080111/ 00081385/ 00086609	SU	10.170	84,724
Florida Citrus Packers	00064982	SU	10.UNK	12,801
Florida Specialty Crop Foundation	00085980	SU	10.170	15,539
Florida Trail Association	167000524026437	SU	10.UNK	7,000
Gulf Citrus Growers Association	00086171	SU	10.170	21,637
Indian River Citrus League	08006/ 2010-02	SU	10.UNK	49,231
Iowa State University	416-40-22F	SU	10.200	20,547
Michigan State University	61-4684F	SU	10.001	5,000
Michigan State University	61-4244B	SU	10.206	21,465
Michigan State University	61-4259A	SU	10.310	658
Mississippi State University	00076253/ 00083240/ 2005-38500-15815/ 2008-38500-19251/ 322218/322280	SU	10.200	83,338
Mississippi State University	18000-342842-06	SU	10.500	2,371
North Carolina Agricultural and Technical State University	240443D	SU	10.216	2,443
North Carolina State University	2009-0069-01	SU	10.001	6,524
North Carolina State University	2007-1634-06/ 2007-1634-07/ 2007-1634-18/ 2007-1634-20/ 2007-1634-28	SU	10.303	117,177
North Carolina State University	2008-0590-11/ 2008-1004-11	SU	10.500	37,656
North Walton County Mosquito Control	P100913340	SU	10.UNK	21,506
Northern Arizona University	ERI34FL01	SU	10.652	23,578
Ohio State University	744441	SU	10.200	14
Okaloosa County Mosquito Control	401009134	SU	10.UNK	17,367
Oregon State University	C0358A-E	SU	10.303	28,096
Purdue University	591-0770-01	SU	10.206	313
Purdue University	8000025883-AG	SU	10.217	23,288
Research Corporation of the University of Hawaii	Z792686	SU	10.303	24,395
Rutgers State University	00085427/ 2008-FL001ARSQA/ 2008-FL001BDP-GCREC/ 2009-FL001SORGHUM/ 2010-FL001BIOPEST	SU	10.200	64,384
Santa Rosa County Mosquito Control	5520015	SU	10.UNK	29,081
Southern United States Trade Association	E07MXMET01mdc/ E08MX-MET01mdc	SCC	10.603	82,545
Texas A & M University	450012/ 451005	SU	10.303	49,805
Texas A & M University	TCE 422010/ TCE 633002	SU	10.500	12,011
Texas A & M University	2859	SU	10.UNK	25,703
Texas AgriLife Extension Service	622220	SU	10.500	1,982
Universal Technology Corporation	08-S590-0004-02-C2/ F33615-02-D-2299	SU	10.UNK	254,706
University of California	2009 12876-01	SU	10.170	6,567
University of California, Davis	200911201-FLOR2/ SA7464/ SA7505	SU	10.200	49,801
University of California, Davis	Sub07-000752-02	SU	10.206	19,403
University of California, Davis	09-001514-02	SU	10.303	5,240
University of California, Davis	00084482	SU	10.309	175,186
University of California, Davis	09-001929-03	SU	10.310	10,236
University of California, Davis	200912877-01	SU	10.UNK	39,821
University of California, Riverside	S-000400	SU	10.170	15,312
University of California, Riverside	S-0000233	SU	10.206	62,370

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
University of Georgia	RC293-334/3504778/ RD309-067/3500968/ RD309-067/9822877	SU	10.200	41,941
University of Georgia	RC293-502/4691328	SU	10.206	11,312
University of Georgia	RD309-101/3842528/ RD309-101/4689018/ RD309-101/4690608/ RD309-101/4690698/ RD309-105/4692818/ RD309-105/4695668/ RE675-155/4690508	SU	10.215	29,637
University of Georgia	RF330-411/3843868/ RF332-464/3503708/ RF332-464/3503738	SU	10.303	44,843
University of Georgia	RD309-105/4690108	SU	10.309	18,681
University of Georgia	RC293-365/4692028	SU	10.310	13,100
University of Georgia	2007-47001-03776/ RE675-153/3842658/ RE675-153/3842668	SU	10.500	16,892
University of Georgia SARE/ACE	RD309-067/9822857/ RD309-101/4688358	SU	10.200	127,757
University of Georgia SARE/ACE	RD 309-097/4688118/ RD309-097/3841688/ RD309-105/4695338/ RE675-155/4690518	SU	10.215	12,840
University of Kentucky Research Foundation	3048 106543-10-122	SU	10.500	41,165
University of Maryland	Z510601	SU	10.206	17,747
University of Missouri	C00020062-2	SU	10.217	30,959
University of Montana	PG08-24791-01	SU	10.206	16,766
University of Nebraska	26-6365-0001-326	SU	10.500	12,677
University of Vermont	UFL08/ UFL09	SU	10.500	69,949
University of Virgin Islands	00066036	SU	10.200	4,862
University of Wisconsin	X374356	SU	10.206	46,888
Vipmobile	SDR-PHI-STTR2009-001	SU	10.212	7,444
Virginia State University	CR20063882017536/ CR-2007-38820-18574	SU	10.UNK	25,845
Virginia Tech	CR-19300-428337	SU	10.200	14,820
West Virginia State University	CR-0455-0003	SU	10.216	32
West Virginia University	08-493-FIU	SU	10.206	17,996
Total - U. S. Department of Agriculture				$2,468,155
U. S. Department of Commerce				
Consortium for Ocean Leadership	NA07SEC4690001/ P.O. 0L090117	SU	11.469	37,782
Consortium for Ocean Leadership	Check #: 4896/ Ck. #7333/ CK. #8037	SU	11.481	1,561
Consortium for Ocean Leadership	Check #64534	SU	11.UNK	13,950
CSA International, Inc.	CSA JOB#2245	SU	11.463	59,589
Dauphin Island Sea Lab	2303JD-FDEP OEE-01	FDEP	11.473	23,419
Duke University	08-SC-NOAA-1085	SU	11.478	46,572
Earth and Space Research	P.O. 08-89 2007-135	SU	11.473	4,662
Florida Atlantic University Foundation, Inc.	09-309	SU	11.427	6,885
Florida Institute of Technology	00084660	SU	11.419	28,173
Florida Sea Grant College	R/LR-Q-33/ UF#00078977/ UF09215	SU	11.417	89,888
Gulf & South Atlantic Fisheries Foundation, Inc.	91-03-73139/0	SU	11.452	6,862
Gulf of Mexico Fishery Management Council	NOAA CRCG 2004	SU	11.433	2,063
Gulf of Mexico Foundation	9005	FDEP	11.463	15,000
Louisiana State University	21633	SU	11.478	48,148
Mississippi State University	191001-363558-01	SU	11.432	536,074
Mississippi State University	015900 320528-01	SU	11.463	6,503
Mote Marine Laboratory	00071292/ 00077131	SU	11.472	2,174
National Fish and Wildlife Foundation	2006-0104008	SU	11.463	813
National Fish and Wildlife Foundation	2004-0012-009	SU	11.UNK	171
National Marine Sanctuary Foundation	Check #5880/ NOAA Workshop	SU	11.429	8,673
New England Aquarium	NEAQ CG #2571	SU	11.452	20,480
OAK Management	4300-005-06	SU	11.432	34,321
Old Dominion University	10-141-796431	SU	11.463	617
Saint Johns River Water Management District	25488	SU	11.463	4,995
Science Applications International Corporation	P010018353/ P010031078	SU	11.UNK	111,025
South Carolina Sea Grant Consortium	Agreement S355/ S352	SU	11.417	8,971
South Carolina Sea Grant Consortium	S451/ S452/ S551/ S552	SU	11.473	135,956
Southeastern Universities Research Association	SURA-2008-004	SU	11.473	10,929
Southwest Florida Regional Planning Council	20266	SU	11.302	22,393

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
State of Mississippi Department of Marine Resources	S-08-FLDEP-GOMA-02	FDEP	11.473	7,600
Tampa Bay Estuary Program	6350a	SU	11.463	1,903
Texas A&M Research Foundation	S0080023	SU	11.473	22,235
Texas A&M University	#09-016	SU	11.473	150,020
The Nature Conservancy	1090083062	SU	11.419	736
The Nature Conservancy	FLIRLUCF110107	SU	11.463	4,312
University Corporation for Atmospheric Research	S07-66809	SU	11.467	17,526
University of California, Davis	07-002197-USFL	SU	11.431	106,086
University of Maryland	SA7528082-U	SU	11.417	1,506
University of Maryland	CA 07-13/ CA 10-23/ CA 10-24	SU	11.473	135,987
University of Miami	P145893/ P152910	SU	11.432	153,706
University of Miami	6-6584N	SU	11.473	13,894
University of Miami	DOC/NA17RJ1226/P6970	SU	11.UNK	255,270
University of Michigan	3001105234/ 3001278128	SU	11.432	76,479
University of New Hampshire	SUBAWARD 10-019/NA04NMF4550391	SU	11.455	27,264
University of North Carolina	5-56675/ UNC #5-46147	SU	11.430	38,182
University of North Carolina, Wilmington	2007-13 A/B/ 2007-14/ 2008-01-01-B	SU	11.430	31,007
University of North Carolina, Wilmington	UNC#: 515180-08-02	SU	11.473	6,267
University of Southern Mississippi	USM-GR02903-002	SU	11.432	224
West Virginia University	08-681-FIU	SU	11.312	23,973
Woods Hole Oceanographic Institute	A100386	SU	11.431	109
Total - U. S. Department of Commerce				$2,362,935
U. S. Department of Defense				
Academy of Applied Science	09-113/ 09-29	SU	12.431	5,123
Academy of Applied Science	09-15/ 09-16/ 10-04	SU	12.UNK	3,945
Advanced Material Technology, Inc.	HTC 2004-2005	SU	12.431	247
Advanced Simulation Research	ASR01N09A021	SU	12.UNK	25,600
Agiltron, Inc.	PO 441663	SU	12.UNK	19,706
Alakai Consulting & Engineering, Inc.	W911QX-07-C-0044	SU	12.116	1,273
Alion Science and Technology	SUB1100628DP	SU	12.UNK	20,649
Alion Science and Technology/Micro Analysis and Design Corporation	800500X10/ DAAD1901C0065/ STM1196782/ SUB1183690/ SUB1183958SH / TO #2	SU	12.UNK	252,006
Anthrotronix, Inc.	1115001	SU	12.UNK	120,648
Apecor	AIR FORCE PHASE II	SU	12.800	18,210
Apecor	FPEC	SU	12.UNK	30,899
Applied Research Associates	S00042903	SU	12.UNK	87,572
APTIMA, Inc.	4501382	SU	12.UNK	159,977
ARCADIS U.S., Inc.	NL500005.0000	SU	12.UNK	18,973
Arete Associates	S54110035007/POAZ400	SU	12.300	144,094
Arizona State University	10-237/ 10-267	SU	12.300	113,381
BAE Systems	709372 SLIN 100	SU	12.910	21,382
BAE Systems	S12007FS38	SU	12.UNK	164,389
Ball Aerospace and Technologies Corporation	S10134C	SU	12.UNK	13,432
BBN Technologies	9500009293	SU	12.UNK	467,464
Bechtel National, Inc.	24914416HC4W00000005	SU	12.UNK	54,438
BEM Systems, Inc.	08-AZ178/04WERC32SWF	SU	12.UNK	11,269
Blackbird Technologies, Inc.	Project Order #2	SU	12.630	42,030
Boeing	N00019-03-D-0004	SU	12.800	3,677
Carnegie Mellon University	1040271-147995	SU	12.UNK	33,439
CG2, Inc.	S500110	SU	12.UNK	13,500
Chemimage Corporation	TSR-SHIELD PHASE-II	SU	12.114	86,984
CHI Systems, Inc.	10902001/ CHI08024001	SU	12.UNK	229,604
Clemson University	96975582012005000	SU	12.431	233,132
Combustion Research & Flow Technology	07-C-3710.001/C297	SU	12.800	17,363
Combustion Research & Flow Technology	08-C-0327/C350	SU	12.UNK	30,577
Convergent Modeling, Inc.	N6335-08-C-0348	SU	12.UNK	6,028
DSCI	DC-081201-001/ DC-081201-002	SU	12.UNK	106,956
DWA Aluminum Composites	FCAAP	SU	12.UNK	222,252
Dynamics Research Corporation	UCFOMMS08001	SU	12.UNK	49,353
Earth and Space Research	09-92 2007-140	SU	12.300	20,915
El Dupont Pharmaceuticals	4500367520	SU	12.910	1,225

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
Electrical Geodesics, Incorporated	0822-OPEN BAA-FP-131	SU	12.910	149,644
Electrodynamics Associates, Inc.	CO904p-1	SU	12.UNK	146,086
Elizabeth City State University	W912HN-07-C-0034	SU	12.UNK	20,432
Emory University	S367574	SU	12.300	121,246
Energia Technologies	TSA2009FSU/Energia	SU	12.UNK	18,132
EOIR Technologies	P4002060	SU	12.UNK	4,704
Fibertek, Inc.	FA8650-09-M-1597	SU	12.800	13,937
Fugro Pelagos, Inc.	C060815	SU	12.UNK	2,386
General Dynamics	DAAD19-01-2-0012	SU	12.300	536,472
General Dynamics	W911NF-10-2-0016	SU	12.630	2,995
General Dynamics	100005MC/ N00178-SC-0023/ W911NF1020016	SU	12.UNK	20,326
Georgia Aerospace Systems	217000524025848	SU	12.UNK	104,036
Georgia Institute of Technology	B-12-M06-S16/ R7473G1/ R7473-G3/ RA306-S11	SU	12.300	239,720
Georgia Institute of Technology	E-21-6RT-6/ RA752-G1	SU	12.431	19,892
Georgia Institute of Technology	RA231G1	SU	12.910	94,413
Georgia Tech Research Institute	D5847S1	SU	12.UNK	361,772
Harris Corporation	5819851/6823831	SU	12.UNK	53,433
HX5, LLC	217000524026555	SU	12.800	74,213
Innovative Automation Technologies, Inc.	08-00068614/ 09-00074278	SU	12.800	49,568
Institute for Human & Machine Cognition	00081574/ 00083902	SU	12.UNK	43,308
Institute of International Education, Inc.	U634003-USFL-PG/ U634005	SU	12.551	64,825
Intelligent Automation, Inc.	6801/ 689-2/ 7621	SU	12.UNK	162,326
Interdisciplinary Consulting Corporation	09-00071703	SU	12.800	331,981
International Technology Corporation	ITC	SU	12.800	7
ITT Advanced Engineering	332701	SU	12.UNK	29,993
James A. Haley Veterans Research and Education	W81XH-08-2-0065	SU	12.420	24,738
Johns Hopkins University	2000056592/ 2000056596/ 2000056661/ 2000061356/ 956101/ N00014-06-1-0991/ SUB#2000052710	SU	12.300	162,944
Johns Hopkins University	952551/ 956188	SU	12.910	121,345
Johns Hopkins University	957883	SU	12.UNK	234,771
Junior Engineering Technical Society	Award Letter, JETS UNITE 2008/ Award letter, JETS UNITE 2010	SU	12.431	12,828
Kent State University	444286P8061715	SU	12.800	346,073
Lockheed Martin	8100001649/ 88MVR1UCF	SU	12.UNK	484,124
Magnesium Elektron North Americas, Inc.	W911NF-07-2-0073	SU	12.UNK	1,591
Massachusetts Institute of Technology	5710002483	SU	12.431	21,495
Micro Analysis and Design, Inc.	DAAD19-01-2-0009	SU	12.UNK	537,569
Mirum Corporation	N68335-09-C-0342/ W91WAW-08-C-0437/ W91WAW-09-C-0107	SU	12.UNK	67,242
MIS2000/Global Defense Electronics, Inc.	DSF-FI-002-00	SU	12.630	2,432
MWH Americas	DOS-84692-OF	SU	12.800	515
NACE International	N000140210024	SU	12.300	16,709
Nano CVD, Inc	W3194Q-07-P-0708/ W31P4Q-08-C-0387	SU	12.431	21,196
Nantero, Inc.	0600001561	SU	12.910	1
North Carolina A&T State University	280557A	SU	12.UNK	56,548
Northrop Gruman Corporation	7500071239/ 7500074768	SU	12.UNK	148,903
Northrop Grumman Corporation	2736917	SU	12.UNK	991
Novonics, Inc.	90235101	SU	12.UNK	28,582
Ohio State University	RF01065213	SU	12.800	107,919
Old Dominion University	10185282009	SU	12.UNK	104,177
Optigrate	FA9451-09-M-0039/ FA9451-10-C-0006	SU	12.800	56,843
Optigrate	W911QX-10-P-0141	SU	12.UNK	2,012
Pennsylvania State University	S03-36 DTRA0017/ S03-36 ITO DTRA0003	SU	12.UNK	256,318
Pico Technologies	N6833508C0232	SU	12.300	138,869
Pico Technologies	FA8650-09-M-5605	SU	12.800	24,691
Praxis, Inc.	PO20081457	SU	12.UNK	14,118
Prime Research, LLC	ARM01203UCF01	SU	12.UNK	27,721
Propagation Research Associates	PRA-SC-08-001/ PRA-SC-09-001/ PRA-SC-09-002	SU	12.UNK	100,177
Purdue University	4104-18066	SU	12.800	34,531

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
Radiance Technologies, Inc.	05S-0921	SU	12.431	546
Raydiance, Inc.	NN00014-09-M-0284	SU	12.300	21,000
Rutgers State University	Rutgers Univ S378364	SU	12.UNK	7
SAIC	4400137548	SU	12.UNK	1,799
Savannah River Nuclear Solutions, LLC	AC 70096 O	SU	12.UNK	4,386
Science Applications International Corporation	4400157271	SU	12.910	10,017
Science Applications International Corporation	4400161621/ 4400161623	SU	12.UNK	202,671
Scientific Systems Company, Inc.	FA0651-09C-0184	SU	12.UNK	47,736
Sciperio	01062-USF	SU	12.800	1,135
Small Tree Communications	UF-2009-01	SU	12.UNK	103,716
Solutions-IES	1130-2	SU	12.UNK	8
Sonalysts, Inc.	910435	SU	12.UNK	117,965
Spectral Energies, LLC	SB08-005	SU	12.UNK	1,335
SRI International	59-001377	SU	12.300	92,458
Stanford University	24407340-44793-D	SU	12.800	38,743
Stottler-Henke Associates, Inc.	AdaptiveTrainingEduardoSalas1	SU	12.UNK	25,000
SurfPlasma, Inc.	091	SU	12.800	12,600
System Dynamics International	00079735/ FA8651-09-C-0075	SU	12.UNK	47,125
Taylor Engineering, Inc.	W912EP-06-D-0012	SU	12.UNK	80,881
Team TACLAN	TACLAN-USF-07-16	SU	12.UNK	601,021
Technology Solutions	UCF-USACE 001	SU	12.UNK	141,951
Techsolve	P.O. # 988269	SU	12.UNK	19,383
Texas A & M University	A9821	SU	12.300	22,911
Texas A & M University	C09-00186	SU	12.800	25,365
The College of William & Mary	WILLIAM & MARY UF355	SU	12.300	4
The Timken Company	VAATE DO-3	SU	12.800	8,761
The Virtual Reality Medical Center	W91CRB-08-C-0131	SU	12.UNK	23,540
Universal Technology Corporation	09-S568-062-01-C1	SU	12.UNK	31,434
University of Alabama	10-056	SU	12.800	9,845
University of Alabama, Birmingham	341952-017	SU	12.420	19,199
University of Arkansas	SA1012023	SU	12.800	71,585
University of California	0070SMA116/ SPO31608	SU	12.300	27,454
University of California	SA447132446	SU	12.UNK	4,553
University of California, Irvine	2009-2185	SU	12.910	93,397
University of Colorado	B3U506471	SU	12.300	53,054
University of Illinois	A2585	SU	12.800	27,422
University of Maryland	Z885903	SU	12.431	392,639
University of Maryland College	Z891901	SU	12.300	114,469
University of Miami	P768732/ P793774	SU	12.300	7,707
University of Miami	M109449	SU	12.420	57,629
University of Michigan	3000781177	SU	12.800	221,785
University of Mississippi	UM 08-01-064	SU	12.420	36,623
University of Nevada Las Vegas	05-655K-0000	SU	12.431	122,552
University of New Mexico	889236-873Y	SU	12.351	38,101
University of New Mexico	986016-873Y	SU	12.431	96,546
University of New Orleans	06-692-S1	SU	12.910	15,584
University of Rhode Island	042009/0002110	SU	12.300	6,137
University of Texas, Arlington	W911NF-07-1-0283	SU	12.431	24,849
University of Washington	463080	SU	12.420	554
Vanderbilt University	18131-S2	SU	12.800	330,494
Vanderbilt University	17529-S1	SU	12.UNK	6,497
VCOM3D	Award Letter 03152010	SU	12.UNK	6,855
VCRSPFT LLC	N68335-09-C-0342	SU	12.UNK	21,000
Vescent Photonics, Inc.	FA9550-08-C-0071	SU	12.800	884
Virginia Commonwealth University	PT103939-SC101602	SU	12.351	80,351
Virginia Tech	430457-19300	SU	12.800	50,708
Virginia Tech University	430386-19030	SU	12.300	24,185
Worcester Polytechnic Institute	09-215060	SU	12.420	2,579
Zyberwear, Inc.	7102/ PO # 7502-1/ UCF4/ W911NF-09-C-0138	SU	12.UNK	100,464
Zyvex Corporation	N66001-08-C-2040	SU	12.UNK	168,241
Total - U. S. Department of Defense				$12,592,972

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
U. S. Department of Housing and Urban Development				
Atlanta Housing Authority	2009-0011001	SU	14.881	43,549
City of Orlando	17244-000-OP	SU	14.UNK	43,551
Emergency Service & Homeless Coalition of Jacksonville, Inc.	FLO121B4H100800	SU	14.UNK	21,995
Gainesville Housing Authority	00057607/ 00076639/ 00084254	SU	14.UNK	44,844
Health Planning Council	CODU3-3	FDOH	14.241	12,482
Health Planning Council of South West Florida, Inc.	CODU3-6	FDOH	14.241	11,568
Miami Dade County	90034/ 90035	FDOH	14.218	739,773
Total - U. S. Department of Housing and Urban Development				$917,762
U. S. Department of the Interior				
Cape Cod National Seashore	H5000070400	SU	15.UNK	602
Continental Shelf Associates, Inc.	CSA Job #2093	SU	15.423	1,919
Georgia Department of Natural Resources	00087493	SU	15.UNK	18,858
National Fish and Wildlife Foundation	2009-0037-001	SU	15.231	27,042
National Fish and Wildlife Foundation	2005-0281-000/ 2007-0017-000	SU	15.608	30,015
Owl Mountain Partnership	GEO001	SU	15.224	1,032
TDI-Brooks International, Inc.	091004524027378	SU	15.UNK	15,392
West Coast Inland Navigation District	021909	SU	15.605	47,961
Total - U. S. Department of the Interior				$142,821
U. S. Department of Justice				
Bay Area Legal Services	DSR0001	SU	16.560	5,161
Broward County Sheriff	2007-CK-WX-0233	JAC	16.580	113,860
Center for Law Enforcement Technology, Training and Research, Inc.	LETTR	SU	16.560	14,828
Escambia County	2010-ARRC-ESCA-1-W7-008	JAC	16.580	56,998
Escambia County	2009-SB-B9-2630	JAC	16.803	91,786
Hillsborough County	08052015	SU	16.726	8,451
Hillsborough County	2006-DJ-BX-0495	JAC	16.738	43,524
Hillsborough County Board of County Commissioners	DPCL08052009	SU	16.738	192,261
Lee County	2009-SB-B9-3154	JAC	16.808	47,063
Lee County Sheriffs Office	2008-VT-BX-0011	SU	16.320	59,027
Midwest Research Institute	5091106302	SU	16.UNK	71,372
National Forensic Science Technology Center	FY08YSTR/ FY09YSTR	SU	16.560	184,692
Okaloosa County	2010-JAGC-OKAL-2-4X-129	JAC	16.738	21,367
Okaloosa County	2010-ARRC-OKAL-3-W7-029	JAC	16.803	45,045
Palm Beach Board of County Commissioners	R2010-0274	SU	16.745	6,812
Panhandle Area Educational Consortium	10-056	SU	16.540	14,077
Police Executive Research Forum	1012006	SU	16.560	4,497
Polk County Sheriffs Office	ICAC4, MOU	FDLE	16.808	36,894
Tampa Crossroads	Crossroads 10/2004	SU	16.579	1,213
The Miami Coalition	PSN-2007-PG-BX-0042	JAC	16.580	23,355
Thurston Group	Contract 12210052	SU	16.200	2,567
University of Illinois, Chicago	2008-DN-BX-0005	SU	16.560	57,810
Total - U. S. Department of Justice				$1,102,660
U. S. Department of Labor				
Brevard Workforce Development Board	BW-09-045-006	SCC	17.UNK	57,390
Consortium of Florida Education Foundations	186000524027597/ 186000524027878	SU	17.UNK	20,495
Economic Development Council Okaloosa County	WR154000660	SU	17.261	15,465
Florida Great Northwest	220336/ WR154000660	SU	17.261	676,856
Floridas Great Northwest	00078386/ 138000524026681/ 17.261/ 21260312/ 21260315/ WR-15400-06-60	SCC	17.261	318,209
Floridas Great Northwest	00078386/ 138000524026681/ 17.261/ 21260312/ 21260315/ WR-15400-06-60	SU	17.261	215,569
Floridas Great Northwest	21260319	SCC	17.272	19,038
Gulf Coast Workforce Development Board, Inc.	10-GCCC-WFC-WP	SCC	17.207	58,790
Gulf Coast Workforce Development Board, Inc.	10-GCCC-WFC-UC	SCC	17.225	146,400
Gulf Coast Workforce Development Board, Inc.	10-GCCC-WFC-ARRA-WIA/ 10-GCCC-WFC-WIA / 10-GCCC-WTC-ARRA-WIA / 10-GCCC-WTC-WIA	SCC	17.258	615,757

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
Gulf Coast Workforce Development Board, Inc.	10-GCCC-WFC-ARRA-WIA/ 10-GCCC-WFC-WIA/ 10-GCCC-WTC-ARRA-WIA / 10-GCCC-WTC-WIA	SCC	17.259	142,411
Gulf Coast Workforce Development Board, Inc.	10-GCCC-WFC-ARRA-WIA/ 10-GCCC-WFC-WIA/ 10-GCCC-WTC-ARRA-WIA / 10-GCCC-WTC-WIA	SCC	17.260	285,542
Gulf Coast Workforce Development Board, Inc.	10-GCCC-WTC-WIA	SCC	17.UNK	47,193
Heartland Workforce	C001000/ C001001/ C001003/ E0000126/ E0000127	SCC	17.258	79,947
Heartland Workforce	2009-1/ 2009-2/ C001000/ C001001/ C001003/ C001006/ C001008	SCC	17.259	544,478
Heartland Workforce	C001000/ C001001/ C001003/ E0000127	SCC	17.260	57,105
Hillsborough County	09-1319A	SU	17.UNK	45,466
KMK Consulting Company LLC	WR154000660	SU	17.261	249
Okaloosa County School Board	8-185	SU	17.258	34,990
Seminole Community Center	3-5-08P	SU	17.258	44,000
South Florida Workforce Investment Board	WDS-YS-FBC-PY'09-06-00	SCC	17.259	11,132
Southwest Florida Regional Planning Council	09WIA10/ 20289	SU	17.258	125,030
Southwest Florida Regional Planning Council	09WIA10	SU	17.259	5,350
Southwest Florida Regional Planning Council	09WIA10/ 20290	SU	17.260	231,527
Southwest Florida Workforce Development Board	WIDS10	SCC	17.260	816,124
Southwest Florida Workforce Development Board	#09WIA11/ 09WIA10	SCC	17.UNK	5,834
Southwest Florida Workforce Development Board	#09WIA11/ 09WIA10	SU	17.UNK	14,506
Suncoast Workforce Development Board	SGA/DFA PY 07-03	SCC	17.259	9,180
Workforce Alliance, Inc	S09-008	SCC	17.UNK	112,452
Workforce Central Florida	Agreement 03212010	SU	17.258	51,995
Workforce Florida, Inc.	#21260307-227602-7N/ #21277000-227710-7N/ 162000523026745/ 17.258/ 186000524026671	SCC	17.258	558,551
Workforce Florida, Inc.	#21260307-227602-7N/ #21277000-227710-7N/ 162000523026745/ 17.258/ 186000524026671	SU	17.258	579,683
Workforce Florida, Inc.	FCWD2009-06/ FCWD2010-06	SCC	17.259	262,838
Workforce Florida, Inc.	FIOG001	SU	17.261	222,247
Workforce Florida, Inc.	00082901/ 00082946/ CFS07012009	SU	17.UNK	185,553
Workforce Florida, Inc.	00082901/ 00082946/ CFS07012009	SCC	17.UNK	191,943
Workforce Solutions, Inc.	#09-001-FHI-IRSC/ #09-002-IRSC-CST	SCC	17.258	176,293
Workforce Solutions, Inc.	#09-001-FHI-IRSC	SCC	17.259	216,671
Workforce Solutions, Inc.	#09-001-FHI-IRSC/ #09-002-IRSC-CST	SCC	17.260	100,050
WorkNet Pinellas	09-10	SU	17.258	38,009
Total - U. S. Department of Labor				$7,340,318
U. S. Department of State				
Council for International Exchange of Scholars	236000524028127/ 236000524028387	SU	19.401	7,753
Educational Development Center	05132	SU	19.UNK	530,795
Georgetown University	USF-RX2050-908-09-E	SU	19.415	21,176
Georgetown University	HCC-RX2050-899-09-E	SCC	19.UNK	7,065
Institute of International Education, Inc.	S-ECAAE-06-CA-022(CS)	SCC	19.UNK	73,469
International Research & Exchanges Board	S-ECAAS-09-CA-022	SU	19.408	176,954
Kirkwood Community College	S-ECAAS-07-CA-039(CS)/ S-ECAAS-08-CA-207(SM)/ S-ECAAS-09-CA-055(TG)/ S-ECAAS-10-CA-077(SM)	SCC	19.009	581,604
Kirkwood Community College	S-ECAAS-07-CA-039(CS)/ S-ECAAS-08-CA-207(SM)	SCC	19.UNK	24,499
Kirkwood Community College/Community College for International Development	S-ECAAS-07-CA-039/ S-ECAAS-08-CA-105/ S-ECAAS-08-CA-207/ S-ECAAS-09-CA-055/ S-ECAAS-09-CA-055(TG)/ S-ECAAS-10-CA-077	SCC	19.009	330,155
Northern Virginia Community College	S-ECAAS-10-CA-069(TG)	SCC	19.009	1,767
Total - U. S. Department of State				$1,755,237
U. S. Department of Transportation				
Battelle Memorial Institute	Subcontract 216691	SU	20.514	108,025
Community Transit Association of America	5830-1228	SU	20.200	25
Easter Seals, Inc.	20.514	FDOT	20.514	5,000

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Emory Riddle University	PO 123895	SU	20.108	7,461
Florida Metro Planning & Organization Advisory Council	BDI54	SU	20.514	97,131
Hennepin County Minnesota Community Works	Contract No. A070805	SU	20.514	362
Institute of Police Technology and Management	PO# 20090156	SU	20.612	81,431
Martin County	00081599	SU	20.600	21,714
MCR Federal, LLC	1065.0.001.05	SU	20.108	13,046
Metro Plan Organization of Orlando	Fixed Price Agreement 06292009	SU	20.205	53,558
Miami-Dade Transit Authority	Task Order 2009-1	SU	20.507	29,967
Montana State University	G170-10-W2651	SU	20.514	62,258
National Academy of Sciences	HR 01-42A	SU	20.UNK	14,406
National Academy of Sciences - National Research Council	HR 3-85/ HR 3-87	SU	20.UNK	151,198
North Carolina Department of Transportation	MA200903	SU	20.UNK	158,637
Oregon State University	J1283A-E	SU	20.205	18,684
Southeastern Transportation Center	DTRT07-G-0004/ R01-1313-143	SU	20.514	45,526
Tindale-Oliver & Associates, Inc.	Work Order #25	SU	20.514	94
Transportation Research Board	NCHRP-128	SU	20.205	10,839
Transportation Research Board	TRANSIT-52	SU	20.514	557
Tulane University	Sub-Award 50037	SU	20.701	583
University of California, Davis	08-000821-04	SU	20.205	30,757
University of Tennessee	96-USF-R-S/ Task Order No. E1	SU	20.514	29,342
University of Tennessee Center for Transportation Research	07-UF-E1/ 07-UF-RG1	SU	20.701	25,324
University of Washington	633780	SU	20.UNK	19,906
Vanus, Inc.	Task Work Order 18/ Task Work Order 19	SU	20.514	4,441
Total - U. S. Department of Transportation				$990,272
U. S. Office of Personnel Management				
James A. Haley Veterans Research and Education	6140100700/ 673-C00224/ VA248-P-1182/ VA248-P-1183	SU	27.001	117,142
James A. Haley Veterans Research and Education	0900001070	SU	27.002	12,652
Total - U. S. Office of Personnel Management				$129,794
Library of Congress				
Emory University	5-29915-C2	SU	42.UNK	6,194
Total - Library of Congress				$6,194
National Aeronautics and Space Administration				
Advanced Material Technology, Inc.	0100000985	SU	43.002	12,645
Advanced Material Technology, Inc.	Signed Agreement	SU	43.UNK	8,412
ASRC Aerospace Corporation	KS50395/ UCFFY04/ UCF-FY-04/ UCF-FY-04/LINE 48/ UCFFY04/Line 58/ UCFFY04/Line#18	SU	43.UNK	583,063
ATK Launch Systems, Inc.	ATK-62836	SU	43.UNK	149,343
California Institute of Technology	1392415	SU	43.UNK	5,459
Cornell University	46834-8111	SU	43.002	32,243
Florida Space Grant Consortium	UCF01-0000179827	SU	43.001	12,000
Georgia Institute of Technology	DD5521S1	SU	43.001	50,923
Georgia Institute of Technology	G-35-C56-G2	SU	43.UNK	84,738
Hersh Acoustical Engineering	081003524026623	SU	43.002	12,776
Hersh Acoustical Engineering	081003524027710	SU	43.UNK	23,719
Intelligent Automation, Inc.	NNX09CF65P	SU	43.001	18,433
Jet Propulsion Laboratory	1355712	SU	43.001	26,448
Jet Propulsion Laboratory	1284244/ 1284245/ 1289132/ 1309297/ 1314284/ 1319154/ 1327221	SU	43.UNK	864,493
Mnemonics, Inc.	4463/ 4470	SU	43.002	87,049
NEI Corporation	217000524024685	SU	43.UNK	3,384
North Carolina State University	2009-0747-03	SU	43.UNK	22,462
Optigrate	NNX09CF65P/ NNX10CD50P	SU	43.001	102,586
Polk County Public Schools	CSL001	SU	43.UNK	182,836
Roffers Ocean Fishing Forecasting Service	NNX08AL06G	SU	43.UNK	33,011
Seti Institute	NNX08AD76G08001	SU	43.001	20,368
Seti Institute	NNX07AE58G9001	SU	43.UNK	7,200

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
University of Alabama at Huntsville	SUB2006-226	SU	43.UNK	17,947
University of California	2009-2295	SU	43.UNK	15,671
University of Colorado	0000069040/ 1545299/ UCB 1543896	SU	43.002	233,188
University of Florida	UFIFAS00072133/ UFIFAS00072134	SU	43.UNK	83,843
Total - National Aeronautics and Space Administration				$2,694,240
National Foundation on the Arts and the Humanities				
Arts Midwest	59286	SCC	45.024	20,000
Drexel University	219035	SU	45.313	47,560
Florida Humanities Council	GR_0809_3541MG_2154	SCC	45.129	2,000
Florida Humanities Council	Grant # GR_0309_3493	SU	45.164	20,000
Florida Humanities Council	GR03093494	SU	45.168	20,000
Florida Humanities Council	GR_0808_3436_2071	SU	45.UNK	4,406
National Endowment for the Humanities	PA-24068-02	SU	45.149	1,461
Pasco County Government	139000524027737	SU	45.310	23,228
Princeton University	00001827	SU	45.163	16,413
Southern Arts Federation	3578/2010	SCC	45.025	6,313
Southwest Florida Library Network	09LSTAF-12	SU	45.310	72,753
University of Washington, Seattle	669474	SU	45.312	12,405
Total - National Foundation on the Arts and the Humanities				$246,539
National Science Foundation				
Alabama A&M University	HRD-0420541	SU	47.076	4,205
Alabama State University	HRD-0734232/ P102039	SU	47.076	15,400
American Educational Research Association	00072842	SU	47.076	3,851
Arkansas State University	Sub Award Agreement 12052006/ Subcontract 02192010	SU	47.076	31,844
Association of Universities for Research in Astronomy, Inc.	AURA C10337A/ C10600N	SU	47.UNK	416,878
AVT Associates, Inc.	Basic Research Agreement 07022009	SU	47.070	42,438
Baptist Health Care, Inc.	CONTRACT-UWF ISG BETA	SU	47.070	15,564
BBN Technologies	1766	SU	47.082	24,289
BD Displays	IIP-0839588	SU	47.041	11,696
BD Displays	NSF	SU	47.UNK	85,715
Boston Applied Technologies	BATI-STTR-0801	SU	47.041	1,504
Brigham Young University	90289	SU	47.049	372
California Institute of Technology	42B-1084345	SU	47.041	4,209
California Institute of Technology	42B-1072368/ 75ADV-1085550	SU	47.049	791,681
California Institute of Technology	42B-1072469	SU	47.070	2,394
California Institute of Technology	75-1086713	SU	47.UNK	20,944
California State University	07-352908A/ F012210	SU	47.074	5,402
Carnegie Mellon University	1120824-210089	SU	47.041	25,154
Ceralink, Inc.	Ceralink agreement	SU	47.041	25,409
Clarkson University	378-40612-3	SU	47.076	15,024
Colorado School of Mines	4-42854/16150	SU	47.041	47,018
Colorado State University	G-3576-1	SU	47.070	75,154
Columbia University	5-24185	SU	47.076	7,035
Consortium for Ocean Leadership	P.O. No. T318A19	SU	47.050	19,939
Consortium for Ocean Leadership	00082780/ 00082781/ 00083954	SU	47.UNK	50,744
Convergent Engineering	CONVENG-001-2007	SU	47.041	17,377
Donald Danforth Plant Science Center	DDPSC-20713-B/ DDPSC-20920-A	SU	47.074	240,990
Education Training and Research Associates Incorporated	GP29251	SU	47.076	41,768
Elion Systems, Inc.	2007-0701	SU	47.041	2,982
Enpoint, LLC	00081930	SU	47.041	21,650
Florida Institute of Technology	P0040014/ PO032918	SU	47.050	1,584
Florida Institute of Technology	NSF DUE 0341601	SCC	47.076	1,838
Georgia Institute of Technology	R7634-G2	SU	47.041	11,572
Harvard University	123611	SU	47.049	21,630
Harvard University	DEB07-32903	SU	47.074	22,522
Illinois State University	04D35401	SU	47.074	18,808
Indiana University	IUB-4812439-UF	SU	47.080	41,768
Innovative Scheduling	Prime Awd # IIP-0450504	SU	47.041	78,783
Institute for Broadening Participation	GEO-0827110USF	SU	47.050	7,655

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
Institute for Global Environmental Strategies	SUBCONTRACT #071016	SU	47.050	2,205
International START Secretariat	00051425	SU	47.UNK	130
Iowa State University	420-21-84C	SU	47.076	23,875
Johns Hopkins University	2000091017/ 2000624977	SU	47.049	112,857
Johns Hopkins University	00066838	SU	47.074	56,299
Joint Oceanographic Institute	00055496/ 00055548/ 00055549/ 00063628/ T.O. NUMBER: T306A19	SU	47.050	4,366
Lehigh University	541279-8001	SU	47.049	20,148
Masscal Corporation	DEV-2007-7	SU	47.041	16,781
Miami Science Museum	DRL-0929731	SCC	47.076	8,412
Miami University	USF-NSFBretz-02	SU	47.076	11,792
Michigan State University	61-8337-1001	SU	47.UNK	5
Michigan Technological University	070215Z1	SU	47.041	52,126
Montana Tech of the University of Montana	CMS-055812	SU	47.041	2,096
Nanopharma Technologies, Inc.	1 R41 AI061901-01	SU	47.041	28,086
Nanoptics, Inc.	Nanoptics2009	SU	47.082	44,600
National Geographic Society	8328-07	SU	47.074	4,321
National Institute of Aerospace	C082638UCF	SU	47.041	33,227
New Span Opto-Technology	Agreement,-IIP-0450531	SU	47.041	66,539
New York Botanical Garden	NYBG-001	SU	47.074	133,845
New York University	F6109-02	SU	47.049	68,954
North Carolina State University	z2008-1015-02	SU	47.041	380,389
North Dakota State University	10915	SU	47.041	17,386
Northern Arizona University	B10325M-03	SU	47.074	236
Nova SouthEastern University	331539	SU	47.074	17,072
Novabone Products	IIP-0945068	SU	47.041	10,286
Ocean Leadership	BA-33	SU	47.050	29,703
Ocean Research and Conservation Association	SRA CONT #10-236	SU	47.050	34,382
Ocean Research and Conservation Assocociation	04182006	SU	47.050	52
Ohio State University Research Foundation	60018071	SU	47.074	1,597
Pennsylvania State University	3347-UF-NSF-8595	SU	47.074	199,334
Pennsylvania State University	00088102	SU	47.UNK	8,981
Princeton University	00001782	SU	47.070	20,058
Purdue University	410125418	SU	47.076	55,580
Rice University	R39864	SU	47.079	33,874
Saint Xavier University	402570001 D 26	SCC	47.076	872
San Diego State University	53702A P1529 7804 211	SU	47.078	30,511
Seattle University	DUE-0717392	SU	47.076	27,632
Sol-gel Solutions	00068984/ 0740718/ IIP-0839457	SU	47.041	44,284
SRI International	53-000366/ 59-001582	SU	47.082	43,802
St. Cloud State University	127480	SU	47.074	366
State University of New York Stony Brook	1058582-2-41159	SU	47.074	45,360
Tuskegee University	3421530 056 62112/ 34-21530-038-62112	SU	47.076	14,232
United States Civilian Research and Development Foundation	RUC1-2941-MO-09/ UKB22923KV07	SU	47.079	9,797
University Corporation for Atmospheric Research	Z10-75547	SU	47.082	9,075
University of Alabama Birmingham	329958-002	SU	47.041	2,783
University of Arizona	DBI-0923880/ Y553516	SU	47.074	49,746
University of Arizona	Y503196	SU	47.076	36,444
University of Arkansas	SA0810246	SU	47.041	42,395
University of California	2007-1900,DBET-0709085	SU	47.041	31,975
University of California	S0182425	SU	47.074	31,860
University of California, Davis	II-RR 014195-UFL	SU	47.074	167,351
University of California, Los Angeles	1000 G GB151/ 1000 G HE152	SU	47.049	1,058,095
University of California, Merced	DMR-0745786-FSU	SU	47.049	89,063
University of California, Riverside	S-000207	SU	47.074	32,125
University of California, Santa Barbara	KK9120	SU	47.041	5,280
University of California, Santa Barbara	KK8121	SU	47.049	24,303
University of Connecticut	6459 / FRS-524943/ PSA#4822 FSR# 523439	SU	47.070	36,501
University of Connecticut	5497	SU	47.074	5,458
University of Delaware	SUBAWARD 17899	SU	47.041	36,537
University of Georgia	RR100-500/3501288	SU	47.050	13,650

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
University of Georgia	RR246-026/4688448	SU	47.076	3,845
University of Hawaii	Z812082-	SU	47.049	120,977
University of Houston	R08-0089	SU	47.049	3,883
University of Illinois	2006-02704-01	SU	47.050	4,772
University of Kansas Center for Research	FY2010-017	SU	47.074	4,997
University of Miami	66558T/ DOA - 9/18/2009/ P771049	SU	47.050	66,471
University of Minnesota	A528605611	SU	47.049	26,563
University of Minnesota	X4039076101	SU	47.076	25,685
University of Nebraska	25-0511-0057-002	SU	47.070	62,720
University of Nebraska	25-0550-0001-003/ 25-0550-0001-130/ 25-0550-0001-150	SU	47.078	64,088
University of Nevada	15BB146376/ P.O. # 19BP168852	SU	47.041	80,064
University of North Carolina	#2975-05-0520-USFL/ #2975-07-0580-USFL	SU	47.070	80,640
University of North Carolina, Chapel Hill	5-54751	SU	47.050	24,263
University of North Carolina, Charlotte	20070580-18-FSU/ 2975-05-0520-FSU/ CNS-0540523	SU	47.070	69,779
University of Notre Dame	227000524026841/ 227000524027607/ PHY-0715396	SU	47.049	35,494
University of Notre Dame	00080256	SU	47.UNK	10,206
University of Pittsburgh	9002153	SU	47.041	103,548
University of South Carolina	10-1726	SU	47.082	3,726
University of Southern California	140843	SU	47.041	1,909
University of Southern California	068834	SU	47.076	64,881
University of Southern Mississippi	GR02399-D10	SU	47.050	17,432
University of Texas	UFA08-397	SU	47.080	33,774
University of Texas, El Paso	26-1006-9254/ 26-1007-49-62	SU	47.070	81,483
University of Virginia	GA10543-124790	SU	47.050	35,879
University of Virginia	ZA10029-135112	SU	47.082	53,116
University of Washington	138109	SU	47.070	202,267
University of Washington	681799Z	SU	47.082	22,123
University of Wisconsin	647F253	SU	47.049	144,064
Virtual Reality Medical Center	IIP-0750551	SU	47.041	158,774
Washington State University	108344-G002300	SU	47.041	36,154
Washington University, St. Louis	29821P	SU	47.076	69,202
Wayne State University	WSU07078	SU	47.079	122,077
WiOptix, Inc.	WiOptix2009	SU	47.082	25,784
Woods Hole Oceanographic Institute	Agreement #: A100547	SU	47.050	13,534
Total - National Science Foundation				$7,538,055
U. S. Small Business Administration				
Various Sources	SEE1424-1042	SU	59.037	146,261
Total - U. S. Small Business Administration				$146,261
U. S. Department of Veterans Affairs				
James A. Haley Veterans Research and Education	V673P-5567/ V673P-5568	SU	64.016	3,523
Total - U. S. Department of Veterans Affairs				$3,523
U. S. Environmental Protection Agency				
Columbus State University	Subagreement	SU	66.439	3,497
Florida Stormwater Association Educational Foundation	DEP WM957	SU	66.510	34,506
Lockheed Martin	7100036575	SU	66.UNK	36,252
Osceola County	US EPA X7-96433105-1	SU	66.436	349,767
Pegasus Technical Services, Inc.	PEGSUB00010/ Purchase Order UCF - 0004	SU	66.UNK	86,288
QORE , Inc.	68-0103-0-1-304	SU	66.818	3,886
RTI International	00084152/ 00084153	SU	66.UNK	47,885
Saint Johns River Water Management District	25176	SU	66.456	19,100
Sarasota Bay Esuary Program	CONTRACT SRH34	SU	66.456	5,754
Sol-gel Solutions	Sol-Gel / UF 2009-01	SU	66.UNK	9,855
St. Johns River Water Management District	SI415RA	SU	66.UNK	2,446
Tampa Bay Estuary Program	PO # 6480/ PO 6530	SU	66.456	101,800
Tampa Bay Estuary Program	IB001 was CFDA 66.114	SU	66.UNK	56,430
University of Cincinnati	005162/1005662	SU	66.509	65,880

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
University of Maryland	Z919104	SU	66.509	12,595
Total - U. S. Environmental Protection Agency				$835,941
U. S. Department of Energy				
Argonne National Laboratory	0F-33542/ 9F-30421	SU	81.UNK	40,305
Battelle Energy Alliance, LLC	00091538	SU	81.049	87,610
Battelle Energy Alliance, LLC	00082769/ 00094725/ 00096394/ 00096663/ 0082742/ 95398	SU	81.UNK	158,288
Battelle Memorial Institute	00091662	SU	81.049	69,698
Black Laboratories, LLC	218000540017212	SU	81.UNK	29
BP Solar International, Inc.	DEFC36007GO17049UCF	SU	81.087	80,363
Carnegie Institute of Washington	4-10114-04	SU	81.049	16,570
Carnegie Institute of Washington	4-3253-16,DE-FC52-08NA28554	SU	81.121	26,808
Clemson University	123475582192005000	SU	81.113	47,481
Dehlson Associates	PO 00104 COVERING TASKS 1&2	SU	81.087	9,941
Duke University	07-SC-NICCR-1059	SU	81.049	130,352
Duke University	7-SC-NICCR-1015	SU	81.UNK	3,383
EARTH University Foundation	00082759/ 00082760	SU	81.087	231,762
EcoAsset Solutions	00085917/ 00088995	SU	81.UNK	8,949
Enerfuel, Incorporated	DE-FC36-04G014225	SU	81.087	14,065
Fermi National Accelerator Lab	554581	SU	81.049	4,231
Fermi National Accelerator Lab	570362/ 586525/ 589175/ 590820	SU	81.UNK	215,710
Fermilab	563193/ 574983	SU	81.UNK	56,375
Florida Hydrogen Initiative, Inc.	200505	SU	81.087	3,995
General Electric Company	700147521	SU	81.UNK	3,791
Hunter College	47803-00-06 A	SU	81.049	38,404
Idaho National Engineering and Environmental Laboratory	62267/ 81977	SU	81.UNK	131,939
Ionova Technologies, Inc.	216000524025586	SU	81.UNK	19,201
Lawrence Berkeley Laboratory	6877554	SU	81.UNK	22,422
Lawrence Livermore National Laboratory	B568621/ B573263	SU	81.UNK	42,304
Los Alamos National Laboratory	63471-001-08	SU	81.UNK	59,911
Louisiana State University	41854	SU	81.049	90,981
Muons, Inc.	20080908	SU	81.UNK	534
National Childhood Cancer Foundation	18274	SU	81.UNK	40,684
National Research Council	P280196	SU	81.UNK	25,575
New Mexico State University	Q01208	SU	81.117	143,880
Northern Arizona University	MPC35TY-A3	SU	81.049	240,961
Nove Photonics, Inc.	Basic Research Agreement 09242009	SU	81.UNK	111,220
Oak Ridge Associated University	00083728/ 210000524021548	SU	81.UNK	51,867
Oklahoma State University	00074158/ 00074159	SU	81.049	36,957
Omega-P, Inc.	DEFG02-08ER86354	SU	81.049	8,791
Princeton University	00001730	SU	81.049	7,446
Purdue University	4105-31132	SU	81.049	31,406
Quintell of Ohio, LLC	2009-QUINTELL-001	SU	81.UNK	85,377
Sandia	00063912	SU	81.049	33,759
Sandia National Laboratories	971202	SU	81.049	8,399
Sandia National Laboratories	1013515/ 39595/ 881506/ 929136/ 943784/ 978219/ 987463,0/ PO 1006226/ PO765393/ DOC0847488	SU	81.UNK	203,660
Science Applications International Corporation	4400150160	SU	81.036	292,277
Sky Train Corporation	DE-FG02-08ER86370	SU	81.UNK	525
Solar Rating and Certification Corporation	DE-FG36-04G014281	SU	81.UNK	336,186
Supercon, Inc.	100817/ 101036	SU	81.UNK	79,046
SuperPower, Inc.	510573/ 511420	SU	81.UNK	76,371
Texas A&M University	09-024	SU	81.089	76,923
The Consortium for Plant Biotechnology Research, Inc.	00084394/ G012026-255/ G012026-275/ GO12026-280/ GO120626-242/ GO1206-277	SU	81.087	246,943
Ultrahinet	UF-UHN-010709-001	SU	81.049	265
Universities Research Association	09-S-001	SU	81.UNK	20,233
University of California, Berkeley	SA5862-11880	SU	81.049	152,412
University of California, Santa Barbara	KK1005	SU	81.087	28,047
University of Connecticut	PSA# 6886 FRS#525446	SU	81.134	6,490

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
University of Maryland	Z707303	SU	81.049	124,146
University of Michigan	3001160599	SU	81.057	36,973
University of Michigan, Ann Arbor	3001381461	SU	81.112	22,224
University of Michigan, Ann Arbor	3001062066	SU	81.UNK	18,961
University of Minnesota	A0001107101	SU	81.049	4,256
University of Mississippi	07-11-036	SU	81.089	99,212
University of North Carolina	00084087/ 00084088	SU	81.049	82,662
University of Notre Dame	084009524027133	SU	81.UNK	23,826
University of Pittsburgh	0001229 Prj 404024-2	SU	81.049	81,968
UT-Battelle, LLC	4000006057/ 4000057939/ 4000058800/ 4000060996/ 4000062415/ 4000069877/ 4000073383/ 4000082853/ 4000088447/ 4000089561	SU	81.UNK	542,945
Verenium Biofuels	DE-FC36-07GO17058	SU	81.087	131,661
Total - U. S. Department of Energy				$5,129,936
U. S. Department of Education				
Adult and Community Education	975-1929A-9P101	SU	84.002	83
American Institutes for Research	00541-02794	SU	84.305	41,754
Bay County Public Schools	302000540018816	SU	84.UNK	82,291
Boys & Girls Club of Collier County	26512	SU	84.287	3,860
Brevard Public Schools	050-1619A-9CCP1	SCC	84.048	960
Center For Civic Education	00078565	SU	84.UNK	31,935
Chicago Arts Partnerships	SUBCONTRACT 10-247/ SUBCONTRACT#10-248	SU	84.287	30,490
Chicago Arts Partnerships	SUB-09-583	SU	84.351	7,292
Citrus County School District	422-1610A-0CP01	SCC	84.048	3,763
Clemson University	P116J080038	SU	84.116	4,723
Columbia County	00069109/ US DEPT OF EDUCA/COL	SU	84.215	15,274
Columbia County	00078864	SU	84.UNK	9,177
Columbia County School District	00072318/ 00083288	SU	84.215	120,811
Corporation for Public Broadcasting	11749	SU	84.295	45,627
Council for Aid to Education	098000524025380	SU	84.116	3,164
Council for Economic Education	TT-0901725	SU	84.215	2,093
Council for Economic Education	GLOBALIZATION WORSHOP 09-10	SU	84.304	1,266
Duval County Public Schools	P334A060164/ P334A080178A	SU	84.334	145,849
Duval County Public Schools	4509015547	SU	84.351	107,373
Duval County School Board	84.048	SCC	84.048	4,615
Educational Testing Service	S283B050087	SU	84.283	272,296
Embry-Riddle Aeronautical University	2299-01	SU	84.116	1,163
Escambia County School District	170-2259A-0C001	SU	84.367	27,716
Family Network on Disabilities of Florida	91-0204-0-1-501/ U310A060113	SU	84.310	69,311
Flagler County Schools	180-1610A-0CR01	SCC	84.048	36,504
Florida Alliance for Assistive Services and Technology, Inc.	09-ARDC/ 10-ARDC	SU	84.224	153,341
Georgia State University	GLC62-01/ SP000I3670-02	SU	84.324	310,358
Gulf Coast Academy of Science	2702986A9C001	SU	84.UNK	3,878
Heartland Educational Consortium	Q184A080165	SU	84.184	26,305
Hillsborough County School District	Q304C070025	SCC	84.304	12,860
Hillsborough County School District	U350A040011	SCC	84.350	61,264
JBL Associates, Inc.	08-SHOW-0015	SCC	84.UNK	13,665
Leon County School Board	29681	SU	84.010	240
Leon County School Board	558874/ 558875/ 565257/ LCS-9830-1009	SU	84.287	25,220
Leon County School Board	29799	SU	84.UNK	21,002
Levy County School District	422-1610A-0CP01	SCC	84.048	1,500
Manatee County School Board	228214-OH/ PO# 238865-OH	SU	84.027	67,028
Marion County Public Schools	420-2258A-8CH01	SU	84.367	5,006
Marion County School District	422-1610A-0CP01	SCC	84.048	10,500
MDRC	233-03-0034	SU	84.215	1,040,901
Miami University	USF-USDOE07-01	SU	84.365	19,053
Miami University of Ohio	UCF-USDOE07-01	SU	84.365	65,266
Miami-Dade County Public Schools	Contract#019-2009-2010 PO#R02474173	SU	84.215	18,738

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
Middle Tennessee State University	C08-0663/ C09-1212	SU	84.366	126,573
Mid-Florida College Reach-Out Consortium	00084089	SU	84.397	11,466
National Cued Speech Association	U215K080147	SU	84.215	24,142
National Writing Project	004-FL08/ 01-FL06/ 99-FL05	SU	84.UNK	247,752
North Dakota Department of Human Services	610-07919	SU	84.181	28,516
North East Florida Educational Consortium	741-09-001	SU	84.305	21,945
Northwestern University	00081925	SU	84.305	119,346
Northwestern University	164000524026751	SU	84.UNK	25,086
Ohio State University Research Foundation	RF01066987	SU	84.305	77,607
Orange County Public Schools	480-2240AOCT01	SCC	84.367	18,188
Oregon Health & Science University	GCDRC0139A B/ GCDRC0180	SU	84.133	27,604
Polk County School Board	530-5910S-0CZ01	SCC	84.394	144,408
Polk County School Board	530-5920S-0CZ01	SCC	84.397	5,429
Polk County Workforce Development Board, Inc.	PY-09-FBTW-20	SCC	84.397	22,800
Putnam County School Board	750-10-001-7509	SU	84.027	19,231
Putnam County School Board	758-09-001/ 758-10-001	SU	84.184	146,654
Research Triangle Institute International	P334A050047	SU	84.200	23,993
RMC Research Corporation	186000524024384/ 186000524026700	SU	84.283	406,655
School District Hillsborough County	290-1910A-0CG01	SCC	84.002	339,022
School District of Palm Beach County	PO2010003919	SU	84.165	31,910
Shepherd Center	SHEPHERD CENTER	SU	84.133	11,815
Siskin Childrens Institute	00083036	SU	84.324	71,081
Southern Maine Community College	P116N0700XX	SCC	84.116	8,464
Southwest Educational Development	H133A080007	SU	84.133	106,580
Southwest Florida Workforce Development Board	20282/ 26509/ 26510/ 26511	SU	84.287	5,457
St. Thomas University	P031C080179	SCC	84.031	150,358
Texas A&M Research Foundation	S060053	SU	84.324	244,605
The School Board of Hillsborough County	#10-MSAP03/ 09-MSAP02	SU	84.165	133,862
The School Board of Hillsborough County	#09-SLC02-A/ #09-SLC02-B/ #10-SLC03-A/ #10-SLC03-B	SU	84.215	135,608
The School Board of Hillsborough County	Q304C070025	SU	84.304	58,402
The School Board of Hillsborough County	#09-VPSCM01-B/ #10-VPSC03/ #10-VPSCM03-B/ 09-VPSC02/ Training - 10-07	SU	84.361	323,960
The School Board of Hillsborough County	#09-TIF02/ #10-TIF03/ Training 07-07	SU	84.374	184,346
The School Board of Miami-Dade County, Florida	R02397397/ R02435459	SCC	84.350	67,840
The School District of Osceola County	5830-1264/ Q184L070130	SU	84.184	19,259
The School District of Palm Beach County	43876	SCC	84.215	21,978
The Urban Institute	07036-003-00-UFL-01	SU	84.UNK	663
University of Arkansas	SA0907007	SU	84.116	15,102
University of California, San Diego	10277539-003	SU	84.305	66,723
University of Massachusetts	6116343/RFS900253	SU	84.133	7,472
University of Oregon	222841A/ 223561B	SU	84.326	78,606
University of Pittsburgh	0001220	SU	84.133	5,724
University of Texas, El Paso	26-1507-5261	SU	84.116	22,928
Vanderbilt University	19231/ 19231-S1	SU	84.324	247,502
Vanderbilt University	19758-S1	SU	84.326	85,048
Various Sources	TAPS# 08A057	SU	84.318	4,917
Virginia Tech University	CR-19300-320803	SU	84.116	2,124
Total - U. S. Department of Education				$6,874,266
U. S. Department of Health and Human Services				
About Virtual Brands, LLC	00005246	SU	93.UNK	55
Above Fitness Products	00080689	SU	93.846	17,209
ACS Government Healthcare Solutions	156000524020125	SU	93.778	23,275
ADA Technologies, Inc.	06-0959S	SU	93.UNK	19,622
AFrame Digital, Inc.	AFD1016	SU	93.866	22,427
Alachua County Health Department	56401 GB 0057	SU	93.991	10
Albert Einstein College of Medicine	ALBERT EINSTEIN 9526	SU	93.001	440
Albert Einstein College of Medicine	9-526-3406	SU	93.866	16,527
All Childrens Research Institute	ACH PCRC PDA 2000	SU	93.110	104
Alpha-1 Foundation	00019012	SU	93.838	2,375

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
American College of Radiology	00001903/ 00017082/ 00017096/ 00017098/ 00049485/ 00058001/ 00059751/ 00061727/ 00073133/ 00075881/ 00078535/ 00084321	SU	93.UNK	36,701
American Institutes for Research	505.02731	SU	93.275	43,271
American Institutes for Research	00302-02279.001	SU	93.279	53,861
American Institutes for Research	90CO1044/01	SU	93.652	187,797
American Institutes for Research	SG-03-1830.001-02	SU	93.865	17
American Nurses Association	00057941	SU	93.UNK	2,164
American Psychological Association	333375,2T36GM08640-02A1	SU	93.859	426
Area Agency on Aging	IA009-9705	SU	93.052	20,667
Area Agency on Aging for Southwest Florida	OAA 333.07-HM107	SU	93.043	142
Area Agency on Aging for Southwest Florida	#OAA 333.10/ OAA 333.09/ OAA333.08	SU	93.052	54,996
Arizona State University	07-727	SU	93.242	34,564
Arizona State University	08-900	SU	93.856	96,582
Association of American Medical Colleges	RMPHEC-GME 08-009	SU	93.283	4,732
Association of Schools of Public Health	S3583-24/25	SU	93.283	5,851
Barlow Scientific	00073471	SU	93.837	13,498
Battelle Memorial Institute	215029	SU	93.UNK	46,032
Bay, Franklin, Gulf Healthy Start Coalition	HSMOM	FDOH	93.778	7,584
Bay, Franklin, Gulf Healthy Start Coalition	BCHDA01	FDOH	93.994	612,244
Baylor University	PO 5600388266	SU	93.389	15,032
Beckman Research Institute/City of Hope	700-06a	SU	93.395	42,664
BetaStem Therapeutics, Inc.	00078209/ 00080945	SU	93.701	188,078
BetaStem Therapeutics, Inc.	00080384	SU	93.837	1,486
Boston Medical Center	0216503	SU	93.855	89,004
Boston University	3823-5	SU	93.701	4,872
Boston University	RA251127BAJ	SU	93.837	208,439
Boston University	3692-5	SU	93.846	50,926
Bowling Green State University	NCMR-SUBUF09	SU	93.239	14,193
Brandeis University	4-01202	SU	93.855	7
Brandeis University	4-01155	SU	93.859	95,624
Broward County Board of County Commissioners	08HCS8346RW	FDOH	93.914	4,153,417
Brown University	00085548	SU	93.701	31,996
Brown University	00000205	SU	93.866	72,144
Butler Hospital	9071-8343	SU	93.242	115,636
California Pacific Medical Center	00081172	SU	93.701	37,906
Capital Area Healthy Start Coalition	HSCNT	FDOH	93.778	8,652
Capital Area Healthy Start Coalition	HSCMD	FDOH	93.994	5,924
Case Western Reserve University	267038480301	SU	93.389	272,867
Case Western Reserve University	RESS04357	SU	93.837	29,247
Case Western Reserve University	N01-DK-6-2203	SU	93.859	143,697
CC Technology Systems, Inc.	2 R44 DA13055-02A1	SU	93.279	31,823
Cedars Sinai Medical Center	00070334/ 00084001/ 00084003	SU	93.837	184,269
Center for Research to Practice	1R01MH076158	SU	93.242	1,181
Central Healthy Start Coalition, Inc.	HSCNT/ M109-10/ M110-10	FDOH	93.778	193,015
Central Healthy Start Coalition, Inc.	HSCNT/ M108-10/ M110-10	FDOH	93.994	71,417
Chameleon Adaptiveware	00068774	SU	93.361	8,993
Child Abuse Council, Inc.	DSR0005	SU	93.778	6,710
Childrens Home Society	136000540015051	SU	93.652	36,198
Childrens Home Society of Florida	1U79SM058234	SU	93.243	111,338
Childrens Hospital Boston	00068690/ 00076731	SU	93.855	46,141
Childrens Hospital Philadelphia	5R03 CA130028 (CHOP)	SU	93.393	4,498
Childrens Services Council of Broward County	05-4105	SU	93.104	27
Childrens Services Council of Broward County	08-4103	SU	93.243	36,705
Childrens Services Council of Palm Beach	H49MC04394/ P-134	FDOH	93.926	359,389
Chipola Healthy Start Coalition	COSM3-R2-A3	FDOH	93.778	67,500
Chipola Regional Workforce Development Board	2010.18	SCC	93.714	12,792
Circle of Parents, Inc.	90FR0098	FDOH	93.086	30,040
City of Jacksonville	00087676/ AGR-2009-062; AGR-2009-111; AGR-2010-053-A1/ AGR-2010-053-A1; AGR-2010-0994	FDOH	93.914	980,397
City of Jacksonville	00087676/ AGR-2009-062; AGR-2009-111; AGR-2010-053-A1/ AGR-2010-053-A1; AGR-2010-0994	SU	93.914	14,631

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
Clemson University	1221-7558-209-200656	SU	93.395	92,278
Coalition Safe & Drug Free St Petersburg	Cont# 58200236 was CFDA 93.230	SU	93.UNK	3,550
Coastal Behavioral Healthcare, Inc.	SAMHSA1H79SM058668	SU	93.243	28,625
Columbia University	00078997	SU	93.103	46,744
Columbia University	00018913	SU	93.837	1,321
Columbia University	ONE (1)	SU	93.853	195,210
Columbia University	5-36321	SU	93.856	155,384
Columbia University	00000120	SU	93.865	7
Community Partnership for Children	D12-09-USF-TRN	SU	93.150	345,658
Community Partnership for Children	D12-08-USF-TRN	SU	93.658	1
Convergent Engineering	00075191	SU	93.865	300
Cornell University	FDP Subaward Agreement	SU	93.242	23,493
Cornell University	41880-8545	SU	93.395	2,597
Cornell University	Site # 160	SU	93.853	50,308
Cornell University	50945-8620	SU	93.855	29,856
Dana Farber Cancer Institute	1151601	SU	93.395	18,100
Deschutes Research & Applied Behavior Science Press	0901-2007	SU	93.242	840
DISC Village, Inc.	156000524026957	SU	93.959	16,310
Drexel University	232379-3850	SU	93.242	16,591
Duke University	00081486	SU	93.701	69,696
Duke University	00075933/ 00082613/ 00085039	SU	93.853	225,630
Duke University	00077513/ SITE 132	SU	93.865	19,893
Duke University	10-NIH-1020	SU	93.866	54,113
Duke University	00002823	SU	93.UNK	1,981
Duke University Medical Center	05-SC-NIH-1054	SU	93.273	6,860
Duke University Medical Center	06-SC-NIH-1015	SU	93.866	10,548
Duval County School Readiness Coalition	AGR 2010-055	FDOH	93.575	205,675
Early Learning Coalition of Manatee County	SR310	SCC	93.575	1,084
East Carolina University	2009-0253-UFL	SU	93.279	15,134
East Carolina University	DSR0003	SU	93.286	281
Eastern Cooperative Oncology Group	00034092/ 00049411/ 00050844/ 00052480/ 00055544/ 00055770/ 00056100/ 00062384/ 00064745/ 00070522/ CALGB100104/ E2902/ PACT1/ PSAUFLRM00	SU	93.UNK	28,918
Eckerd Youth Alternatives, Inc.	ECA-USF-TR-FY10	SU	93.150	390,752
Emmes Corporation	00052636	SU	93.UNK	14
Emory University	U38/CCU423095	SU	93.283	21,498
Emory University	5-41990-G1	SU	93.394	15,758
Eos Neuroscience	R43 EY019201	SU	93.867	54,178
First Step of Sarasota, Inc.	5820104200	SU	93.243	3
Florida Developmental Disabilities Council	524IP03/ 574CD04B/ 611CD05C/ 686CL07/ 700CD08/ 703EM08C/ 7161P08/ 728CL09/ 731HC08/ 733EM09C/ 749HC09/ 751CL09/ 760HC09B/ 761EM09D/ 765IP09/ 773EM09/ 782EM10D/ FDDC 505EM03/ FDDC 516-CD-03A	SU	93.630	624,203
Florida Healthy Kids Corporation	DSR0006	SU	93.767	148,373
Florida Immigrant Advocacy Center	154000524023700	SU	93.566	31,837
George Washington University	00075674/ 09-D11/ S-TRN0809-GN58	SU	93.847	2,574,023
George Washington University	23301-2-CCLS20127A	SU	93.UNK	278,507
Georgetown University	RX 4285-890	SU	93.600	61,573
Georgetown University	00074866	SU	93.701	98,385
Georgia Institute of Technology	R7319-G2/ R8604-G1	SU	93.847	46,323
Goodwill-Suncoast Industries	75-1362-0-1-550	SU	93.243	28,422
Guided Therapeutics, Inc.	1R43MH085474-01	SU	93.242	54,537
Gulf Coast South Area Health Education Center	1S11AR47455-01A1	SU	93.846	65,516
H. Lee Moffitt Cancer Center	10-14922-99-04-G6/ 10-15880-99-01-G1/ 2005-009	SU	93.393	25,551
H. Lee Moffitt Cancer Center	10-13847-99-02-G1/ 10-14025-04-05-C1/ 10-16069-01-01-C1	SU	93.394	109,613
H. Lee Moffitt Cancer Center	1015346-99-01-G1/ 10-15847-99-01-G1/ 5 P01 CA118210-03	SU	93.395	66,570
H. Lee Moffitt Cancer Center	10-14352-04-05-C1	SU	93.396	2,986
H. Lee Moffitt Cancer Center	10-15048-03-07-C1	SU	93.397	14,076

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
H. Lee Moffitt Cancer Center	10-13512-99-01-G2/ 10-14057-04-01-G1/ 10-14057-05-01-G2	SU	93.399	25,719
H. Lee Moffitt Cancer Center	14-14057-05-09-G1/ 14-15881-01-01-G2	SU	93.701	19,136
H. Lee Moffitt Cancer Center	11-15474-99-01-G3/ 11-15474-99-01-G4	SU	93.855	4,436
Harvard Medical School	149048-0007	SU	93.855	5,308
Harvard University	00072079/ 00077656/ 00080095/ 00080096/ 00084693/ 00085029	SU	93.865	420,436
Health Planning Council	CODP5-4	FDOH	93.917	26,871
Health Planning Council of Northeast Florida	C09-05, C08-04, C09-04, C09-06, C10-03, C10-04	FDOH	93.917	179,865
Health Planning Council of South West Florida, Inc.	CODX8-7/ CODX8H/ HPRWE	FDOH	93.917	64,665
Health Research, Inc.	3555-01	SU	93.286	53,695
Healthy Start Coalition	6 H76HA00590-10-01/ COSQ2/ COSQ3/ SRCHD03	FDOH	93.778	770,177
Healthy Start Coalition	5 H76HA00590-10-00/ COSQ4/ SRCHD03	FDOH	93.994	185,374
Healthy Start Coalition of Flagler & Volusia	HS-DS-09-10-01-02, HS-DS-09-10-02	FDOH	93.994	35,055
Healthy Start Coalition of Hardee, Highlands, & Polk Counties, Inc.	0910 HA-MW	FDOH	93.778	79,127
Healthy Start Coalition of Hardee, Highlands, & Polk Counties, Inc.	0910 HA/ 0910 HAGPNC	FDOH	93.994	15,456
Healthy Start Coalition of Hillsborough County, Inc.	HF-07-08-8	FDOH	93.994	25,391
Healthy Start Coalition of Jefferson/Madison/Taylor	COSL6-R3A 1/ COSL7R3A2/ COSL8R3A1/ HSCNT-COSL7R3A2/ HSCNT-COSL8R3A1	FDOH	93.778	66,555
Healthy Start Coalition of Jefferson/Madison/Taylor	COSL6-R3A 1/ COSL6R3A2/ HSCNT-COSL6R3A2	FDOH	93.994	55,675
Healthy Start Coalition of Miami-Dade, Inc.	HSHRN0910	FDOH	93.778	63,405
Healthy Start Coalition of Miami-Dade, Inc.	HSDMO0910/ HSHRN0910	FDOH	93.994	6,785
Healthy Start Coalition of North Central Florida, Inc.	HSCNT/ HSMCD	FDOH	93.778	6,237
Healthy Start Coalition of North Central Florida, Inc.	HSCNT	FDOH	93.994	38,757
Healthy Start Coalition of Pasco, Inc.	HSMCD	FDOH	93.778	162,563
Healthy Start Coalition of Pasco, Inc.	HSCNT	FDOH	93.926	541,544
Healthy Start Coalition of Pinellas County	1 H5MMC10873-01-00	SU	93.110	19,705
Healthy Start Coalition of Sarasota County Inc.	HSCNT	FDOH	93.778	68,821
Healthy Start Coalition of Sarasota County Inc.	HSCNT	FDOH	93.994	55,650
Healthy Start Coalition of Southwest Florida, Inc.	HSCNT	FDOH	93.778	75,272
Healthy Start Coalition of Southwest Florida, Inc.	HSCNT	FDOH	93.994	18,844
Healthy Start Coalition of the Florida Keys	MCHD 2009-2010	FDOH	93.778	72,186
Healthy Start Coalition of the Florida Keys	MCHD 2009-2010	FDOH	93.994	31,561
Healthy Start Coalition Southwest Florida, Inc.	COSL4-R3	FDOH	93.778	67,500
Healthy Start Coalition Southwest Florida, Inc.	COSL4-R3	FDOH	93.994	286,642
Healthy Start of North Central Florida, Inc.	HSCNT	FDOH	93.778	16,406
Healthy Start of North Central Florida, Inc.	00082547/ 00082549/ HSCNT	FDOH	93.994	51,698
Healthy Start of North Central Florida, Inc.	00082547/ 00082549/ HSCNT	SU	93.994	922,699
Hemophilia of Georgia	MCHB #2H30MC00011-19	SU	93.110	38,913
Hillsborough County	75-1537-0-1-506	SU	93.003	62,623
Hillsborough County Board of County Commissioners	0H..C.08-0317/ H.C. 07-0260	SU	93.153	295,969
Hillsborough County Board of County Commissioners	06-1386/ Re: Substance Abuse	SU	93.243	44,606
Hillsborough County Commissioners	RW110/ RWMTO	FDOH	93.100	78,970
Hillsborough County Commissioners	H.C 07-0288	FDOH	93.924	2,706,016
Hillsborough County Health & Social Services Department	HS2908	FDOH	93.917	6,845
Hispanic Serving Health Professions School	325128-USF/GHCPH-01/ 325128-USF/GHCPH-02	SU	93.283	10,000
Indiana University	11012	SU	93.866	27,507
Indiana University	541375	SU	93.867	57,514
Informed Families	156000524026809/ 156000524026982	SU	93.959	22,426
Institute for Clinical Research, Inc.	M22-TA-032-0907-3	SU	93.855	3,510
Intelligent Hearing Systems	5R44DC008022-03	SU	93.173	88,944
Iowa State University	430-17-02	SU	93.865	2,865
Ixion Biotechnology, Inc.	00023476	SU	93.UNK	562
Jaeb Center for Health Research	00065088/ 00079082/ 00083738	SU	93.867	366,369
Jaeb Center for Health Research	00016423	SU	93.UNK	3,894

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Jewish Family and Childrens Services	90FE0068	SU	93.086	28,024
Johnnie B. Byrd,Sr. Alzheimers Research Institution	621690	SU	93.866	5,610
Johns Hopkins University	JHU PO # 2000061399	SU	93.226	93,175
Johns Hopkins University	2000056563	SU	93.395	11,899
Johns Hopkins University	00079855	SU	93.397	96,284
Johns Hopkins University	00078726/ 00078727/ 2000772616	SU	93.838	413,458
Johns Hopkins University	U01EY014660-02/ U10EY008057	SU	93.867	125,543
Johns Hopkins University	00054555/ 00061107/ 00079920/ 2000483324/ 8403-23589-1	SU	93.UNK	100,707
Kids Central, Inc.	C0910P-D028/ CO8P-D028/ Kids CentralCapp0401	SU	93.556	559,734
Lakeview Center, Inc.	U79SP012362	SU	93.643	43,817
Lam Foundation	00069323/ 00069354	SU	93.389	57,289
Lifeline Technologies	R43AG028218	SU	93.UNK	8,304
Louisiana State University	LSUHSC FED SUBCONTR 12.11.07	SU	93.867	11,657
Lovelace Biomedical & Environmental Research Institute, Inc.	JK0700172	SU	93.853	232,667
MACRO International	35126-3S-545/ 35168-6S-757	SU	93.104	182,740
MACRO International	33430-8S-1239/ 35126-4S-626	SU	93.243	166,372
Magna Systems, Inc.	SAMHSACONT07-02 Was CFDA 93.230	SU	93.UNK	22,405
Massachusetts General Hospital	U01AT000613	SU	93.213	5,259
Massachusetts General Hospital	216288	SU	93.395	1,200
Massachusetts General Hospital	00060586/ 2004A004864/219314/ U01NS052592	SU	93.853	44,335
Massachusetts General Hospital	00076496/ 00076498/ 00083842/ 00083845/ 204803	SU	93.859	602,016
Massachusetts Institute of Technology	2-R01-EY016674-04A1	SU	93.701	82,616
Mayo Clinic	00065500/ 00073856/ 00076660	SU	93.853	1,545
Mayo Clinic and Foundation	5R01NS052741-02/ 5R01NS052741-03	SU	93.853	43,256
Medical College of Georgia	23150-1/ 23150-2	SU	93.307	117,747
Medical College of Georgia	00059925/ 00084259/ 22234-1	SU	93.847	265,854
Medical College of Georgia	00020212	SU	93.865	104
Medical University of Ohio (University of Toledo)	NS 2005-067	SU	93.837	3,233
Medical University of South Carolina	MUSC08-074	SU	93.853	27,141
Menorah Park Center for the Aging	181000540007306	SU	93.866	29,558
Mental Health Care, Inc.	H79 T116630-01	SU	93.243	47,630
Metabolic Solutions	00054262/ BBT-02 & BBT-03	SU	93.UNK	62,225
Miami Dade County	591210485	SCC	93.UNK	268,590
Michigan State University	61-0834FSU	SU	93.242	17,077
Mid-Florida Center	DSR0002	SU	93.940	1,909
Minority Health Professions Foundation	U50/ATU473408-05	SU	93.283	8,930
Molecules for Health	001-2009	SU	93.837	34,337
Montana State University	GW196-10W2630	SU	93.242	93,090
Montana State University	G120-10-W2707	SU	93.855	188,152
Montefiore Medical Center	00076091/ 5R01 ES007912-10	SU	93.113	82,976
Morehouse School of Medicine	SA2-020447FAMU	SU	93.243	7,497
Mount Desert Island Biological Laboratory	00087463	SU	93.310	10,807
National Childhood Cancer Foundation	17436/ 19065/ 19076/ 19672/ 19875	SU	93.395	1,892,543
National Childhood Cancer Foundation	00081595	SU	93.701	31,198
National Childhood Cancer Foundation	00081879/ 17644/ 19069/ 19730	SU	93.UNK	193,310
National Collegiate Athletic Association	NYSPF 03-243	SU	93.570	1,511
National Development and Research Institutes, Inc.	00083510	SU	93.279	78,359
National Marrow Donor Program	00064659/ 00064665/ 00065316/ 00066006	SU	93.839	25,757
Natura Therapeutics, Inc.	Prime # 1R43AT00487	SU	93.213	38,616
Natura Therapeutics, Inc.	Prime # 1R43AG033417	SU	93.866	25,110
Neocytex Biopharma, Inc.	R41NS062531	SU	93.853	28,120
Neuroanalytics	00068927	SU	93.UNK	91,868
New York Blood Center	NIH000069	SU	93.855	80,607
North Broward Hospital District	08MAIHCS8346RW	FDOH	93.918	165,307
North Carolina State University	2008-0831-02	SU	93.395	98,654
North Carolina State University	2008-0213-01	SU	93.866	22,833
Northeast Florida Healthy Start Coalition, Inc.	2 H49 MC 00051 09 00/ AGR-2010-054/ H49MC00051-09-00	FDOH	93.926	116,281

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Northeast Florida Healthy Start Coalition, Inc.	2 H49 MC 00051 09 00/ AGR-2010-054/ H49MC00051-09-00	SU	93.926	98,606
Northeast Florida Healthy Start Coalition, Inc.	AGR-2010-056	FDOH	93.994	368,590
Northern Speech Services & National Rehabilitation	182000524025276	SU	93.866	138,136
NorthShore University HealthSystem Research Institute	EH06-201-S16	SU	93.UNK	191,122
Oak Ridge Associated University	00069075	SU	93.UNK	907
Ohio State University Research	60014000	SU	93.395	20,802
Ohio State University Research	GRT00007380/60011063	SU	93.865	22,701
Ohio State University Research Foundation	60015098	SU	93.837	9,754
Ohio State University Research Foundation	60004425/ 60011698	SU	93.838	13,221
Okeechobee County Family Health/Healthy Start Coalition, Inc.	COSI8-R3A1	FDOH	93.778	50,721
Okeechobee County Family Health/Healthy Start Coalition, Inc.	COSI8-R3A1	FDOH	93.994	18,380
Old Dominion University	09-186-391071	SU	93.286	24,755
Operation PAR, INC.	1H79T1019787	SU	93.243	639
Orange County Commissioners	8J000	FDOH	93.914	865,282
Oregon Health Sciences University	ABIMO0132_9000612/ ABIMO0134_9000717/ GBIMO0127A(B)	SU	93.859	144,914
Oregon Research Institute	00081348	SU	93.701	72,947
Orlando Health	NIMH	SU	93.630	2,872
OtoMedicine, Inc.	00080279/ 00085438	SU	93.173	66,386
Ounce of Prevention Fund of Florida	HF-08-09-7/ HF-09-10-33/ HF-09-10-40/ HF-09-10-7	FDOH	93.558	429,686
Ounce of Prevention Fund of Florida	HF-08-09-7/ HF-09-10-33/ HF-09-10-40/ HF-09-10-7	SU	93.558	878,389
Ounce of Prevention Fund of Florida	HF-09-10-40	FDOH	93.590	7,259
Pacific Institute for Research	0352.01.01	SU	93.273	9
Palm Beach Board Of County Commissioners	R2009 1265/ R2009-0838 / R2010 0993/ R2010 0996	FDOH	93.914	1,773,273
Palm Healthcare Foundation, Inc.	20060231	SCC	93.178	1,796
Panhandle Area Educational Consortium	10-082	SU	93.136	34,310
Pathfinder Therapeutics	00074345	SU	93.UNK	17,081
Pennsylvania State University	5 RO1 CA071976-13	SU	93.395	5,901
Pennsylvania State University	3057-USF-DHHS-1542	SU	93.865	3,958
Phase 5	00079646	SU	93.242	25,053
Phase 5	00078639	SU	93.273	43,991
Pinellas County Florida	75-1362-0-1-550-1	SU	93.243	46,070
Pitt Community College (Winterville, NC)	90CC0078/01	SCC	93.721	19,395
Public Health Foundation	CA2008-09	SU	93.UNK	11,128
Public Health Trust Miami-Dade	00048190	SU	93.252	969
Quantumbio	00066671/ 00082441	SU	93.859	231,521
REACH UP, Inc.	50400-100-2C-C3	SU	93.926	107,012
Reactive Innovations, LLC	DSR0004 Was CFDA 93.206	SU	93.UNK	9,007
Research Foundation for Mental Hygiene, Inc.	00078548/ 00081119	SU	93.242	26,228
Research Foundation of the State University of New York	R532537	SU	93.226	11,953
Research Foundation of the State University of New York	31569/33943/37368	SU	93.UNK	1,600
Rhode Island Hospital	00021199	SU	93.UNK	4,720
RTI International	2-312-0212294	SU	93.061	17,044
Rush University Medical Center	1R01 NS055143-02	SU	93.853	55,484
Sam Houston State University	321-20-C28A	SU	93.279	17,124
Sam Technology, Inc.	00053418	SU	93.866	629
Saneron CCEL Therapeutics	R41 AG031586-01	SU	93.866	31,108
Sanford-Burnham Medical Research Institute	00085244/ R01 AI066244	SU	93.855	103,744
Sarasota County Board of County Commissioners	2010-145	FDOH	93.104	389,544
Sarasota County Government	2010-155/ Contract No 2007-277	SU	93.104	225,015
Science Applications International Corporation	PO10035958	SU	93.855	251,802
Senior Solutions of Southwest Florida	333.04	SU	93.045	1,337
Sloan-Kettering Institute For Cancer Research	00081932	SU	93.396	28,886
Social & Scientific Systems	00087155/ 00087158	SU	93.701	7,864
Social & Scientific Systems	SSS CPCR2 23 11	SU	93.856	186,827
Somatocor Pharmaceuticals, Inc.	00050588	SU	93.UNK	865
South Broward Hospital District b/b/a Memorial Healthcare System	H46MC04456	FDOH	93.110	46,115

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
South Florida Workforce Investment Board	WS-TS-PY'08-02-00/ WS-TS-PY'09-02-00	SCC	93.558	158,061
Southern Illinois University	08-10	SU	93.859	1,845
Southern Research Institute	S08-002	SU	93.395	10,834
St. Jude Childrens Research Hospital	111632010-7348230	SU	93.701	16,676
St. Jude Childrens Research Hospital	7245945	SU	93.855	161,966
Stanford University	21002350-30611A	SU	93.394	32,411
Stanford University	00078788	SU	93.UNK	89,572
Stereology Resource Center, Inc.	2R44MH076541-04	SU	93.242	29,542
Stoelting Company	00082941	SU	93.279	1,617
Sun Nuclear Corporation	00058198	SU	93.UNK	67
Supercon, Inc.	100325	SU	93.395	106,592
Syracuse University	23397-02170-S01	SU	93.865	32,590
Temple University	36-0915-197	SU	93.173	68,550
Temple University	36-1835151/CC0162889	SU	93.279	50,830
Temple University	P0022128/ Subaward No. 239022	SU	93.865	81,199
Texas A&M University	S090018	SU	93.242	150,602
Texas Health and Human Services Commission	529-07-0093-00001	SU	93.256	3,734,463
Texas Tech University	135000524023676	SU	93.213	40
The American Society for Cell Biology	2009 ASCB MAC Visiting Professor	SU	93.859	2,637
The Childrens Hospital of Philadelphia	00081490	SU	93.393	3,092
The Childrens Hospital of Philadelphia	00079424	SU	93.395	3,401
The Dawn Center	COH60	SU	93.136	1,985
The Federation of Families	1H79SM057980	SU	93.243	5,220
The University of Texas Medical Branch at Galveston	10-022	SU	93.865	361,647
The Wistar Institute	23684-03-307, prj. 3/ 23685-03-307 PJ 3	SU	93.839	355,943
Thomas Jefferson University	080-19550-PY0101	SU	93.866	2,895
TKC Global	CDC-UF-TASK 134 1109	SU	93.UNK	36,176
TKC Integration Services	300819401-01/ PO300819701-01	SU	93.UNK	100,414
TransGenex Nanobiotech, Inc.	R41CA139785	SU	93.395	60,318
TransGenex Nanobiotech, Inc.	15757/ TGN-HL076964-01	SU	93.838	21,568
TransGenex Nanobiotech, Inc.	R43AI080431	SU	93.855	30,730
Treatment Research Institute	USF20346-01	SU	93.279	55
Universidad del Norte	AI075523	SU	93.855	15,169
University of Alabama	00080015/ 00081458/ 00086867	SU	93.121	634,772
University of Alabama, Birmingham	001	SU	93.121	28,923
University of Alabama, Birmingham	CASG 112	SU	93.220	13,599
University of Alabama, Birmingham	00077479	SU	93.226	32,769
University of Alabama, Birmingham	000330747-001	SU	93.242	1,279
University of Alabama, Birmingham	004	SU	93.394	9,693
University of Alabama, Birmingham	00081556	SU	93.701	170,004
University of Alabama, Birmingham	007/ T0506010028	SU	93.853	44,633
University of Alabama, Birmingham	000342391-005/ 007/ 074 TAN81 & 083	SU	93.865	137,092
University of Alabama, Birmingham	00055290	SU	93.UNK	644
University of California	1R01 DE019444-01A-UF	SU	93.121	103,367
University of California, Irvine	2009-2121	SU	93.853	601
University of California, Los Angeles	2000 G KN666	SU	93.110	69,595
University of California, Los Angeles	1581 G JB151	SU	93.389	221,621
University of California, Los Angeles	0980 G GH894	SU	93.853	298,704
University of California, San Diego	10213659-004	SU	93.866	5,305
University of California, San Francisco	00081341	SU	93.701	19,192
University of California, San Francisco	00076177	SU	93.UNK	175
University of California, Santa Cruz	SUBAWARD# S0179367	SU	93.395	152,136
University of Chicago	00080153/ 00085894	SU	93.701	75,662
University of Cincinnati	20791 SAP1004877	SU	93.399	20,384
University of Cincinnati	00085168	SU	93.701	21,265
University of Cincinnati	004974/1005378/ 005695/ P021-040-K663-1105	SU	93.853	42,406
University of Colorado	00076087/ FY06.083.007	SU	93.242	234,626
University of Colorado	FY09.505.001	SU	93.837	47,870
University of Colorado	FY04.121.004/ FY09.339.001	SU	93.UNK	4,874
University of Florida Jacksonville Healthcare, Inc.	UF09214	SU	93.701	16,875
University of Georgia	RC294-301/3842888	SU	93.103	31,706

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
University of Georgia	RU166-761/4692428	SU	93.701	27,302
University of Georgia	RR166-732/4689078/ RR166-732/4693638/ RR166-732/4693648/ RR166-732/4693668/ RR166-737/4689088	SU	93.859	485,810
University of Georgia, Athens	RR274-333/3840488	SU	93.242	12,619
University of Idaho	AMK007_SB_001	SU	93.701	20,612
University of Illinois, Chicago	2008-03931	SU	93.866	242,082
University of Iowa	1000697305/ W000131394	SU	93.837	62,551
University of Iowa	4000519672	SU	93.UNK	583
University of Kansas	QN815456	SU	93.853	95,919
University of Kentucky	3048105180-09-432/ 3048106680-10-262	SU	93.262	11,184
University of Kentucky	PJJ02, PJZ02	FDCFS	93.670	112,189
University of Kentucky Research Foundation	3048106680-10-360	SU	93.262	4,025
University of Louisville	00068032	SU	93.121	158,556
University of Louisville	05-0444	SU	93.853	34,585
University of Louisville	09-0472Z06/ 10-0673Z06	SU	93.UNK	29,872
University of Maryland	SR00000926	SU	93.113	28,184
University of Maryland	Z182802	SU	93.242	24,728
University of Maryland	00073962	SU	93.286	51,313
University of Maryland	00079635	SU	93.846	61,801
University of Maryland	Contract	SU	93.879	2,983
University of Maryland College	Z195301	SU	93.865	26,968
University of Maryland, Baltimore	SR00001012	SU	93.173	463
University of Massachusetts	6092346/RFS800125	SU	93.242	15,102
University of Medicine and Dentistry of New Jersey	00080774	SU	93.121	94,910
University of Medicine and Dentistry of New Jersey	GAFA064333PO#0461090	SU	93.395	28,231
University of Miami	P50ES12736	SU	93.113	341
University of Miami	M150839	SU	93.121	32,723
University of Miami	7R01MH0440859-21	SU	93.242	303,990
University of Miami	1RC2DA028973-01/AGR-2010-074/ 3R25GM050083-08S1	FDOH	93.701	51,025
University of Miami	1RC2DA028973-01/AGR-2010-074/ 3R25GM050083-08S1	SCC	93.701	121,077
University of Miami	5U01NS046295-02/ M112513	SU	93.853	8,843
University of Miami	2 R25GM050083-07/ 5 R25GM050083-08	SCC	93.859	13,600
University of Miami	HHSN275200800002C	SU	93.865	75,771
University of Miami	66475P/ 66604H	SU	93.866	285,291
University of Miami	00075626/ 00085221/ 66479M/ 66497R/ M151697/ M155622/ M155623/ M155624	SU	93.867	568,497
University of Miami	66474R	SU	93.959	723
University of Miami	PO-M153117 ACCT#66580W	SU	93.969	29,845
University of Michigan	3000924587/ 3001142011/ 3001488333	SU	93.173	207,142
University of Michigan	3001147088	SU	93.249	5,056
University of Michigan	3001094848	SU	93.286	64,458
University of Michigan	F011871	SU	93.396	14,205
University of Michigan	00088171	SU	93.701	10,700
University of Michigan	3000335217	SU	93.UNK	10,026
University of Minnesota	M6426130102	SU	93.173	9,101
University of Minnesota	B6376363109	SU	93.286	852
University of Minnesota	P66366001	SU	93.399	24,949
University of Minnesota	M6306102201/ N630610901	SU	93.837	78,175
University of Minnesota	N627626901	SU	93.853	521,475
University of Missouri	C00023743-1	SU	93.393	107,636
University of Missouri	C00015664-1	SU	93.867	23,518
University of Nebraska	34-5301-2054-301	SU	93.855	52,369
University of New Mexico	3R29H	SU	93.394	111,816
University of New Mexico	3R82F	SU	93.701	80,129
University of North Carolina	5-51217/ 5-51221	SU	93.121	381,402
University of North Carolina	09-0538.1	SU	93.226	24,840
University of North Carolina	5-51368	SU	93.393	6,393
University of North Carolina	5-30141	SU	93.837	44,028

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
University of North Carolina	5-30467	SU	93.846	70,776
University of North Carolina	5-50683/ SERCEB 5-51554/ UNC-CH 5-50781	SU	93.855	499,762
University of North Carolina	00054093/ W507982	SU	93.UNK	1,377
University of North Carolina, Wilmington	508280-06-01	SU	93.846	47
University of North Texas Health Science Center	71078-2007-001/ 71082-2005-01/ G71101-2009-001/ HS763-062565 G71084/ UNT 71087-2005-001	SU	93.866	484,806
University of Oklahoma	ARRA	SU	93.701	29,413
University of Oklahoma	RS20070334-01	SU	93.867	42,303
University of Pennsylvania	550306/ 552058/ 552243	SU	93.846	179,973
University of Pennsylvania	552021	SU	93.847	38,915
University of Pennsylvania	552934	SU	93.865	43,041
University of Pennsylvania	54367/ 552260 / PO 2304014	SU	93.866	280,395
University of Pennsylvania	549135/ 550797/ 551667 PO#:2366296/ 552692/ PO#2307605	SU	93.867	889,763
University of Pittsburgh	0008389	SU	93.242	77,773
University of Pittsburgh	Subaward No. 0005431,5R37AA011873-12	SU	93.273	66,322
University of Pittsburgh	0003967	SU	93.283	6,816
University of Pittsburgh	0000552	SU	93.701	21,872
University of Pittsburgh	0003074-117106-1/ 0004811/ 0006495 115237-1/ 108216-1	SU	93.837	84,977
University of Pittsburgh	0009889/ 1010/ 10712	SU	93.855	500,858
University of Pittsburgh	9000613	SU	93.859	84,352
University of Pittsburgh	0001032/ 0001190	SU	93.UNK	69,894
University of Rochester	414074-G/ P.O. 414336-G	SU	93.242	22,566
University of Rochester	100026-D	SU	93.701	47,643
University of Rochester	412852-G/ 414356-G/ 414530-G/ 414986	SU	93.853	274,925
University of Rochester	5-89845	SU	93.855	56,890
University of South Carolina	09-1668-11520-FA72/ 10-1767	SU	93.UNK	40,282
University of Texas	20289/98010420	SU	93.396	103,726
University of Texas	27127/98013894	SU	93.701	6,481
University of Texas	UTA07-407	SU	93.853	121,941
University of Texas	UTA09-000913	SU	93.859	27,302
University of Texas	UTA07-250	SU	93.867	15,328
University of Texas Health Science Center, Houston	0005718 K/ 0005718F	SU	93.837	172,068
University of Texas Medical Branch	PO USSPC-0000000428,7R01AG025533-04	SU	93.866	13,762
University of Texas, Houston	0005130 (Core A)	SU	93.865	250,649
University of Texas, MD Anderson Cancer Center	22128/98550607	SU	93.395	17,587
University of Toledo	NS 2006-091	SU	93.UNK	11
University of Vermont	20343-FSU	SU	93.242	222,424
University of Virginia	GC11599-134361+	SU	93.395	7,696
University of Virginia	GC11893.133562	SU	93.859	172,801
University of Virginia	GC11729.131113	SU	93.UNK	18,617
University of Washington	666613	SU	93.121	77,345
University of Washington	612768/ 664596	SU	93.600	95,424
University of Washington	675149Z	SU	93.701	1,119
University of Washington	620400/ 684800	SU	93.865	26,931
University of Washington	655896	SU	93.866	50,687
Vanderbilt University	19247-S4	SU	93.600	98,290
Vanderbilt University	16997-S1	SU	93.865	24,584
Various Sources	NYSPF04-1147	SU	93.570	3,246
Various Sources	3 U01 HD424	SU	93.865	1,663
Virginia Commonwealth University	00075640	SU	93.701	28,490
Virginia Tech University	431567-19300	SU	93.855	29,866
Volunteer Florida Foundation	159000524025648	SU	93.UNK	652
Wake Forest University	06-001	SU	93.837	24,427
Wake Forest University	WFUHS10900	SU	93.866	34,372
Washington University, St. Louis	00065241	SU	93.701	27,434
Wayne State University	WSU08015	SU	93.361	47,520
West Central Florida Area Agency on Aging	2008 OAA Title III-E/ OAA 333.03/ OAA-2009-USF/ OAA-2010-USF	SU	93.052	61,600

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
Westat, Inc.	00009301/ 00021158/ 00066884	SU	93.145	384,154
Westat, Inc.	7887-S001	SU	93.279	412,129
Westat, Inc.	8771-S01	SU	93.701	52,045
Westat, Inc.	8668-PO-001	SU	93.839	27,373
Westat, Inc.	8530-S041	SU	93.865	539,819
Westat, Inc.	00021145/ 00021149/ 00021150/ 00021151/ 00021152/ 00021153/ 00021154/ 00021155/ 00021156/ 00021157/ 00021161/ 00042258/ 00054638/ 00054641/ 00054642/ 00058147/ 00058963/ 00059378/ 00059830/ 00061479/ 00063987/ 00066874/ 00067548/ 00072377/ 8530-5038	SU	93.UNK	1,712,615
Western Kentucky University Research Foundation	544170-09-01	SU	93.575	24
Wright State University	5 R01 HL056683-12	SU	93.838	89,478
Xhale, Inc.	00085922/ 00085923	SU	93.242	72,274
Yale University	A07540/M09A10344	SU	93.279	53,895
Yale University	A06379/ A06760 (M-08-287)/ A07223 (M05A00383)/ A07223 (M09A10110)/ A07593 (M10A10558)/ A07593 (M10A10559)	SU	93.853	145,632
Yale University	A06466 (M07A00649)	SU	93.855	55,089
Total - U. S. Department of Health and Human Services				$60,415,114
U. S. Corporation for National and Community Service				
Americops	AGR-2010-013	FDOH	94.006	180,238
Florida Commission on Community Service	08AC088050/ 09AC102506/ 2009/10 Standard Contract	FDEP	94.006	511,468
Florida Commission on Community Service	08AC088050/ 09AC102506/ 2009/10 Standard Contract	SU	94.006	102,053
HIPPY USA	95-2728-0-0-000/ 95-2728-0-0-000-1/ 95-2728-0-0-000-2	SU	94.006	70,321
Jumpstart	CFDA94.006JS-Site#30	SU	94.006	102,312
Leon County School Board	556474/ LCS-9830-1009	SU	94.004	7,442
Minnesota Campus Compact	Ivey Lane Dream Center Project	SU	94.007	1,229
University of Maryland	08NDHMD0020010	FDOEA	94.006	120,240
Total - U. S. Corporation for National and Community Service				$1,095,303
U. S. Department of Homeland Security				
American Association of Community Colleges	HSTS07-08-H-0012	SCC	97.075	10,522
City of Fort Pierce, Florida	#09-DS-12-10-66-02-420	SCC	97.067	86,520
Clearwater Police Department	MOU	FDLE	97.UNK	948
CogniTech Corporation	DHS-FSU-SUB-08-1	SU	97.UNK	139
Iowa State University	428-40-02	SU	97.077	14,915
Mount Sinai Medical Center	00056106	SU	97.UNK	1,616
Northwest Florida Water Management District	08-073	SU	97.UNK	119,468
Oak Ridge Institute for Science and Education	DEAC0506OR23100	SU	97.UNK	28,139
University of Guelph	0000002048	SU	97.061	4,567
University of Maryland	Z930104	SU	97.061	40,421
University of Maryland	2008-TH-T8-K006	SU	97.UNK	39,292
Total - U. S. Department of Homeland Security				$346,547
U. S. Agency for International Development				
American Council on Education/Higher Education for Development	AEG-A-00-05-00007-00	SCC	98.012	1,670
Georgetown University	USFRX205085208N6	SU	98.002	2,268
Georgetown University	HCC-RX2050-852-08-C	SCC	98.UNK	287,787
Higher Education for Development	00069948/ 523-A-00-06-00009-00 under AEG-A-00-05-00007-00	SU	98.012	115,711
Higher Education for Development	00078383	SU	98.UNK	103,331
Michigan State University	61-3886 A	SU	98.001	147,065
Ohio State University	60023182	SU	98.001	2,223
University of Georgia	RC710-025/3842088/ RC710-025/3842098/ RC710-025/3842108	SU	98.012	88,768
Weidemann Associates	1071-20-401	SU	98.009	304,739

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
Total - U. S. Agency for International Development				$1,053,562
Other Federal Grants				
Corporation for Public Broadcasting	055000524027940/ 056000524027944/ 157462	SCC	99.UNK	42,197
Corporation for Public Broadcasting	055000524027940/ 056000524027944/ 157462	SU	99.UNK	7,048
Georgetown University	FCCJ-RX2050-852-07-B/ FSCJ-RX2050-705-09-B	SCC	99.UNK	250,279
Higher Education for Development	00081203/ 00081283/ 00081284	SU	99.UNK	126,498
Institute Of International Education Brazil	00053754	SU	99.UNK	82
International Crops Research Institute for The Semi-Arid Tropics	00065081	SU	99.UNK	1,774
Research Corporation of the University of Hawaii	Z600929	SU	99.UNK	12,392
State of Israel - Agricultural Research Organization	M26-063	SU	99.UNK	3,289
Total - Other Federal Grants				$443,559
Total Pass-Through Awards				**$116,770,699**

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".

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
Office of National Drug Control Policy			
G09CF0002A	Florida Department of Law Enforcement	07.UNK	28,406
G09MI0006A	Florida Department of Law Enforcement	07.UNK	10,445
G10CF0002A	Florida Department of Law Enforcement	07.UNK	21,889
G10MI0006A	Florida Department of Law Enforcement	07.UNK	10,076
I3PNFP501	Florida Department of Law Enforcement	07.UNK	138,733
MOU	Florida Department of Law Enforcement	07.UNK	1,054
Total - Office of National Drug Control Policy			$210,603
U. S. Department of Agriculture			
00006078	University of Florida	10.UNK	4
00034874	University of Florida	10.UNK	271,765
00037145	University of Florida	10.UNK	14,580
00057002	University of Florida	10.UNK	12,789
00058508	University of Florida	10.UNK	3,074
00058509	University of Florida	10.UNK	38,918
00063548	University of Florida	10.UNK	44,332
00063805	University of Florida	10.UNK	40,574
00063806	University of Florida	10.UNK	15,598
00064457	University of Florida	10.UNK	30,648
00064982	University of Florida	10.UNK	12,801
00066834	University of Florida	10.UNK	830
00067651	University of Florida	10.UNK	36,552
00071157	University of Florida	10.UNK	176,909
00073203	University of Florida	10.UNK	2,319
00075055	University of Florida	10.UNK	33,923
00080023	University of Florida	10.UNK	117,663
00080043	University of Florida	10.UNK	88,181
00082960	University of Florida	10.UNK	36,829
00083627	University of Florida	10.UNK	11,141
07-JV-11242300-146	Florida State University	10.UNK	8,614
08006	University of Florida	10.UNK	17,312
08-S590-0004-02-C2	Florida A & M University	10.UNK	249,115
09-PA-11080500-001	Florida State University	10.UNK	16,006
09-PA-11080500-030	Florida State University	10.UNK	5,036
10-1001-0457-CA	Florida A & M University	10.UNK	128,943
14577	University of Central Florida	10.UNK	14,180
15560	Florida A & M University	10.UNK	6,163
167000524026437	Florida State University	10.UNK	7,000
200912877-01	University of Florida	10.UNK	39,821
2010-02	University of Florida	10.UNK	31,919
2859	University of Florida	10.UNK	25,703
401009134	Florida A & M University	10.UNK	17,367
46000-0890509	Florida A & M University	10.UNK	6,969
5520015	Florida A & M University	10.UNK	29,081
68-3A75-9-174	Florida A & M University	10.UNK	15,752
685-1269A-9CS01	Florida A & M University	10.UNK	16,104
685-2229A-9CB01	Florida A & M University	10.UNK	1,867
AG428353428340010	Florida State University	10.UNK	26,868
AG-4283-D-09-0101	Florida State University	10.UNK	55,613
AG-6395-P-09-0898	Florida A & M University	10.UNK	4,031
CR20063882017536	Florida A & M University	10.UNK	3,624
CR-2007-38820-18574	Florida A & M University	10.UNK	22,221
F33615-02-D-2299	Florida A & M University	10.UNK	5,591
NRCS 68-4209-9-101	Florida A & M University	10.UNK	15,000
P100913340	Florida A & M University	10.UNK	21,506
RBS-09-26	Florida A & M University	10.UNK	70,471
Total - U. S. Department of Agriculture			$1,851,307
U. S. Department of Commerce			
00005207	University of Florida	11.UNK	5,216
00063126	University of Florida	11.UNK	14

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
00067501	University of Florida	11.UNK	39,763
00076328	University of Florida	11.UNK	121,961
00084233	University of Florida	11.UNK	3,810
010-0201	Florida State University	11.UNK	46,812
2004-0012-009	University of Florida	11.UNK	171
Check #64534	University of South Florida	11.UNK	13,950
DG133E09SE4107	Florida State University	11.UNK	18,826
DOC/NA17RJ1226/P6970	University of Florida	11.UNK	255,270
GF133F09SE3285	Florida State University	11.UNK	1,799
P010018353	Florida State University	11.UNK	51,796
P010031078	Florida State University	11.UNK	59,229
Total - U. S. Department of Commerce			$618,617
U. S. Department of Defense			
00029555	University of Florida	12.UNK	12
00048006	University of Florida	12.UNK	179,555
00055989	University of Florida	12.UNK	105,747
00056222	University of Florida	12.UNK	340,726
00056990	University of Florida	12.UNK	115,751
00056991	University of Florida	12.UNK	2,717
00059009	University of Florida	12.UNK	11,108
00065977	University of Florida	12.UNK	54
00068957	University of Florida	12.UNK	192,883
00072983	University of Florida	12.UNK	16,906
00072993	University of Florida	12.UNK	15,624
00073194	University of Florida	12.UNK	17,314
00073235	University of Florida	12.UNK	99,821
00073308	University of Florida	12.UNK	2,447
00073318	University of Florida	12.UNK	37,265
00073636	University of Florida	12.UNK	26,370
00073639	University of Florida	12.UNK	794
00074267	University of Florida	12.UNK	154,007
00074271	University of Florida	12.UNK	2,477
00074923	University of Florida	12.UNK	4,148
00075390	University of Florida	12.UNK	90,770
00076650	University of Florida	12.UNK	14,539
00078961	University of Florida	12.UNK	326,367
00079040	University of Florida	12.UNK	5,668
00079214	University of Florida	12.UNK	40,939
00079735	University of Florida	12.UNK	30,000
00079793	University of Florida	12.UNK	165,322
00080281	University of Florida	12.UNK	378,989
00081248	University of Florida	12.UNK	155,919
00081574	University of Florida	12.UNK	35,000
00082109	University of Florida	12.UNK	32,250
00083607	University of Florida	12.UNK	6,193
00083622	University of Florida	12.UNK	59,977
00083902	University of Florida	12.UNK	8,308
00085384	University of Florida	12.UNK	21,564
00086119	University of Florida	12.UNK	33,394
00086123	University of Florida	12.UNK	50,963
00088032	University of Florida	12.UNK	7,208
08-AZ178/04WERC32SWF	University of Florida	12.UNK	11,269
08-C-0327/C350	University of Florida	12.UNK	30,577
09-15	Florida State University	12.UNK	1,297
09-16	Florida State University	12.UNK	2,295
09-S568-062-01-C1	Florida State University	12.UNK	31,434
100005MC	University of Central Florida	12.UNK	15,538
10-04	Florida State University	12.UNK	353
10185282009	University of Central Florida	12.UNK	104,177
1040271-147995	University of Florida	12.UNK	33,439
10902001	University of Central Florida	12.UNK	213,006
1115001	University of Central Florida	12.UNK	120,648

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1130-2	University of Florida	12.UNK	8
1209-1097-00-C/W911-SR09C0005	University of North Florida	12.UNK	34,972
17529-S1	University of Florida	12.UNK	6,497
217000524025848	Florida State University	12.UNK	104,036
24914416HC4W00000005	University of Florida	12.UNK	54,438
2736917	Florida State University	12.UNK	991
280557A	University of Central Florida	12.UNK	56,548
332701	University of Central Florida	12.UNK	29,993
4400137548	University of Central Florida	12.UNK	1,799
4400161621	University of West Florida	12.UNK	76,283
4400161623	Florida State University	12.UNK	126,388
4501382	University of Central Florida	12.UNK	159,977
5819851/6823831	University of Central Florida	12.UNK	53,433
651200	University of Central Florida	12.UNK	27,156
6801	University of Central Florida	12.UNK	105
689-2	University of Central Florida	12.UNK	157,224
7102	University of Central Florida	12.UNK	10,827
7500071239	University of Central Florida	12.UNK	87,535
7500074768	University of Central Florida	12.UNK	61,368
7621	University of Central Florida	12.UNK	4,997
800500X10	University of Central Florida	12.UNK	70,060
8100001649	University of Central Florida	12.UNK	69,946
88MVR1UCF	University of Central Florida	12.UNK	414,178
901361	University of Central Florida	12.UNK	73,891
90235101	University of Central Florida	12.UNK	28,582
910435	University of Central Florida	12.UNK	117,965
9500009293	University of Central Florida	12.UNK	467,464
957883	University of Central Florida	12.UNK	234,771
AC 70096 O	Florida State University	12.UNK	4,386
AdaptiveTrainingEduardoSalas1	University of Central Florida	12.UNK	25,000
ARM01203UCF01	University of Central Florida	12.UNK	27,721
ASR01N09A021	University of Central Florida	12.UNK	25,600
Award Letter 03152010	University of Central Florida	12.UNK	6,855
C060815	University of Florida	12.UNK	2,386
CHI08024001	University of Central Florida	12.UNK	16,598
CO904p-1	Florida State University	12.UNK	146,086
D5847S1	University of Central Florida	12.UNK	361,772
DAAD17-03-C-0001	Florida A & M University	12.UNK	129
DAAD19-01-2-0009	University of West Florida	12.UNK	537,569
DAAD1901C0065	University of Central Florida	12.UNK	8,465
DC-081201-001	University of Central Florida	12.UNK	106,933
DC-081201-002	University of Central Florida	12.UNK	23
FA0651-09C-0184	University of Central Florida	12.UNK	47,736
FA252106P0012	University of Central Florida	12.UNK	1,479
FA2521-07-P-0076	University of Central Florida	12.UNK	73
FA252108P0136	University of Central Florida	12.UNK	621
FA2521-09-P-0005	Florida State University	12.UNK	28,799
FA2521-09-P-0092	University of Central Florida	12.UNK	32,647
FA2521-09-P-0142	Florida State University	12.UNK	49,501
FA2521-10-C-8004	Florida State University	12.UNK	38,842
FA2521-10-P0001	University of Central Florida	12.UNK	3,852
FA4819-08-C-0009	Florida A & M University	12.UNK	54,153
FA8650-08-C-6926	Florida A & M University	12.UNK	29,884
FA8650-09-C-5427	Florida A & M University	12.UNK	75,093
FA8651-09-C-0075	University of Florida	12.UNK	17,125
FA8651-09-M-0322	Florida State University	12.UNK	13,641
FA945110D0234	University of Central Florida	12.UNK	2,197
FCAAP	University of Central Florida	12.UNK	222,252
FPEC	University of Central Florida	12.UNK	30,899
HHM402-07-C-0079	University of Central Florida	12.UNK	15,495
HQ0006-05-C-0023	University of Central Florida	12.UNK	89,735
HU0001-08-1-TS14	Florida State University	12.UNK	174,759
IPA	University of Central Florida	12.UNK	541,470

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
LETTER AGREEMENT	University of Central Florida	12.UNK	32,106
M67854-10-C-8036	University of Central Florida	12.UNK	107,845
N0001408C0186	University of Central Florida	12.UNK	1,921,098
N00104-09-C-K957	Florida State University	12.UNK	275,408
N00178-SC-0023	Florida State University	12.UNK	197
N6133906D0011	University of Central Florida	12.UNK	80,001
N61339-06-D-011-0005	University of Central Florida	12.UNK	6,102
N6335-08-C-0348	University of Central Florida	12.UNK	6,028
N66001-08-C-2040	University of Central Florida	12.UNK	168,241
N6660409M1768	University of Central Florida	12.UNK	9,368
N6660409M3087	University of Central Florida	12.UNK	18,848
N68335-09-C-0342	University of Central Florida	12.UNK	55,528
NL500005.0000	Florida State University	12.UNK	18,973
NNG07EK01C	University of Central Florida	12.UNK	78,207
NNK06ED67A	University of Central Florida	12.UNK	477,630
P.O. # 988269	University of Florida	12.UNK	19,383
P4002060	University of Central Florida	12.UNK	4,704
P5320090115	University of West Florida	12.UNK	4,554
PO # 7502-1	University of Central Florida	12.UNK	19,574
PO 441663	University of South Florida	12.UNK	19,706
PO20081457	University of Central Florida	12.UNK	14,118
PRA-SC-08-001	University of Florida	12.UNK	42,540
PRA-SC-09-001	University of Florida	12.UNK	34,997
PRA-SC-09-002	University of Florida	12.UNK	22,640
Rutgers Univ S378364	University of Florida	12.UNK	7
S00042903	University of Central Florida	12.UNK	87,572
S03-36 DTRA0017	University of Florida	12.UNK	251,893
S03-36 ITO DTRA0003	University of Florida	12.UNK	4,425
S10134C	University of Central Florida	12.UNK	13,432
S12007FS38	Florida State University	12.UNK	164,389
S500110	University of Central Florida	12.UNK	13,500
SA447132446	University of Central Florida	12.UNK	4,553
SB08-005	Florida State University	12.UNK	1,335
STM1196782	University of Central Florida	12.UNK	124,119
SUB1100628DP	Florida State University	12.UNK	20,649
SUB1183690	University of Central Florida	12.UNK	13,724
SUB1183958SH / TO #2	University of Central Florida	12.UNK	35,638
TACLAN-USF-07-16	University of South Florida	12.UNK	601,021
TSA2009FSU/Energia	Florida State University	12.UNK	18,132
UCF4	University of Central Florida	12.UNK	55,178
UCFOMMS08001	University of Central Florida	12.UNK	49,353
UCF-USACE 001	University of Central Florida	12.UNK	141,951
UF-2009-01	University of Florida	12.UNK	103,716
W909MY-08-C-0044	University of North Florida	12.UNK	586,831
W909MY-08-C-0059	Florida A & M University	12.UNK	633,812
W909MY-09-C-0052	University of North Florida	12.UNK	554,674
W911NF-04-2-0016	Florida State University	12.UNK	2,049,552
W911NF-07-2-0073	University of Central Florida	12.UNK	1,591
W911NF-09-C-0138	University of Central Florida	12.UNK	14,885
W911NF1020016	University of Central Florida	12.UNK	4,591
W911QX-10-P-0141	University of Central Florida	12.UNK	2,012
W911QY-09-P-0258	Florida State University	12.UNK	42,579
W911SR-05-C-0020	University of South Florida	12.UNK	134,519
W911SR-07-C-0084	University of South Florida	12.UNK	2,850,485
W911SR-09-C-0005	University of South Florida	12.UNK	336,332
W911SR-09-C-0038	University of North Florida	12.UNK	758,365
W912EP-06-D-0012	University of Central Florida	12.UNK	80,881
W912HN-07-C-0034	University of North Florida	12.UNK	20,432
W912HQ-09-C-0010	Florida State University	12.UNK	413,664
W91CRB0800015	University of Central Florida	12.UNK	209,578
W91CRB-08-C-0131	University of Central Florida	12.UNK	23,540
W91CRB08D0015	University of Central Florida	12.UNK	6,276,575
W91CRB09C0026	University of Central Florida	12.UNK	386,506

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W91CRB-09-C-0504	University of Central Florida	12.UNK	82,551
W91CRB10C0046	University of Central Florida	12.UNK	62,969
W91WAW08C0056	University of Central Florida	12.UNK	169,984
W91WAW08C0072	University of Central Florida	12.UNK	41,632
W91WAW-08-C-0437	University of Central Florida	12.UNK	3,094
W91WAW09C0088	University of Central Florida	12.UNK	103,996
W91WAW-09-C-0107	University of Central Florida	12.UNK	29,620
W91WAW09P0249	University of Central Florida	12.UNK	74,999
Total - U. S. Department of Defense			$29,716,969
U. S. Department of Housing and Urban Development			
00057607	University of Florida	14.UNK	58
00076639	University of Florida	14.UNK	2,886
00084254	University of Florida	14.UNK	41,900
17244-000-OP	University of Florida	14.UNK	43,551
CFDA #14.243/Y-06-IM-FL-0019	Pensacola State College	14.UNK	14,553
CFDA 14.257 - S-09-DY-12-0001	Florida Department of Children and Family Services	14.UNK	10,259,790
FLO121B4H100800	University of North Florida	14.UNK	21,995
MALHH0139-05	Florida A & M University	14.UNK	4,511
Total - U. S. Department of Housing and Urban Development			$10,389,244
U. S. Department of the Interior			
00049119	University of Florida	15.UNK	3,929
00058524	University of Florida	15.UNK	2,423
00059022	University of Florida	15.UNK	1,243
00063627	University of Florida	15.UNK	38,579
00064295	University of Florida	15.UNK	2,317
00066446	University of Florida	15.UNK	32
00069941	University of Florida	15.UNK	2,681
00071591	University of Florida	15.UNK	113,283
00072305	University of Florida	15.UNK	84,958
00072535	University of Florida	15.UNK	159,915
00083258	University of Florida	15.UNK	40,523
00087493	University of Florida	15.UNK	18,858
00087906	University of Florida	15.UNK	1,814
00088437	University of Florida	15.UNK	4,017
091004524027378	Florida State University	15.UNK	15,392
2339129 bullet proof	Florida Fish and Wildlife Conservation Commission	15.UNK	11,802
401814G128	Florida Fish and Wildlife Conservation Commission	15.UNK	14,660
401814J035	Florida Fish and Wildlife Conservation Commission	15.UNK	124,624
401815G034	University of Central Florida	15.UNK	5,241
401815G045	University of West Florida	15.UNK	20,999
401815G068	University of Central Florida	15.UNK	36,420
401816G026	University of Central Florida	15.UNK	37
401816J093	Florida International University	15.UNK	114,401
401817J163	Florida Department of Environmental Protection	15.UNK	5,441
401819G553	University of Central Florida	15.UNK	7,988
CESU H5000070400	University of Central Florida	15.UNK	5,640
E-7-19	Florida Fish and Wildlife Conservation Commission	15.UNK	18,244
F-66-20	Florida Fish and Wildlife Conservation Commission	15.UNK	324,960
G10PX01068	University of Central Florida	15.UNK	4,542
H5000045040	Florida A & M University	15.UNK	26,688
H5000070400	University of Central Florida	15.UNK	602
H5284053069	Florida State University	15.UNK	8,272
H5890060192	Florida State University	15.UNK	6,504
I-1-1	Florida Fish and Wildlife Conservation Commission	15.UNK	44,970
I-2-1	Florida Fish and Wildlife Conservation Commission	15.UNK	130,647
L09PX00906	Florida State University	15.UNK	9,693
Total - U. S. Department of the Interior			$1,412,339
U. S. Department of Justice			
00065142	University of Florida	16.UNK	35,281
00085481	University of Florida	16.UNK	4,013

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09-TAM-499-AFAA	Florida Department of Law Enforcement	16.UNK	10,605
09-TAM-515-ATF	Florida Department of Law Enforcement	16.UNK	1,700
16.744cfda#, 2006-PG-BX-0038	Florida Department of Law Enforcement	16.UNK	3,252
16.744cfda#, 2006-PG-BX-0085	Florida Department of Law Enforcement	16.UNK	65,630
16.744cfda#, 2006-PG-BX-0100	Florida Department of Law Enforcement	16.UNK	1,123,549
16.744cfda#, 2007-PG-BX-0004	Florida Department of Law Enforcement	16.UNK	8,893
16.744cfda#, 2007-PG-BX-0010	Florida Department of Law Enforcement	16.UNK	197,283
2006-F1161-FL-RE	Florida Department of Corrections	16.UNK	72,984
2007-RE-CX-0024	Florida Department of Corrections	16.UNK	154,102
5091106302	University of Central Florida	16.UNK	71,372
FC/FLM/0842	Florida Department of Law Enforcement	16.UNK	106
FC/FLN/0242	Florida Department of Law Enforcement	16.UNK	7,231
FC/FLN-0260	Florida Department of Law Enforcement	16.UNK	517
FC/FLS/1431	Florida Department of Law Enforcement	16.UNK	869
FC/FLS/1622	Florida Department of Law Enforcement	16.UNK	3,271
FC/FLS/1672	Florida Department of Law Enforcement	16.UNK	302
FC/FLS/1690	Florida Department of Law Enforcement	16.UNK	3,491
FC/FLS/1720	Florida Department of Law Enforcement	16.UNK	2,248
FC/FLS/1722	Florida Department of Law Enforcement	16.UNK	4,337
MOU	Florida Department of Law Enforcement	16.UNK	88,732
Total - U. S. Department of Justice			$1,859,768
U. S. Department of Labor			
#09WIA11	Indian River State College	17.UNK	5,834
00076617	University of Florida	17.UNK	60,601
00076618	University of Florida	17.UNK	43,498
00082901	University of Florida	17.UNK	49,520
00082946	University of Florida	17.UNK	136,033
09-1319A	University of South Florida	17.UNK	45,466
09WIA10	University of South Florida	17.UNK	14,506
10-GCCC-WTC-WIA	Gulf Coast Community College	17.UNK	47,193
186000524027597	Florida State University	17.UNK	4,941
186000524027878	Florida State University	17.UNK	15,554
220708	Chipola College	17.UNK	41,609
220709	Gulf Coast Community College	17.UNK	4,193
673-D07076	University of South Florida	17.UNK	4,672
BW-09-045-006	Brevard Community College	17.UNK	57,390
CFS07012009	Santa Fe College	17.UNK	191,943
M8004	Florida Department of Education	17.UNK	433
S09-008	Palm Beach State College	17.UNK	112,452
UF06115	Florida State College at Jacksonville	17.UNK	37,523
Total - U. S. Department of Labor			$873,361
U. S. Department of State			
00080938	University of Florida	19.UNK	92,800
00080939	University of Florida	19.UNK	45,584
05132	Florida State University	19.UNK	530,795
HCC-RX2050-899-09-E	Hillsborough Community College	19.UNK	7,065
S-ECAAE-06-CA-022(CS)	Miami Dade College	19.UNK	73,469
S-ECAAS-07-CA-039(CS)	Daytona State College	19.UNK	4,033
S-ECAAS-08-CA-207(SM)	Daytona State College	19.UNK	20,466
S-ECAAS-08-GR-183(JY was CFDA 19.430	University of South Florida	19.UNK	234,111
Total - U. S. Department of State			$1,008,323
U. S. Department of Transportation			
03CNEUCF	University of Central Florida	20.UNK	856
20.312	Florida Department of Transportation	20.UNK	33,330
633780	University of Florida	20.UNK	19,906
BDG59	Florida State University	20.UNK	45,522
BDK78	University of Central Florida	20.UNK	132,610
DDEHBC-08-X-00104	Florida A & M University	20.UNK	400
DDEHBC-09-X-001048	Florida A & M University	20.UNK	6,420
DDEHBC-09-X-00104A	Florida A & M University	20.UNK	7,500

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DDEHBC-09-X-00104C	Florida A & M University	20.UNK	7,000
DTFH61-10-C-00012	Florida State University	20.UNK	20,311
HR 01-42A	University of Florida	20.UNK	14,406
HR 3-85	University of Florida	20.UNK	87,315
HR 3-87	University of Florida	20.UNK	63,883
MA200903	University of Central Florida	20.UNK	158,637
Total - U. S. Department of Transportation			$598,096
U. S. Department of the Treasury			
COBRA	University of Central Florida	21.UNK	47,829
Total - U. S. Department of the Treasury			$47,829
U. S. Equal Employment Opportunity Commission			
EECCN080022	Florida Department of Management Services	30.UNK	431,507
Total - U. S. Equal Employment Opportunity Commission			$431,507
U. S. General Services Administration			
Title 1, Section 101 and Section 102	Florida Department of State	39.UNK	237,559
Total - U. S. General Services Administration			$237,559
Library of Congress			
00081440	University of Florida	42.UNK	62,792
5-29915-C2	Florida State University	42.UNK	6,194
COOP AGREEMENT	University of Central Florida	42.UNK	42,572
Total - Library of Congress			$111,558
National Aeronautics and Space Administration			
00079522	University of Florida	43.UNK	449
081003524027710	Florida State University	43.UNK	23,719
1284244	University of Central Florida	43.UNK	131,523
1284245	Florida State University	43.UNK	501,041
1289132	University of Central Florida	43.UNK	34,671
1309297	Florida State University	43.UNK	26,081
1314284	University of Central Florida	43.UNK	80,423
1319154	Florida State University	43.UNK	43,633
1327221	University of Central Florida	43.UNK	47,121
1392415	University of South Florida	43.UNK	5,459
169426	Florida State University	43.UNK	31,159
2009-0747-03	University of South Florida	43.UNK	22,462
2009-2295	University of South Florida	43.UNK	15,671
217000524024685	Florida State University	43.UNK	3,384
3222010	University of South Florida	43.UNK	12,765
ATK-62836	Florida State University	43.UNK	149,343
CSL001	University of South Florida	43.UNK	182,836
DAAD1702C0097	University of Central Florida	43.UNK	419
G-35-C56-G2	Florida State University	43.UNK	84,738
IPA	University of Central Florida	43.UNK	69,796
KS50395	University of Central Florida	43.UNK	112,196
NNG04GQ75H	Florida State University	43.UNK	810
NNG05GK00H	University of North Florida	43.UNK	8,308
NNG05GR54G	Florida State University	43.UNK	3,734
NNG06GF50G	Florida State University	43.UNK	27,913
NNG06GI94G	University of Central Florida	43.UNK	47,446
NNG06GJ38G	Florida State University	43.UNK	16,027
NNJ05HB56G	Florida State University	43.UNK	101,363
NNX07AB82A	Florida State University	43.UNK	65,627
NNX07AB91A	Florida State University	43.UNK	58,500
NNX07AD39G	Florida State University	43.UNK	75,574
NNX07AD63G	Florida State University	43.UNK	142,452
NNX07AE58G9001	University of Central Florida	43.UNK	7,200
NNX07AF81G	Florida State University	43.UNK	115,333
NNX07AI94G	Florida State University	43.UNK	19,970
NNX07AK43H	Florida State University	43.UNK	27,921

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
NNX07AQ79G	Florida State University	43.UNK	122,233
NNX08AC76A	Florida State University	43.UNK	48,632
NNX08AF37G	Florida State University	43.UNK	5,600
NNX08AH72G	Florida State University	43.UNK	138,741
NNX08AK18H	University of Central Florida	43.UNK	23,487
NNX08AL06G	University of South Florida	43.UNK	33,011
NNX08AZ24H	University of Central Florida	43.UNK	24,640
NNX09AB44G	University of Central Florida	43.UNK	37,065
NNX09AB85G	University of Central Florida	43.UNK	84,557
NNX09AC37G	Florida State University	43.UNK	105,916
NNX09AC43G	Florida State University	43.UNK	107,113
NNX09AC62G	Florida State University	43.UNK	37,936
NNX09AD91G	University of Central Florida	43.UNK	79,004
NNX09AG87G	Florida State University	43.UNK	99,739
NNX09AI78G	Florida State University	43.UNK	25,009
NNX09AJ15H	Florida State University	43.UNK	33,862
NNX09AJ49G	Florida State University	43.UNK	53,399
NNX09AL41H	Florida State University	43.UNK	28,710
NNX09AN84H	Florida State University	43.UNK	24,153
NNX09AR60G	Florida A & M University	43.UNK	73,287
NNX09AT44G	University of Central Florida	43.UNK	56,699
NNX09AT48G	University of South Florida	43.UNK	118,006
NNX09AT50G	University of South Florida	43.UNK	8,332
NNX09AT59G	Florida Fish and Wildlife Conservation Commission	43.UNK	2,655
NNX09AU67G	University of Central Florida	43.UNK	40,600
NNX09AV24G	University of South Florida	43.UNK	7,837
NNX09AV56G	University of South Florida	43.UNK	1,884
NNX10AB18G	University of South Florida	43.UNK	22,364
NNX10AC26A	University of Central Florida	43.UNK	2,766
NNX10AE77G	University of Central Florida	43.UNK	14,421
NNX10AF20G	University of Central Florida	43.UNK	4,514
NNX10AG76G	Florida State University	43.UNK	4,220
Signed Agreement	University of South Florida	43.UNK	8,412
SUB2006-226	University of Central Florida	43.UNK	17,947
UCF01-0000157916	Florida State University	43.UNK	2,646
UCF01-0000178937	Florida State University	43.UNK	20,000
UCFFY04	University of Central Florida	43.UNK	446,309
UCF-FY-04	University of Central Florida	43.UNK	5,000
UCF-FY-04/LINE 48	University of Central Florida	43.UNK	3,616
UCFFY04/Line 58	University of Central Florida	43.UNK	20,618
UCFFY04/Line#18	University of Central Florida	43.UNK	4,799
UFIFAS00072133	University of Central Florida	43.UNK	45,452
UFIFAS00072134	University of Central Florida	43.UNK	38,391
Total - National Aeronautics and Space Administration			$4,380,649
National Foundation on the Arts and the Humanities			
00041854	University of Florida	45.UNK	7,822
GR_0808_3436_2071	Florida State University	45.UNK	4,406
Total - National Foundation on the Arts and the Humanities			$12,228
National Science Foundation			
00031639	University of Florida	47.UNK	152,578
00048272	University of Florida	47.UNK	54,520
00051425	University of Florida	47.UNK	130
00066582	University of Florida	47.UNK	41
00074643	University of Florida	47.UNK	1,894
00078765	University of Florida	47.UNK	20,416
00080256	University of Florida	47.UNK	10,206
00082780	University of Florida	47.UNK	34,420
00082781	University of Florida	47.UNK	6,753
00083954	University of Florida	47.UNK	9,571
00088102	University of Florida	47.UNK	8,981
00088120	University of Florida	47.UNK	20,198

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
166000520028052	Florida State University	47.UNK	629
61-8337-1001	Florida State University	47.UNK	5
75-1086713	University of Florida	47.UNK	20,944
AURA C10337A	University of Florida	47.UNK	349,052
C10600N	University of Florida	47.UNK	67,826
IPA	University of Central Florida	47.UNK	32,206
NSF	University of Central Florida	47.UNK	85,715
Total - National Science Foundation			$876,085
U. S. Small Business Administration			
HQ-09-I-0019	Florida Department of Citrus	59.UNK	298,257
SBAHQ-06-I-0058	College of Central Florida	59.UNK	167
SBAHQ-08-1-0020	University of West Florida	59.UNK	216,136
SBAHQ-09-I-0003	Florida Atlantic University	59.UNK	92,578
SBAHQ-09-I-0139	University of West Florida	59.UNK	23,440
SBAHQ-09-I-0141	College of Central Florida	59.UNK	35,862
Total - U. S. Small Business Administration			$666,440
U. S. Department of Veterans Affairs			
1905	Florida State College at Jacksonville	64.UNK	6,686
DL0090, DLPH90	Miami Dade College	64.UNK	1,482,945
VA248-P-1132	University of South Florida	64.UNK	184,280
VA248-P-1326	University of South Florida	64.UNK	257,222
Total - U. S. Department of Veterans Affairs			$1,931,133
U. S. Environmental Protection Agency			
00069532	University of Florida	66.UNK	17,360
00081557	University of Florida	66.UNK	14,808
00084152	University of Florida	66.UNK	1,306
00084153	University of Florida	66.UNK	46,579
7100036575	University of Florida	66.UNK	36,252
EP-D-06-111 Was CFDA 66.515	University of South Florida	66.UNK	9,754
IB001 was CFDA 66.114	University of South Florida	66.UNK	56,430
NE95402308-0	University of Central Florida	66.UNK	10,552
PEGSUB00010	University of Central Florida	66.UNK	29,733
Purchase Order UCF - 0004	University of Central Florida	66.UNK	56,555
SI415RA	University of Florida	66.UNK	2,446
Sol-Gel / UF 2009-01	University of Florida	66.UNK	9,855
Total - U. S. Environmental Protection Agency			$291,630
U. S. Department of Energy			
00003490	University of Florida	81.UNK	17
00005883	University of Florida	81.UNK	165,720
00028407	University of Florida	81.UNK	7
00040907	Florida State University	81.UNK	74,429
00057101	University of Florida	81.UNK	60,603
00058645	University of Florida	81.UNK	121,863
00058646	University of Florida	81.UNK	35,104
00058656	University of Florida	81.UNK	34,686
00063115	University of Florida	81.UNK	87,845
00074387	University of Florida	81.UNK	196,287
00076922	University of Florida	81.UNK	124,592
00082769	Florida State University	81.UNK	36,370
00083728	University of Florida	81.UNK	3,913
00085917	University of Florida	81.UNK	5,494
00088995	University of Florida	81.UNK	3,455
00094725	Florida State University	81.UNK	25,607
00096394	Florida State University	81.UNK	21,382
00096663	Florida State University	81.UNK	9,597
0082742	Florida State University	81.UNK	52,870
084009524027133	Florida State University	81.UNK	23,826
09-S-001	Florida State University	81.UNK	20,233
0F-33542	Florida State University	81.UNK	10,444

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
1000925	University of Central Florida	81.UNK	37,987
100173	University of Central Florida	81.UNK	43,121
100817	Florida State University	81.UNK	1
100925	University of Central Florida	81.UNK	3,815
101036	Florida State University	81.UNK	79,045
1013515	University of Florida	81.UNK	27,658
18274	University of Florida	81.UNK	40,684
20080908	Florida State University	81.UNK	534
2009-QUINTELL-001	University of Florida	81.UNK	85,377
210000524021548	Florida State University	81.UNK	47,954
216000524025586	Florida State University	81.UNK	19,201
218000540017212	Florida State University	81.UNK	29
3001062066	Florida State University	81.UNK	18,961
39595	Florida State University	81.UNK	1,132
4000006057	Florida State University	81.UNK	11,133
4000057939	University of Florida	81.UNK	82,778
4000058800	Florida State University	81.UNK	57,731
4000060996	Florida State University	81.UNK	195,672
4000062415	Florida State University	81.UNK	9,309
4000069877	Florida State University	81.UNK	82,258
4000073383	University of Central Florida	81.UNK	57,709
4000082853	University of Florida	81.UNK	17,718
4000088447	Florida State University	81.UNK	15,889
4000089561	Florida State University	81.UNK	12,748
510573	Florida State University	81.UNK	45,135
511420	Florida State University	81.UNK	31,236
563193	University of Florida	81.UNK	31,952
570362	Florida State University	81.UNK	48,575
574983	University of Florida	81.UNK	24,423
586525	Florida State University	81.UNK	97,475
589175	Florida State University	81.UNK	315,355
590820	Florida State University	81.UNK	5,371
62267	University of Central Florida	81.UNK	41,314
63471-001-08	Florida State University	81.UNK	59,911
6877554	Florida State University	81.UNK	22,422
700147521	University of Florida	81.UNK	3,791
765019	University of Central Florida	81.UNK	20,043
7-SC-NICCR-1015	University of Florida	81.UNK	3,383
81977	University of Central Florida	81.UNK	90,625
829202	University of Central Florida	81.UNK	893,319
881506	University of Florida	81.UNK	33,078
885775	University of Central Florida	81.UNK	15,052
929136	University of Florida	81.UNK	23,998
943784	University of Florida	81.UNK	17,384
949641	University of Central Florida	81.UNK	10,000
95398	University of Central Florida	81.UNK	12,462
978219	Florida State University	81.UNK	20,792
987463,0	University of Florida	81.UNK	34,262
995506	University of Central Florida	81.UNK	36,290
9F-30421	University of Florida	81.UNK	29,861
B568621	University of Florida	81.UNK	5,081
B573263	University of Florida	81.UNK	37,223
Basic Research Agreement 09242009	University of Central Florida	81.UNK	111,220
DEEE0003088	University of Central Florida	81.UNK	6,791
DE-FG02-08ER86370	University of Central Florida	81.UNK	525
DE-FG36-04G014281	University of Central Florida	81.UNK	336,186
No. 156445	University of South Florida	81.UNK	3,338
P280196	Florida State University	81.UNK	25,575
PO 1006226	University of Florida	81.UNK	5,284
PO# 868772	University of Central Florida	81.UNK	14,756
PO765393/ DOC0847488	University of Florida	81.UNK	40,072
Total - U. S. Department of Energy			$4,616,348

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
U. S. Department of Education			
00007786	University of Florida	84.UNK	22,880
00068994	University of Florida	84.UNK	235,350
00078565	University of Florida	84.UNK	31,935
00078864	University of Florida	84.UNK	9,177
00084203	University of Florida	84.UNK	27,119
00084648	University of Florida	84.UNK	43,405
00084691	University of Florida	84.UNK	31,733
00086278	University of Florida	84.UNK	24,096
004-FL08	Florida State University	84.UNK	87,968
01-FL06	Florida Gulf Coast University	84.UNK	58,771
07036-003-00-UFL-01	University of Florida	84.UNK	663
08-SHOW-0015	Miami Dade College	84.UNK	13,665
164000524026751	Florida State University	84.UNK	25,086
238015712	Florida State University	84.UNK	1,820,000
2702986A9C001	University of Central Florida	84.UNK	3,878
291-11210-1CS01 Was CFDA 84.298	University of South Florida	84.UNK	29,200
291-11211-00001 Was CFDA 84.298	University of South Florida	84.UNK	27,559
291-1220S-0CY01	University of South Florida	84.UNK	15,307
29799	Florida State University	84.UNK	21,002
302000540018816	Florida State University	84.UNK	82,291
376-5920S-0CZA3	Florida A & M University	84.UNK	89,942
4815920S0C001	University of Central Florida	84.UNK	37,605
4815920S0CZ01	University of Central Florida	84.UNK	52,755
481-5920S-0CZ05	University of Central Florida	84.UNK	8,811
4815920S0CZ70	University of Central Florida	84.UNK	2,574
99-FL05	University of South Florida	84.UNK	101,013
AEG-A-00-05-00007-00	Florida A & M University	84.UNK	32,836
AWARD#T195N070177	Florida Atlantic University	84.UNK	285,439
ED99C990031	Florida Department of Education	84.UNK	161,491
HousingLns	University of Florida	84.UNK	60,000
Memorandum of Agreement	Florida Department of Education	84.UNK	214,413
P176A020010	Florida Department of Education	84.UNK	11,843
P339Z000006	University of South Florida	84.UNK	102,149
P342A010028	University of South Florida	84.UNK	3,205
S298A070010	Florida Department of Education	84.UNK	8,513
T195N070102-09	Miami Dade College	84.UNK	268,458
V353A050015	Polk State College	84.UNK	114,690
Total - U. S. Department of Education			$4,166,822
Scholarship Foundation			
00068505	University of Florida	85.UNK	21
Total - Scholarship Foundation			$21
U. S. Department of Health and Human Services			
00001903	University of Florida	93.UNK	385
00002329	University of Florida	93.UNK	141,902
00002823	University of Florida	93.UNK	1,981
00004839	University of Florida	93.UNK	590,962
00005246	University of Florida	93.UNK	55
0001032	University of Florida	93.UNK	61,816
0001190	University of Florida	93.UNK	8,078
00016423	University of Florida	93.UNK	3,894
00017082	University of Florida	93.UNK	150
00017096	University of Florida	93.UNK	688
00017098	University of Florida	93.UNK	419
00018145	University of Florida	93.UNK	232,719
00021145	University of Florida	93.UNK	445,362
00021149	University of Florida	93.UNK	22,943
00021150	University of Florida	93.UNK	1,910
00021151	University of Florida	93.UNK	3,030
00021152	University of Florida	93.UNK	1,483

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
00021153	University of Florida	93.UNK	2,926
00021154	University of Florida	93.UNK	578
00021155	University of Florida	93.UNK	14,833
00021156	University of Florida	93.UNK	1,000
00021157	University of Florida	93.UNK	15,005
00021161	University of Florida	93.UNK	5,459
00021199	University of Florida	93.UNK	4,720
00023476	University of Florida	93.UNK	562
00034092	University of Florida	93.UNK	3,234
00042258	University of Florida	93.UNK	9,615
00042890	University of Florida	93.UNK	13,773
00042901	University of Florida	93.UNK	74,221
00049055	University of Florida	93.UNK	56,535
00049064	University of Florida	93.UNK	68,041
00049327	University of Florida	93.UNK	8,645
00049411	University of Florida	93.UNK	399
00049485	University of Florida	93.UNK	85
00050583	University of Florida	93.UNK	30,477
00050588	University of Florida	93.UNK	865
00050844	University of Florida	93.UNK	31
00052070	University of Florida	93.UNK	330,544
00052101	University of Florida	93.UNK	8,201
00052299	University of Florida	93.UNK	305,183
00052480	University of Florida	93.UNK	10
00052636	University of Florida	93.UNK	14
00054093	University of Florida	93.UNK	1,294
00054262	University of Florida	93.UNK	18,641
00054555	University of Florida	93.UNK	3,925
00054638	University of Florida	93.UNK	4,753
00054641	University of Florida	93.UNK	5,286
00054642	University of Florida	93.UNK	3,615
00055290	University of Florida	93.UNK	644
00055544	University of Florida	93.UNK	16
00055770	University of Florida	93.UNK	63
00056100	University of Florida	93.UNK	41
00056320	University of Florida	93.UNK	81,007
00056345	University of Florida	93.UNK	206,914
00056952	University of Florida	93.UNK	449,933
00057605	University of Florida	93.UNK	50,780
00057715	University of Florida	93.UNK	261,534
00057841	University of Florida	93.UNK	142,890
00057842	University of Florida	93.UNK	16,485
00057941	University of Florida	93.UNK	2,164
00058001	University of Florida	93.UNK	362
00058147	University of Florida	93.UNK	1,207
00058175	University of Florida	93.UNK	13,151
00058198	University of Florida	93.UNK	67
00058963	University of Florida	93.UNK	2,385
00059378	University of Florida	93.UNK	11,613
00059751	University of Florida	93.UNK	1,629
00059830	University of Florida	93.UNK	392
00060421	University of Florida	93.UNK	204,840
00060422	University of Florida	93.UNK	5,341
00060934	University of Florida	93.UNK	245,221
00060935	University of Florida	93.UNK	16,029
00061107	University of Florida	93.UNK	116
00061479	University of Florida	93.UNK	300
00061727	University of Florida	93.UNK	94
00062384	University of Florida	93.UNK	8,321
00063077	University of Florida	93.UNK	96,550
00063386	University of Florida	93.UNK	984
00063987	University of Florida	93.UNK	1,943
00064468	University of Florida	93.UNK	257,061

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
00064745	University of Florida	93.UNK	8
00066544	University of Florida	93.UNK	192,546
00066874	University of Florida	93.UNK	275,109
00066950	University of Florida	93.UNK	14,167
00067423	University of Florida	93.UNK	251
00067452	University of Florida	93.UNK	1,161
00067521	University of Florida	93.UNK	57,063
00067548	University of Florida	93.UNK	2,968
00068514	University of Florida	93.UNK	162,647
00068927	University of Florida	93.UNK	91,868
00069075	University of Florida	93.UNK	907
00070522	University of Florida	93.UNK	8,939
00070982	University of Florida	93.UNK	21,074
00070983	University of Florida	93.UNK	4,434
00070984	University of Florida	93.UNK	2,179
00070985	University of Florida	93.UNK	1,117
00072377	University of Florida	93.UNK	7,845
00073066	University of Florida	93.UNK	100,356
00073067	University of Florida	93.UNK	209,770
00073133	University of Florida	93.UNK	2,700
00073554	University of Florida	93.UNK	70,631
00074345	University of Florida	93.UNK	17,081
00074621	University of Florida	93.UNK	236,866
00075416	University of Florida	93.UNK	282,482
00075433	University of Florida	93.UNK	486
00075694	University of Florida	93.UNK	9,717
00075881	University of Florida	93.UNK	2,204
00075958	University of Florida	93.UNK	63,233
00076177	University of Florida	93.UNK	175
00078360	University of Florida	93.UNK	76,971
00078362	University of Florida	93.UNK	4,165
00078535	University of Florida	93.UNK	25,080
00078788	University of Florida	93.UNK	89,572
00079202	University of Florida	93.UNK	23
00079659	University of Florida	93.UNK	5,696
00079920	University of Florida	93.UNK	71,354
00080787	University of Florida	93.UNK	66,803
00081047	University of Florida	93.UNK	61,815
00081879	University of Florida	93.UNK	24,338
00081899	University of Florida	93.UNK	179,943
00081972	University of Florida	93.UNK	161,965
00082246	University of Florida	93.UNK	191,459
00082285	University of Florida	93.UNK	228,328
00082964	University of Florida	93.UNK	206,875
00083725	University of Florida	93.UNK	38,410
00084268	University of Florida	93.UNK	16,948
00084321	University of Florida	93.UNK	2,905
00085569	University of Florida	93.UNK	74,314
00086031	University of Florida	93.UNK	87,236
06-0959S	University of Florida	93.UNK	19,622
09-0472Z06	University of Florida	93.UNK	8,809
09-1668-11520-FA72	University of Florida	93.UNK	31,487
09IPA907597	University of North Florida	93.UNK	9,521
1 KD1 TI12834-02 was CFDA 93.230	University of South Florida	93.UNK	520
10-0673Z06	University of Florida	93.UNK	21,063
10-1767	University of Florida	93.UNK	8,795
159000524025648	Florida State University	93.UNK	652
17644	University of Florida	93.UNK	43,246
19069	University of Florida	93.UNK	118,782
19730	University of Florida	93.UNK	6,944
1R15EY017995-01A1	Florida Atlantic University	93.UNK	35,139
1R15HL093710-01A1	Florida A & M University	93.UNK	101,889
1R15NS066339-01	Florida Atlantic University	93.UNK	95,043

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
1U01TS000108-01	Florida A & M University	93.UNK	29,855
2000483324	University of Florida	93.UNK	820
215029	University of Florida	93.UNK	46,032
23301-2-CCLS20127A	University of Florida	93.UNK	278,507
3000335217	University of Florida	93.UNK	10,026
300819401-01	University of Florida	93.UNK	26,520
31569/33943/37368	University of Florida	93.UNK	1,600
4000519672	University of Florida	93.UNK	583
591210485	Miami Dade College	93.UNK	268,590
7P41GM07957-04	Florida Atlantic University	93.UNK	250,363
8403-23589-1	University of Florida	93.UNK	24,492
8530-5038	University of Florida	93.UNK	871,055
A074BD	Florida State University	93.UNK	518
BBT-02 & BBT-03	University of Florida	93.UNK	43,584
CA2008-09	Florida A & M University	93.UNK	11,128
CALGB100104	University of Florida	93.UNK	5,480
CDC-UF-TASK 134 1109	University of Florida	93.UNK	36,176
CFDA 93.230	Florida Department of Children and Family Services	93.UNK	20,030
Cont# 58200236 was CFDA 93.230	University of South Florida	93.UNK	3,550
DSR0004 Was CFDA 93.206	University of South Florida	93.UNK	9,007
E2902	University of Florida	93.UNK	225
EH06-201-S16	University of North Florida	93.UNK	191,122
F31DA027300	Florida State University	93.UNK	27,915
FY04.121.004	University of Florida	93.UNK	4,774
FY09.339.001	Florida State University	93.UNK	100
GC11729.131113	Florida State University	93.UNK	18,617
HHSN253200800022C	University of South Florida	93.UNK	378,627
HHSN267200700014C	University of South Florida	93.UNK	10,871,793
HHSN267200800019C	University of South Florida	93.UNK	28,361,634
HHSN276200800478P	Florida A & M University	93.UNK	2,386
K99DK078779	Florida State University	93.UNK	8,782
LJ818	Florida International University	93.UNK	845,349
MZ601333	Florida A & M University	93.UNK	4,972
NNX09AV37G	Florida A & M University	93.UNK	137,741
NS 2006-091	University of Florida	93.UNK	11
PACT1	University of Florida	93.UNK	124
PO300819701-01	University of Florida	93.UNK	73,894
PSAUFLRM00	University of Florida	93.UNK	2,027
R43AG028218	University of Florida	93.UNK	8,304
SAMHSACONT07-02 Was CFDA 93.230	University of South Florida	93.UNK	22,405
W507982	University of Florida	93.UNK	83
Total - U. S. Department of Health and Human Services			$51,444,821
U. S. Corporation for National and Community Service			
63100085/63100084	Florida Executive Office of the Governor	94.UNK	609,435
Total - U. S. Corporation for National and Community Service			$609,435
U. S. Department of Homeland Security			
00056106	University of Florida	97.UNK	1,616
00081516	University of Florida	97.UNK	1,195
00082856	University of Florida	97.UNK	14,227
08-073	University of Central Florida	97.UNK	119,468
2005-GT-T5-K011	Florida State University	97.UNK	707,381
2008-TH-T8-K006	University of North Florida	97.UNK	39,292
A01359	Florida State University	97.UNK	1,356
A0B97B	Florida State University	97.UNK	5,500
DEAC0506OR23100	Florida A & M University	97.UNK	28,139
DHS-FSU-SUB-08-1	Florida State University	97.UNK	139
EMA-2007-PC-0002	Gulf Coast Community College	97.UNK	14,063
MOU	Florida Department of Law Enforcement	97.UNK	22,760
Total - U. S. Department of Homeland Security			$955,136
U. S. Agency for International Development			

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
00077173	University of Florida	98.UNK	277,671
00078383	University of Florida	98.UNK	103,331
HCC-RX2050-852-08-C	Hillsborough Community College	98.UNK	287,787
Total - U. S. Agency for International Development			$668,789
Other Federal Grants			
00053754	University of Florida	99.UNK	82
00065081	University of Florida	99.UNK	1,774
00081203	University of Florida	99.UNK	91,656
00081283	University of Florida	99.UNK	24,310
00081284	University of Florida	99.UNK	10,532
055000524027940	Florida State University	99.UNK	3,739
056000524027944	Florida State University	99.UNK	3,309
075000520027086	Florida State University	99.UNK	23,275
157462	Brevard Community College	99.UNK	42,197
2008-0657212-000	Florida A & M University	99.UNK	20,000
FCCJ-RX2050-852-07-B	Florida State College at Jacksonville	99.UNK	7,363
FSCJ-RX2050-705-09-B	Florida State College at Jacksonville	99.UNK	242,916
M26-063	University of Florida	99.UNK	3,289
Z600929	University of Florida	99.UNK	12,392
Total - Other Federal Grants			$486,834
Total Other Federal Awards			**$120,473,451**

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.

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
U. S. Department of Agriculture			
00053416	University of Florida	10.001	44,635
00057710	University of Florida	10.001	86,074
00058029	University of Florida	10.001	52,156
00061894	University of Florida	10.001	1,069
00064136	University of Florida	10.001	46,732
00068932	University of Florida	10.001	42,923
00068983	University of Florida	10.001	8,672
00069841	University of Florida	10.001	51,109
00070115	University of Florida	10.001	6,147
00070293	University of Florida	10.001	35,503
00070417	University of Florida	10.001	151
00071086	University of Florida	10.001	26,652
00072820	University of Florida	10.001	5,520
00073251	University of Florida	10.001	31,646
00073452	University of Florida	10.001	8,112
00073503	University of Florida	10.001	43,208
00074299	University of Florida	10.001	116,995
00075388	University of Florida	10.001	49,289
00076727	University of Florida	10.001	4,470
00076779	University of Florida	10.001	92,789
00076843	University of Florida	10.001	52,664
00076939	University of Florida	10.001	78,362
00077282	University of Florida	10.001	20,702
00080493	University of Florida	10.001	1,457
00081549	University of Florida	10.001	13,949
00082218	University of Florida	10.001	136,922
00082496	University of Florida	10.001	1,232
00082648	University of Florida	10.001	14,405
00082880	University of Florida	10.001	116,544
00083019	University of Florida	10.001	19,526
00083284	University of Florida	10.001	62,807
00084061	University of Florida	10.001	30,219
00087644	University of Florida	10.001	1,273
08-41510-08905	Florida A & M University	10.001	39,021
2005-38814-16434	Florida A & M University	10.001	15,612
2009-0069-01	University of Florida	10.001	6,524
38820-18564-07	Florida A & M University	10.001	61,446
58-3148-7-095	Florida A & M University	10.001	4,546
5836117610	University of Central Florida	10.001	324,076
58-6225-8-027	Florida Atlantic University	10.001	577,969
58-6615-6-213	Florida A & M University	10.001	117,553
61-4684F	University of Florida	10.001	5,000
00074750	University of Florida	10.025	2
00075632	University of Florida	10.025	7,230
00077175	University of Florida	10.025	4,880
00077202	University of Florida	10.025	18,863
00079619	University of Florida	10.025	19,981
00082266	University of Florida	10.025	29,036
00082322	University of Florida	10.025	133,440
00082580	University of Florida	10.025	40,848
00082811	University of Florida	10.025	12,139
00083438	University of Florida	10.025	29,252
00083720	University of Florida	10.025	29,699
00084527	University of Florida	10.025	3,468
00084830	University of Florida	10.025	18,339
06-8100 0755-CA	Florida A & M University	10.025	148
07-8100 0755-CA	Florida A & M University	10.025	80
0796120637GR	Florida A & M University	10.025	45
0881000755CA	Florida A & M University	10.025	56,038
08-9612-0637CA	Florida A & M University	10.025	12,490
09-8100-0755-CA	Florida A & M University	10.025	131,145
09-9612-0637CA	Florida A & M University	10.025	52,712
00080111	University of Florida	10.170	34,002
00081385	University of Florida	10.170	12,532
00084673	University of Florida	10.170	121,541
00084773	University of Florida	10.170	33,255
00086171	University of Florida	10.170	21,637

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
00086299	University of Florida	10.170	322
00086301	University of Florida	10.170	669
00086302	University of Florida	10.170	18,699
00086609	University of Florida	10.170	38,190
2009 12876-01	University of Florida	10.170	5,490
S-000400	University of Florida	10.170	15,312
00038339	University of Florida	10.200	531
00050721	University of Florida	10.200	320
00061548	University of Florida	10.200	20,820
00062169	University of Florida	10.200	3,160
00062205	University of Florida	10.200	17,563
00062472	University of Florida	10.200	6,705
00062506	University of Florida	10.200	28,698
00062616	University of Florida	10.200	9,509
00062757	University of Florida	10.200	59,947
00063098	University of Florida	10.200	8,122
00063221	University of Florida	10.200	4,603
00063309	University of Florida	10.200	13,303
00063554	University of Florida	10.200	19,081
00063647	University of Florida	10.200	20,845
00063925	University of Florida	10.200	22,205
00064057	University of Florida	10.200	18,877
00064092	University of Florida	10.200	64,171
00064096	University of Florida	10.200	40,071
00064111	University of Florida	10.200	18,970
00064123	University of Florida	10.200	9,296
00064237	University of Florida	10.200	3,745
00064320	University of Florida	10.200	13,800
00064342	University of Florida	10.200	21,373
00064623	University of Florida	10.200	41
00064995	Florida Atlantic University	10.200	544
00065578	University of Florida	10.200	26,495
00065931	University of Florida	10.200	16,370
00066036	University of Florida	10.200	4,862
00068613	University of Florida	10.200	4,558
00068769	University of Florida	10.200	4,753
00072522	University of Florida	10.200	16,715
00072525	University of Florida	10.200	12,677
00072527	University of Florida	10.200	559
00073118	University of Florida	10.200	40
00073402	University of Florida	10.200	3,026
00073403	University of Florida	10.200	9
00073404	University of Florida	10.200	9,719
00073407	University of Florida	10.200	30,827
00073560	University of Florida	10.200	385,106
00073708	University of Florida	10.200	29,030
00074867	University of Florida	10.200	52,856
00074914	University of Florida	10.200	188,661
00075337	University of Florida	10.200	40,802
00075593	University of Florida	10.200	168,389
00076113	University of Florida	10.200	109,309
00076114	University of Florida	10.200	899
00076115	University of Florida	10.200	7,544
00076119	University of Florida	10.200	6,099
00076120	University of Florida	10.200	10,250
00076127	University of Florida	10.200	73
00077201	University of Florida	10.200	509,918
00077426	University of Florida	10.200	334,035
00077755	University of Florida	10.200	45,650
00077756	University of Florida	10.200	43,621
00077757	University of Florida	10.200	41,234
00077758	University of Florida	10.200	9,753
00077759	University of Florida	10.200	13,011
00077760	University of Florida	10.200	17,194
00077761	University of Florida	10.200	56,052
00077763	University of Florida	10.200	76,329
00077765	University of Florida	10.200	41,511
00077766	University of Florida	10.200	20,186
00077767	University of Florida	10.200	29,376

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
00077768	University of Florida	10.200	53,530
00077769	University of Florida	10.200	61,522
00077771	University of Florida	10.200	54,401
00077772	University of Florida	10.200	63,672
00077773	University of Florida	10.200	24,243
00077774	University of Florida	10.200	5,658
00077775	University of Florida	10.200	45,913
00077776	University of Florida	10.200	30,803
00077777	University of Florida	10.200	35,429
00077778	University of Florida	10.200	16,062
00077784	University of Florida	10.200	18,791
00077832	University of Florida	10.200	6,448
00077930	University of Florida	10.200	9,836
00077931	University of Florida	10.200	45,884
00077932	University of Florida	10.200	1,230
00077933	University of Florida	10.200	15,689
00077934	University of Florida	10.200	343
00078045	Florida Atlantic University	10.200	33,516
00078110	University of Florida	10.200	2,500
00078141	University of Florida	10.200	40,579
00078158	University of Florida	10.200	11,379
00078159	University of Florida	10.200	34,269
00078160	University of Florida	10.200	18,193
00078161	University of Florida	10.200	56,453
00078162	University of Florida	10.200	70,852
00078163	University of Florida	10.200	65,331
00078164	University of Florida	10.200	47,992
00078165	University of Florida	10.200	7,890
00078166	University of Florida	10.200	51,925
00078167	University of Florida	10.200	45,356
00078521	University of Florida	10.200	19,807
00079321	University of Florida	10.200	5,178
00079879	University of Florida	10.200	6,039
00079880	University of Florida	10.200	8,736
00079881	University of Florida	10.200	2,612
00079882	University of Florida	10.200	19,212
00079931	University of Florida	10.200	24,969
00079932	University of Florida	10.200	20,249
00080149	University of Florida	10.200	8
00080418	University of Florida	10.200	68,881
00080480	University of Florida	10.200	40,409
00080481	University of Florida	10.200	49,682
00080482	University of Florida	10.200	205
00080790	University of Florida	10.200	1,401,217
00081278	University of Florida	10.200	19,478
00081381	University of Florida	10.200	88,927
00081382	University of Florida	10.200	19,487
00081433	University of Florida	10.200	126,024
00081517	University of Florida	10.200	1,922
00081566	University of Florida	10.200	2,000
00081631	University of Florida	10.200	26,833
00081636	University of Florida	10.200	50,968
00081656	University of Florida	10.200	4,482
00081836	University of Florida	10.200	7,187
00082507	University of Florida	10.200	21,152
00082702	University of Florida	10.200	1,184
00083033	University of Florida	10.200	59,855
00083035	University of Florida	10.200	409
00083240	University of Florida	10.200	4,000
00083382	University of Florida	10.200	68,775
00083441	University of Florida	10.200	7,385
00083455	University of Florida	10.200	9,835
00083620	University of Florida	10.200	48,842
00083722	University of Florida	10.200	18,654
00083892	University of Florida	10.200	17,567
00083893	University of Florida	10.200	5,534
00083894	University of Florida	10.200	6,000
00083895	University of Florida	10.200	2,647
00083896	University of Florida	10.200	25,118

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
00083897	University of Florida	10.200	1,648
00084124	University of Florida	10.200	27,048
00084576	University of Florida	10.200	392
00084577	University of Florida	10.200	10,443
00084882	University of Florida	10.200	2,371
00084908	University of Florida	10.200	20,658
00085375	University of Florida	10.200	8,983
00085427	University of Florida	10.200	25,000
00085437	University of Florida	10.200	61,705
00086206	University of Florida	10.200	9,043
00086620	University of Florida	10.200	20,000
00087345	University of Florida	10.200	4,099
00087350	University of Florida	10.200	23,371
00087546	University of Florida	10.200	7,903
00087548	University of Florida	10.200	4,171
00088807	University of Florida	10.200	16,450
00088809	University of Florida	10.200	3,241
00088811	University of Florida	10.200	1,883
00088814	University of Florida	10.200	3,046
00088817	University of Florida	10.200	4,877
00088823	University of Florida	10.200	925
09-AGR-361467-UF	University of Florida	10.200	95,723
1000019154	Florida A & M University	10.200	481
10-AGR-361482-UF	University of Florida	10.200	3,665
2005-38500-15815	University of Florida	10.200	8,940
2006-38890-03568	Florida State University	10.200	178,065
2008-38500-19251	University of Florida	10.200	20,316
2008-38890-19013	Florida State University	10.200	1,115,211
2008-FL001ARSQA	University of Florida	10.200	13,341
2008-FL001BDP-GCREC	University of Florida	10.200	490
2009-38890-19911	Florida State University	10.200	93,233
2009-39200-19972	University of Central Florida	10.200	22,282
2009-FL001SORGHUM	University of Florida	10.200	14,248
2010-FL001BIOPEST	University of Florida	10.200	11,305
322218/322280	University of Florida	10.200	47,500
33100-08905-07	Florida A & M University	10.200	73
33100-08905-08	Florida A & M University	10.200	34,071
33100-08905-09	Florida A & M University	10.200	974,438
416-40-22F	University of Florida	10.200	20,547
5866185249	Florida A & M University	10.200	833,722
744441	University of Florida	10.200	14
CR-19300-428337	University of Florida	10.200	14,820
RC293-334/3504778	University of Florida	10.200	17,821
RD309-067/3500968	University of Florida	10.200	399
RD309-067/9822857	University of Florida	10.200	46,367
RD309-067/9822877	University of Florida	10.200	23,721
RD309-101/4688358	University of Florida	10.200	81,147
SA7464	University of Florida	10.200	48,401
SA7505	University of Florida	10.200	876
UF09218	Florida Atlantic University	10.200	161
UF-IFAS 00077789	Florida A & M University	10.200	26,762
McintireStennis	University of Florida	10.202	235,417
Hatch	University of Florida	10.203	3,791,121
Hatch-Multistate	University of Florida	10.203	634,378
33100-08905-08	Florida A & M University	10.205	674,251
00003807	University of Florida	10.206	7
00056227	University of Florida	10.206	649
00059237	University of Florida	10.206	140,892
00063014	University of Florida	10.206	62,026
00063172	University of Florida	10.206	139,731
00063400	University of Florida	10.206	53,760
00064930	University of Florida	10.206	61,865
00065210	University of Florida	10.206	39,998
00068085	University of Florida	10.206	57,271
00068650	University of Florida	10.206	150,132
00068707	University of Florida	10.206	137,285
00068827	University of Florida	10.206	114,998
00069196	University of Florida	10.206	12,965
00069325	University of Florida	10.206	78,153

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
00069579	University of Florida	10.206	95,406
00070968	University of Florida	10.206	163,576
00071251	University of Florida	10.206	104,554
00072211	University of Florida	10.206	48,926
00072235	University of Florida	10.206	3,011
00072517	University of Florida	10.206	127,921
00072569	University of Florida	10.206	89,227
00072739	University of Florida	10.206	104,317
00072978	University of Florida	10.206	94,477
00073322	University of Florida	10.206	94,101
00074143	University of Florida	10.206	36,006
00074236	University of Florida	10.206	36,738
00074855	University of Florida	10.206	46,515
00075215	University of Florida	10.206	75,867
00076095	University of Florida	10.206	5,732
00076246	University of Florida	10.206	83,569
00076813	University of Florida	10.206	32,183
00081927	University of Florida	10.206	29,132
00082276	University of Florida	10.206	111,620
00083417	University of Florida	10.206	27,137
08-493-FIU	Florida International University	10.206	17,996
20007	Florida Gulf Coast University	10.206	30
2001-35302-10881	University of South Florida	10.206	11
2005-35200-17053	Florida State University	10.206	34,250
2005-35302-16311	Florida State University	10.206	28,731
2006-35101-18822	University of South Florida	10.206	147,245
2006-35204-17407	Florida State University	10.206	63,494
2006-35215-16714	Florida State University	10.206	234,553
2006-35503-17229	Florida State University	10.206	45,823
2007-35102-18111	Florida A & M University	10.206	4,569
2007-35302-18106	Florida State University	10.206	28,580
2008-35112-18796	Florida A & M University	10.206	95,767
20083532004574	University of Central Florida	10.206	83,746
2008-35320-04574	University of North Florida	10.206	47,281
2009-35102-05043	University of South Florida	10.206	64,853
2009-35200-05000	Florida State University	10.206	72,978
2009-35503-05185	Florida State University	10.206	20,617
591-0770-01	University of Florida	10.206	313
61-4244B	University of Florida	10.206	21,465
G-1494-2	University of Florida	10.206	12
PG08-24791-01	University of Florida	10.206	16,766
RC293-502/4691328	University of Florida	10.206	11,312
S-0000233	University of Florida	10.206	62,370
Sub07-000752-02	University of Florida	10.206	19,403
X374356	University of Florida	10.206	46,888
Z510601	University of Florida	10.206	17,747
00056775	University of Florida	10.210	6,326
00072513	University of Florida	10.210	76,425
00084930	University of Florida	10.212	9,664
2007-33610-17963	University of Florida	10.212	126
SDR-PHI-STTR2009-001	Florida International University	10.212	7,444
RD 309-097/4688118	University of Florida	10.215	3,024
RD309-101/4690698	University of Florida	10.215	71
RD309-105/4695338	University of Florida	10.215	226
RD309-105/4695668	University of Florida	10.215	260
2004-38820-15164	Florida A & M University	10.216	60,134
2005-38814-16439	Florida A & M University	10.216	54,367
2007-38814-18497	Florida A & M University	10.216	57,280
2008-38814-04725	Florida A & M University	10.216	41,930
2008-38814-04739	Florida A & M University	10.216	142,273
240443D	University of Florida	10.216	2,443
38814-13953-03	Florida A & M University	10.216	3,375
68-3A75-3-110	Florida A & M University	10.216	23,334
CR-0455-0003	Florida A & M University	10.216	32
C00020062-2	University of South Florida	10.217	30,959
2007-38413-17816	Florida International University	10.220	20,488
2009-38413-05236	Florida International University	10.220	16,543
2008-38422-19209	Florida International University	10.223	57,279
00064630	University of Florida	10.250	1,425

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
00069672	University of Florida	10.250	16,756
00072992	University of Florida	10.256	7,036
00036698	University of Florida	10.303	10,147
00038816	University of Florida	10.303	19,616
00038868	University of Florida	10.303	354
00056714	University of Florida	10.303	9,460
00057852	University of Florida	10.303	20,379
00062852	University of Florida	10.303	64,901
00064265	University of Florida	10.303	10,580
00068981	University of Florida	10.303	125,906
00069937	University of Florida	10.303	2,419
00069956	University of Florida	10.303	25,875
00073570	University of Florida	10.303	133,023
00082564	University of Florida	10.303	72,416
00083735	University of Florida	10.303	22,680
09-001514-02	University of Florida	10.303	5,240
2004-51130-03114	Florida A & M University	10.303	8,987
2007-1634-06	University of Florida	10.303	9,741
2007-1634-18	University of Florida	10.303	21,480
55705-8825	University of Florida	10.303	43,404
8000021085-AG	Florida A & M University	10.303	47,289
RF330-411/3843868	University of Florida	10.303	39,215
RF332-464/3503708	University of Florida	10.303	4,637
Z792686	University of Florida	10.303	24,395
00076038	University of Florida	10.305	1,140
2006-51160-03409	Florida International University	10.305	9,014
2008-51160-04356	Florida International University	10.305	28,046
00063170	University of Florida	10.307	43,707
00077938	University of Florida	10.309	1,363
00079433	University of Florida	10.309	19,508
00079928	University of Florida	10.309	42,277
00080376	University of Florida	10.309	79,693
00080532	University of Florida	10.309	9,154
00080580	University of Florida	10.309	30,446
00080581	University of Florida	10.309	386
00081615	University of Florida	10.309	114,400
00082120	University of Florida	10.309	19,449
00082121	University of Florida	10.309	20,768
00082122	University of Florida	10.309	93,096
00084482	University of Florida	10.309	175,186
00085425	University of Florida	10.309	64,910
00088797	University of Florida	10.309	3,256
00088799	University of Florida	10.309	21,981
00088801	University of Florida	10.309	12,467
G-1495-1	University of Florida	10.309	44,697
00079505	University of Florida	10.310	144,587
00080303	University of Florida	10.310	73,577
00080357	University of Florida	10.310	45,497
00080616	University of Florida	10.310	36,526
00085015	University of Florida	10.310	1,168
00085270	University of Florida	10.310	5,761
00086060	University of Florida	10.310	18,951
00086631	University of Florida	10.310	15,348
00086725	University of Florida	10.310	16,610
00086976	University of Florida	10.310	2,674
00087495	University of Florida	10.310	12,125
00087501	University of Florida	10.310	12,313
09-001929-03	University of Florida	10.310	10,236
2009-65503-05797	Florida State University	10.310	26,238
2010-65108-20582	Florida State University	10.310	10,804
2010-65206-20617	University of North Florida	10.310	45,126
61-4259A	University of Florida	10.310	658
RC293-365/4692028	University of Florida	10.310	13,100
00061188	University of Florida	10.312	202,174
00075788	University of Florida	10.312	181,440
00075789	University of Florida	10.312	54,072
00075791	University of Florida	10.312	34,383
51200-03503-06	Florida A & M University	10.443	26,942
00063919	University of Florida	10.450	41,969

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
00067410	University of Florida	10.450	15,379
02081352-1-1	Florida State University	10.450	68,015
00058627	University of Florida	10.456	35,635
00065560	University of Florida	10.456	77,713
00073895	University of Florida	10.456	130,805
2007-35201-18398	Florida A & M University	10.479	110,469
00062920	University of Florida	10.500	5,087
2008-0590-11	University of Florida	10.500	29,253
2008-1004-11	University of Florida	10.500	8,403
2008-45200-04421	Florida A & M University	10.500	291,373
2009-41520-05565	Florida A & M University	10.500	58,820
45100-08905-07	Florida A & M University	10.500	25
45100-08905-08	Florida A & M University	10.500	7,590
45100-08905-10	Florida A & M University	10.500	903,727
45200-01772-03	Florida A & M University	10.500	444,073
98-EF98-1-8905	Florida A & M University	10.500	599,465
RE675-153/3842658	Florida A & M University	10.500	8,549
RE675-153/3842668	University of Florida	10.500	6,323
TCE 422010	University of Florida	10.500	7,855
TCE 633002	University of Florida	10.500	2,588
UFL08	University of Florida	10.500	45,088
371-3048A-9D001	Florida State University	10.560	31,524
00064259	University of Florida	10.652	4,620
00067888	University of Florida	10.652	20,316
00075699	University of Florida	10.652	16,644
00075813	University of Florida	10.652	8,276
00079211	University of Florida	10.652	5,516
00082191	University of Florida	10.652	30,963
00082301	University of Florida	10.652	3,366
00082563	University of Florida	10.652	26,201
00082859	University of Florida	10.652	30,955
00083003	University of Florida	10.652	13,928
ERI34FL01	University of Central Florida	10.652	23,578
SRS06CA 11330150-155	Florida A & M University	10.652	2,046
SRS07DG11330135136	Florida A & M University	10.652	26,003
SRS09DG11330101060	Florida A & M University	10.652	10,359
SRS09-DG-11330101130	Florida A & M University	10.652	15,923
SRS09DG11330135116	Florida A & M University	10.652	79,715
00077235	University of Florida	10.664	5,820
00078792	University of Florida	10.664	15,767
00083266	University of Florida	10.664	5,107
00085885	University of Florida	10.664	30,200
00082703	University of Florida	10.675	31,994
00085847	University of Florida	10.675	4,714
00068063	University of Florida	10.680	4,049
00083280	University of Florida	10.680	37,105
00086846	University of Florida	10.688	207
00065643	University of Florida	10.961	2
00074195	University of Florida	10.961	2,124
00077718	University of Florida	10.961	3,884
00083190	University of Florida	10.961	12,011
5831488175	University of Central Florida	10.961	10,042
AGR#58-3148-7-175	Florida Atlantic University	10.961	5,686
00034874	University of Florida	10.UNK	271,765
00037145	University of Florida	10.UNK	14,580
00057002	University of Florida	10.UNK	12,789
00058508	University of Florida	10.UNK	3,074
00058509	University of Florida	10.UNK	38,918
00063548	University of Florida	10.UNK	44,332
00063805	University of Florida	10.UNK	40,574
00064982	University of Florida	10.UNK	12,801
00066834	University of Florida	10.UNK	830
00067651	University of Florida	10.UNK	36,552
00071157	University of Florida	10.UNK	176,909
00073203	University of Florida	10.UNK	2,319
00075055	University of Florida	10.UNK	33,923
00080023	University of Florida	10.UNK	117,663
00080043	University of Florida	10.UNK	88,181
00082960	University of Florida	10.UNK	36,829

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
00083627	University of Florida	10.UNK	11,141
07-JV-11242300-146	Florida State University	10.UNK	8,614
08006	University of Florida	10.UNK	17,312
08-S590-0004-02-C2	Florida A & M University	10.UNK	249,115
09-PA-11080500-001	Florida State University	10.UNK	16,006
14577	University of Central Florida	10.UNK	14,180
200912877-01	University of Florida	10.UNK	39,821
2010-02	University of Florida	10.UNK	31,510
401009134	Florida A & M University	10.UNK	17,367
5520015	Florida A & M University	10.UNK	29,081
68-3A75-9-174	Florida A & M University	10.UNK	15,752
AG428353428340010	Florida State University	10.UNK	26,868
AG-4283-D-09-0101	Florida State University	10.UNK	55,613
F33615-02-D-2299	Florida A & M University	10.UNK	5,591
P100913340	Florida A & M University	10.UNK	21,506
RBS-09-26	Florida A & M University	10.UNK	70,471
Total - U. S. Department of Agriculture			$30,590,666
U. S. Department of Commerce			
00074114	University of Florida	11.303	667
00083865	University of Florida	11.303	104,910
08-681-FIU	Florida International University	11.312	23,973
00060630	University of Florida	11.417	62,641
00060630/NA06OAR4170014	University of West Florida	11.417	42,663
00060854	University of Florida	11.417	26,657
00060855	University of Florida	11.417	89,220
00060856	University of Florida	11.417	391,528
00060857	University of Florida	11.417	247,710
00060858	University of Florida	11.417	93,106
00060868	University of Florida	11.417	33,300
00063720	University of Florida	11.417	89,956
00063735	University of Florida	11.417	113,651
00069817	University of Florida	11.417	3,639
00072660	University of Florida	11.417	64,065
00073974	University of Florida	11.417	37,122
00073975	University of Florida	11.417	38,997
00074154	University of Florida	11.417	72,126
00075362	University of Florida	11.417	14,369
00079933	University of Florida	11.417	2,204
00080399	University of Florida	11.417	1,433
00082368	University of Florida	11.417	4,992
00083296	University of Florida	11.417	24,978
00085674	University of Florida	11.417	5,052
00086816	University of Florida	11.417	2,131
00086818	University of Florida	11.417	5,000
00087199	University of Florida	11.417	2,546
00087200	University of Florida	11.417	6,443
00087202	University of Florida	11.417	779
00087204	University of Florida	11.417	35,321
Agreement S355	University of South Florida	11.417	409
PD-09-09,NA06OA4170014	Florida International University	11.417	5,000
R/LR-Q-32 (UF00075829)	University of West Florida	11.417	128,636
R/LR-Q-33	University of South Florida	11.417	38,095
S352	University of South Florida	11.417	8,562
SA7528082-U	University of Florida	11.417	1,506
UF08029,NA06OAR4170014	Florida International University	11.417	46,341
UF08030	Florida Atlantic University	11.417	28,427
UF08033	Florida Atlantic University	11.417	16,770
UF08034	Florida Atlantic University	11.417	72,010
UF08037,NA06OAR4170014	Florida International University	11.417	82,917
UF08040,NA060AR4170014	Florida International University	11.417	85,861
UF10010/FSG PD-10-03	Florida Atlantic University	11.417	3,410
UF10011	Florida State University	11.417	709
UF10023	Florida State University	11.417	208
UF8035	Florida Atlantic University	11.417	64,451
00080485	University of Florida	11.419	30,764
00082009	University of Florida	11.419	14,904
00082457	University of Florida	11.419	8,637
00084660	University of Florida	11.419	28,173

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
1090083062	University of Central Florida	11.419	736
RM038	Florida Gulf Coast University	11.419	15,290
RM058	University of Central Florida	11.419	3,708
RM093	Florida Gulf Coast University	11.419	189,607
00063451	University of Florida	11.420	30,795
00064638	University of Florida	11.420	14,618
00070865	University of Florida	11.420	14,958
00082511	University of Florida	11.420	21,987
NA07NOS4200050	University of South Florida	11.420	13,966
NA08NOS4200264	Florida State University	11.420	16,454
NA09NOS4200035	Florida Gulf Coast University	11.420	18,827
09-309	Florida State University	11.427	6,885
NA08NMF4270414	Florida State University	11.427	43,225
NA09NMF4270082	Florida Atlantic University	11.427	66,907
2007-13 A/B	Florida State University	11.430	11,653
2007-14	Florida State University	11.430	3,227
2008-01-01-B	Florida Atlantic University	11.430	16,127
5-56675	University of South Florida	11.430	15,708
DG133F06SE5052	University of South Florida	11.430	48
UNC #5-46147	University of South Florida	11.430	22,474
00051021	University of Florida	11.431	12,452
00070038	University of Florida	11.431	66,128
00070040	University of Florida	11.431	118,170
00072115	University of Florida	11.431	140,507
00079809	University of Florida	11.431	23,314
07-002197-USFL	University of South Florida	11.431	106,086
A100386	Florida State University	11.431	109
NA05OAR4311162	Florida State University	11.431	3,997
NA06OAR4310070	Florida State University	11.431	743,342
NA06OAR4310090	Florida State University	11.431	2,975
NA08OAR4310731	Florida State University	11.431	105,334
NA09OAR4310067	University of South Florida	11.431	38,333
NA09OAR4310170	Florida State University	11.431	47,875
NA09OAR4310184	University of Central Florida	11.431	48,165
WJ133W07SE2958	University of South Florida	11.431	5,597
191001-363558-01	Florida State University	11.432	536,074
4300-005-06	University of Florida	11.432	34,321
NA09OAR4320073	Florida Atlantic University	11.432	274,416
P145893	Florida International University	11.432	8,565
P152910	University of Florida	11.432	145,141
USM-GR02903-002	University of South Florida	11.432	224
00068844	University of Florida	11.433	59,316
00075904	University of South Florida	11.433	16,824
00076062	University of Florida	11.433	43,263
00084477	University of Florida	11.433	13,907
NA07NMF4330120	Florida State University	11.433	105,455
NOAA CRCG 2004	University of South Florida	11.433	2,063
Contract #05176	University of South Florida	11.435	162,186
NAO8NMF4390555	Florida Atlantic University	11.439	4,399
NA06NES4400004	University of South Florida	11.440	40,696
WC133F-06-CQ-0101	University of South Florida	11.440	211,063
NOAACRCG2002	University of South Florida	11.441	3,606
SA(08-09) 16	Florida Atlantic University	11.441	11,854
NEAQ CG #2571	Florida Atlantic University	11.452	20,480
00069692	University of Florida	11.454	89,034
WC133F-10-SE-0772	Florida State University	11.454	14,115
SUBAWARD 10-019/NA04NMF4550391	Florida Atlantic University	11.455	27,264
NA09OAR4600198	Florida State University	11.460	70,298
NA04NWS4620013	University of Central Florida	11.462	798
015900 320528-01	University of Florida	11.463	6,503
10-141-796431	University of Florida	11.463	617
2006-0104008	University of South Florida	11.463	813
2007-0089-007	University of South Florida	11.463	21,482
25488	University of Central Florida	11.463	4,995
6350a	University of South Florida	11.463	1,903
CSA Job#2245	Florida International University	11.463	20,463
CSA JOB#2245	Florida Atlantic University	11.463	39,126
FLIRLUCF110107	University of Central Florida	11.463	4,312
NFFM7231-8-45996	University of North Florida	11.463	1,760

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
PO# EP133F09SE4184	University of North Florida	11.463	1,250
S07-66809	Florida State University	11.467	17,526
00061758	University of Florida	11.468	20,318
120000592-10	Florida State University	11.468	10,806
120001503-03	Florida A & M University	11.468	17,744
120001503-08	Florida State University	11.468	59,684
120001515-01	Florida State University	11.468	55,759
120001520-04	University of South Florida	11.468	43,168
NA04NWS4680010	Florida International University	11.468	635,086
NA07NWS4680017	Florida International University	11.468	123,751
00071292	University of Florida	11.472	4
00077131	University of Florida	11.472	2,170
00067116	University of Florida	11.473	314,419
00067117	University of Florida	11.473	26,812
6-6584N	Florida International University	11.473	13,894
CA 07-13	University of South Florida	11.473	121,642
P.O. 08-89 2007-135	University of South Florida	11.473	4,662
S0080023	University of South Florida	11.473	22,235
S451	University of South Florida	11.473	18,788
S452	University of South Florida	11.473	40,823
S551	University of South Florida	11.473	19,280
S552	University of South Florida	11.473	57,065
SURA-2008-004	University of Florida	11.473	10,929
UF-EIES-074030-USF	University of South Florida	11.473	72,255
UNC#: 515180-08-02	University of South Florida	11.473	6,267
06221	University of South Florida	11.478	442,762
08-SC-NOAA-1085	Florida State University	11.478	46,572
21633	Florida State University	11.478	48,148
A0F510	University of South Florida	11.478	7,840
DO186624-V2	University of South Florida	11.478	3,030
DO645644	University of South Florida	11.478	1,145
MOA 2005 049	University of South Florida	11.478	104,570
NA06N0S4780105	Florida International University	11.478	1,238
NA06NOS4780070	Florida International University	11.478	12,641
NA06NOS4780147	Florida International University	11.478	12,781
NA06NOS4780230	University of South Florida	11.478	60,700
NA09NOS4780228	Florida International University	11.478	97,682
NA05OAR4811018	Florida A & M University	11.481	52,281
NA06OAR4810164	Florida A & M University	11.481	1,744,185
NA17AE1624	Florida A & M University	11.481	416,570
70NANAB10H023	Florida International University	11.609	9,041
70NANB7H6113	University of Central Florida	11.609	36,270
00005207	University of Florida	11.UNK	5,216
00063126	University of Florida	11.UNK	14
00067501	University of Florida	11.UNK	39,763
00076328	University of Florida	11.UNK	121,961
00084233	University of Florida	11.UNK	3,810
DG133E09SE4107	Florida State University	11.UNK	18,826
DOC/NA17RJ1226/P6970	University of Florida	11.UNK	255,270
GF133F09SE3285	Florida State University	11.UNK	1,799
P010018353	Florida State University	11.UNK	51,796
P010031078	Florida State University	11.UNK	59,229
Total - U. S. Department of Commerce			$11,665,366
U. S. Department of Defense			
211339	University of Central Florida	12.002	27,087
211345	University of Central Florida	12.002	50,396
00053710	University of Florida	12.114	4,424
00059858	University of Florida	12.114	68
00063352	University of Florida	12.114	97,338
00068813	University of Florida	12.114	144
00069913	University of Florida	12.114	19,979
00072740	University of Florida	12.114	183,055
1209-1077-30-A/W911-SR07C0084	University of North Florida	12.114	141,245
126497 SUB 6415-1012-61-A	Florida Atlantic University	12.114	56,416
126498 SUB 6415-1012-62-A	Florida Atlantic University	12.114	57,189
211206-01	University of North Florida	12.114	22,448
6415101263A	University of Central Florida	12.114	67,853
6415-1012-66-A	Florida Gulf Coast University	12.114	274,766

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
6415-1012-67-A	Florida Gulf Coast University	12.114	151,881
6415-1012-68-A PO#0000145953	University of West Florida	12.114	35,421
TSR-SHIELD PHASE-II	University of Central Florida	12.114	86,984
W81XWH-04-1-0326	Florida A & M University	12.114	59,161
W912HZ-08-C-0019	University of South Florida	12.114	48,965
W911QX-07-C-0044	University of South Florida	12.116	1,273
00029016	University of Florida	12.300	144,937
00059442	University of Florida	12.300	162
00059450	University of Florida	12.300	1,503
00063145	University of Florida	12.300	72,605
00063155	University of Florida	12.300	100,968
00063633	University of Florida	12.300	92,647
00063637	University of Florida	12.300	51
00063871	University of Florida	12.300	8,954
00064163	University of Florida	12.300	93,749
00064500	University of Florida	12.300	71,416
00064512	University of Florida	12.300	13,384
00066316	University of Florida	12.300	112,441
00066681	University of Florida	12.300	35,585
00066841	University of Florida	12.300	62,614
00072232	University of Florida	12.300	93,462
00073904	University of Florida	12.300	32,655
00075178	University of Florida	12.300	102,379
00075179	University of Florida	12.300	54,408
00075365	University of Florida	12.300	58,441
00076857	University of Florida	12.300	96,796
00077020	University of Florida	12.300	328,285
00077956	University of Florida	12.300	45,896
00077957	University of Florida	12.300	37,316
00078896	University of Florida	12.300	130,140
00079386	University of Florida	12.300	268,651
00079387	University of Florida	12.300	4,010
00079438	University of Florida	12.300	7,151
00079887	University of Florida	12.300	299,232
00082170	University of Florida	12.300	35,931
00083388	University of Florida	12.300	33,054
00083389	University of Florida	12.300	61,112
00083401	University of Florida	12.300	37,149
00083623	University of Florida	12.300	499,271
00083624	University of Florida	12.300	35,936
00083625	University of Florida	12.300	101,633
00083630	University of Florida	12.300	39,318
00083631	University of Florida	12.300	46,042
00083632	University of Florida	12.300	43,436
00083634	University of Florida	12.300	91,121
00083713	University of Florida	12.300	63,087
00084012	University of Florida	12.300	32,679
00084696	University of Florida	12.300	23,076
00084697	University of Florida	12.300	6,467
00085121	University of Florida	12.300	13,115
00085857	University of Florida	12.300	5,177
00085994	University of Florida	12.300	10,574
00087146	University of Florida	12.300	108,654
00087147	University of Florida	12.300	5,541
00087295	University of Florida	12.300	1,743
00087627	University of Florida	12.300	12,022
0070SMA116	University of Central Florida	12.300	26,449
042009/0002110	Florida State University	12.300	6,137
09-92 2007-140	University of South Florida	12.300	20,915
10-237	University of Central Florida	12.300	70,506
2000056596	Florida Atlantic University	12.300	7,239
2000056661	Florida State University	12.300	31,780
430386-19030	Florida Atlantic University	12.300	24,185
59-001377	University of South Florida	12.300	92,458
956101	University of Florida	12.300	88,812
A9821	University of Florida	12.300	22,911
B-12-M06-S16	University of Florida	12.300	84,385
B3U506471	University of Central Florida	12.300	53,054
DAAD19-01-2-0012	Florida A & M University	12.300	536,472

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
DAAD19-03-D-0003	Florida A & M University	12.300	918,219
FA87500910222	University of Central Florida	12.300	92,048
FA8750-10-2-0017	Florida Atlantic University	12.300	55,451
HQ0006-07-C-0016	Florida A & M University	12.300	101,816
HSCG32-05-C-R00011	University of South Florida	12.300	29,863
N000014-09-1-0192	Florida State University	12.300	893,241
N00014-01-1-0176	University of South Florida	12.300	36
N000140210024	University of South Florida	12.300	16,709
N00014-03-1-0211 MOD # P00001	Florida Atlantic University	12.300	363
N00014-03-1-0211 MOD# P0003	Florida Atlantic University	12.300	33
N00014-03-1-0612	University of South Florida	12.300	174,752
N00014-04-1-0296	Florida Atlantic University	12.300	146,509
N00014-04-1-0573	University of South Florida	12.300	436,840
N00014-05-1-0360	Florida State University	12.300	118,063
N00014-05-1-0483	University of South Florida	12.300	191,407
N00014-05-1-0604	Florida Atlantic University	12.300	82,868
N000140610446	University of Central Florida	12.300	706,809
N00014-06-1-0461	Florida Atlantic University	12.300	111,343
N00014-06-1-0576	Florida State University	12.300	74,900
N00014-06-1-0585	University of South Florida	12.300	4,741
N00014-06-1-0991	Florida A & M University	12.300	4,475
N000140710098	University of Central Florida	12.300	439,740
N00014-07-1-0189	Florida State University	12.300	6,468
N00014-07-1-0357	Florida International University	12.300	72,108
N00014-07-1-0538	Florida International University	12.300	44,659
N00014-07-1-0569	Florida State University	12.300	202,862
N00014-07-1-0599	Florida State University	12.300	272,116
N00014-07-1-0794	University of South Florida	12.300	68,561
N00014-07-1-0800	University of South Florida	12.300	164,153
N00014-07-1-0802	University of South Florida	12.300	183,599
N00014-07-1-0890	University of South Florida	12.300	248,167
N00014-07-1-0951	University of South Florida	12.300	186,719
N00014-07-1-0965	Florida Atlantic University	12.300	156,121
N00014-07-1-1034	Florida State University	12.300	63,375
N00014-07-1-1065	University of South Florida	12.300	47,267
N00014-08-1-0026	Florida Atlantic University	12.300	173,118
N00014-08-1-0080	Florida State University	12.300	7,952,198
N00014-08-1-0177	Florida State University	12.300	57,357
N00014-08-1-0288	Florida International University	12.300	141,276
N00014-08-1-0326	Florida International University	12.300	280,304
N00014-08-1-0360	Florida State University	12.300	189,171
N00014-08-1-0494	Florida International University	12.300	85,645
N00014-08-1-0574	Florida State University	12.300	57,254
N00014-08-1-0663	Florida State University	12.300	29,026
N00014-08-1-0742	Florida State University	12.300	21,382
N00014-08-1-0805	Florida State University	12.300	609,600
N00014-08-1-0914	University of South Florida	12.300	401,886
N000140811088 FCAAP	University of Central Florida	12.300	35,034
N00014-08-1-1122	Florida Atlantic University	12.300	42,949
N000140811246	University of Central Florida	12.300	100,849
N00014-09-0317	Florida Atlantic University	12.300	100,270
N00014-09-1-0159	Florida Atlantic University	12.300	174,492
N00014-09-1-0244	University of South Florida	12.300	200,521
N00014-09-1-0260	Florida State University	12.300	977,883
N00014-09-1-0317	Florida Atlantic University	12.300	747,394
N00014-09-1-0429 FCA	University of Central Florida	12.300	129,061
N00014-09-1-0506	Florida Atlantic University	12.300	85,973
N00014-09-1-0527	Florida Atlantic University	12.300	256,507
N00014-09-1-0547	Florida Atlantic University	12.300	22,410
N00014-09-1-0549	Florida Atlantic University	12.300	184,217
N00014-09-1-0587	Florida State University	12.300	114,700
N00014-09-1-0714	Florida Atlantic University	12.300	1,609,485
N00014-09-1-0718	University of South Florida	12.300	283,808
N00014-09-1-0731	University of South Florida	12.300	82,962
N00014-09-1-0732	University of South Florida	12.300	123,778
N00014-09-1-1003	Florida State University	12.300	72,494
N00014-09-1-1008	University of South Florida	12.300	164,569
N00014-09-1-1043	University of Central Florida	12.300	57,211
N00014-09-1-1096	Florida State University	12.300	558,869

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
N00014-09-1-1097	Florida State University	12.300	617,318
N00014-09-C-0144	Florida State University	12.300	320,577
N00014-10-1-0111	Florida State University	12.300	22,934
N000141010113	University of Central Florida	12.300	134,252
N000141010258	University of Central Florida	12.300	129,244
N00014-10-1-0272	Florida International University	12.300	9,570
N000141010433	University of Central Florida	12.300	51,179
N00014-10-1-0472	Florida Atlantic University	12.300	85,388
N00014-10-1-0519	University of South Florida	12.300	17,721
N00014-10-1-0668	University of South Florida	12.300	14,947
N00014-8-1-1156	Florida State University	12.300	574,055
N-00140-06-C-0100	University of West Florida	12.300	406,243
N0016407C6972	University of Central Florida	12.300	13
N00173061G036	University of Central Florida	12.300	25,144
N00173-06-1G901	Florida Gulf Coast University	12.300	19
N00173-06-2-C006	University of South Florida	12.300	2,740
N00173-06-2-C902	Florida State University	12.300	162,158
N00173-08-2-C002	University of South Florida	12.300	135,559
N00173-09-2-C013	University of South Florida	12.300	11,803
N00174-10-M-0098	Florida State University	12.300	4,318
N00189-09-P-Z995	University of West Florida	12.300	79,777
N00244-07-1-0023	University of South Florida	12.300	112,980
N00244-09-1-0090	Florida Atlantic University	12.300	5,400
N6133905D0014	University of Central Florida	12.300	282
N6833508C0232	University of Central Florida	12.300	138,869
N69450-09-CA-0001	Florida State University	12.300	36,183
N69450-09-CA-0002	Florida State University	12.300	28,725
N69450-10-2-0101	Florida State University	12.300	9,708
NN00014-09-M-0284	University of Central Florida	12.300	21,000
P768732	University of South Florida	12.300	381
P793774	University of South Florida	12.300	7,326
R01235	Florida Atlantic University	12.300	44,214
R01236	Florida International University	12.300	23,061
R7473G1	University of Central Florida	12.300	106,408
R7473-G3	University of Florida	12.300	19,513
RA306-S11	University of Florida	12.300	29,414
S367574	University of Central Florida	12.300	121,246
S54110035007/POAZ400	University of Central Florida	12.300	144,094
SPO31608	University of Central Florida	12.300	1,005
W9113M-05-C-0193	Florida A & M University	12.300	990,766
W911NF-06-1-0498	Florida A & M University	12.300	15,048
W911NF-08-2-0008	Florida A & M University	12.300	566,063
W911QX07P0879	Florida A & M University	12.300	2,640
W91CRB-06-C-5002	Florida International University	12.300	77,784
WILLIAM & MARY UF355	University of Florida	12.300	4
Z891901	Florida State University	12.300	114,469
00063066	University of Florida	12.351	34,583
00063067	University of Florida	12.351	107,502
00069246	University of Florida	12.351	171,077
00072216	University of Florida	12.351	198,574
00078107	University of Florida	12.351	25,623
00079484	University of Florida	12.351	45,557
00081659	University of Florida	12.351	16,817
00083278	University of Florida	12.351	9,845
889236-873Y	University of Florida	12.351	38,101
HDTRA-10-1-0009	Florida Gulf Coast University	12.351	35,960
HDTRA1-08-1-0030	University of South Florida	12.351	337,375
HDTRA1-08-C-0035	University of South Florida	12.351	372,111
HDTRA1-09-0004	Florida Gulf Coast University	12.351	639,610
N00178-09-C-3009	Florida Gulf Coast University	12.351	267,580
OSRP-08012-20071-1/PO#P0032863	University of West Florida	12.351	22,931
PT103939-SC101602	Florida A & M University	12.351	80,351
W911SR-07-C-0099	University of North Florida	12.360	77,367
WC133W05CN1005	Florida International University	12.401	117,765
00049176	University of Florida	12.420	40,342
00057413	University of Florida	12.420	29,840
00057414	University of Florida	12.420	21,061
00061905	University of Florida	12.420	28,136
00061910	University of Florida	12.420	21,876

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00061972	University of Florida	12.420	98,697
00064581	University of Florida	12.420	21,788
00066776	University of Florida	12.420	54,055
00068044	University of Florida	12.420	166,102
00073709	University of Florida	12.420	8,500
00076830	University of Florida	12.420	289,529
00077502	University of Florida	12.420	120,298
00081560	University of Florida	12.420	52,685
00088438	University of Florida	12.420	34,379
00088888	University of Florida	12.420	9,194
09-215060	University of Central Florida	12.420	2,579
341952-017	University of South Florida	12.420	19,199
463080	University of Florida	12.420	554
DAMD17-01-2-0060	Florida State University	12.420	20,334
DAMD170210032	University of Central Florida	12.420	169
DAMD17-03-1-004	Florida Atlantic University	12.420	226,250
IPA	University of Central Florida	12.420	281,441
M109449	University of Central Florida	12.420	57,629
UM 08-01-064	University of South Florida	12.420	36,623
W81XWH-05-1-0585	University of South Florida	12.420	400,698
W81XWH-07-1-0026	Florida A & M University	12.420	73,173
W81XWH0710236	University of Central Florida	12.420	154,780
W81XWH-07-1-0276	University of South Florida	12.420	217,930
W81XWH-07-1-0363	Florida State University	12.420	203,632
W81XWH-07-1-0417	Florida International University	12.420	364,496
W81XWH-07-1-0633	University of South Florida	12.420	61,541
W81XWH-07-1-0708	University of South Florida	12.420	460,826
W81XWH-07-2-0114	Florida State University	12.420	6,263
W81XWH-08-2-0190	University of South Florida	12.420	113,712
W81XWH-09-1-004	Florida International University	12.420	31,200
W81XWH-09-1-0574	University of South Florida	12.420	109,844
W81XWH-09-1-0737	Florida State University	12.420	47,440
W81XWH-09-2-0175	University of South Florida	12.420	143,348
W81XWH-10-2-0024	Florida State University	12.420	5,263
W91ZSQ-5323-N717	Florida International University	12.420	49,440
00053397	University of Florida	12.431	5,452
00057482	University of Florida	12.431	74,702
00059371	University of Florida	12.431	93,550
00063592	University of Florida	12.431	85,135
00064323	University of Florida	12.431	101,530
00064399	University of Florida	12.431	93,197
00066224	University of Florida	12.431	104,238
00066274	University of Florida	12.431	23,747
00066282	University of Florida	12.431	120,454
00066647	University of Florida	12.431	402,994
00069012	University of Florida	12.431	277,858
00072408	University of Florida	12.431	140,693
00073667	University of Florida	12.431	45,337
00074376	University of Florida	12.431	85,840
00074520	University of Florida	12.431	332,839
00075548	University of Florida	12.431	677,904
00076238	University of Florida	12.431	129,726
00076796	University of Florida	12.431	152,700
00079941	University of Florida	12.431	96,000
00081161	University of Florida	12.431	161,690
00081455	University of Florida	12.431	122,006
00082683	University of Florida	12.431	6,608
00083311	University of Florida	12.431	69,046
00083875	University of Florida	12.431	112,217
00085642	University of Florida	12.431	49,504
05-655K-0000	University of South Florida	12.431	122,552
05S-0921	University of South Florida	12.431	546
5710002483	University of Florida	12.431	21,495
96975582012005000	University of Central Florida	12.431	233,132
986016-873Y	University of Florida	12.431	96,546
Award Letter, JETS UNITE 2008	Florida International University	12.431	10,336
Award letter, JETS UNITE 2010	Florida International University	12.431	2,492
DAAD1702C0097	University of Central Florida	12.431	158,873
DAAD190010165	University of Central Florida	12.431	4,920

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
E-21-6RT-6	Florida Atlantic University	12.431	14,269
HTC 2004-2005	University of South Florida	12.431	247
N0463A-08-M-0007	University of South Florida	12.431	30,557
RA752-G1	Florida State University	12.431	5,623
W3194Q-07-P-0708	University of South Florida	12.431	3,144
W31P4Q-08-C-0387	University of South Florida	12.431	18,052
W911- NF-07-1-0154	Florida Atlantic University	12.431	35,524
W911NF-04-1-0268	Florida State University	12.431	13,430
W911NF-04-1-0368	Florida A & M University	12.431	5,942
W911NF0510090	University of Central Florida	12.431	9,080
W911NF-05-1-0391	Florida International University	12.431	4,226
W911NF0610283	University of Central Florida	12.431	1,085,810
W911NF-06-1-0328	Florida International University	12.431	64,567
W911NF0610446	University of Central Florida	12.431	1,358,049
W911NF-06-1-0446	Florida A & M University	12.431	29,209
W911NF0710205	University of Central Florida	12.431	200,945
W911NF-07-1-0283	University of South Florida	12.431	24,849
W911NF-08-1-0100	Florida State University	12.431	59,764
W911NF0810168	University of Central Florida	12.431	114,892
W911NF0810196	University of Central Florida	12.431	110,865
W911NF-08-1-0276	University of South Florida	12.431	106,060
W911NF0810327	University of Central Florida	12.431	208,684
W911NF0810411	University of Central Florida	12.431	10,362
W911NF-08-1-0426	Florida International University	12.431	241,208
W911NF-08-1-0439	Florida International University	12.431	23,482
W911NF-09-1-0018	University of South Florida	12.431	123,576
W911NF0910188	University of Central Florida	12.431	10,177
W911NF-09-1-0255	University of Central Florida	12.431	53,157
W911NF-09-1-0338	Florida State University	12.431	151,078
W911NF-09-1-0500	University of Central Florida	12.431	68,931
W911NF-09-1-0568	Florida A & M University	12.431	35,498
W911NF-09-2-0004	New College of Florida	12.431	417,397
W911NF1010063	University of Central Florida	12.431	12,991
W911SR-06-2-0001	University of South Florida	12.431	405,779
W91WAW07C0047	University of Central Florida	12.431	12,529
Z885903	University of Central Florida	12.431	392,639
00070934	University of Florida	12.630	198,941
00070935	University of Florida	12.630	96,678
00070936	University of Florida	12.630	118,728
00073861	University of Florida	12.630	88,642
00073862	University of Florida	12.630	121,664
00073863	University of Florida	12.630	67,571
00075029	University of Florida	12.630	87,915
00075030	University of Florida	12.630	52,025
00075031	University of Florida	12.630	128,886
00078739	University of Florida	12.630	60,058
FA9550-07-1-0344	Florida International University	12.630	5,220
HM 1582-09-1-0011	Florida International University	12.630	15,774
HM15820810021	University of Central Florida	12.630	163,113
HM1582-09-1-0028	Florida A & M University	12.630	35,360
Project Order #2	University of South Florida	12.630	42,030
W911NF-10-2-0016	Florida A & M University	12.630	2,995
W912HZ-09-2-0022	Florida Atlantic University	12.630	65,907
W912HZ-10-2-0024	Florida Atlantic University	12.630	4,777
00006247	University of Florida	12.800	26
00048132	University of Florida	12.800	31
00049344	University of Florida	12.800	126,232
00049649	University of Florida	12.800	1,834
00049654	University of Florida	12.800	27,942
00059526	University of Florida	12.800	71,178
00061008	University of Florida	12.800	20,550
00061886	University of Florida	12.800	170,671
00062764	University of Florida	12.800	182,874
00062765	University of Florida	12.800	21,631
00065791	University of Florida	12.800	188,856
00066533	University of Florida	12.800	125,707
00066984	University of Florida	12.800	176,872
00068023	University of Florida	12.800	165,627
00069173	University of Florida	12.800	2,251

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00070195	University of Florida	12.800	103,394
00072586	University of Florida	12.800	64,348
00072916	University of Florida	12.800	2,560
00073600	University of Florida	12.800	3,740
00073601	University of Florida	12.800	15,410
00074015	University of Florida	12.800	199,302
00074060	University of Florida	12.800	21,833
00074138	University of Florida	12.800	84,605
00074139	University of Florida	12.800	12,858
00074317	University of Florida	12.800	58,700
00074411	University of Florida	12.800	1,720
00075795	University of Florida	12.800	56,354
00075847	University of Florida	12.800	10,184
00075874	University of Florida	12.800	88,670
00075876	University of Florida	12.800	90,920
00077442	University of Florida	12.800	102,046
00077443	University of Florida	12.800	28,850
00078007	University of Florida	12.800	19,267
00078764	University of Florida	12.800	21,528
00079002	University of Florida	12.800	59,608
00079134	University of Florida	12.800	157,242
00079157	University of Florida	12.800	165,341
00079410	University of Florida	12.800	36,596
00079440	University of Florida	12.800	27,998
00079441	University of Florida	12.800	37,747
00079442	University of Florida	12.800	3,945
00079443	University of Florida	12.800	51,583
00079444	University of Florida	12.800	50,513
00079584	University of Florida	12.800	162,744
00079664	University of Florida	12.800	37,566
00080642	University of Florida	12.800	101,535
00081067	University of Florida	12.800	97,387
00081185	University of Florida	12.800	10,008
00081276	University of Florida	12.800	36,494
00081277	University of Florida	12.800	16,369
00081500	University of Florida	12.800	39,749
00082069	University of Florida	12.800	50,588
00082157	University of Florida	12.800	61,609
00082774	University of Florida	12.800	28,737
00083418	University of Florida	12.800	23,537
00085684	University of Florida	12.800	43,434
00085686	University of Florida	12.800	37,082
00086594	University of Florida	12.800	23,404
00086601	University of Florida	12.800	20,450
00086899	University of Florida	12.800	999
00087801	University of Florida	12.800	3,162
00087921	University of Florida	12.800	8,748
07-C-3710.001/C297	University of Florida	12.800	17,363
08-00068614	University of Florida	12.800	2,508
09-00071703	University of Florida	12.800	331,981
09-00074278	University of Florida	12.800	47,060
091	University of Florida	12.800	12,600
10-056	University of Florida	12.800	9,845
18131-S2	University of Florida	12.800	330,494
217000524026555	Florida State University	12.800	74,213
24407340-44793-D	Florida State University	12.800	38,743
3000781177	University of Florida	12.800	221,785
4104-18066	University of Florida	12.800	34,531
430457-19300	University of Florida	12.800	50,708
444286P8061715	University of Central Florida	12.800	346,073
A2585	University of Florida	12.800	27,422
AIR FORCE PHASE II	University of Central Florida	12.800	18,210
C09-00186	University of Florida	12.800	25,365
DOS-84692-OF	Florida International University	12.800	515
FA 9550-10-1-0134	Florida International University	12.800	400
FA252109P0154	University of Central Florida	12.800	9,953
FA4819-09-P-0315	Florida A & M University	12.800	735
FA8650-07-C-5059	Florida A & M University	12.800	375
FA8650-08-C-6811	Florida State University	12.800	59,034

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FA86500922940	University of Central Florida	12.800	74,839
FA8650-09-M-1597	University of Central Florida	12.800	13,937
FA8650-09-M-5605	University of Central Florida	12.800	24,691
FA8651-05-1-0002	Florida State University	12.800	24,933
FA8651-09-1-0002	Florida State University	12.800	1,354
FA8651-09-1-0003	University of Central Florida	12.800	21,243
FA8651-09-1-0022	Florida State University	12.800	19,036
FA945109C0344	University of Central Florida	12.800	12,737
FA9451-09-M-0039	University of Central Florida	12.800	4,601
FA9451-10-C-0006	University of Central Florida	12.800	52,242
FA9550-05-1-0271	Florida State University	12.800	110,171
FA95500610455	University of Central Florida	12.800	82,655
FA9550-06-1-0474	Florida State University	12.800	157,487
FA9550-07-1-0023	University of Central Florida	12.800	47,317
FA9550-08-1-0119	Florida A & M University	12.800	82,500
FA9550-08-1-0287	Florida International University	12.800	433,788
FA95500810335	University of Central Florida	12.800	65,733
FA9550-08-1-0415	Florida State University	12.800	212,338
FA9550-08-C-0071	University of Central Florida	12.800	884
FA9550-09-1-0080	University of South Florida	12.800	80,168
FA9550-09-1-0122	University of Central Florida	12.800	43,015
FA95500910170	University of Central Florida	12.800	202,267
FA9550-09-1-0297	Florida International University	12.800	87,995
FA9550-09-1-0301	Florida State University	12.800	134,300
FA9550-09-1-0353	Florida A & M University	12.800	85,699
FA9550-09-1-0450	University of Central Florida	12.800	105,013
FA95500910525	University of Central Florida	12.800	66,678
FA9550-09-1-0544	Florida International University	12.800	89,500
FA95500910628	University of Central Florida	12.800	145,091
FA95501010030	University of Central Florida	12.800	18,286
FA9550-10-1-0040	Florida A & M University	12.800	36,913
FA9550-10-1-0230	Florida State University	12.800	847
ITC	University of Florida	12.800	7
N00019-03-D-0004	Florida International University	12.800	3,677
RF01065213	Florida State University	12.800	107,919
SA1012023	University of Central Florida	12.800	71,585
VAATE DO-3	University of Florida	12.800	8,761
W74V8H-05-C-0055	Florida International University	12.800	2,520
W74V8H-06-C-0062	Florida International University	12.800	7,764
00065543	University of Florida	12.901	568
00065614	University of Florida	12.901	7,694
00070092	University of Florida	12.901	10,585
00074810	University of Florida	12.901	608
00079358	University of Florida	12.901	72,340
00088026	University of Florida	12.901	22,796
H98230-07-1-0131	Florida A & M University	12.901	95,800
H98230-08-1-0058	Florida State University	12.901	26,460
H982300910055	University of Central Florida	12.901	23,036
H982300910079	University of Central Florida	12.901	24,071
H982301010169	University of Central Florida	12.901	759
H98230-10-1-0191	Florida State University	12.901	14,144
H98230-10-1-0208	Florida State University	12.901	14,302
H98230-09-1-0389	Florida State University	12.902	43,824
00068318	University of Florida	12.910	167,965
00068320	University of Florida	12.910	19,355
00068488	University of Florida	12.910	34,040
00072814	University of Florida	12.910	183,250
00076067	University of Florida	12.910	159,852
00078463	University of Florida	12.910	203,910
00079449	University of Florida	12.910	119,072
00081915	University of Florida	12.910	249,371
00082784	University of Florida	12.910	208,492
00087296	University of Florida	12.910	9,247
00088739	University of Florida	12.910	69,547
00088740	University of Florida	12.910	8,601
0600001561	University of South Florida	12.910	1
06-692-S1	Florida State University	12.910	15,584
0822-OPEN BAA-FP-131	Florida Atlantic University	12.910	149,644
2009-2185	University of Florida	12.910	93,397

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
4400157271	University of Central Florida	12.910	10,017
4500367520	University of South Florida	12.910	1,225
709372 SLIN 100	University of Florida	12.910	21,382
952551	University of Central Florida	12.910	102,702
956188	University of Central Florida	12.910	18,643
DAAD1702C0097	University of Central Florida	12.910	74,683
FA95500510397	University of Central Florida	12.910	2,384
FA95500510487	University of Central Florida	12.910	25
GSA BLDG INSPECTIONS TAMPA	University of Central Florida	12.910	912
HR0011-08-1-0036	Florida International University	12.910	59,381
HR00110810059	University of Central Florida	12.910	44,257
HR0011-08-1-0087	University of South Florida	12.910	478,841
HR0011-08-C-0111	University of Central Florida	12.910	421,231
HR00110910023	University of Central Florida	12.910	87,133
HR0011-09-1-0045	University of Central Florida	12.910	203,485
HR001109C0089	University of Central Florida	12.910	1,779,568
HR00111010055	University of Central Florida	12.910	29,820
IPA	University of Central Florida	12.910	144,400
IPA AGREEMENT	University of Central Florida	12.910	386,073
MDA972-03-C-0022	Florida A & M University	12.910	64
N00039-06-C-0062	University of South Florida	12.910	58,911
N6133905D0014/DO1	University of Central Florida	12.910	181,567
N66001-09-1-2105	Florida State University	12.910	72,170
NBCHC080101	University of Central Florida	12.910	210,966
RA231G1	University of Central Florida	12.910	94,413
W911NF0420012	University of Central Florida	12.910	99,816
W911NF-05-2-0028	University of South Florida	12.910	357
W91CRB08C0029	University of Central Florida	12.910	97,534
W91WAW08C0008	University of Central Florida	12.910	11,726
W91WAW08C0028	University of Central Florida	12.910	162,374
00029555	University of Florida	12.UNK	12
00048006	University of Florida	12.UNK	179,555
00055989	University of Florida	12.UNK	105,747
00056222	University of Florida	12.UNK	340,726
00056990	University of Florida	12.UNK	115,751
00056991	University of Florida	12.UNK	2,717
00059009	University of Florida	12.UNK	11,108
00065977	University of Florida	12.UNK	54
00068957	University of Florida	12.UNK	192,883
00072983	University of Florida	12.UNK	16,906
00072993	University of Florida	12.UNK	15,624
00073194	University of Florida	12.UNK	17,314
00073235	University of Florida	12.UNK	99,821
00073308	University of Florida	12.UNK	2,447
00073318	University of Florida	12.UNK	37,265
00073636	University of Florida	12.UNK	26,370
00073639	University of Florida	12.UNK	794
00074267	University of Florida	12.UNK	154,007
00074271	University of Florida	12.UNK	2,477
00074923	University of Florida	12.UNK	4,148
00075390	University of Florida	12.UNK	90,770
00076650	University of Florida	12.UNK	14,539
00078961	University of Florida	12.UNK	326,367
00079040	University of Florida	12.UNK	5,668
00079214	University of Florida	12.UNK	40,939
00079735	University of Florida	12.UNK	30,000
00079793	University of Florida	12.UNK	165,322
00080281	University of Florida	12.UNK	378,989
00081248	University of Florida	12.UNK	155,919
00081574	University of Florida	12.UNK	35,000
00082109	University of Florida	12.UNK	32,250
00083607	University of Florida	12.UNK	6,193
00083622	University of Florida	12.UNK	59,977
00083902	University of Florida	12.UNK	8,308
00085384	University of Florida	12.UNK	21,564
00086119	University of Florida	12.UNK	33,394
00086123	University of Florida	12.UNK	50,963
00088032	University of Florida	12.UNK	7,208
08-AZ178/04WERC32SWF	University of Florida	12.UNK	11,269

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
08-C-0327/C350	University of Florida	12.UNK	30,577
09-15	Florida State University	12.UNK	1,297
09-16	Florida State University	12.UNK	2,295
09-S568-062-01-C1	Florida State University	12.UNK	31,434
100005MC	University of Central Florida	12.UNK	15,538
10-04	Florida State University	12.UNK	353
10185282009	University of Central Florida	12.UNK	104,177
1040271-147995	University of Florida	12.UNK	33,439
10902001	University of Central Florida	12.UNK	213,006
1115001	University of Central Florida	12.UNK	120,648
1130-2	University of Florida	12.UNK	8
1209-1097-00-C/W911-SR09C0005	University of North Florida	12.UNK	34,972
17529-S1	University of Florida	12.UNK	6,497
217000524025848	Florida State University	12.UNK	104,036
24914416HC4W00000005	University of Florida	12.UNK	54,438
2736917	Florida State University	12.UNK	991
280557A	University of Central Florida	12.UNK	56,548
332701	University of Central Florida	12.UNK	29,993
4400137548	University of Central Florida	12.UNK	1,799
4501382	University of Central Florida	12.UNK	159,977
5819851/6823831	University of Central Florida	12.UNK	53,433
651200	University of Central Florida	12.UNK	27,156
6801	University of Central Florida	12.UNK	105
689-2	University of Central Florida	12.UNK	157,224
7102	University of Central Florida	12.UNK	10,827
7500071239	University of Central Florida	12.UNK	87,535
7500074768	University of Central Florida	12.UNK	61,368
7621	University of Central Florida	12.UNK	4,997
800500X10	University of Central Florida	12.UNK	70,060
8100001649	University of Central Florida	12.UNK	69,946
88MVR1UCF	University of Central Florida	12.UNK	414,178
901361	University of Central Florida	12.UNK	73,891
90235101	University of Central Florida	12.UNK	28,582
910435	University of Central Florida	12.UNK	117,965
9500009293	University of Central Florida	12.UNK	467,464
957883	University of Central Florida	12.UNK	234,771
AC 70096 O	Florida State University	12.UNK	4,386
AdaptiveTrainingEduardoSalas1	University of Central Florida	12.UNK	25,000
ARM01203UCF01	University of Central Florida	12.UNK	27,721
ASR01N09A021	University of Central Florida	12.UNK	25,600
Award Letter 03152010	University of Central Florida	12.UNK	6,855
C060815	University of Florida	12.UNK	2,386
CHI08024001	University of Central Florida	12.UNK	16,598
CO904p-1	Florida State University	12.UNK	146,086
D5847S1	University of Central Florida	12.UNK	361,772
DAAD17-03-C-0001	Florida A & M University	12.UNK	129
DAAD19-01-2-0009	University of West Florida	12.UNK	537,569
DAAD1901C0065	University of Central Florida	12.UNK	8,465
DC-081201-001	University of Central Florida	12.UNK	106,933
DC-081201-002	University of Central Florida	12.UNK	23
FA0651-09C-0184	University of Central Florida	12.UNK	47,736
FA252106P0012	University of Central Florida	12.UNK	1,479
FA2521-07-P-0076	University of Central Florida	12.UNK	73
FA252108P0136	University of Central Florida	12.UNK	621
FA2521-09-P-0005	Florida State University	12.UNK	28,799
FA2521-09-P-0092	University of Central Florida	12.UNK	32,647
FA2521-10-C-8004	Florida State University	12.UNK	38,842
FA2521-10-P0001	University of Central Florida	12.UNK	3,852
FA4819-08-C-0009	Florida A & M University	12.UNK	54,153
FA8650-08-C-6926	Florida A & M University	12.UNK	29,884
FA8650-09-C-5427	Florida A & M University	12.UNK	75,093
FA8651-09-C-0075	University of Florida	12.UNK	17,125
FA8651-09-M-0322	Florida State University	12.UNK	13,641
FA945110D0234	University of Central Florida	12.UNK	2,197
FCAAP	University of Central Florida	12.UNK	222,252
FPEC	University of Central Florida	12.UNK	30,899
HHM402-07-C-0079	University of Central Florida	12.UNK	15,495
HQ0006-05-C-0023	University of Central Florida	12.UNK	89,735
HU0001-08-1-TS14	Florida State University	12.UNK	174,759

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
IPA	University of Central Florida	12.UNK	541,470
LETTER AGREEMENT	University of Central Florida	12.UNK	32,106
N0001408C0186	University of Central Florida	12.UNK	1,921,098
N00104-09-C-K957	Florida State University	12.UNK	275,408
N00178-SC-0023	Florida State University	12.UNK	197
N6133906D0011	University of Central Florida	12.UNK	80,001
N61339-06-D-011-0005	University of Central Florida	12.UNK	6,102
N6335-08-C-0348	University of Central Florida	12.UNK	6,028
N66001-08-C-2040	University of Central Florida	12.UNK	168,241
N6660409M1768	University of Central Florida	12.UNK	9,368
N6660409M3087	University of Central Florida	12.UNK	18,848
N68335-09-C-0342	University of Central Florida	12.UNK	55,528
NL500005.0000	Florida State University	12.UNK	18,973
NNG07EK01C	University of Central Florida	12.UNK	78,207
NNK06ED67A	University of Central Florida	12.UNK	477,630
P.O. # 988269	University of Florida	12.UNK	19,383
P4002060	University of Central Florida	12.UNK	4,704
PO # 7502-1	University of Central Florida	12.UNK	19,574
PO20081457	University of Central Florida	12.UNK	14,118
PRA-SC-08-001	University of Florida	12.UNK	42,540
PRA-SC-09-001	University of Florida	12.UNK	34,997
PRA-SC-09-002	University of Florida	12.UNK	22,640
Rutgers Univ S378364	University of Florida	12.UNK	7
S00042903	University of Central Florida	12.UNK	87,572
S03-36 DTRA0017	University of Florida	12.UNK	251,893
S03-36 ITO DTRA0003	University of Florida	12.UNK	4,425
S10134C	University of Central Florida	12.UNK	13,432
S12007FS38	Florida State University	12.UNK	164,389
S500110	University of Central Florida	12.UNK	13,500
SA447132446	University of Central Florida	12.UNK	4,553
SB08-005	Florida State University	12.UNK	1,335
STM1196782	University of Central Florida	12.UNK	124,119
SUB1100628DP	Florida State University	12.UNK	20,649
SUB1183690	University of Central Florida	12.UNK	13,724
SUB1183958SH / TO #2	University of Central Florida	12.UNK	35,638
TACLAN-USF-07-16	University of South Florida	12.UNK	601,021
TSA2009FSU/Energia	Florida State University	12.UNK	18,132
UCF4	University of Central Florida	12.UNK	55,178
UCFOMMS08001	University of Central Florida	12.UNK	49,353
UCF-USACE 001	University of Central Florida	12.UNK	141,951
UF-2009-01	University of Florida	12.UNK	103,716
W909MY-08-C-0044	University of North Florida	12.UNK	586,831
W909MY-08-C-0059	Florida A & M University	12.UNK	633,812
W909MY-09-C-0052	University of North Florida	12.UNK	554,674
W911NF-04-2-0016	Florida State University	12.UNK	2,049,552
W911NF-07-2-0073	University of Central Florida	12.UNK	1,591
W911NF-09-C-0138	University of Central Florida	12.UNK	14,885
W911NF1020016	University of Central Florida	12.UNK	4,591
W911QX-10-P-0141	University of Central Florida	12.UNK	2,012
W911QY-09-P-0258	Florida State University	12.UNK	42,579
W911SR-05-C-0020	University of South Florida	12.UNK	134,519
W911SR-07-C-0084	University of South Florida	12.UNK	2,850,485
W911SR-09-C-0005	University of South Florida	12.UNK	336,332
W911SR-09-C-0038	University of North Florida	12.UNK	758,365
W912EP-06-D-0012	University of Central Florida	12.UNK	80,881
W912HN-07-C-0034	University of North Florida	12.UNK	20,432
W912HQ-09-C-0010	Florida State University	12.UNK	413,664
W91CRB0800015	University of Central Florida	12.UNK	209,578
W91CRB-08-C-0131	University of Central Florida	12.UNK	23,540
W91CRB08D0015	University of Central Florida	12.UNK	6,276,575
W91CRB09C0026	University of Central Florida	12.UNK	386,506
W91CRB-09-C-0504	University of Central Florida	12.UNK	82,551
W91CRB10C0046	University of Central Florida	12.UNK	62,969
W91WAW08C0056	University of Central Florida	12.UNK	169,984
W91WAW08C0072	University of Central Florida	12.UNK	41,632
W91WAW-08-C-0437	University of Central Florida	12.UNK	3,094
W91WAW09C0088	University of Central Florida	12.UNK	103,996
W91WAW-09-C-0107	University of Central Florida	12.UNK	29,620
W91WAW09P0249	University of Central Florida	12.UNK	74,999

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Total - U. S. Department of Defense			$96,007,495
U. S. Department of Housing and Urban Development			
17244-000-OP	University of Florida	14.UNK	43,551
FLO121B4H100800	University of North Florida	14.UNK	21,995
MALHH0139-05	Florida A & M University	14.UNK	4,511
Total - U. S. Department of Housing and Urban Development			$70,057
U. S. Department of the Interior			
1422CAA040023	University of South Florida	15.224	2,153
L08AC13131	University of North Florida	15.224	4,540
2009-0037-001	University of Florida	15.231	27,042
CSA Job #2093	University of South Florida	15.423	1,919
DO921685	University of South Florida	15.524	17,974
00074013	University of Florida	15.608	27,897
2005-0281-000	University of Florida	15.608	14,211
2007-0017-000	University of Florida	15.608	15,804
401817G0277	Florida International University	15.608	1,289
813327G008	University of Central Florida	15.608	30,245
00051550	University of Florida	15.615	349
00066205	University of Florida	15.615	112,456
00086160	University of Florida	15.615	3,176
00086174	University of Florida	15.615	1,569
014580	Florida State University	15.615	5,029
15803	University of Central Florida	15.615	10,832
401816G091	University of Florida	15.615	4,731
401819P591	University of North Florida	15.615	9,428
FDACS CONTRACT014579	Florida Atlantic University	15.615	3,630
00051076	University of Florida	15.630	26,524
401817G051	Florida State University	15.630	2,084
401818J590	Florida State University	15.630	8,002
401818M820	Florida State University	15.630	16,298
401818M8334	Florida State University	15.630	9,631
00061306	University of Florida	15.631	20,547
00069301	University of Florida	15.631	3,217
401819G525	University of Central Florida	15.631	5,991
00063502	University of Florida	15.634	19,824
00063506	University of Florida	15.634	3,760
00069469	University of Florida	15.634	28,614
00073540	University of Florida	15.634	20,769
00077089	University of Florida	15.634	23,191
00082615	University of Florida	15.634	1,562
07001	Florida State University	15.634	37,400
08004	Florida State University	15.634	81,306
08007	Florida State University	15.634	26,647
08009	Florida State University	15.634	89,727
09003	Florida State University	15.634	33,872
DO618450	University of South Florida	15.634	790
DO929544	University of South Florida	15.634	1,611
FWC #08235	Florida Atlantic University	15.634	30,076
401818G573	University of Central Florida	15.642	1,795
96200-9-G202	Florida Gulf Coast University	15.645	10,384
00084066	University of Florida	15.650	43,429
00084766	University of Florida	15.650	2,475
00079900	University of Florida	15.656	2,069
00085386	University of Florida	15.657	4,103
00060107	University of Florida	15.805	17,652
00060113	University of Florida	15.805	3,794
00073488	University of Florida	15.805	10,025
00073490	University of Florida	15.805	25,758
1904-1465/UFEIESO704016FAU	Florida Atlantic University	15.805	8,162
UF-EIES-0604008-USF	University of South Florida	15.805	13,337
00056911	University of Florida	15.808	98,639
00059373	University of Florida	15.808	70,623
00063008	University of Florida	15.808	21,189
00063257	University of Florida	15.808	38,311
00069367	University of Florida	15.808	11,171
00069931	University of Florida	15.808	31,725

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
00069967	University of Florida	15.808	73,503
00070621	University of Florida	15.808	10,707
00075232	University of Florida	15.808	20,534
00076458	University of Florida	15.808	6,637
00077157	University of Florida	15.808	23,050
00078022	University of Florida	15.808	270,754
00080138	University of Florida	15.808	35,935
05ERAG0038	University of South Florida	15.808	957,270
06ERAG0009	University of South Florida	15.808	2,539
06FLSA0038	University of South Florida	15.808	356
07ERAG0007	University of South Florida	15.808	440,016
07ERAG0066	Florida State University	15.808	14,887
07ERAG0079	University of Central Florida	15.808	58,951
07ERAG0082	University of South Florida	15.808	7,133
08ERSA0057	Florida International University	15.808	16,488
G09AC00024	Florida International University	15.808	105,324
G09AC00025	Florida International University	15.808	31,450
G09AC00048	Florida Atlantic University	15.808	15,327
G09AC00263	Florida International University	15.808	23,624
G09AC00502	University of South Florida	15.808	22,938
G09PX01512	University of South Florida	15.808	2,934
G10AC00011	Florida Atlantic University	15.808	27,421
G10AC00013	University of South Florida	15.808	8,704
G10AC00014	University of South Florida	15.808	16,541
G10AC00144	Florida Atlantic University	15.808	17,397
G10AC00149	Florida State University	15.808	30,589
NBCHC060105	University of Central Florida	15.808	107,441
P.O. 08ERSA0707	University of South Florida	15.808	73
SUB#00059612 PRIME#OOHQAAG0212	Florida Atlantic University	15.808	1,951
SUBCONTRACT 00071768 / 56911	Florida Atlantic University	15.808	7,775
08HQAG0076	Florida State University	15.810	5,640
G09AC00336	Florida State University	15.810	5,255
00049824	University of Florida	15.811	6
00065109	University of Florida	15.812	4,618
00065362	University of Florida	15.812	25,152
00066026	University of Florida	15.812	27,245
00068233	University of Florida	15.812	11,988
00068409	University of Florida	15.812	27,770
00068415	University of Florida	15.812	40,639
00068792	University of Florida	15.812	66,903
00069001	University of Florida	15.812	66,858
00069015	University of Florida	15.812	309,075
00069016	University of Florida	15.812	310,654
00072266	University of Florida	15.812	615
00073786	University of Florida	15.812	17,724
00075563	University of Florida	15.812	2,648
00075564	University of Florida	15.812	1,308
00075565	University of Florida	15.812	35,483
00078317	University of Florida	15.812	64,780
00081315	University of Florida	15.812	517
00082190	University of Florida	15.812	2,804
00082897	University of Florida	15.812	21,147
00083561	University of Florida	15.812	5,197
00084877	University of Florida	15.812	7,979
00084894	University of Florida	15.812	105,090
00085805	University of Florida	15.812	107,770
00088160	University of Florida	15.812	9,102
G09AC00005	University of Florida	15.812	17,964
H5297050027	Florida International University	15.904	8,866
H5000-06-0104/J5297-07-0254	Florida International University	15.921	1
00049119	University of Florida	15.UNK	3,929
00058524	University of Florida	15.UNK	2,423
00059022	University of Florida	15.UNK	1,243
00063627	University of Florida	15.UNK	38,579
00064295	University of Florida	15.UNK	2,317
00066446	University of Florida	15.UNK	32
00069941	University of Florida	15.UNK	2,681
00071591	University of Florida	15.UNK	113,283
00072305	University of Florida	15.UNK	84,958

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
00072535	University of Florida	15.UNK	159,915
00083258	University of Florida	15.UNK	40,523
00087493	University of Florida	15.UNK	18,858
00087906	University of Florida	15.UNK	1,814
00088437	University of Florida	15.UNK	4,017
091004524027378	Florida State University	15.UNK	15,392
401815G034	University of Central Florida	15.UNK	5,241
401815G045	University of West Florida	15.UNK	20,999
401815G068	University of Central Florida	15.UNK	36,420
401816G026	University of Central Florida	15.UNK	37
401816J093	Florida International University	15.UNK	114,401
401819G553	University of Central Florida	15.UNK	7,988
CESU H5000070400	University of Central Florida	15.UNK	5,640
G10PX01068	University of Central Florida	15.UNK	4,542
H5000070400	University of Central Florida	15.UNK	602
Total - U. S. Department of the Interior			$5,555,239
U. S. Department of Justice			
2006-WG-BX-0008	Florida International University	16.541	8,244
00086380	University of Florida	16.560	16,693
1012006	University of South Florida	16.560	4,497
2005-IJ-CX-K031	Florida International University	16.560	56,661
2005-IJ-CX-K069	Florida International University	16.560	61,515
2005-MU-MU-K044	University of Central Florida	16.560	353,248
2006DNBXK0009	University of Central Florida	16.560	79,760
2006-DN-BX-K006	Florida International University	16.560	31,715
2006-DN-BX-K007	Florida State University	16.560	261,450
2006-DN-BX-K027	Florida International University	16.560	134,131
2006DNBXK036	University of Central Florida	16.560	56,447
2006DNBXK251	University of Central Florida	16.560	10,385
2007-CK-WX-K004	University of South Florida	16.560	132,246
2007DNBXK147	University of Central Florida	16.560	129,354
2007DNBXK148	University of Central Florida	16.560	40,835
2007DNBXK209	University of Central Florida	16.560	186,433
2007DNBXK235	University of Central Florida	16.560	406,087
2007DNBXK237	University of Central Florida	16.560	46,128
2007DNBXK241	University of Central Florida	16.560	34,806
2007-IJ-CX-0017	Florida State University	16.560	66,238
2008DNBXK007	University of Central Florida	16.560	143,878
2008DNBXK069	University of Central Florida	16.560	84,395
2008DNBXK070	University of Central Florida	16.560	112,429
2008-DN-BX-K071	Florida International University	16.560	60,542
2008DNBXK132	University of Central Florida	16.560	74,819
2008DNBXK166	University of Central Florida	16.560	93,940
2008DNBXK167	University of Central Florida	16.560	192,440
2008-DN-BX-K194	Florida International University	16.560	120,936
2008DNBXK199	University of Central Florida	16.560	142,860
2008-IJ-CX-0019	Florida State University	16.560	16,159
2008IJCXK401	University of Central Florida	16.560	232,850
2009-DI-BX-K008	Florida Gulf Coast University	16.560	20,110
2009DNBXK179	University of Central Florida	16.560	114,186
2009-DN-BX-K227	University of Central Florida	16.560	6,365
2009DNBXK237	University of Central Florida	16.560	45,285
2009-DN-BX-K251	Florida International University	16.560	45,274
2009-DN-BX-K252	Florida International University	16.560	97,223
2009DNBXK255	University of Central Florida	16.560	24,047
2009-IJ-CX-0002	Florida State University	16.560	19,713
2009-IJ-CX-0020	Florida State University	16.560	64,447
FY08YSTR	University of Central Florida	16.560	104,607
FY09YSTR	University of Central Florida	16.560	80,085
00079177	University of Florida	16.566	56,783
V5032	University of Central Florida	16.575	113
V7023	University of Central Florida	16.575	11
V8102	University of Central Florida	16.575	7,431
COOP AGREEMENT	University of Central Florida	16.602	3,607
2007CKWXK007	Florida Atlantic University	16.710	6,269
00065142	University of Florida	16.UNK	35,281
5091106302	University of Central Florida	16.UNK	71,372

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
Total - U. S. Department of Justice			$4,194,330
U. S. Department of Labor			
186000524026671	Florida State University	17.258	223,919
3-5-08P	University of Central Florida	17.258	44,000
Agreement 03212010	University of Central Florida	17.258	51,995
Contract for Services 02182008	University of Central Florida	17.258	73,975
00078386	University of Florida	17.261	74,453
00076617	University of Florida	17.UNK	60,601
00076618	University of Florida	17.UNK	43,498
Total - U. S. Department of Labor			$572,441
U. S. Department of State			
S-ECAAS-08-GR-183(JY was CFDA 19.430	University of South Florida	19.UNK	234,111
Total - U. S. Department of State			$234,111
U. S. Department of Transportation			
00027505	University of Florida	20.108	70,002
02G004	University of Central Florida	20.108	118,367
1065.0.001.05	University of South Florida	20.108	13,046
10G001	University of Central Florida	20.108	78,371
99G047	University of Central Florida	20.108	180,877
DTFAWA-09-P-00245	University of South Florida	20.108	52,439
PO 123895	Florida Gulf Coast University	20.108	7,461
07-C-AM-FIU	Florida International University	20.109	57,476
BDF84	Florida Atlantic University	20.200	1
DTFH61-07-H-00040	University of Central Florida	20.200	283,561
DTFH61-09-G-00002	Florida A & M University	20.200	134,369
DTFH6109H00012	University of Central Florida	20.200	54,846
00087289	University of Florida	20.205	3,967
08-000821-04	University of South Florida	20.205	30,757
BD497	University of South Florida	20.205	14,089
BD544 RPWO 18	University of South Florida	20.205	14,883
BD544 RPWO 9	University of South Florida	20.205	9,215
BD550/RPWO#7	University of Central Florida	20.205	1,237
BD550/RPWO#8	University of Central Florida	20.205	81,472
DTRS98-G-0032	University of South Florida	20.205	2,114
DTRT07-G-0059	University of South Florida	20.205	252,157
DTRT07-G-0059, Mod 1	University of South Florida	20.205	679,159
Fixed Price Agreement 06292009	University of Central Florida	20.205	53,558
J1283A-E	Florida State University	20.205	18,684
NCHRP-128	University of South Florida	20.205	10,839
HSMV015709	University of Central Florida	20.232	285,407
BDK14	Florida State University	20.505	9,996
FL-26-7103-00	Florida A & M University	20.507	20,870
96-USF-R-S	University of South Florida	20.514	196
BDL43	Florida State University	20.514	32,342
Contract No. A070805	University of South Florida	20.514	362
DTNH2204H05199	Florida A & M University	20.514	132,069
FL-26-7102-00	Florida Atlantic University	20.514	122,295
FL-26-7109-00	University of South Florida	20.514	306,110
FL-26-7110-00	University of South Florida	20.514	629,103
G170-10-W2651	University of South Florida	20.514	62,258
Subcontract 216691	University of South Florida	20.514	108,025
TRANSIT-52	University of South Florida	20.514	557
BDD30	Florida State University	20.515	20,476
FL-26-7102-00	University of South Florida	20.515	169
URE37/FL26710200	University of Central Florida	20.515	1,111
00084117	University of Florida	20.600	120,356
00084626	University of Florida	20.600	11,534
APA63	Florida State University	20.600	155,899
APO88	Florida State University	20.600	375,380
APV91/K40P-10-22-01	Florida A & M University	20.600	3,380
APW48	University of North Florida	20.600	22,440
K8-10-06-24	University of North Florida	20.600	633
MC-10-10-01	University of North Florida	20.600	102,327
K4OP-10-22-02	Florida A & M University	20.609	8,453

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
00074225	University of Florida	20.610	26
00077012	University of Florida	20.610	44,434
00077699	University of Florida	20.610	43,654
00084099	University of Florida	20.610	113,958
00084510	University of Florida	20.610	83,171
PO# 20090156	University of North Florida	20.612	81,431
00063055	University of Florida	20.701	325,450
00072869	University of Florida	20.701	15,488
00072870	University of Florida	20.701	7,894
00072872	University of Florida	20.701	8,543
00072874	University of Florida	20.701	31,469
00072875	University of Florida	20.701	17,893
00072876	University of Florida	20.701	8,961
00075271	University of Florida	20.701	9,513
00075273	University of Florida	20.701	10,587
00078256	University of Florida	20.701	26,831
00078257	University of Florida	20.701	21,719
00078258	University of Florida	20.701	14,563
00078314	University of Florida	20.701	41,246
00078358	University of Florida	20.701	50,840
00079497	University of Florida	20.701	47,506
00079498	University of Florida	20.701	15,458
00079577	University of Florida	20.701	30,436
00079578	University of Florida	20.701	7,887
00081342	University of Florida	20.701	12,868
00081684	University of Florida	20.701	9,386
00085485	University of Florida	20.701	10,840
00085486	University of Florida	20.701	3,081
00087101	University of Florida	20.701	2,710
00087111	University of Florida	20.701	5,554
00087454	University of Florida	20.701	15,546
00087612	University of Florida	20.701	1,988
07-UF-E1	University of Florida	20.701	16,883
07-UF-RG1	University of Florida	20.701	8,441
DTRS98-G-0018	University of Central Florida	20.701	893,932
DTRS98-G-0032	University of South Florida	20.701	935
03CNEUCF	University of Central Florida	20.UNK	856
633780	University of Florida	20.UNK	19,906
BDG59	Florida State University	20.UNK	45,522
BDK78	University of Central Florida	20.UNK	132,610
DTFH61-10-C-00012	Florida State University	20.UNK	20,311
HR 01-42A	University of Florida	20.UNK	14,406
HR 3-85	University of Florida	20.UNK	87,315
HR 3-87	University of Florida	20.UNK	63,883
MA200903	University of Central Florida	20.UNK	158,637
Total - U. S. Department of Transportation			$7,339,263
U. S. Office of Personnel Management			
V673P-5126	University of South Florida	27.001	9,202
V673P-5127	University of South Florida	27.001	8,996
V673P-5165	University of South Florida	27.001	990
V673P-5166	University of South Florida	27.001	15,924
VA248-P-0687	University of South Florida	27.001	5,158
VA248-P-1360	University of South Florida	27.001	20,343
0701-1998	University of South Florida	27.011	104
Total - U. S. Office of Personnel Management			$60,717
U. S. General Services Administration			
FedSurplus	University of Florida	39.003	24,925
Total - U. S. General Services Administration			$24,925
Library of Congress			
00081440	University of Florida	42.UNK	62,792
COOP AGREEMENT	University of Central Florida	42.UNK	42,572
Total - Library of Congress			$105,364
National Aeronautics and Space Administration			

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
1355712	University of Central Florida	43.001	26,448
DD5521S1	University of Central Florida	43.001	50,923
NAG10276	University of Central Florida	43.001	926
NAG3-2786	Florida A & M University	43.001	24,617
NNG08FC03C	University of Central Florida	43.001	107,625
NNL06AA17A	University of South Florida	43.001	386,344
NNX07AD23G	University of Central Florida	43.001	82,107
NNX07AN50H	University of Central Florida	43.001	3,720
NNX07AP87G	Florida International University	43.001	40,814
NNX08AB51A FCAAP	University of Central Florida	43.001	216,819
NNX08AD76G08001	University of Central Florida	43.001	20,368
NNX08AK19H	University of Central Florida	43.001	1,608
NNX09AB79G	University of Central Florida	43.001	44,486
NNX09AT51G	University of South Florida	43.001	61,399
NNX09CF65P	University of Central Florida	43.001	99,109
NNX10CD50P	University of Central Florida	43.001	21,910
0000069040	University of South Florida	43.002	29,147
0100000985	University of South Florida	43.002	12,645
081003524026623	Florida State University	43.002	12,776
1545299	University of Central Florida	43.002	125,775
4463	University of Central Florida	43.002	18,171
4470	University of Central Florida	43.002	68,878
46834-8111	University of South Florida	43.002	32,243
NNG05GC35G	University of Central Florida	43.002	311
NNG05GK00H	University of Central Florida	43.002	624,842
NNG05GO01G	University of South Florida	43.002	30,644
NNG06GG62G	University of Central Florida	43.002	53,066
NNM06AA03A	University of South Florida	43.002	27,053
NNS04AB59G	University of South Florida	43.002	7,700
NNX07AR19G	University of Central Florida	43.002	75,422
NNX07AU36G	University of South Florida	43.002	15,994
NNX08AJ68G	University of Central Florida	43.002	211
NNX08AJ98A	University of Central Florida	43.002	136,504
NNX08AM11G	University of Central Florida	43.002	49,689
NNX08AP71G	University of Central Florida	43.002	41,054
NNX08AQ73G	University of Central Florida	43.002	58,963
NNX08AV34G	University of South Florida	43.002	66,523
NNX09AK48G	University of Central Florida	43.002	155,656
UCB 1543896	University of South Florida	43.002	78,266
00079522	University of Florida	43.UNK	449
081003524027710	Florida State University	43.UNK	23,719
1284244	University of Central Florida	43.UNK	131,523
1284245	Florida State University	43.UNK	501,041
1289132	University of Central Florida	43.UNK	34,671
1309297	Florida State University	43.UNK	26,081
1314284	University of Central Florida	43.UNK	80,423
1319154	Florida State University	43.UNK	43,633
1327221	University of Central Florida	43.UNK	47,121
1392415	University of South Florida	43.UNK	5,459
169426	Florida State University	43.UNK	31,159
2009-0747-03	University of South Florida	43.UNK	22,462
2009-2295	University of South Florida	43.UNK	15,671
217000524024685	Florida State University	43.UNK	3,384
3222010	University of South Florida	43.UNK	12,765
ATK-62836	Florida State University	43.UNK	149,343
DAAD1702C0097	University of Central Florida	43.UNK	419
G-35-C56-G2	Florida State University	43.UNK	84,738
IPA	University of Central Florida	43.UNK	69,796
KS50395	University of Central Florida	43.UNK	112,196
NNG04GQ75H	Florida State University	43.UNK	810
NNG05GK00H	University of North Florida	43.UNK	8,308
NNG05GR54G	Florida State University	43.UNK	3,734
NNG06GF50G	Florida State University	43.UNK	27,913
NNG06GI94G	University of Central Florida	43.UNK	47,446
NNG06GJ38G	Florida State University	43.UNK	16,027
NNJ05HB56G	Florida State University	43.UNK	101,363
NNX07AB82A	Florida State University	43.UNK	65,627
NNX07AB91A	Florida State University	43.UNK	58,500
NNX07AD39G	Florida State University	43.UNK	75,574

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
NNX07AD63G	Florida State University	43.UNK	142,452
NNX07AE58G9001	University of Central Florida	43.UNK	7,200
NNX07AF81G	Florida State University	43.UNK	115,333
NNX07AI94G	Florida State University	43.UNK	19,970
NNX07AK43H	Florida State University	43.UNK	27,921
NNX07AQ79G	Florida State University	43.UNK	122,233
NNX08AC76A	Florida State University	43.UNK	48,632
NNX08AF37G	Florida State University	43.UNK	5,600
NNX08AH72G	Florida State University	43.UNK	138,741
NNX08AK18H	University of Central Florida	43.UNK	23,487
NNX08AL06G	University of South Florida	43.UNK	33,011
NNX08AZ24H	University of Central Florida	43.UNK	24,640
NNX09AB44G	University of Central Florida	43.UNK	37,065
NNX09AB85G	University of Central Florida	43.UNK	84,557
NNX09AC37G	Florida State University	43.UNK	105,916
NNX09AC43G	Florida State University	43.UNK	107,113
NNX09AC62G	Florida State University	43.UNK	37,936
NNX09AD91G	University of Central Florida	43.UNK	79,004
NNX09AG87G	Florida State University	43.UNK	99,739
NNX09AI78G	Florida State University	43.UNK	25,009
NNX09AJ15H	Florida State University	43.UNK	33,862
NNX09AJ49G	Florida State University	43.UNK	53,399
NNX09AL41H	Florida State University	43.UNK	28,710
NNX09AN84H	Florida State University	43.UNK	24,153
NNX09AR60G	Florida A & M University	43.UNK	73,287
NNX09AT44G	University of Central Florida	43.UNK	56,699
NNX09AT48G	University of South Florida	43.UNK	118,006
NNX09AT50G	University of South Florida	43.UNK	8,332
NNX09AU67G	University of Central Florida	43.UNK	40,600
NNX09AV24G	University of South Florida	43.UNK	7,837
NNX09AV56G	University of South Florida	43.UNK	1,884
NNX10AB18G	University of South Florida	43.UNK	22,364
NNX10AC26A	University of Central Florida	43.UNK	2,766
NNX10AE77G	University of Central Florida	43.UNK	14,421
NNX10AF20G	University of Central Florida	43.UNK	4,514
NNX10AG76G	Florida State University	43.UNK	4,220
Signed Agreement	University of South Florida	43.UNK	8,412
SUB2006-226	University of Central Florida	43.UNK	17,947
UCF01-0000157916	Florida State University	43.UNK	2,646
UCF01-0000178937	Florida State University	43.UNK	20,000
UCFFY04	University of Central Florida	43.UNK	446,309
UCF-FY-04	University of Central Florida	43.UNK	5,000
UCF-FY-04/LINE 48	University of Central Florida	43.UNK	3,616
UCFFY04/Line 58	University of Central Florida	43.UNK	20,618
UCFFY04/Line#18	University of Central Florida	43.UNK	4,799
UFIFAS00072133	University of Central Florida	43.UNK	45,452
UFIFAS00072134	University of Central Florida	43.UNK	38,391
Total - National Aeronautics and Space Administration			$7,105,914
National Foundation on the Arts and the Humanities			
06-4400-7100	Florida International University	45.024	3,538
08-4400-7094	Florida International University	45.024	30,000
PA-24068-02	Florida State University	45.149	1,461
PG-50644-09	University of Central Florida	45.149	6,000
FA-54094-08	Florida International University	45.160	21,644
FA-55075-10	Florida State University	45.160	45,595
HR-50399-08	Florida International University	45.160	635
RQ5039709	University of Central Florida	45.161	20,054
IC-01-09-0234-09	Florida International University	45.303	27,039
139000524027737	Florida State University	45.310	23,228
669474	Florida State University	45.312	12,405
LG-06-08-0049-08	Florida State University	45.312	99,733
219035	Florida State University	45.313	47,560
RE-04-08-0055-08	Florida State University	45.313	277,391
RE-04-09-0055-09	Florida State University	45.313	14,370
RE-06-07-0112	Florida International University	45.313	27,105
RE-06-08-0001-08	Florida State University	45.313	16,650
00041854	University of Florida	45.UNK	7,822

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
Total - National Foundation on the Arts and the Humanities			$682,230
National Science Foundation			
00048242	University of Florida	47.041	48,070
00051865	University of Florida	47.041	64,505
00052505	University of Florida	47.041	173,725
00052506	University of Florida	47.041	93,869
00054334	University of Florida	47.041	526
00056300	University of Florida	47.041	12,354
00056341	University of Florida	47.041	2,578
00056607	University of Florida	47.041	89,717
00056745	University of Florida	47.041	30,128
00057521	University of Florida	47.041	34,733
00057844	University of Florida	47.041	54,230
00058136	University of Florida	47.041	283
00058237	University of Florida	47.041	6
00058253	University of Florida	47.041	4,690
00058410	University of Florida	47.041	25,921
00058411	University of Florida	47.041	9,927
00060059	University of Florida	47.041	159,466
00062596	University of Florida	47.041	88,497
00062613	University of Florida	47.041	6,126
00062790	University of Florida	47.041	59,008
00062873	University of Florida	47.041	81,017
00062986	University of Florida	47.041	11,224
00062987	University of Florida	47.041	12,604
00063559	University of Florida	47.041	111,146
00063859	University of Florida	47.041	119,531
00063964	University of Florida	47.041	59,306
00063965	University of Florida	47.041	8,718
00064004	University of Florida	47.041	1,204
00064072	University of Florida	47.041	25,425
00064073	University of Florida	47.041	37,765
00065036	University of Florida	47.041	411,528
00065038	University of Florida	47.041	472
00065432	University of Florida	47.041	152,593
00065919	University of Florida	47.041	300
00066278	University of Florida	47.041	119,316
00066337	University of Florida	47.041	48,074
00066376	University of Florida	47.041	68,642
00066483	University of Florida	47.041	41,062
00066485	University of Florida	47.041	186,762
00067127	University of Florida	47.041	131,267
00068202	University of Florida	47.041	13,610
00068203	University of Florida	47.041	21,979
00068526	University of Florida	47.041	103,841
00068984	University of Florida	47.041	21,776
00069288	University of Florida	47.041	83,603
00069296	University of Florida	47.041	22,576
00069297	University of Florida	47.041	7,557
00069318	University of Florida	47.041	176,468
00069338	University of Florida	47.041	4,140
00069536	University of Florida	47.041	2,849
00069723	University of Florida	47.041	13,489
00069985	University of Florida	47.041	5,680
00070069	University of Florida	47.041	38,971
00070907	University of Florida	47.041	173,451
00072478	University of Florida	47.041	1,470
00072506	University of Florida	47.041	67,112
00072680	University of Florida	47.041	81,445
00072681	University of Florida	47.041	20,625
00072773	University of Florida	47.041	55,508
00072833	University of Florida	47.041	53,586
00072981	University of Florida	47.041	79,369
00072982	University of Florida	47.041	5,709
00073546	University of Florida	47.041	89,084
00074011	University of Florida	47.041	401
00074357	University of Florida	47.041	159,139
00075461	University of Florida	47.041	1,136

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
00075501	University of Florida	47.041	49,509
00075502	University of Florida	47.041	16,499
00075872	University of Florida	47.041	5,775
00076081	University of Florida	47.041	2,723
00076149	University of Florida	47.041	43,188
00076263	University of Florida	47.041	17,909
00076264	University of Florida	47.041	41,938
00076265	University of Florida	47.041	45,360
00076661	University of Florida	47.041	32,145
00076684	University of Florida	47.041	42,643
00076822	University of Florida	47.041	45,823
00076911	University of Florida	47.041	78,375
00076942	University of Florida	47.041	16,232
00076952	University of Florida	47.041	775
00076958	University of Florida	47.041	11,808
00077027	University of Florida	47.041	15,866
00077032	University of Florida	47.041	36,774
00077296	University of Florida	47.041	2,192
00077323	University of Florida	47.041	64,726
00077352	University of Florida	47.041	38,531
00077353	University of Florida	47.041	49,410
00077354	University of Florida	47.041	117,446
00077355	University of Florida	47.041	20,333
00077962	University of Florida	47.041	32,723
00079225	University of Florida	47.041	46,968
00079227	University of Florida	47.041	35,887
00079362	University of Florida	47.041	63,662
00079363	University of Florida	47.041	42,596
00079364	University of Florida	47.041	53,214
00079381	University of Florida	47.041	53,242
00079399	University of Florida	47.041	12,745
00079419	University of Florida	47.041	36,339
00079474	University of Florida	47.041	108,370
00079870	University of Florida	47.041	16,668
00079886	University of Florida	47.041	48,919
00080148	University of Florida	47.041	25,303
00081894	University of Florida	47.041	23,860
00081930	University of Florida	47.041	21,650
00082075	University of Florida	47.041	7,117
00082439	University of Florida	47.041	463
00082525	University of Florida	47.041	28,982
00082530	University of Florida	47.041	78,634
00082669	University of Florida	47.041	30,226
00082712	University of Florida	47.041	18,401
00082783	University of Florida	47.041	8,906
00082799	University of Florida	47.041	20,071
00082808	University of Florida	47.041	11,500
00082809	University of Florida	47.041	8,937
00083080	University of Florida	47.041	9,838
00083097	University of Florida	47.041	4,148
00083116	University of Florida	47.041	30,857
00083522	University of Florida	47.041	5,548
00083592	University of Florida	47.041	35,055
00083729	University of Florida	47.041	26,714
00084133	University of Florida	47.041	13,791
00084308	University of Florida	47.041	31,230
00084364	University of Florida	47.041	10,767
00084515	University of Florida	47.041	27,286
00084694	University of Florida	47.041	1,774
00085125	University of Florida	47.041	502
00085255	University of Florida	47.041	29,726
0224612	Florida State University	47.041	173,329
0408933	University of South Florida	47.041	292
0641972	Florida State University	47.041	82,915
070215Z1	University of South Florida	47.041	52,126
0729972	Florida State University	47.041	38,143
0740718	University of Florida	47.041	15,538
08216137	Florida State University	47.041	51,809
0829455	Florida State University	47.041	688

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0836585	Florida State University	47.041	75,694
0839984	Florida State University	47.041	26,879
0853832 FCAAP	University of Central Florida	47.041	97,032
0927040	Florida State University	47.041	46,465
0927441 FCAAP	University of Central Florida	47.041	16,838
1 R41 AI061901-01	University of South Florida	47.041	28,086
1001755	University of Central Florida	47.041	10,250
1034825	University of Central Florida	47.041	29,627
108344-G002300	University of Florida	47.041	36,154
10915	University of Central Florida	47.041	17,386
1120824-210089	University of South Florida	47.041	25,154
15BB146376	Florida International University	47.041	16,479
2007-0701	University of South Florida	47.041	2,982
2007-1900,DBET-0709085	Florida International University	47.041	31,975
2008101504	Florida A & M University	47.041	219,258
329958-002	University of Florida	47.041	2,783
42B-1084345	Florida International University	47.041	4,209
4-42854/16150	Florida State University	47.041	47,018
548815	University of Central Florida	47.041	13,318
647120	University of Central Florida	47.041	17,146
708172	University of Central Florida	47.041	2,850
726478	University of Central Florida	47.041	56,971
726808	Florida Atlantic University	47.041	108,861
736903	University of Central Florida	47.041	4,012
748091	University of Central Florida	47.041	20,545
757302	University of Central Florida	47.041	60,108
829082	University of Central Florida	47.041	42,971
854208	University of Central Florida	47.041	24,939
9002153	Florida State University	47.041	103,548
900971	University of Central Florida	47.041	81,078
901503	University of Central Florida	47.041	73,135
901784	University of Central Florida	47.041	65,830
939093	University of Central Florida	47.041	19,388
948297	University of Central Florida	47.041	4,480
968963	University of Central Florida	47.041	1,393
Agreement,-IIP-0450531	Florida International University	47.041	66,539
BATI-STTR-0801	University of Florida	47.041	1,504
C082638UCF	University of Central Florida	47.041	33,227
CBET - 0755705	University of South Florida	47.041	102,505
CBET 0708172	University of Central Florida	47.041	95,966
CBET -0808053	University of South Florida	47.041	13,393
CBET0708172	University of Central Florida	47.041	51,341
CBET0708712	University of Central Florida	47.041	54,087
CBET0746120	University of Central Florida	47.041	99,819
CBET-0753068	University of Central Florida	47.041	34,769
CBET-0813741	University of Central Florida	47.041	13,766
CBET0827725	University of Central Florida	47.041	20,369
CBET0828466	University of Central Florida	47.041	96,282
CBET-0829057	Florida International University	47.041	1,813
CBET-0846342	University of South Florida	47.041	74,675
CBET-0854023	University of South Florida	47.041	39,856
CBET-0854354	University of South Florida	47.041	56,044
CBET-0902139	Florida International University	47.041	350
CBET-0931778	University of Central Florida	47.041	18,250
CBET-0932026	University of South Florida	47.041	37,381
CBET-0932526	University of South Florida	47.041	8,843
CBET1007495	University of Central Florida	47.041	1,385
CBET-1019166	Florida A & M University	47.041	292
Ceralink agreement	Florida International University	47.041	25,409
CMM1-0700666	University of Central Florida	47.041	114,379
CMMI - 0700666	University of Central Florida	47.041	19,499
CMMI0548815	University of Central Florida	47.041	1,413
CMMI-0700659	University of South Florida	47.041	54,409
CMMI-0727320	University of South Florida	47.041	39,038
CMMI-0727871	Florida International University	47.041	31,900
CMMI-0728073	University of South Florida	47.041	129,352
CMMI0757302	University of Central Florida	47.041	41,493
CMMI-0758231	University of South Florida	47.041	80,042
CMMI0800086	University of Central Florida	47.041	57,037

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CMMI-0800525	Florida International University	47.041	68,803
CMMI-0821582	Florida International University	47.041	7,092
CMMI0825502	University of Central Florida	47.041	2,071
CMMI-0838683	Florida International University	47.041	123,335
CMMI-0840565	University of South Florida	47.041	32,261
CMMI-0841451	University of South Florida	47.041	48,661
CMMI-0846811	Florida International University	47.041	78,440
CMMI-0900219	Florida International University	47.041	8,676
CMMI-0900583	Florida International University	47.041	32,819
CMMI-0923365	Florida International University	47.041	212,336
CMMI-0927637	University of South Florida	47.041	62,933
CMMI-1024667	Florida Atlantic University	47.041	13,918
CMS 0409401	University of South Florida	47.041	24,788
CMS0548815	University of Central Florida	47.041	6,792
CMS-055812	University of North Florida	47.041	2,096
CMS-0600266	University of South Florida	47.041	43,324
CONVENG-001-2007	University of Florida	47.041	17,377
DEV-2007-7	University of South Florida	47.041	16,781
DMI0500268	University of Central Florida	47.041	10,333
DMI-0547178	Florida International University	47.041	98,081
DMI-0621030	University of South Florida	47.041	32,786
DMR-0605734	Florida A & M University	47.041	939
DMR0746499	University of Central Florida	47.041	124,674
ECCS0644228	University of Central Florida	47.041	54,970
ECCS-0701861	University of South Florida	47.041	136,065
ECCS0725514	University of Central Florida	47.041	74,765
ECCS0748091	University of Central Florida	47.041	66,578
ECCS0801774	University of Central Florida	47.041	36,310
ECCS-0801774	University of Central Florida	47.041	60,503
ECCS-0801924	University of Central Florida	47.041	94,750
ECCS-0801929	University of South Florida	47.041	30,740
ECCS-0820880	University of South Florida	47.041	46,913
ECCS0823950 FCAAP	University of Central Florida	47.041	99,488
ECCS0823973	University of Central Florida	47.041	36,877
ECCS0852440	University of Central Florida	47.041	3,780
ECCS-0901779	University of South Florida	47.041	85,459
ECCS0925156	University of Central Florida	47.041	118,779
ECCS-0925968	University of South Florida	47.041	29,668
ECCS1002295	University of Central Florida	47.041	34,858
ECS0348603	University of Central Florida	47.041	47,489
ECS0404137	University of South Florida	47.041	268,344
ECS0437614	University of Central Florida	47.041	45,798
ECS0524533	University of Central Florida	47.041	16,782
ECS-0601536	University of South Florida	47.041	14,206
ECS0621715	University of Central Florida	47.041	107,345
EEC 0443924	University of South Florida	47.041	125,112
EEC0433461	University of Central Florida	47.041	55,148
EEC-0438582	University of North Florida	47.041	54,177
EEC0453436	University of Central Florida	47.041	9,945
EEC-0530444	University of South Florida	47.041	85,347
EEC-0552864	University of South Florida	47.041	41,998
EEC-0648190	University of South Florida	47.041	49,587
EEC0649076	University of Central Florida	47.041	40,602
EEC0649230	University of Central Florida	47.041	29,670
EEC-0741508	University of Central Florida	47.041	69,097
EEC-0851910	University of South Florida	47.041	65,286
EEC0851987	University of Central Florida	47.041	82,531
EECS0852440	University of Central Florida	47.041	101,300
IIP 0934373	University of Central Florida	47.041	26,130
IIP0433461	University of Central Florida	47.041	15,760
IIP-0750551	University of Central Florida	47.041	158,774
IIP-0839457	University of Florida	47.041	6,970
IIP-0839588	University of Central Florida	47.041	11,696
IIP-0931517	Florida International University	47.041	47,905
IIP-0934339	Florida Atlantic University	47.041	50,591
IIP-0945068	University of Central Florida	47.041	10,286
OISE-0854306	University of South Florida	47.041	46
P.O. # 19BP168852	University of Florida	47.041	63,585
Prime Awd # IIP-0450504	Florida International University	47.041	78,783

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Prime CMMI-1034757	Florida International University	47.041	347
R7634-G2	Florida International University	47.041	11,572
SA0810246	University of Central Florida	47.041	42,395
SUBAWARD 17899	Florida Atlantic University	47.041	36,537
UFEIES0633027-UCF	University of Central Florida	47.041	98,339
UF-EIES-0705005-FIU	Florida International University	47.041	80,753
z2008-1015-02	Florida State University	47.041	380,389
00002567	University of Florida	47.049	3,434
00002748	University of Florida	47.049	73,017
00003334	University of Florida	47.049	34
00003335	University of Florida	47.049	11
00003344	University of Florida	47.049	554
00003476	University of Florida	47.049	76,664
00003610	University of Florida	47.049	2,138
00003960	University of Florida	47.049	72,853
00004767	University of Florida	47.049	240,046
00005587	University of Florida	47.049	22,072
00006266	University of Florida	47.049	2,555
00051244	University of Florida	47.049	108,845
00051477	University of Florida	47.049	56,538
00052007	University of Florida	47.049	1,576
00052050	University of Florida	47.049	12
00057433	University of Florida	47.049	18,621
00057463	University of Florida	47.049	52,336
00057729	University of Florida	47.049	29
00058581	University of Florida	47.049	98,878
00058673	University of Florida	47.049	11,803
00058698	University of Florida	47.049	33,854
00059417	University of Florida	47.049	89,716
00061309	University of Florida	47.049	1,179
00061495	University of Florida	47.049	12,492
00062371	University of Florida	47.049	97,548
00062553	University of Florida	47.049	94,570
00062638	University of Florida	47.049	6,230
00062791	University of Florida	47.049	8,252
00062858	University of Florida	47.049	77,488
00062897	University of Florida	47.049	57,222
00062997	University of Florida	47.049	1,936
00063211	University of Florida	47.049	4,523
00063380	University of Florida	47.049	3,978
00063496	University of Florida	47.049	28,746
00063732	University of Florida	47.049	3,893
00063821	University of Florida	47.049	58,558
00063969	University of Florida	47.049	21,323
00064109	University of Florida	47.049	13,178
00064415	University of Florida	47.049	101,025
00064416	University of Florida	47.049	617,129
00065145	University of Florida	47.049	55,410
00065146	University of Florida	47.049	44,058
00065326	University of Florida	47.049	65,088
00065374	University of Florida	47.049	80,761
00065375	University of Florida	47.049	58,523
00065376	University of Florida	47.049	36,917
00065698	University of Florida	47.049	18
00065916	University of Florida	47.049	158,285
00066469	University of Florida	47.049	151,415
00066474	University of Florida	47.049	67,706
00066904	University of Florida	47.049	50,036
00067019	University of Florida	47.049	128,477
00067659	University of Florida	47.049	42,919
00067670	University of Florida	47.049	4,718
00067671	University of Florida	47.049	9,206
00067755	University of Florida	47.049	23,986
00068003	University of Florida	47.049	282,603
00068141	University of Florida	47.049	97,949
00068419	University of Florida	47.049	58,143
00068695	University of Florida	47.049	66,850
00068807	University of Florida	47.049	101,903
00068910	University of Florida	47.049	62,681

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00068947	University of Florida	47.049	62,117
00069188	University of Florida	47.049	95,425
00069421	University of Florida	47.049	92,474
00069422	University of Florida	47.049	27,269
00069423	University of Florida	47.049	11,348
00069428	University of Florida	47.049	10,858
00069463	University of Florida	47.049	127,006
00069464	University of Florida	47.049	11,765
00069655	University of Florida	47.049	113,162
00069662	University of Florida	47.049	4,638
00069770	University of Florida	47.049	16,055
00069947	University of Florida	47.049	20,619
00070076	University of Florida	47.049	20,372
00070171	University of Florida	47.049	21,465
00070210	University of Florida	47.049	25,206
00070788	University of Florida	47.049	204,321
00070840	University of Florida	47.049	92,947
00070860	University of Florida	47.049	69,425
00070872	University of Florida	47.049	94,241
00070914	University of Florida	47.049	117,424
00070921	University of Florida	47.049	31,339
00071343	University of Florida	47.049	91,871
00071959	University of Florida	47.049	275,888
00072425	University of Florida	47.049	236,362
00074127	University of Florida	47.049	81,597
00074227	University of Florida	47.049	10,578
00074228	University of Florida	47.049	17,106
00074234	University of Florida	47.049	171,520
00074239	University of Florida	47.049	150,636
00074353	University of Florida	47.049	107,507
00075316	University of Florida	47.049	100,813
00075440	University of Florida	47.049	59,722
00075441	University of Florida	47.049	73,210
00075568	University of Florida	47.049	133,923
00075610	University of Florida	47.049	518
00075613	University of Florida	47.049	120,364
00075700	University of Florida	47.049	166,293
00075712	University of Florida	47.049	58,238
00075714	University of Florida	47.049	194,619
00076002	University of Florida	47.049	39,416
00076035	University of Florida	47.049	183,287
00076145	University of Florida	47.049	41,540
00076354	University of Florida	47.049	32,914
00076550	University of Florida	47.049	18,917
00076866	University of Florida	47.049	108,445
00076871	University of Florida	47.049	221
00077026	University of Florida	47.049	116,067
00077266	University of Florida	47.049	615
00077637	University of Florida	47.049	28,400
00079092	University of Florida	47.049	152,984
00079998	University of Florida	47.049	70,296
00080164	University of Florida	47.049	95,960
00080577	University of Florida	47.049	145,792
00081033	University of Florida	47.049	8,433
00081638	University of Florida	47.049	46,860
00081884	University of Florida	47.049	51,465
00082305	University of Florida	47.049	263,825
00082492	University of Florida	47.049	32,964
00082531	University of Florida	47.049	2,808
00083041	University of Florida	47.049	92,479
00083204	University of Florida	47.049	32,995
00083349	University of Florida	47.049	20,000
00083778	University of Florida	47.049	178,520
00083886	University of Florida	47.049	6,683
00084285	University of Florida	47.049	146
00084546	University of Florida	47.049	44,439
00084663	University of Florida	47.049	1,025
00084664	University of Florida	47.049	38,471
00085023	University of Florida	47.049	56,729

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00085330	University of Florida	47.049	4,043
00086186	University of Florida	47.049	45,467
00086427	University of Florida	47.049	29,361
00086492	University of Florida	47.049	46,910
00086749	University of Florida	47.049	26,784
00087100	University of Florida	47.049	63,608
00087218	University of Florida	47.049	21,545
00087939	University of Florida	47.049	16,753
00088604	University of Florida	47.049	5,255
0353691	Florida State University	47.049	8,000
0513912	Florida State University	47.049	27,853
0542026	Florida State University	47.049	52,281
0547791	Florida State University	47.049	119,981
0552041	Florida State University	47.049	14,564
0602859	Florida State University	47.049	142,279
0603042	Florida State University	47.049	2,415,492
0603668	Florida State University	47.049	4,437
0606671	Florida State University	47.049	28,283
0612389	Florida State University	47.049	38,451
0613179	Florida State University	47.049	32,870
0620035	Florida State University	47.049	244,845
0626180	Florida State University	47.049	136,427
0645408	Florida State University	47.049	88,016
0651925	Florida State University	47.049	10,660
0652849	Florida State University	47.049	132,967
0654118	Florida State University	47.049	24,744,962
0701462	Florida State University	47.049	128,162
0703849	Florida State University	47.049	926
0703902	Florida State University	47.049	1,756
0704133	Florida State University	47.049	94,805
0706205	Florida State University	47.049	68,267
0706829	Florida State University	47.049	55,909
0708855	Florida State University	47.049	116,175
0711024	University of South Florida	47.049	115,907
0713012	Florida State University	47.049	150,212
0713256	Florida State University	47.049	125,127
0717701	Florida State University	47.049	73,862
0728853	Florida State University	47.049	107,047
0749918	Florida State University	47.049	130,835
0754674	Florida State University	47.049	1,531,221
0802288	Florida State University	47.049	98,411
0804408	Florida State University	47.049	140,192
0805977	Florida State University	47.049	34,388
0807915	Florida State University	47.049	34,384
0809201	Florida State University	47.049	84,860
0809261	Florida State University	47.049	184,774
0810925	Florida State University	47.049	51,474
0820941	Florida State University	47.049	40,127
0846636	Florida State University	47.049	120,643
0848686	Florida State University	47.049	138,459
0855500	Florida State University	47.049	48,944
0905843	Florida State University	47.049	55,386
0907262	Florida State University	47.049	72,202
0908599	Florida State University	47.049	19,643
0910657	Florida State University	47.049	107,798
0911080	Florida State University	47.049	84,854
0915003	Florida State University	47.049	50,319
0924374	Florida State University	47.049	58,860
0932948	Florida State University	47.049	950
0934331	Florida State University	47.049	53,978
0936333	Florida State University	47.049	18,824
0939850	Florida State University	47.049	52,188
0948151	Florida State University	47.049	28,199
0955353	Florida State University	47.049	18,683
0968889	Florida State University	47.049	4,506
1000 G GB151	University of Florida	47.049	351,895
1000 G HE152	University of Florida	47.049	706,200
1006232	University of Central Florida	47.049	26
1007444	Florida State University	47.049	23,095

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123611	University of Florida	47.049	21,630
2000091017	Florida State University	47.049	82,922
2000624977	Florida State University	47.049	29,935
42B-1072368	University of Florida	47.049	2,255
541279-8001	University of Florida	47.049	20,148
647F253	University of Florida	47.049	144,064
706526	University of Central Florida	47.049	123,317
748712	University of Central Florida	47.049	2,739
75ADV-1085550	University of Florida	47.049	789,426
805409	University of Central Florida	47.049	47,082
808004	University of Central Florida	47.049	32,620
820311	University of Central Florida	47.049	5,274
855622	University of Central Florida	47.049	41,641
90289	University of Central Florida	47.049	372
905772	University of Central Florida	47.049	78,733
908276	University of Central Florida	47.049	16,377
955625	University of Central Florida	47.049	25,169
957479	University of Central Florida	47.049	16,106
964078	University of Central Florida	47.049	4,950
969797	University of Central Florida	47.049	7,626
A528605611	Florida State University	47.049	26,563
AST-0707468	Florida International University	47.049	105,150
AST0813194	University of Central Florida	47.049	64,318
BCS0527545	University of Central Florida	47.049	45,809
C-1771	Florida State University	47.049	35,389
CHE-0540763	Florida International University	47.049	121,538
CHE-0718625	University of South Florida	47.049	47,082
CHE0741423	University of Central Florida	47.049	169,764
CHE0809821	University of Central Florida	47.049	114,381
CHE0832622	University of Central Florida	47.049	424,779
CHE-0832622	University of Central Florida	47.049	150,070
CHE-0847108	University of South Florida	47.049	87,980
CHE-1007816	University of South Florida	47.049	48,743
DFD-A-00-08-00259-00	Florida International University	47.049	637,557
DMR - 0548117	University of South Florida	47.049	45,481
DMR- 0521484	University of South Florida	47.049	99,032
DMR- 0748364	University of Central Florida	47.049	87,701
DMR-0351770	Florida A & M University	47.049	418,204
DMR0448491	University of Central Florida	47.049	121,432
DMR-0503876	Florida A & M University	47.049	365
DMR-0548061	Florida International University	47.049	92,874
DMR-0645574	University of South Florida	47.049	107,025
DMR-0701610	Florida Atlantic University	47.049	46,801
DMR-0706593	University of North Florida	47.049	68,780
DMR0737802	University of Central Florida	47.049	14,786
DMR-0745786-FSU	Florida State University	47.049	89,063
DMR0747587	University of Central Florida	47.049	129,595
DMR-0804805	Florida A & M University	47.049	50,548
DMR-0805073	University of North Florida	47.049	50,128
DMR0809015	University of Central Florida	47.049	54,860
DMR-0906922	University of South Florida	47.049	24,342
DMR-0953733	University of South Florida	47.049	2,688
DMS 0504296	Florida Atlantic University	47.049	12,541
DMS 0505566	University of Central Florida	47.049	4,051
DMS 0511208	Florida Atlantic University	47.049	60
DMS-0451194	University of North Florida	47.049	19
DMS0505494	University of Central Florida	47.049	316
DMS0505566	University of Central Florida	47.049	6,633
DMS0508779	University of Central Florida	47.049	7,793
DMS-0603876	University of South Florida	47.049	15,028
DMS0604309	University of Central Florida	47.049	19,731
DMS0604488	University of Central Florida	47.049	8,974
DMS0608693	University of Central Florida	47.049	30,847
DMS0608693 [REU SUPP	University of Central Florida	47.049	6,332
DMS-0609918	Florida A & M University	47.049	44,409
DMS0649159	University of Central Florida	47.049	67,243
DMS0652624	University of Central Florida	47.049	50,204
DMS-0700471	University of South Florida	47.049	5,381
DMS-0709228	Florida International University	47.049	31,893

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DMS-0739197	Florida International University	47.049	10,241
DMS-0750803	University of South Florida	47.049	298
DMS0803059	University of Central Florida	47.049	154,483
DMS0806304	University of Central Florida	47.049	52,320
DMS-0844513	Florida International University	47.049	37,427
DMS-0855597	University of South Florida	47.049	17,926
DMS-0900671	University of South Florida	47.049	79,539
DMS-0905786	Florida International University	47.049	11,953
DMS-0906918	Florida Atlantic University	47.049	12,886
DMS-0914995	Florida Atlantic University	47.049	62,753
DMS-0935475	Florida Atlantic University	47.049	12,520
DMS-0942625	Florida Atlantic University	47.049	9,676
EAR-0711321	Florida International University	47.049	7,726
F6109-02	University of Florida	47.049	68,954
KK8121	University of Florida	47.049	24,303
PHY 0652874	Florida Atlantic University	47.049	16,160
PHY-0312038	Florida International University	47.049	36,658
PHY0427460	University of Central Florida	47.049	11,602
PHY-0456766	Florida International University	47.049	675
PHY-0555375	Florida International University	47.049	82,230
PHY-0715396	Florida International University	47.049	23,553
PHY-0757984	Florida International University	47.049	115,905
PHY-0802184	Florida International University	47.049	807,593
PHY-0854744	Florida International University	47.049	4,125
R08-0089	University of Florida	47.049	3,883
UF-EIES00803009-UCF	University of Central Florida	47.049	16,460
UFEIES0609013UCF	University of Central Florida	47.049	8,203
UF-EIES-0803010-USF	University of South Florida	47.049	18,191
UF-EIES-0803011-FSU	Florida State University	47.049	27,872
Z812082-	Florida International University	47.049	120,977
00000193	University of Florida	47.050	88,267
00003311	University of Florida	47.050	80
00004083	University of Florida	47.050	26,411
00004161	University of Florida	47.050	14,606
00049832	University of Florida	47.050	238
00055496	University of Florida	47.050	3,536
00055548	University of Florida	47.050	97
00055549	University of Florida	47.050	56
00057238	University of Florida	47.050	53,174
00057903	University of Florida	47.050	62,149
00060563	University of Florida	47.050	68,483
00060982	University of Florida	47.050	7,807
00060986	University of Florida	47.050	45,196
00061662	University of Florida	47.050	16,903
00062770	University of Florida	47.050	11,711
00063628	University of Florida	47.050	637
00064232	University of Florida	47.050	29,450
00065268	University of Florida	47.050	21,581
00065829	University of Florida	47.050	19,164
00066059	University of Florida	47.050	10,156
00067090	University of Florida	47.050	43,410
00067611	University of Florida	47.050	3,821
00069324	University of Florida	47.050	39,457
00069666	University of Florida	47.050	49,338
00069866	University of Florida	47.050	10,689
00072766	University of Florida	47.050	128,331
00073017	University of Florida	47.050	26,950
00073697	University of Florida	47.050	81,955
00073698	University of Florida	47.050	37,775
00073706	University of Florida	47.050	1,318
00075332	University of Florida	47.050	102,230
00075562	University of Florida	47.050	454,302
00076046	University of Florida	47.050	31,832
00076138	University of Florida	47.050	52,820
00076241	University of Florida	47.050	86,188
00076622	University of Florida	47.050	485
00078959	University of Florida	47.050	36,243
00079369	University of Florida	47.050	18,676
00079370	University of Florida	47.050	9,162

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00079654	University of Florida	47.050	41,047
00079723	University of Florida	47.050	34,534
00080714	University of Florida	47.050	70,208
00081897	University of Florida	47.050	26,900
00087138	University of Florida	47.050	2,295
0337483	Florida International University	47.050	28,637
04182006	Florida Atlantic University	47.050	52
0418649	Florida State University	47.050	4,191
0419618	Florida State University	47.050	118,669
0426867	Florida State University	47.050	10,219
0451386	Florida State University	47.050	12,605
0514199	Florida State University	47.050	19,256
0520723	Florida State University	47.050	63,047
0533108	Florida State University	47.050	12,514
0550139	Florida State University	47.050	26,603
0550317	Florida State University	47.050	11,736
0550599	Florida State University	47.050	22,711
0622670	Florida State University	47.050	720,741
0623402	Florida State University	47.050	97,482
0628349	Florida State University	47.050	124,968
0630229	Florida State University	47.050	339,733
0635864	Florida State University	47.050	101,784
0636157	Florida State University	47.050	66,731
0648484	Florida State University	47.050	37,521
0649639	Florida State University	47.050	179,338
0716235	Florida State University	47.050	14,724
0721168	Florida State University	47.050	80
0726754	Florida State University	47.050	229,135
0727243	Florida State University	47.050	117,481
0727402	Florida State University	47.050	99,796
0738172	Florida State University	47.050	17,512
0752225	Florida State University	47.050	124,103
0752351	Florida State University	47.050	36,940
0752832	Florida State University	47.050	7,421
0813930	Florida State University	47.050	116,461
0819811	Florida State University	47.050	40,288
0822075	Florida State University	47.050	164,775
0824628	Florida State University	47.050	32,730
0833001	Florida State University	47.050	111,232
0840035	Florida State University	47.050	9,328
0842618	Florida State University	47.050	98,983
0917743	Florida State University	47.050	52,248
0924481	Florida State University	47.050	42,771
0925404	Florida State University	47.050	33,066
0927355	Florida State University	47.050	2,279
0927583	Florida State University	47.050	76,804
0928271	Florida State University	47.050	2,545
0930429	Florida State University	47.050	1,575
0931198	Florida State University	47.050	25,098
0947784	Florida State University	47.050	29,297
0958602	Florida State University	47.050	2,242
0959029	Florida State University	47.050	20,100
0961633	Florida State University	47.050	2,287
0961970	Florida State University	47.050	5,877
0971685	Florida State University	47.050	68,930
1044939	Florida State University	47.050	179
2006-02704-01	University of Florida	47.050	4,772
5-54751	Florida State University	47.050	24,263
66558T	Florida International University	47.050	14,284
Agreement #: A100547	University of South Florida	47.050	13,534
ATM-0454501	Florida International University	47.050	58,905
ATM-0735954	Florida International University	47.050	39,531
ATM-0823253	University of South Florida	47.050	54,939
ATM-0823476	University of South Florida	47.050	45,137
BA-33	Florida State University	47.050	29,703
DOA - 9/18/2009	University of South Florida	47.050	9,319
EAR 0838115	University of South Florida	47.050	4,929
EAR-0403842	Florida A & M University	47.050	63,408
EAR-0421178	Florida International University	47.050	233,725

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EAR-0608445	Florida International University	47.050	4,642
EAR-0719029	University of South Florida	47.050	7,001
EAR-0746014	Florida International University	47.050	74,640
EAR-0809823	University of South Florida	47.050	21,258
EAR-0937819	University of South Florida	47.050	15,433
FIU01-000074045	University of South Florida	47.050	15,000
GA10543-124790	Florida State University	47.050	35,879
GEO-0703500	University of South Florida	47.050	9,082
GR02399-D10	University of Florida	47.050	12,175
OCE-0326268	University of South Florida	47.050	324,552
OCE-0424227	Florida State University	47.050	152,004
OCE-0526065	Florida International University	47.050	1,947
OCE-0526545	University of South Florida	47.050	56,151
OCE-0551676	University of South Florida	47.050	23,417
OCE0648295	Florida Atlantic University	47.050	1,004
OCE-0649216	Florida Atlantic University	47.050	126,495
OCE-0727082	University of South Florida	47.050	192,655
OCE-0727883	University of South Florida	47.050	85,896
OCE-0728776	University of South Florida	47.050	44,659
OCE-0746164	Florida International University	47.050	11,082
OCE-0814405	University of South Florida	47.050	13,889
OCE-0823646	University of South Florida	47.050	95,633
OCE-0928144	Florida International University	47.050	22,653
OCE-0960937	Florida International University	47.050	20,137
OCE509137	Florida Atlantic University	47.050	372,900
OCE-741705	University of South Florida	47.050	571,913
OCE-963028	University of South Florida	47.050	61,284
P0040014	University of Florida	47.050	1,016
P771049	Florida International University	47.050	42,868
PO032918	University of Florida	47.050	568
RR100-500/3501288	University of Florida	47.050	13,650
SRA CONT #10-236	Florida Atlantic University	47.050	34,382
#2975-05-0520-USFL	University of South Florida	47.070	36,162
#2975-07-0580-USFL	University of South Florida	47.070	44,478
00001782	Florida State University	47.070	20,058
00049675	University of Florida	47.070	94,082
00049676	University of Florida	47.070	29,776
00050640	University of Florida	47.070	86,233
00052181	University of Florida	47.070	54,012
00052764	University of Florida	47.070	243
00055614	University of Florida	47.070	50,588
00055615	University of Florida	47.070	2,160
00057321	University of Florida	47.070	86,473
00057323	University of Florida	47.070	25
00057326	University of Florida	47.070	20,231
00057443	University of Florida	47.070	13,036
00057444	University of Florida	47.070	31,886
00059483	University of Florida	47.070	217,766
00060125	University of Florida	47.070	63,788
00060805	University of Florida	47.070	130,937
00060999	University of Florida	47.070	99,212
00062031	University of Florida	47.070	181,922
00062758	University of Florida	47.070	59,063
00062759	University of Florida	47.070	26,279
00062866	University of Florida	47.070	43,117
00065303	University of Florida	47.070	90,430
00065885	University of Florida	47.070	1,837
00066230	University of Florida	47.070	72,401
00066245	University of Florida	47.070	33,160
00066276	University of Florida	47.070	29,118
00067914	University of Florida	47.070	4,347
00068344	University of Florida	47.070	70,431
00069123	University of Florida	47.070	86,368
00070955	University of Florida	47.070	27,660
00070963	University of Florida	47.070	83,953
00071673	University of Florida	47.070	60,977
00072264	University of Florida	47.070	67,785
00073278	University of Florida	47.070	68,373
00073281	University of Florida	47.070	45,631

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00073528	University of Florida	47.070	135,083
00074248	University of Florida	47.070	66,151
00074276	University of Florida	47.070	19,836
00074362	University of Florida	47.070	11,838
00075612	University of Florida	47.070	14,193
00075802	University of Florida	47.070	9,354
00075819	University of Florida	47.070	102,637
00075842	University of Florida	47.070	53,610
00075844	University of Florida	47.070	102,020
00075873	University of Florida	47.070	41,235
00076471	University of Florida	47.070	39,808
00076923	University of Florida	47.070	41,175
00076926	University of Florida	47.070	80,810
00077429	University of Florida	47.070	120,220
00077542	University of Florida	47.070	47,686
00077735	University of Florida	47.070	4,671
00078456	University of Florida	47.070	4,200
00078458	University of Florida	47.070	59,338
00078544	University of Florida	47.070	37,439
00078552	University of Florida	47.070	19,644
00078570	University of Florida	47.070	30,564
00079626	University of Florida	47.070	32,120
00081222	University of Florida	47.070	29,594
00081223	University of Florida	47.070	30,465
00082616	University of Florida	47.070	13,800
00082682	University of Florida	47.070	8,250
00082707	University of Florida	47.070	12,854
00083359	University of Florida	47.070	13,431
00083638	University of Florida	47.070	23,922
00087669	University of Florida	47.070	3,417
0509131	Florida State University	47.070	94,581
0534530	Florida International University	47.070	34,813
0541096	Florida State University	47.070	67,100
0615085	Florida State University	47.070	73,578
0635162	Florida State University	47.070	25,571
0643593	Florida State University	47.070	118,807
0702435	Florida State University	47.070	15,657
0722782	Florida State University	47.070	14,468
0750852	Florida State University	47.070	844
0816838	Florida State University	47.070	8,446
0831278	Florida State University	47.070	59,007
0845672	Florida State University	47.070	68,642
0915495	Florida State University	47.070	59,228
0915926	Florida State University	47.070	116,007
0916154	Florida State University	47.070	13,761
0916488	Florida State University	47.070	32,969
0964413	Florida State University	47.070	14,218
138109	University of Central Florida	47.070	202,267
25-0511-0057-002	University of Central Florida	47.070	62,720
26-1006-9254	Florida International University	47.070	13,103
26-1007-49-62	Florida International University	47.070	68,380
42B-1072469	Florida International University	47.070	2,394
6459 / FRS-524943	University of Florida	47.070	29,359
712869	University of Central Florida	47.070	65,051
726771	University of Central Florida	47.070	83,645
748712	University of Central Florida	47.070	71,697
808913	University of Central Florida	47.070	16,000
840389	University of Central Florida	47.070	192,999
845921	University of Central Florida	47.070	92,216
851841	University of Central Florida	47.070	109,363
916350	University of Central Florida	47.070	23,083
929124	University of Central Florida	47.070	12,566
Basic Research Agreement 07022009	University of Central Florida	47.070	42,438
CCF-0514743	Florida State University	47.070	535
CCF-0545488	Florida Atlantic University	47.070	100,887
CCF--0546492	University of South Florida	47.070	95,172
CCF0621883	University of Central Florida	47.070	129,490
CCF-0639624	University of South Florida	47.070	58,782
CCF-0726396	University of South Florida	47.070	15,590

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CCF0726842	University of South Florida	47.070	62,927
CCF-0746600	University of Central Florida	47.070	45,539
CCF-0811413	University of Central Florida	47.070	21,002
CCF-0829838	University of South Florida	47.070	84,621
CCF-0830659	Florida International University	47.070	1,113
CCF-0843385	Florida International University	47.070	58,735
CCF-0916715	University of Central Florida	47.070	7,872
CCF-0937964	Florida International University	47.070	24,854
CCF-0938045	Florida International University	47.070	26,455
CCF-0939179	Florida International University	47.070	23,850
CCF0950342	University of Central Florida	47.070	39,150
CCF-0956501	University of Central Florida	47.070	15,592
CMMI-0645070	University of Central Florida	47.070	18,653
CNS 0434533	Florida Atlantic University	47.070	2,873
CNS 0627318	University of Central Florida	47.070	49,244
CNS-0424556	Florida A & M University	47.070	161,822
CNS-0426125	Florida International University	47.070	116,270
CNS-0434533	Florida Atlantic University	47.070	8,291
CNS-0520811	Florida International University	47.070	51,767
CNS-052-1410	Florida Atlantic University	47.070	7,902
CNS-0551472	Florida A & M University	47.070	2,025
CNS-0619693	Florida International University	47.070	46,995
CNS-0646910	University of Central Florida	47.070	13,585
CNS-0646911	University of Central Florida	47.070	96,831
CNS0703927	University of Central Florida	47.070	203,025
CNS-0716343	University of South Florida	47.070	78,642
CNS-0739020	University of South Florida	47.070	58,207
CNS-0742736	University of South Florida	47.070	55,762
CNS-0747038	Florida International University	47.070	86,360
CNS0808913	University of Central Florida	47.070	149,071
CNS-0821345	Florida International University	47.070	435,986
CNS-0831114	Florida International University	47.070	105,194
CNS-0831671	Florida Atlantic University	47.070	96,241
CNS-0831785	University of South Florida	47.070	136,598
CNS-0836408	Florida International University	47.070	98,999
CNS-0847664	Florida Atlantic University	47.070	24,237
CNS-0851733	Florida International University	47.070	70,440
CNS-0855078	Florida International University	47.070	6,378
CNS-0917021	Florida International University	47.070	16,894
CNS-092031	Florida Atlantic University	47.070	611,536
CNS-0930510	University of South Florida	47.070	22,506
CNS-0939138	Florida A & M University	47.070	29,211
CNS-0952420	University of South Florida	47.070	4,729
CNS-0969013	Florida International University	47.070	4,574
EEC-0630326	Florida International University	47.070	103
G-3576-1	Florida State University	47.070	75,154
H98230-04-C-0460	Florida International University	47.070	17,938
IIP-0829576	Florida International University	47.070	215,633
IIS-0546280	Florida International University	47.070	55,046
IIS-055255	Florida International University	47.070	15,700
IIS-0552807	University of Central Florida	47.070	37,016
IIS0649736	University of Central Florida	47.070	49,738
IIS-0713560	University of South Florida	47.070	163,032
IIS-0811922	Florida International University	47.070	71,088
IIS-0837716	Florida International University	47.070	77,587
IIS0844277	University of Central Florida	47.070	71,662
IIS0851841	University of Central Florida	47.070	6,500
IIS-0856045	University of Central Florida	47.070	144,537
IIS-0905468	University of North Florida	47.070	96,912
IIS-0916868	University of Central Florida	47.070	82,419
IIS-0926376	University of South Florida	47.070	14,076
IIS-0948820	University of Central Florida	47.070	78,334
IIS-0949134	Florida International University	47.070	14,815
IIS-0952347	Florida International University	47.070	3,938
NS-0521410: AMEND#002	Florida Atlantic University	47.070	8,944
OCI-0441095	Florida International University	47.070	463,798
OCI-0636031	Florida International University	47.070	109,256
PSA#4822 FSR# 523439	University of Florida	47.070	7,142
REC0537078	University of Central Florida	47.070	37,811

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S08-372(A)	Florida Atlantic University	47.070	4,831
00004958	University of Florida	47.074	2,814
00037848	University of Florida	47.074	865
00048788	University of Florida	47.074	45,261
00054248	University of Florida	47.074	48,765
00054366	University of Florida	47.074	17,483
00054708	University of Florida	47.074	990
00054860	University of Florida	47.074	62,149
00055864	University of Florida	47.074	8,104
00056273	University of Florida	47.074	14,848
00056274	University of Florida	47.074	45,967
00056388	University of Florida	47.074	432
00056512	University of Florida	47.074	18,664
00056916	University of Florida	47.074	59
00056918	University of Florida	47.074	171,635
00057203	University of Florida	47.074	92,948
00057210	University of Florida	47.074	19,757
00058130	University of Florida	47.074	153,501
00059982	University of Florida	47.074	36,330
00060338	University of Florida	47.074	34,141
00061327	University of Florida	47.074	759
00061964	University of Florida	47.074	353
00063078	University of Florida	47.074	280,727
00063305	University of Florida	47.074	7,184
00063725	University of Florida	47.074	59,423
00063785	University of Florida	47.074	4,000
00064081	University of Florida	47.074	92,203
00064410	University of Florida	47.074	21,525
00065947	University of Florida	47.074	76,982
00066075	University of Florida	47.074	13,139
00066162	University of Florida	47.074	65,707
00066707	University of Florida	47.074	172,808
00066723	University of Florida	47.074	2,152
00066838	University of Florida	47.074	56,299
00066968	University of Florida	47.074	69,660
00067005	University of Florida	47.074	44,463
00067006	University of Florida	47.074	13,854
00067751	University of Florida	47.074	950
00068408	University of Florida	47.074	3,439
00068926	University of Florida	47.074	113,797
00069056	University of Florida	47.074	980,895
00069286	University of Florida	47.074	181,138
00069665	University of Florida	47.074	172,264
00069823	University of Florida	47.074	71,420
00071089	University of Florida	47.074	3,639
00072448	University of Florida	47.074	89,718
00073109	University of Florida	47.074	129,242
00073166	University of Florida	47.074	49,475
00073183	University of Florida	47.074	25,775
00073184	University of Florida	47.074	19,702
00073347	University of Florida	47.074	3,837
00073587	University of Florida	47.074	32,105
00073679	University of Florida	47.074	37,350
00073934	University of Florida	47.074	4,993
00074229	University of Florida	47.074	51,622
00074443	University of Florida	47.074	4,338
00074504	University of Florida	47.074	4,374
00075144	University of Florida	47.074	3,830
00075195	University of Florida	47.074	12,459
00075566	University of Florida	47.074	56,975
00075677	University of Florida	47.074	120,546
00075708	University of Florida	47.074	15,849
00075903	University of Florida	47.074	158,004
00076101	University of Florida	47.074	128,866
00076110	University of Florida	47.074	51,944
00076243	University of Florida	47.074	13,596
00076343	University of Florida	47.074	87,545
00076500	University of Florida	47.074	78,769
00076708	University of Florida	47.074	126,562

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00076716	University of Florida	47.074	7,872
00078616	University of Florida	47.074	76,992
00080082	University of Florida	47.074	989
00080364	University of Florida	47.074	3,083
00080700	University of Florida	47.074	76,734
00081117	University of Florida	47.074	4,714
00081127	University of Florida	47.074	9,875
00081137	University of Florida	47.074	110,146
00081352	University of Florida	47.074	5,004
00081808	University of Florida	47.074	5,021
00081958	University of Florida	47.074	48,477
00081973	University of Florida	47.074	109,360
00081974	University of Florida	47.074	27,463
00082036	University of Florida	47.074	6,881
00082505	University of Florida	47.074	5,668
00082556	University of Florida	47.074	7,589
00082572	University of Florida	47.074	155,582
00082744	University of Florida	47.074	89,385
00082771	University of Florida	47.074	73,691
00083021	University of Florida	47.074	71,857
00083066	University of Florida	47.074	23,907
00083247	University of Florida	47.074	7,219
00083545	University of Florida	47.074	13,030
00083547	University of Florida	47.074	30,070
00086021	University of Florida	47.074	38,178
00086038	University of Florida	47.074	25,795
00086230	University of Florida	47.074	12,723
00086920	University of Florida	47.074	58,689
00087856	University of Florida	47.074	312
00088430	University of Florida	47.074	2,147
00088897	University of Florida	47.074	615
0321639	Florida State University	47.074	26,827
0331495	Florida State University	47.074	77,265
0346650	Florida State University	47.074	113,333
04D35401	University of Central Florida	47.074	18,808
0517300	Florida State University	47.074	9,573
0519170	Florida State University	47.074	4,800
0542236	Florida State University	47.074	40,252
0621482	Florida State University	47.074	10,877
0646222	Florida State University	47.074	8,498
0716891	Florida State University	47.074	48,317
0717221	Florida State University	47.074	98,736
0718384	Florida State University	47.074	90,113
0718499	Florida State University	47.074	111,754
07-352908A	University of South Florida	47.074	4,036
0808435	Florida State University	47.074	4,105
0817638	Florida State University	47.074	98,436
0822547	Florida State University	47.074	97,112
0822626	Florida State University	47.074	192,961
0841158	Florida State University	47.074	25,247
0841447	Florida State University	47.074	107,498
0848337	Florida State University	47.074	171,163
0910281	Florida State University	47.074	8,105
0919124	Florida State University	47.074	71,371
0934451	Florida State University	47.074	26,864
0950002	Florida State University	47.074	26,494
0952579	Florida State University	47.074	44,808
0969926	Florida State University	47.074	571
1 R15 AG028448-01	University of West Florida	47.074	45,224
1058582-2-41159	University of Florida	47.074	45,360
127480	University of Florida	47.074	366
205001572-04	University of South Florida	47.074	25,440
331539	Florida Atlantic University	47.074	17,072
3347-UF-NSF-8595	University of Florida	47.074	199,334
5497	Florida State University	47.074	5,458
614334	University of Central Florida	47.074	154,184
722123	University of Central Florida	47.074	97,950
749632	University of Central Florida	47.074	18,657
812753	University of Central Florida	47.074	33,824

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8328-07	University of Central Florida	47.074	4,321
DBI-0620409	Florida International University	47.074	995,215
DBI-0850203	Florida International University	47.074	2,181
DBI-0850206	University of South Florida	47.074	81,148
DBI-0923880	New College of Florida	47.074	30,953
DBI-0934320	Florida Gulf Coast University	47.074	4,809
DDPSC-20713-B	University of Florida	47.074	112,280
DDPSC-20920-A	University of Florida	47.074	128,710
DEB 0809487	University of South Florida	47.074	4,944
DEB-0344372	University of South Florida	47.074	60,095
DEB-0452720	Florida State University	47.074	37,873
DEB-0515648	Florida Atlantic University	47.074	8,201
DEB-0516340	Florida State University	47.074	9,148
DEB-0614468	University of South Florida	47.074	21,490
DEB07-32903	Florida International University	47.074	22,522
DEB-0818661	University of North Florida	47.074	65,538
DEB-0841777	Florida International University	47.074	8,795
DEB-0842235	Florida International University	47.074	91,327
EF-0801593	University of South Florida	47.074	168,360
F012210	University of South Florida	47.074	1,366
FY2010-017	Florida State University	47.074	4,997
II-RR 014195-UFL	University of Florida	47.074	167,351
IOB-06300522	Florida Atlantic University	47.074	145,934
IOS-0639949	Florida Atlantic University	47.074	24,316
IOS-0640133	University of South Florida	47.074	38,364
IOS-0820639	Florida Atlantic University	47.074	174,731
IOS-0841502	University of South Florida	47.074	27,661
IOS-0842626	University of South Florida	47.074	74,799
IOS-0920022	New College of Florida	47.074	12,460
IOS-0925454	Florida International University	47.074	15,469
IOS-0956603	Florida International University	47.074	8,565
MCB -0701984	University of South Florida	47.074	93,603
MCB-0447294	University of South Florida	47.074	65,337
MCB-0643713	University of South Florida	47.074	85,232
MCB-0729916	Florida Atlantic University	47.074	15,286
MCB-0939014	University of South Florida	47.074	99,807
NYBG-001	University of Florida	47.074	133,845
OCE-0745606	Florida International University	47.074	124,467
OCE-0746164	Florida International University	47.074	122,401
S-000207	Florida State University	47.074	32,125
S0182425	University of Florida	47.074	31,860
Y553516	University of Florida	47.074	18,793
00049573	University of Florida	47.075	156
00055352	University of Florida	47.075	4,363
00056243	University of Florida	47.075	60,034
00057739	University of Florida	47.075	78,688
00057740	University of Florida	47.075	17,063
00058548	University of Florida	47.075	56
00063583	University of Florida	47.075	8,026
00063781	University of Florida	47.075	835
00063941	University of Florida	47.075	30,904
00065716	University of Florida	47.075	79,169
00065827	University of Florida	47.075	17,669
00067493	University of Florida	47.075	14,652
00069176	University of Florida	47.075	1,285
00069413	University of Florida	47.075	209
00069474	University of Florida	47.075	61,834
00069584	University of Florida	47.075	56,551
00070017	University of Florida	47.075	97,483
00070529	University of Florida	47.075	17,851
00072228	University of Florida	47.075	366
00072516	University of Florida	47.075	1,417
00072573	University of Florida	47.075	3,396
00072851	University of Florida	47.075	6,228
00073028	University of Florida	47.075	78,267
00074449	University of Florida	47.075	12,017
00075008	University of Florida	47.075	2,305
00075060	University of Florida	47.075	74,259
00075148	University of Florida	47.075	86,463

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00076151	University of Florida	47.075	9,653
00076239	University of Florida	47.075	30,485
00078643	University of Florida	47.075	1,053
00078649	University of Florida	47.075	3,939
00078913	University of Florida	47.075	10,078
00079448	University of Florida	47.075	2,128
00081155	University of Florida	47.075	45,607
00082048	University of Florida	47.075	11,291
00083516	University of Florida	47.075	24,305
00087851	University of Florida	47.075	1,151
00088509	University of Florida	47.075	266
0519459	Florida State University	47.075	55,821
0544598	Florida State University	47.075	57,145
0624110	Florida State University	47.075	45,953
0649374	Florida State University	47.075	54,964
0649394	Florida State University	47.075	9,686
0720055	Florida State University	47.075	23,099
0720993	Florida State University	47.075	72,431
0724686	Florida State University	47.075	121,220
0755628	Florida State University	47.075	7,308
0802589	Florida State University	47.075	1,070
0810096	Florida State University	47.075	77,912
0818583	Florida State University	47.075	124,688
0825623	Florida State University	47.075	1,734
0842620	Florida State University	47.075	91,579
0918197	Florida State University	47.075	12,265
0921154	Florida State University	47.075	28,582
0921617	Florida State University	47.075	322
0927850	Florida State University	47.075	5,198
0943427	Florida State University	47.075	40,561
0962088	Florida State University	47.075	6,932
0962191	Florida State University	47.075	2,998
1005294	Florida State University	47.075	4,374
1007609	Florida State University	47.075	1,795
915602	University of Central Florida	47.075	19,892
BCS 0414657	Florida Atlantic University	47.075	8,971
BCS0527545	University of Central Florida	47.075	536
BCS0639037	University of Central Florida	47.075	16,002
BCS-0719683	Florida Atlantic University	47.075	117,834
BCS-0751264	University of South Florida	47.075	52,208
BCS-0751888	Florida Atlantic University	47.075	94,310
BCS0753017	University of South Florida	47.075	77,944
BCS-0826897	Florida Atlantic University	47.075	208,600
BCS-0903025	Florida International University	47.075	2,139
BCS-0905020	University of South Florida	47.075	28,972
BCS-0922728	Florida International University	47.075	7,651
BCS-0923745	Florida Atlantic University	47.075	41,938
BCS-0924414	Florida Atlantic University	47.075	33,396
BCS-0948988	Florida International University	47.075	19,162
BCS-1007842	University of South Florida	47.075	8,547
SES0527675	University of Central Florida	47.075	282,476
SES-0752644	University of South Florida	47.075	53,217
SES-0826950	Florida International University	47.075	93,675
00051078	University of Florida	47.076	2,137
00054616	University of Florida	47.076	295,162
00055504	University of Florida	47.076	53,275
00057898	University of Florida	47.076	78,729
00057901	University of Florida	47.076	343,099
00061231	University of Florida	47.076	46,345
00064371	University of Florida	47.076	275,790
00064893	University of Florida	47.076	7,689
00067056	University of Florida	47.076	4,721
00069718	University of Florida	47.076	176,026
00070000	University of Florida	47.076	119,518
00070924	University of Florida	47.076	99
00071500	University of Florida	47.076	1,702
00072754	University of Florida	47.076	9,460
00072842	University of Florida	47.076	3,851
00076700	University of Florida	47.076	410,681

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00076701	University of Florida	47.076	40,850
00076702	University of Florida	47.076	23,628
00076741	University of Florida	47.076	183,809
00077472	University of Florida	47.076	113,713
00077473	University of Florida	47.076	21,978
00077987	University of Florida	47.076	4,500
00078059	University of Florida	47.076	37,174
00080687	University of Florida	47.076	25,863
00083123	University of Florida	47.076	21,425
00086011	University of Florida	47.076	128
00086043	University of Florida	47.076	19,940
00086773	University of Florida	47.076	6,267
00086776	University of Florida	47.076	4,575
00087929	University of Florida	47.076	2,000
001391; C-2543	University of Central Florida	47.076	13,122
0451143	Florida State University	47.076	5,047
0553769	Florida State University	47.076	376,837
0634013	Florida State University	47.076	66,785
0635592	Florida State University	47.076	39,120
0636771	Florida A & M University	47.076	14,216
068834	Florida State University	47.076	64,881
0836566	University of South Florida	47.076	57,376
0836863	University of South Florida	47.076	40,534
0930164	Florida State University	47.076	27,262
0946444	Florida State University	47.076	6,342
0952090	Florida State University	47.076	70,890
29821P	University of South Florida	47.076	69,202
3421530 056 62112	Florida Atlantic University	47.076	751
34-21530-038-62112	Florida Atlantic University	47.076	13,481
378-40612-3	University of South Florida	47.076	15,024
410125418	University of Central Florida	47.076	55,580
420-21-84C	University of South Florida	47.076	23,875
5-24185	University of South Florida	47.076	7,035
638977	University of Central Florida	47.076	680,071
717680	University of Central Florida	47.076	69,836
801161	University of Central Florida	47.076	92
837320	University of Central Florida	47.076	86,446
837364	University of Central Florida	47.076	73,145
840297	University of Central Florida	47.076	282,441
963146	University of Central Florida	47.076	1,659
C-2342	Florida International University	47.076	17,074
C-2750	Florida State University	47.076	14,162
DGE0114418	University of Central Florida	47.076	214,519
DGE0440557	University of Central Florida	47.076	39,478
DGE0545467	University of Central Florida	47.076	37,922
DGE-0548475	Florida International University	47.076	40,177
DRL 0959026	Florida International University	47.076	1,931
DRL0737683	University of Central Florida	47.076	362,232
DRL-0833628	Florida A & M University	47.076	56,780
DRL-0940839	University of South Florida	47.076	23,165
DUE- 0632894	Florida Atlantic University	47.076	37,947
DUE-0402215	University of South Florida	47.076	2,100
DUE-0410696	University of South Florida	47.076	77
DUE-0412342 AMEND #8	Florida Atlantic University	47.076	42,731
DUE-0412342 AMEND#8	Florida Atlantic University	47.076	131,200
DUE-0422298	Florida International University	47.076	1,283
DUE0434130	University of Central Florida	47.076	26,721
DUE-0442629	University of South Florida	47.076	59,179
DUE0525429	University of Central Florida	47.076	377,234
DUE-0618758	University of South Florida	47.076	62,079
DUE-0630649	Florida International University	47.076	117,390
DUE-0633077	University of South Florida	47.076	13,216
DUE0633157	University of Central Florida	47.076	30,788
DUE-0633194	University of South Florida	47.076	43,985
DUE-0716317	University of South Florida	47.076	58,315
DUE-0717158	University of South Florida	47.076	17,207
DUE-0717392	University of South Florida	47.076	27,632
DUE-0717624	University of South Florida	47.076	98,916
DUE0731645	University of Central Florida	47.076	1,468

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DUE-0736833	Florida International University	47.076	37,934
DUE-0736950	University of South Florida	47.076	40,812
DUE-0736971	University of South Florida	47.076	36,781
DUE-0737021	University of South Florida	47.076	29,186
DUE-0756847	University of South Florida	47.076	314,841
DUE-0802436	University of South Florida	47.076	20,898
DUE-0802551	University of South Florida	47.076	58,714
DUE0806931	University of Central Florida	47.076	67,643
DUE-0833300	Florida International University	47.076	62,314
DUE-0836891	University of South Florida	47.076	9,636
DUE0837332	University of Central Florida	47.076	16,051
DUE0840661	University of Central Florida	47.076	75,160
DUE-0842177	University of South Florida	47.076	58,179
DUE0959300	University of Central Florida	47.076	7,081
DUE-1004410	University of South Florida	47.076	35,727
EHR-0412342	Florida Atlantic University	47.076	35,507
EHR-0412342 AMEND # 2	Florida Atlantic University	47.076	398,578
EHR-0412342- AMENDMENT 3	Florida Atlantic University	47.076	95,403
FAMU Project #001391	Florida International University	47.076	19,706
GP29251	Florida Atlantic University	47.076	41,768
HRD-0217675	Florida A & M University	47.076	42,042
HRD-0420541	Florida A & M University	47.076	4,205
HRD0506110	Florida A & M University	47.076	378,600
HRD-0531523	Florida A & M University	47.076	137,142
HRD-0630370	Florida A & M University	47.076	1,160,566
HRD-0703510	Florida A & M University	47.076	467,754
HRD-0734232	University of South Florida	47.076	11,728
HRD-0833093	Florida International University	47.076	905,986
HRD-0930187	Florida International University	47.076	5,058
HRD-0932137	Florida A & M University	47.076	107,275
REC-0228352	Florida Atlantic University	47.076	32,515
REC-0228353	Florida Atlantic University	47.076	212,180
REC0447676	University of Central Florida	47.076	108,528
Sub Award Agreement 12052006	University of Central Florida	47.076	20,390
Subcontract 02192010	University of Central Florida	47.076	11,454
UF05067	Florida International University	47.076	99,781
USF-NSFBretz-02	University of South Florida	47.076	11,792
Y503196	University of South Florida	47.076	36,444
00065234	University of Florida	47.078	56,552
00068510	University of Florida	47.078	90,903
00076078	University of Florida	47.078	24,504
00076347	University of Florida	47.078	127,998
0338192	Florida State University	47.078	609
0804017	Florida State University	47.078	46,569
0902835	Florida State University	47.078	118,302
0922651	Florida State University	47.078	172,968
25-0550-0001-003	Florida State University	47.078	17,215
25-0550-0001-130	University of South Florida	47.078	2,330
25-0550-0001-150	University of South Florida	47.078	44,543
53702A P1529 7804 211	Florida International University	47.078	30,511
ANT-0741348	University of South Florida	47.078	136,687
ARC-0632277	Florida International University	47.078	178,301
ARC-0806983	Florida International University	47.078	34,870
CHE0809821	University of Central Florida	47.078	28,055
OPP-0425103	Florida Atlantic University	47.078	392
00067176	University of Florida	47.079	58,151
00067177	University of Florida	47.079	7,270
00069704	University of Florida	47.079	35,424
00069844	University of Florida	47.079	5,277
00071237	University of Florida	47.079	15,055
00073537	University of Florida	47.079	13,318
00074026	University of Florida	47.079	44,309
00084585	University of Florida	47.079	5,036
0710744	Florida State University	47.079	10,223
OISE0652048	University of Central Florida	47.079	25,648
OISE-0730065	Florida International University	47.079	353,590
OISE0738666	University of Central Florida	47.079	12,527
OISE-0742675	Florida International University	47.079	43
OISE-0827154	University of Central Florida	47.079	19,131

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OISE0827863	University of Central Florida	47.079	36,531
OISE-0832772	University of Central Florida	47.079	6,511
OISE-0906083	Florida International University	47.079	6,923
OISE-0966429	University of Central Florida	47.079	11,859
R39864	University of Florida	47.079	33,874
RUC1-2941-MO-09	Florida State University	47.079	1,515
UKB22923KV07	University of Central Florida	47.079	8,282
WSU07078	University of Florida	47.079	122,077
00066318	University of Florida	47.080	159,615
00080676	University of Florida	47.080	3,897
0963053	Florida International University	47.080	108,473
EAR-0910696	University of South Florida	47.080	81,783
IOS-092-475	University of South Florida	47.080	61,728
IUB-4812439-UF	University of Florida	47.080	41,768
OCI-0441095	Florida International University	47.080	15,000
OCI-0749204	Florida Atlantic University	47.080	89,860
UFA08-397	University of Florida	47.080	33,774
00075605	University of Florida	47.082	76,887
00075810	University of Florida	47.082	17,458
00075870	University of Florida	47.082	36,440
00076848	University of Florida	47.082	232,767
00077053	University of Florida	47.082	54,443
00078023	University of Florida	47.082	46,097
00078024	University of Florida	47.082	39,331
00078187	University of Florida	47.082	129,705
00078427	University of Florida	47.082	55,688
00078543	University of Florida	47.082	83,656
00078644	University of Florida	47.082	59,080
00079686	University of Florida	47.082	26,838
00079715	University of Florida	47.082	39,085
00079852	University of Florida	47.082	49,649
00081984	University of Florida	47.082	31,826
00081985	University of Florida	47.082	8,052
00082030	University of Florida	47.082	35,850
00082072	University of Florida	47.082	102,958
00082125	University of Florida	47.082	38,073
00082139	University of Florida	47.082	34,136
00082219	University of Florida	47.082	55,029
00082222	University of Florida	47.082	15,713
00082442	University of Florida	47.082	29,364
00082504	University of Florida	47.082	50,202
00082676	University of Florida	47.082	44,832
00082695	University of Florida	47.082	73,532
00082755	University of Florida	47.082	11,917
00082802	University of Florida	47.082	68,962
00082804	University of Florida	47.082	222,529
00082882	University of Florida	47.082	27,851
00082885	University of Florida	47.082	13,445
00082886	University of Florida	47.082	47,578
00082887	University of Florida	47.082	5,897
00082961	University of Florida	47.082	12,859
00083011	University of Florida	47.082	574,064
00083012	University of Florida	47.082	135,846
00083157	University of Florida	47.082	143,015
00083162	University of Florida	47.082	249
00083297	University of Florida	47.082	67,167
00083595	University of Florida	47.082	6,625
00083763	University of Florida	47.082	17,735
00083824	University of Florida	47.082	50,893
00083909	University of Florida	47.082	40,750
00084267	University of Florida	47.082	50,239
00085627	University of Florida	47.082	21,754
0654118	Florida State University	47.082	785,066
0838901	Florida State University	47.082	484,524
0843334	Florida State University	47.082	48,875
0849861	Florida State University	47.082	98,132
0850749	Florida State University	47.082	152,916
0851084	Florida State University	47.082	53,890
0851313	Florida State University	47.082	204,431

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0903579	Florida State University	47.082	67,082
0908625	Florida State University	47.082	89,037
0911074	Florida State University	47.082	11,062
0911109	Florida State University	47.082	142,128
0917664	Florida State University	47.082	21,854
0918362	Florida State University	47.082	186,217
0919983	Florida State University	47.082	124,595
0920821	Florida State University	47.082	107,336
0921369	Florida State University	47.082	25,385
0921397	Florida State University	47.082	136,442
0921436	Florida State University	47.082	18,221
0921538	Florida State University	47.082	9,355
0923070	Florida State University	47.082	16,062
0924772	Florida State University	47.082	43,334
0928279	Florida State University	47.082	43,238
0929919	Florida State University	47.082	2,694
0932481	Florida State University	47.082	128,484
0942855	Florida State University	47.082	77,864
10-1726	Florida State University	47.082	3,726
1766	Florida International University	47.082	24,289
53-000366	University of South Florida	47.082	24,097
59-001582	University of South Florida	47.082	19,705
681799Z	University of South Florida	47.082	22,123
845159	University of Central Florida	47.082	29,235
855322	University of Central Florida	47.082	9,251
906562	University of Central Florida	47.082	31,612
943208	University of Central Florida	47.082	41,052
ANT-0838776	University of South Florida	47.082	170,992
ANT-0838988	University of South Florida	47.082	52,406
ARC - 0856710	Florida International University	47.082	199,203
ATM-0847332	Florida International University	47.082	6,559
BCS-0948986	University of South Florida	47.082	40,541
CBET 0930170	University of Central Florida	47.082	28,047
CBET-0846510	University of South Florida	47.082	29,695
CBET-0853746	Florida International University	47.082	37,988
CBET-0923030	Florida Gulf Coast University	47.082	332,572
CHE-0840431	University of Central Florida	47.082	494,200
CHE-0840547	University of South Florida	47.082	139,743
CMMI-0928740	Florida International University	47.082	17,002
CNS 0917082	University of Central Florida	47.082	69,252
DEB-0842196	Florida International University	47.082	55,132
DMR-0958349	University of North Florida	47.082	47,769
DMS0905799	University of Central Florida	47.082	58,397
EAR-0911366	University of South Florida	47.082	34,919
ECCS 0846672	University of Central Florida	47.082	39,998
ECCS-0901178	University of South Florida	47.082	61,713
ECCS-0925929	University of South Florida	47.082	44,063
IIS 0905387	University of Central Florida	47.082	50,160
MCB0920380	University of Central Florida	47.082	151,254
Nanoptics2009	University of Florida	47.082	44,600
OCE-0903017	University of South Florida	47.082	34,875
OCE-0927108	University of South Florida	47.082	45,368
OCE-0928784	Florida A & M University	47.082	21,874
OCE-0959339	Florida Gulf Coast University	47.082	2,564
OISE-0934078	Florida International University	47.082	18,853
PHY-0855315	Florida Atlantic University	47.082	23,295
SES-0921681	Florida International University	47.082	13,823
WiOptix2009	University of Florida	47.082	25,784
Z10-75547	University of South Florida	47.082	9,075
ZA10029-135112	New College of Florida	47.082	53,116
00031639	University of Florida	47.UNK	152,578
00048272	University of Florida	47.UNK	54,520
00051425	University of Florida	47.UNK	130
00066582	University of Florida	47.UNK	41
00074643	University of Florida	47.UNK	1,894
00078765	University of Florida	47.UNK	20,416
00080256	University of Florida	47.UNK	10,206
00082780	University of Florida	47.UNK	34,420
00082781	University of Florida	47.UNK	6,753

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00083954	University of Florida	47.UNK	9,571
00088102	University of Florida	47.UNK	8,981
00088120	University of Florida	47.UNK	20,198
166000520028052	Florida State University	47.UNK	629
61-8337-1001	Florida State University	47.UNK	5
75-1086713	University of Florida	47.UNK	20,944
AURA C10337A	University of Florida	47.UNK	349,052
C10600N	University of Florida	47.UNK	67,826
IPA	University of Central Florida	47.UNK	32,206
NSF	University of Central Florida	47.UNK	85,715
Total - National Science Foundation			$121,214,630
U. S. Small Business Administration			
SBAHQ-08-I-0139	University of South Florida	59.006	160,138
212422	University of Central Florida	59.037	550,503
212436	University of Central Florida	59.037	356,662
SBAHQ-09-I-0003	Florida Atlantic University	59.UNK	92,578
Total - U. S. Small Business Administration			$1,159,881
U. S. Environmental Protection Agency			
00064597	University of Florida	66.034	52,604
00069427	University of Florida	66.034	15,710
EM - 83298101 - 0	Florida International University	66.202	18,122
X - 83230201	University of South Florida	66.202	68,468
GW270	Florida State University	66.419	28,245
GW274	Florida State University	66.419	664
WM874	Florida State University	66.419	67
WM956	Florida State University	66.419	37,053
00076627	University of Florida	66.436	7,053
US EPA X7-96433105-1	University of Florida	66.436	262,242
X7 96465607 0	University of South Florida	66.436	35,714
X7-95447909-0	Florida International University	66.436	119,623
X7-96410604-0	Florida International University	66.436	614,616
Subagreement	University of South Florida	66.439	3,497
X7-97468102-7	Florida International University	66.454	64,822
00085341	University of Florida	66.456	9,505
00086856	University of Florida	66.456	3,371
25176	University of Central Florida	66.456	19,100
CONTRACT SRH34	Florida Atlantic University	66.456	5,754
00053420	University of Florida	66.460	30,754
00060170	University of Florida	66.460	267,681
00064652	University of Florida	66.460	54,931
00066039	University of Florida	66.460	26,510
00066918	University of Florida	66.460	189,843
00069921	University of Florida	66.460	5,166
00074059	University of Florida	66.460	19,025
00075709	University of Florida	66.460	182,463
00083135	University of Florida	66.460	13,220
00087099	University of Florida	66.460	15,950
00088308	University of Florida	66.460	5,024
G0293	Florida State University	66.460	22,926
WM947	Florida State University	66.460	12,050
00069764	University of Florida	66.461	54,037
00071347	University of Florida	66.461	11,947
00074552	University of Florida	66.461	105,298
00029350	University of Florida	66.463	30,751
00061558	University of Florida	66.463	792
00078752	University of Florida	66.468	35,576
00055231	University of Florida	66.474	45,963
00075203	University of Florida	66.475	2,329
A05FD0	Florida State University	66.475	756
A18FD9	University of South Florida	66.475	15,311
A1917F	University of South Florida	66.475	28,674
DO115559	Florida State University	66.475	631
DO1303047	University of South Florida	66.475	2,686
DO1303048	University of South Florida	66.475	14,584
MX-96475407-0	University of South Florida	66.475	143,110
MX96478707	University of South Florida	66.475	182,414

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
Order No. A19182	University of South Florida	66.475	28,901
00058051	University of Florida	66.509	1,887
00058052	University of Florida	66.509	689
005162/1005662	Florida International University	66.509	65,880
NNX09AE17G	University of South Florida	66.509	65,855
RD83326301-0	University of Central Florida	66.509	120,438
RD-83383501	University of South Florida	66.509	33,964
Z919104	University of Florida	66.509	12,595
DEP WM957	University of South Florida	66.510	34,506
FP-91670801-3	Florida International University	66.511	1,888
MA - 91689301 - 0	Florida International University	66.513	17,676
MA - 91697601 - 0	Florida International University	66.513	14,805
MA-91659001-01	Florida International University	66.513	1,454
00058192	University of Florida	66.514	148
00071822	University of Florida	66.516	2,616
00078422	University of Florida	66.516	9,948
SU-83394601-0	University of South Florida	66.516	3,499
SU-83430101-0	University of South Florida	66.516	18,452
00077439	University of Florida	66.716	22,506
00085294	University of Florida	66.716	72,246
00071167	University of Florida	66.717	10,031
00051084	University of Florida	66.801	34,534
HW527	Florida State University	66.801	37,832
00069532	University of Florida	66.UNK	17,360
00081557	University of Florida	66.UNK	14,808
00084152	University of Florida	66.UNK	1,306
00084153	University of Florida	66.UNK	46,579
7100036575	University of Florida	66.UNK	36,252
EP-D-06-111 Was CFDA 66.515	University of South Florida	66.UNK	9,754
NE95402308-0	University of Central Florida	66.UNK	10,552
PEGSUB00010	University of Central Florida	66.UNK	29,733
Purchase Order UCF - 0004	University of Central Florida	66.UNK	56,555
SI415RA	University of Florida	66.UNK	2,446
Sol-Gel / UF 2009-01	University of Florida	66.UNK	9,855
Total - U. S. Environmental Protection Agency			$3,734,182
U. S. Nuclear Regulatory Commission			
00079606	University of Florida	77.006	74,205
NRC-27-09-309	Florida A & M University	77.006	575
00073578	University of Florida	77.008	108,522
00073580	University of Florida	77.008	64,665
Total - U. S. Nuclear Regulatory Commission			$247,967
U. S. Department of Energy			
4400150160	University of Central Florida	81.036	292,277
978677	University of Central Florida	81.036	80,259
ARS001	University of Central Florida	81.041	165,445
GO405	University of Central Florida	81.041	3,989
ARRA 10WX7Z120022301	University of Central Florida	81.042	448,229
00001730	Florida State University	81.049	7,446
00003358	University of Florida	81.049	116,540
00006516	University of Florida	81.049	77,578
0001229 Prj 404024-2	University of Florida	81.049	81,968
00025955	University of Florida	81.049	33,690
00035219	University of Florida	81.049	8,841
00052153	University of Florida	81.049	213,067
00052154	University of Florida	81.049	108,704
00063912	University of Florida	81.049	33,759
00065029	University of Florida	81.049	31,468
00065981	University of Florida	81.049	372,475
00065982	University of Florida	81.049	61,174
00065994	University of Florida	81.049	17,588
00065995	University of Florida	81.049	54,436
00065996	University of Florida	81.049	159,115
00065997	University of Florida	81.049	618,580
00065998	University of Florida	81.049	149,024
00065999	University of Florida	81.049	207,135
00066000	University of Florida	81.049	191,643

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
00066002	University of Florida	81.049	89,140
00066631	University of Florida	81.049	64,602
00067196	University of Florida	81.049	107,870
00067361	University of Florida	81.049	181,623
00067362	University of Florida	81.049	88,590
00067363	University of Florida	81.049	58,838
00067522	University of Florida	81.049	322,335
00068264	University of Florida	81.049	175,384
00069202	University of Florida	81.049	238,960
00069792	University of Florida	81.049	29,998
00069892	University of Florida	81.049	63,286
00069957	University of Florida	81.049	232,693
00069958	University of Florida	81.049	94,183
00074158	University of Florida	81.049	16,159
00074159	University of Florida	81.049	20,798
00074554	University of Florida	81.049	132,478
00075035	University of Florida	81.049	153,664
00075516	University of Florida	81.049	62,436
00076635	University of Florida	81.049	68,610
00079263	University of Florida	81.049	242,204
00079493	University of Florida	81.049	80,287
00079494	University of Florida	81.049	41,726
00080828	University of Florida	81.049	46,996
00080829	University of Florida	81.049	68,544
00084087	University of Florida	81.049	53,466
00084088	University of Florida	81.049	29,196
00084173	University of Florida	81.049	125,374
00084624	University of Florida	81.049	105,000
00084761	University of Florida	81.049	127,266
00084763	University of Florida	81.049	21,177
00086797	University of Florida	81.049	1,828
00086798	University of Florida	81.049	31,580
00086799	University of Florida	81.049	38,305
00086800	University of Florida	81.049	37,236
00086801	University of Florida	81.049	2,454
00086802	University of Florida	81.049	33,628
00086803	University of Florida	81.049	24,605
00086804	University of Florida	81.049	1,798
00087279	University of Florida	81.049	153,356
00087281	University of Florida	81.049	448,503
00089099	University of Florida	81.049	26,443
00089100	University of Florida	81.049	33,506
00089101	University of Florida	81.049	6,725
00091538	Florida State University	81.049	87,610
00091662	University of Florida	81.049	69,698
06-CA-11244225-098	Florida A & M University	81.049	113
07-SC-NICCR-1059	Florida International University	81.049	130,352
10012002	University of South Florida	81.049	137
1213105600B	University of Central Florida	81.049	889
227000521026678	Florida State University	81.049	27,008
4-10114-04	Florida International University	81.049	16,570
4105-31132	University of South Florida	81.049	31,406
41854	University of Florida	81.049	90,981
47803-00-06 A	University of Central Florida	81.049	38,404
554581	Florida State University	81.049	4,231
971202	University of Florida	81.049	8,399
A0001107101	University of Florida	81.049	4,256
DE-FC07-08ID14916	Florida State University	81.049	405,721
DE-FG02-01ER41172	Florida International University	81.049	69,986
DE-FG02-02ER41220	Florida State University	81.049	30,409
DE-FG02-02ER63338	Florida State University	81.049	189,823
DE-FG02-04ER15570	Florida International University	81.049	108,508
DE-FG02-05ER25698	Florida State University	81.049	17,350
DE-FG02-05ER25713	Florida Atlantic University	81.049	1,103
DE-FG02-05ER46145	University of South Florida	81.049	77,413
DE-FG02-05ER46212	Florida State University	81.049	105,740
DEFG0206CH11446	University of Central Florida	81.049	203,250
DE-FG02-06ER25739	Florida International University	81.049	47,838
DE-FG02-06ER46297	University of South Florida	81.049	71,084

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
DE-FG02-06ER54881	Florida State University	81.049	88,800
DEFG0207ER15842	University of Central Florida	81.049	320,651
DE-FG02-07ER25747	University of Central Florida	81.049	128,992
DE-FG02-07ER41451	Florida State University	81.049	499,421
DEFG0207ER46354	University of Central Florida	81.049	45,271
DE-FG02-07ER46367	Florida State University	81.049	26,175
DE-FG02-07ER46438	University of South Florida	81.049	134,096
DE-FG02-07ER46451	Florida State University	81.049	134,267
DE-FG02-07ER46461	Florida International University	81.049	288,134
DE-FG02-07ER46470	University of South Florida	81.049	317,097
DE-FG02-07ER64373	Florida State University	81.049	92,362
DE-FG02-07ER64432	Florida State University	81.049	280,376
DE-FG02-07ER64455	University of Central Florida	81.049	156,362
DE-FG02-07ER64470	Florida State University	81.049	169,237
DE-FG02-08ER15995	University of Central Florida	81.049	83,290
DE-FG02-08ER46494	Florida State University	81.049	95,930
DEFG02-08ER86354	Florida International University	81.049	8,791
DE-FG02-92ER40735	Florida State University	81.049	280,330
DE-FG02-92ER40750	Florida State University	81.049	228,912
DE-FG02-96ER14618	Florida State University	81.049	391
DE-FG02-97ER14758	Florida State University	81.049	1,205
DE-FG02-97ER41022	Florida State University	81.049	879,188
DE-FG02-97ER45639	Florida State University	81.049	70,277
DE-FG02-98ER45707	Florida State University	81.049	53,908
DE-FG02-99ER41065	Florida International University	81.049	474,335
DE-FG05-08OR23338	Florida State University	81.049	55,440
DE-SC0001157	Florida International University	81.049	8,975
DE-SC0001508	University of South Florida	81.049	152,314
DE-SC0001940	Florida A & M University	81.049	19,064
DE-SC0002613	Florida State University	81.049	94,431
DE-SC0002615	Florida State University	81.049	60,056
DE-SC0002624	Florida State University	81.049	56,358
DE-SC0002687	Florida State University	81.049	32,692
MPC35TY-A3	University of Florida	81.049	240,961
PO #574871	Florida International University	81.049	36,082
SA5862-11880	University of South Florida	81.049	152,412
UF-UHN-010709-001	University of Florida	81.049	265
Z707303	University of Florida	81.049	124,146
3001160599	University of Florida	81.057	36,973
DEFG2607NT43068	University of Central Florida	81.057	91,199
00059951	University of Florida	81.086	100,778
00059952	University of Florida	81.086	29,174
00073753	University of Florida	81.086	404,074
00075032	University of Florida	81.086	70,211
00075123	University of Florida	81.086	146,203
DEFC2606NT42767	University of Central Florida	81.086	200,841
DEFC2606NT42768	University of Central Florida	81.086	1,361,301
DE-FG02-03ER54725	Florida A & M University	81.086	102,408
DE-FG02-97ER54417	Florida A & M University	81.086	264,941
00002284	University of Florida	81.087	64,875
00067818	University of Florida	81.087	155,959
00067819	University of Florida	81.087	66,849
00069638	University of Florida	81.087	63,799
00073585	University of Florida	81.087	77,015
00082759	University of Florida	81.087	159,731
00082760	University of Florida	81.087	72,031
00084394	University of Florida	81.087	19,274
00085242	University of Florida	81.087	45,715
200505	University of Central Florida	81.087	3,995
AGG99928901	University of Central Florida	81.087	13,575
DE-36-04GO14224	University of South Florida	81.087	65,989
DE-EE0000319	Florida Atlantic University	81.087	78,489
DE-EE0000475	University of North Florida	81.087	126,308
DE-EE0000476	University of North Florida	81.087	633,308
DEEE0002091	University of Central Florida	81.087	105,270
DE-EE0002802	Florida International University	81.087	23,511
DEFC2606NT42767	University of Central Florida	81.087	2,419,190
DEFC36007GO17049UCF	University of Central Florida	81.087	80,363
DE-FC36-04G014225	Florida Atlantic University	81.087	14,065

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DEFC3604GO14225	University of Central Florida	81.087	97,460
DEFC3605GO15150	University of Central Florida	81.087	561,820
DEFC3606GO16028	University of Central Florida	81.087	478,912
DE-FC36-07GO17058	University of Florida	81.087	131,661
DE-FG36-08GO18023	University of South Florida	81.087	246,148
DEFG3608GO18109	University of Central Florida	81.087	84,228
G012026-255	University of Florida	81.087	5,322
G012026-275	University of Florida	81.087	33,584
GO12026-280	University of Florida	81.087	9,627
GO120626-242	University of Florida	81.087	770
GO1206-277	University of Florida	81.087	178,366
GO14225	University of Central Florida	81.087	107,595
KK1005	University of South Florida	81.087	28,047
NFE99901501	University of Central Florida	81.087	42,875
NXL99925701	University of Central Florida	81.087	73,514
PO 00104 COVERING TASKS 1&2	Florida Atlantic University	81.087	9,941
XXL-5-44205-10	University of South Florida	81.087	39,263
00082363	University of Florida	81.089	55,732
00087575	University of Florida	81.089	8,434
00087576	University of Florida	81.089	28,184
00087577	University of Florida	81.089	9,869
07-11-036	Florida State University	81.089	99,212
09-024	Florida State University	81.089	76,923
DE-FC26-07NT43221	Florida State University	81.089	384,539
DEFE0001241 FCAAP	University of Central Florida	81.089	137,629
DE-FG26-07NT43062	Florida International University	81.089	2,498
R01089	University of South Florida	81.089	79,185
DE-EM0000598	Florida International University	81.104	194,414
DE-FG01-05EW07033	Florida International University	81.104	3,779,485
DE-FG02-96ER40952	Florida State University	81.104	350,900
3001381461	Florida State University	81.112	22,224
DE-FG52-06NA26193	Florida State University	81.112	247,737
DE-FG52-10NA29659	Florida State University	81.112	150,437
00068376	University of Florida	81.113	144,947
00081295	University of Florida	81.113	31,328
00081299	University of Florida	81.113	9,491
123475582192005000	University of Central Florida	81.113	47,481
00076244	University of Florida	81.117	30,351
DEFC2607NT43327	University of Central Florida	81.117	153,998
Q01208	University of Central Florida	81.117	143,880
G0219	University of Central Florida	81.119	76,395
GO407	University of Central Florida	81.119	112,372
00062808	University of Florida	81.121	126,691
00062809	University of Florida	81.121	22,735
4-3253-16,DE-FC52-08NA28554	Florida International University	81.121	26,808
00087014	University of Florida	81.128	35,602
00087044	University of Florida	81.128	49,976
C2131	Florida State University	81.128	37,335
PSA# 6886 FRS#525446	Florida Atlantic University	81.134	6,490
00003490	University of Florida	81.UNK	17
00005883	University of Florida	81.UNK	165,720
00028407	University of Florida	81.UNK	7
00040907	Florida State University	81.UNK	74,429
00057101	University of Florida	81.UNK	60,603
00058645	University of Florida	81.UNK	121,863
00058646	University of Florida	81.UNK	35,104
00058656	University of Florida	81.UNK	34,686
00063115	University of Florida	81.UNK	87,845
00074387	University of Florida	81.UNK	196,287
00076922	University of Florida	81.UNK	124,592
00082769	Florida State University	81.UNK	36,370
00094725	Florida State University	81.UNK	25,607
00096394	Florida State University	81.UNK	21,382
00096663	Florida State University	81.UNK	9,597
0082742	Florida State University	81.UNK	52,870
084009524027133	Florida State University	81.UNK	23,826
09-S-001	Florida State University	81.UNK	20,233
0F-33542	Florida State University	81.UNK	10,444
1000925	University of Central Florida	81.UNK	37,987

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100173	University of Central Florida	81.UNK	43,121
100817	Florida State University	81.UNK	1
100925	University of Central Florida	81.UNK	3,815
101036	Florida State University	81.UNK	79,045
1013515	University of Florida	81.UNK	27,658
18274	University of Florida	81.UNK	40,684
20080908	Florida State University	81.UNK	534
2009-QUINTELL-001	University of Florida	81.UNK	85,377
210000524021548	Florida State University	81.UNK	47,954
216000524025586	Florida State University	81.UNK	19,201
218000540017212	Florida State University	81.UNK	29
3001062066	Florida State University	81.UNK	18,961
39595	Florida State University	81.UNK	1,132
4000006057	Florida State University	81.UNK	11,133
4000057939	University of Florida	81.UNK	82,778
4000058800	Florida State University	81.UNK	57,731
4000060996	Florida State University	81.UNK	195,672
4000062415	Florida State University	81.UNK	9,309
4000069877	Florida State University	81.UNK	82,258
4000073383	University of Central Florida	81.UNK	57,709
4000082853	University of Florida	81.UNK	17,718
4000088447	Florida State University	81.UNK	15,889
4000089561	Florida State University	81.UNK	12,748
510573	Florida State University	81.UNK	45,135
511420	Florida State University	81.UNK	31,236
563193	University of Florida	81.UNK	31,952
570362	Florida State University	81.UNK	48,575
574983	University of Florida	81.UNK	24,423
586525	Florida State University	81.UNK	97,475
589175	Florida State University	81.UNK	315,355
590820	Florida State University	81.UNK	5,371
62267	University of Central Florida	81.UNK	41,314
63471-001-08	Florida State University	81.UNK	59,911
6877554	Florida State University	81.UNK	22,422
700147521	University of Florida	81.UNK	3,791
765019	University of Central Florida	81.UNK	20,043
7-SC-NICCR-1015	University of Florida	81.UNK	3,383
81977	University of Central Florida	81.UNK	90,625
829202	University of Central Florida	81.UNK	893,319
885775	University of Central Florida	81.UNK	15,052
929136	University of Florida	81.UNK	23,998
949641	University of Central Florida	81.UNK	10,000
95398	University of Central Florida	81.UNK	12,462
978219	Florida State University	81.UNK	20,792
987463,0	University of Florida	81.UNK	34,262
995506	University of Central Florida	81.UNK	36,290
9F-30421	University of Florida	81.UNK	29,861
B568621	University of Florida	81.UNK	5,081
B573263	University of Florida	81.UNK	37,223
Basic Research Agreement 09242009	University of Central Florida	81.UNK	111,220
DEEE0003088	University of Central Florida	81.UNK	6,791
DE-FG02-08ER86370	University of Central Florida	81.UNK	525
DE-FG36-04G014281	University of Central Florida	81.UNK	336,186
No. 156445	University of South Florida	81.UNK	3,338
P280196	Florida State University	81.UNK	25,575
PO 1006226	University of Florida	81.UNK	5,284
PO# 868772	University of Central Florida	81.UNK	14,756
PO765393/ DOC0847488	University of Florida	81.UNK	40,072
Total - U. S. Department of Energy			$35,709,406
U. S. Department of Education			
131-1919A-9CH01	Florida International University	84.002	9,869
132-1930A-OCE1	Florida International University	84.002	11,273
371-1189A-9CF01	Florida State University	84.010	40,653
371-2269A-9C001	Florida State University	84.010	12,603
UF06095	Florida International University	84.015	142,037
UF08103,PO15B060090	Florida International University	84.015	140
UF09065 / Grant No. P015B060090	Florida International University	84.015	218,203
00072443	University of Florida	84.019	3,323

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
P022A090051	Florida State University	84.022	64,080
2912620A0CD05	University of Central Florida	84.027	9,471
2912629A9CD07	University of Central Florida	84.027	11,219
371-2619A-9R001	Florida State University	84.027	4,484
371-2620A-0C002	Florida State University	84.027	243,099
371-2620-A-0C003	Florida State University	84.027	133,225
371-2620A-0C004	Florida State University	84.027	186,900
371-2620A-0C005	Florida State University	84.027	289,875
371-2620A-0C008	Florida State University	84.027	392,893
371-2620A-0CD01	Florida State University	84.027	249,121
371-2629A-9C002	Florida State University	84.027	90,183
371-2629A-9C003	Florida State University	84.027	78,970
371-2629A-9C005	Florida State University	84.027	211,917
371-2629A-9C006	Florida State University	84.027	189,903
371-2629A-9C008	Florida State University	84.027	600,649
371-2629A-9CD01	Florida State University	84.027	106,867
4812620A0C001	University of Central Florida	84.027	155,146
4812620A0C002	University of Central Florida	84.027	160,383
481-2620A-0C003	University of Central Florida	84.027	633,989
4812620A0C004	University of Central Florida	84.027	13,272
4812629A9C001	University of Central Florida	84.027	281,961
4812629A9C002	University of Central Florida	84.027	108,448
4812629A9C003	University of Central Florida	84.027	84,068
4812629A9C004	University of Central Florida	84.027	151,530
P031M090054	Florida International University	84.031	75,306
P047A080266	Florida A & M University	84.047	460,826
P047A080910	University of Central Florida	84.047	254,615
P047M070048	Florida A & M University	84.047	240,349
00085600	University of Florida	84.116	55,317
00086870	University of Florida	84.116	9,832
098000524025380	Florida State University	84.116	3,164
220222	Florida A & M University	84.116	4,631
2299-01	University of Central Florida	84.116	1,163
26-1507-5261	Florida International University	84.116	22,928
ORSP-07120-20066-1	University of South Florida	84.116	1,047
P116B060460	Florida State University	84.116	146,348
P116B070253	Florida International University	84.116	151,961
P116J080033	University of Central Florida	84.116	31,422
P116M080014	University of Central Florida	84.116	61,406
P116Z080238	New College of Florida	84.116	128,371
P116Z080255	New College of Florida	84.116	129,705
P116Z080257	New College of Florida	84.116	28,483
P116Z080279	Florida Gulf Coast University	84.116	77,474
P116Z090117	Florida Gulf Coast University	84.116	72,502
P116Z090308	New College of Florida	84.116	15,142
SA0907007	University of Florida	84.116	15,102
P120A050085	Florida International University	84.120	194
P120A080094	Florida A & M University	84.120	166,511
H129B050036	Florida State University	84.129	156,543
H129P060002	Florida State University	84.129	7,899
0001220	University of South Florida	84.133	5,724
GCDRC0139A B	University of Florida	84.133	5,000
GCDRC0180	University of Florida	84.133	22,604
H133A080007	University of Central Florida	84.133	106,580
SHEPHERD CENTER	University of Florida	84.133	11,815
1226-1007-00D	University of Central Florida	84.153	1,825
Subagreement 1226-1007-00-C,P153A090038	Florida International University	84.153	3,650
4812660A0CD01	University of Central Florida	84.173	474,605
4812699A9CD01	University of Central Florida	84.173	302,409
00075692	University of Florida	84.181	1,315,304
00082051	University of Florida	84.181	496,671
00082998	University of Florida	84.184	14,974
Q184H070087	University of Central Florida	84.184	10,725
371-1039A-9C001	Florida State University	84.186	256,907
00063849	University of Florida	84.200	4,990
00067932	University of Florida	84.200	22,422
00072417	University of Florida	84.200	9,660
00072418	University of Florida	84.200	20,051
00072420	University of Florida	84.200	18,799

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
P200A060098	Florida A & M University	84.200	168,453
P200A070494	Florida State University	84.200	99,323
P200A070543	Florida International University	84.200	125,742
P200A090061	Florida International University	84.200	52,604
P200A090204	Florida State University	84.200	151,820
P334A020225	Florida International University	84.200	39,712
P334A050047	Florida International University	84.200	23,993
00052485	University of Florida	84.215	41
00057821	University of Florida	84.215	57
00069109	University of Florida	84.215	2,736
00072318	University of Florida	84.215	18,989
00083288	University of Florida	84.215	101,822
233-03-0034	University of Central Florida	84.215	1,040,901
Contract#019-2009-2010 PO#R02474173	Florida International University	84.215	18,738
U215K030262	Florida State University	84.215	312
U215K050121	Florida State University	84.215	21,655
US DEPT OF EDUCA/COL	University of Florida	84.215	12,538
P217A070220	University of Central Florida	84.217	210,547
P220A060025	New College of Florida	84.220	5,200
P220A060034	Florida International University	84.220	337,687
09-ARDC	University of Central Florida	84.224	57,003
186000524024384	Florida State University	84.283	6,355
186000524026700	Florida State University	84.283	400,300
00075483	University of Florida	84.287	504,687
00082638	University of Florida	84.287	960,306
00064670	University of Florida	84.305	60,914
00081925	University of Florida	84.305	119,346
00541-02794	University of South Florida	84.305	41,754
10277539-003	University of South Florida	84.305	66,723
R305A080476	Florida State University	84.305	438,812
R305A080488	Florida State University	84.305	312,791
R305A090169	Florida State University	84.305	96,824
R305A090481	University of South Florida	84.305	500,403
R305A090523	Florida Atlantic University	84.305	346,181
R305A100301	Florida State University	84.305	43,366
R305B040074	Florida State University	84.305	1,307,093
R305B050032	Florida State University	84.305	510,815
R305B070074	Florida State University	84.305	932,111
R305B070131	Florida State University	84.305	50,159
R305G030104	Florida State University	84.305	186
R305J030093	Florida State University	84.305	239
R305M050223	University of South Florida	84.305	47,234
RF01066987	University of Florida	84.305	77,607
00053660	University of Florida	84.318	7
00077961	University of Florida	84.323	194,298
131-1707A-9C001	Florida International University	84.323	76,004
371-1707A-0CD01	Florida State University	84.323	30,379
4812620A0C004	University of Central Florida	84.323	99,655
00050273	University of Florida	84.324	39,700
00061310	University of Florida	84.324	27,549
00061311	University of Florida	84.324	297,432
00068503	University of Florida	84.324	206,986
00068504	University of Florida	84.324	175,920
00069254	University of Florida	84.324	406,616
00083036	University of Florida	84.324	71,081
19231-S1	University of Florida	84.324	13,888
GLC62-01	Florida State University	84.324	7,064
H324C030112	Florida State University	84.324	17,539
H324C040015	University of South Florida	84.324	47,691
H324P040003	University of South Florida	84.324	135,732
R324A100174	Florida State University	84.324	20,811
R324B060047	Florida International University	84.324	56,446
R324B070018	Florida State University	84.324	238,149
R324B090010	Florida International University	84.324	5,363
R324E060086	Florida State University	84.324	308,186
S060053	University of Central Florida	84.324	244,605
SP000I3670-02	University of Florida	84.324	303,294
00069902	University of Florida	84.325	526,994
H325A020081	University of Central Florida	84.325	11,317

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
H325D040028-07	Florida International University	84.325	85,566
H325D040071	University of Central Florida	84.325	112,579
H325D050028	University of Central Florida	84.325	131,201
H325D060047	University of Central Florida	84.325	118,981
H325D070021	Florida State University	84.325	161,110
H325D070023	Florida State University	84.325	223,309
H325D070086	Florida State University	84.325	159,134
H325D080055	University of Central Florida	84.325	86,474
H325E040011	Florida International University	84.325	18,854
H325H040097	University of Central Florida	84.325	118,258
H325K051046	University of Central Florida	84.325	282,569
H325K052049	University of Central Florida	84.325	159,544
H325K054170	University of Central Florida	84.325	85,082
H325K060217	University of Central Florida	84.325	149,348
H325K060517	Florida International University	84.325	142,567
H325K070412	Florida International University	84.325	112,257
H325K080219A	University of Central Florida	84.325	147,140
H325K080350	Florida State University	84.325	165,028
H325K090103	Florida International University	84.325	126,587
H325K090401-01	Florida International University	84.325	165,978
H325K090415	University of Central Florida	84.325	82,227
H325T070021	Florida International University	84.325	101,908
H325T080032	University of Central Florida	84.325	85,801
S332B060011	Florida State University	84.332	401,215
00085053	University of Florida	84.337	13,322
P3337A090003	Florida International University	84.337	41,519
P337A050016	Florida International University	84.337	68,434
SUB-09-583	Florida Atlantic University	84.351	7,292
371-2089A-9C001	Florida State University	84.357	683,428
UCF-USDOE07-01	University of Central Florida	84.365	65,266
00079922	University of Florida	84.366	674,789
00080517	University of Florida	84.366	26,023
1777-1049-01-C	Florida State University	84.366	1,232,640
1777-1049-01-K	Florida International University	84.366	399,250
1777-1058-01-C	Florida State University	84.366	468,064
1777-1058-01-K	Florida International University	84.366	33,921
371-2259A-0CH01	Florida State University	84.367	463,305
420-2258A-8CH01	University of Central Florida	84.367	5,006
4812259A0C001	University of Central Florida	84.367	230,549
Fd231	University of Florida	84.394	827,740
Fd232	University of Florida	84.394	1,974,242
371-5920S-0CZ03	Florida State University	84.397	1,720,958
4815920S0CZ04	University of Central Florida	84.397	578,749
4815920S0CZC1	University of Central Florida	84.397	17,909
Fd233	University of Florida	84.397	545,839
Fd234	University of Florida	84.397	34,631
Fd235	University of Florida	84.397	4,849,964
00078864	University of Florida	84.UNK	9,177
07036-003-00-UFL-01	University of Florida	84.UNK	663
164000524026751	Florida State University	84.UNK	25,086
2702986A9C001	University of Central Florida	84.UNK	3,878
4815920S0C001	University of Central Florida	84.UNK	37,605
481-5920S-0CZ05	University of Central Florida	84.UNK	8,811
Total - U. S. Department of Education			$41,660,272
Scholarship Foundation			
00068505	University of Florida	85.UNK	21
Total - Scholarship Foundation			$21
Election Assistance Commission			
E4058805I	University of Central Florida	90.400	23,273
Total - Election Assistance Commission			$23,273
U. S. Department of Health and Human Services			
ALBERT EINSTEIN 9526	University of Florida	93.001	440
6 HPPWH060014	Florida International University	93.015	44,905
00056890	University of Florida	93.048	2

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
00073729	University of Florida	93.048	7,680
DO 6500 060957	University of North Florida	93.048	6,137
00076368	University of Florida	93.061	27,557
00083244	University of Florida	93.061	106,399
2-312-0212294	Florida State University	93.061	17,044
R18MN000004	University of South Florida	93.061	427,229
00078174	University of Florida	93.069	134,467
00079824	University of Florida	93.070	6,826
00079825	University of Florida	93.070	31,101
UF10044	Florida State University	93.070	24,542
90FE0003/03	University of Central Florida	93.086	169,355
90FE0022	Florida State University	93.086	483,229
00005390	University of Florida	93.103	139,278
00078997	University of Florida	93.103	46,744
00084013	University of Florida	93.103	40,992
HHSF222200830031P/01	University of South Florida	93.103	12,396
RC294-301/3842888	University of Florida	93.103	31,706
35126-3S-545	University of South Florida	93.104	16,647
35168-6S-757	University of South Florida	93.104	166,093
00033465	University of Florida	93.110	101
00033466	University of Florida	93.110	126
00049432	University of Florida	93.110	5,004
00056340	University of Florida	93.110	5,240
00068195	University of Florida	93.110	4,004
2000 G KN666	Florida State University	93.110	69,595
ACH PCRC PDA 2000	University of South Florida	93.110	104
R40MC01063-01-00	Florida International University	93.110	260
T80 MC 00030-01 0	Florida International University	93.110	128
00048799	University of Florida	93.113	26,469
00051134	University of Florida	93.113	454
00051146	University of Florida	93.113	14,035
00055997	University of Florida	93.113	366,668
00056003	University of Florida	93.113	9,431
00056005	University of Florida	93.113	15,723
00061277	University of Florida	93.113	8,248
00072540	University of Florida	93.113	117,871
00075727	University of Florida	93.113	45,471
00076091	University of Florida	93.113	28,816
1R15ES014354	University of Central Florida	93.113	86,645
1R21ES015481-01	University of South Florida	93.113	64,600
5R01 ES007912-10	Florida International University	93.113	54,160
5S11ES011181-08	Florida International University	93.113	343,515
5S11ES011181-09	Florida International University	93.113	268,023
7 R21 ES014037-02	Florida International University	93.113	90,326
P50ES12736	Florida International University	93.113	341
SR00000926	University of Florida	93.113	28,184
00003111	University of Florida	93.121	41,897
00003603	University of Florida	93.121	18,464
00003856	University of Florida	93.121	133,704
00004837	University of Florida	93.121	120,762
00023477	University of Florida	93.121	5,146
00043261	University of Florida	93.121	2,051
00048446	University of Florida	93.121	54
00054223	University of Florida	93.121	158,238
00054272	University of Florida	93.121	174,174
00055376	University of Florida	93.121	6,145
00056585	University of Florida	93.121	90,474
00058908	University of Florida	93.121	271,628
00059092	University of Florida	93.121	247,734
00060016	University of Florida	93.121	260,406
00060018	University of Florida	93.121	35,216
00060385	University of Florida	93.121	8,175
00060488	University of Florida	93.121	294,560
00060529	University of Florida	93.121	13,525
00060554	University of Florida	93.121	81,345
00061744	University of Florida	93.121	79,054
00064426	University of Florida	93.121	308,269
00067572	University of Florida	93.121	41,870
00068032	University of Florida	93.121	158,556

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
00068057	University of Florida	93.121	461,053
00068478	University of Florida	93.121	1,332
00068645	University of Florida	93.121	100,575
00068834	University of Florida	93.121	631
00069894	University of Florida	93.121	124,644
00069997	University of Florida	93.121	129,464
00070008	University of Florida	93.121	4,245
00070966	University of Florida	93.121	75,502
00071002	University of Florida	93.121	62,722
00072019	University of Florida	93.121	120,622
00072020	University of Florida	93.121	15,464
00073846	University of Florida	93.121	172,672
00074802	University of Florida	93.121	29,294
00074804	University of Florida	93.121	2,405
00074805	University of Florida	93.121	3,240
00074806	University of Florida	93.121	11,290
00074807	University of Florida	93.121	1,200
00075024	University of Florida	93.121	383,964
00076109	University of Florida	93.121	98,158
00076158	University of Florida	93.121	21,673
00076159	University of Florida	93.121	4,607
00076160	University of Florida	93.121	3,602
00076999	University of Florida	93.121	21,630
00077000	University of Florida	93.121	13,176
00077001	University of Florida	93.121	12,904
00077747	University of Florida	93.121	346,910
00079380	University of Florida	93.121	13,015
00080009	University of Florida	93.121	328,391
00080010	University of Florida	93.121	16,222
00080015	University of Florida	93.121	472,683
00080774	University of Florida	93.121	94,910
00081458	University of Florida	93.121	15,200
00081616	University of Florida	93.121	330,559
00081617	University of Florida	93.121	150,858
00082213	University of Florida	93.121	25,031
00082214	University of Florida	93.121	8,937
00082610	University of Florida	93.121	30,137
00082888	University of Florida	93.121	148,443
00082889	University of Florida	93.121	10,348
00082890	University of Florida	93.121	7,331
00082892	University of Florida	93.121	26,986
00082893	University of Florida	93.121	21,049
00082894	University of Florida	93.121	16,272
00082909	University of Florida	93.121	56,193
00082911	University of Florida	93.121	21,418
00083099	University of Florida	93.121	55,382
00083130	University of Florida	93.121	39,031
00084395	University of Florida	93.121	114,922
00084713	University of Florida	93.121	4,896
00085439	University of Florida	93.121	15,302
00086122	University of Florida	93.121	24,416
00086867	University of Florida	93.121	146,889
00088154	University of Florida	93.121	9,371
00088155	University of Florida	93.121	2,475
00088157	University of Florida	93.121	4,396
001	University of Florida	93.121	28,923
1R01 DE019444-01A-UF	University of Florida	93.121	103,367
5-51217	University of Florida	93.121	374,283
5-51221	University of Florida	93.121	7,119
666613	University of Florida	93.121	77,345
M150839	University of Florida	93.121	32,723
R01DE016680	Florida State University	93.121	54,599
1 A22HP11477-01-00	Florida International University	93.124	17,816
COHVY	University of Central Florida	93.136	5,693
00061397	University of Florida	93.143	98,571
00084320	University of Florida	93.143	54,123
00009301	University of Florida	93.145	374,850
00021158	University of Florida	93.145	2,350
00066884	University of Florida	93.145	6,954

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
3 H12HA23043-09	University of South Florida	93.153	466,106
5 H12HA23043-05	University of South Florida	93.153	654
1R04RH106610100	University of Central Florida	93.155	79,817
200-2007-M-23576	University of South Florida	93.161	62
7R21HG00406003	University of Central Florida	93.172	77,453
R01HG004359	University of Central Florida	93.172	248,465
00032179	University of Florida	93.173	17,351
00056901	University of Florida	93.173	71,857
00057059	University of Florida	93.173	367,301
00057318	University of Florida	93.173	266,286
00058453	University of Florida	93.173	86,937
00058454	University of Florida	93.173	2,562
00058455	University of Florida	93.173	2,155
00068219	University of Florida	93.173	4,594
00069811	University of Florida	93.173	396,770
00071349	University of Florida	93.173	44,158
00072994	University of Florida	93.173	13,711
00075616	University of Florida	93.173	98,407
00075617	University of Florida	93.173	19,418
00077213	University of Florida	93.173	149,903
00080279	University of Florida	93.173	60,496
00081104	University of Florida	93.173	4,668
00082067	University of Florida	93.173	3,193
00083134	University of Florida	93.173	248,911
00084337	University of Florida	93.173	48,698
00085317	University of Florida	93.173	29,432
00085438	University of Florida	93.173	5,890
1 R01 DC010398	University of Central Florida	93.173	21,653
1 R03 DC007355-03	University of South Florida	93.173	16,857
1R15DC010485-01	Florida Atlantic University	93.173	59,815
2R56DC000858	Florida State University	93.173	45,001
3000924587	University of Florida	93.173	70,084
3001142011	University of Florida	93.173	91,033
3001488333	University of Florida	93.173	46,025
36-0915-197	University of Florida	93.173	68,550
5 R01 DC004295-08	University of South Florida	93.173	231,060
5R44DC008022-03	University of North Florida	93.173	88,944
F31DC009920	Florida State University	93.173	20,858
F31DC010097	Florida State University	93.173	32,177
F32DC010517	Florida State University	93.173	36,516
M6426130102	University of South Florida	93.173	9,101
R01 DC003387	Florida State University	93.173	13,337
R01DC003387	Florida State University	93.173	316,458
R01DC004574	Florida State University	93.173	352,230
R01DC004607	Florida State University	93.173	222,508
R01DC004785	Florida State University	93.173	305,696
R01DC005813	Florida State University	93.173	166,594
R01DC007462	Florida State University	93.173	217,054
R01DC010189	University of Central Florida	93.173	167,768
R21DC011121	Florida State University	93.173	2,646
SR00001012	Florida State University	93.173	463
T32 DC000044	Florida State University	93.173	184,427
UF09147	Florida State University	93.173	98,518
00061790	University of Florida	93.213	5,547
00061792	University of Florida	93.213	1,669
00077840	University of Florida	93.213	72,592
00079527	University of Florida	93.213	67,239
00079528	University of Florida	93.213	9,020
00079529	University of Florida	93.213	13,378
135000524023676	Florida State University	93.213	40
Prime # 1R43AT00487	University of South Florida	93.213	38,616
U01AT000613	University of South Florida	93.213	5,259
00067797	University of Florida	93.226	15,478
00077293	University of Florida	93.226	79,798
00077479	University of Florida	93.226	32,769
00079874	University of Florida	93.226	37,309
00079875	University of Florida	93.226	10,794
00079876	University of Florida	93.226	4,815
00083925	University of Florida	93.226	89,529

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09-0538.1	University of Florida	93.226	24,840
JHU PO # 2000061399	University of South Florida	93.226	93,175
R21HS018205	University of South Florida	93.226	67,109
R532537	University of Florida	93.226	11,953
00074047	University of Florida	93.236	41,761
NCMR-SUBUF09	University of Florida	93.239	14,193
00003537	University of Florida	93.242	240,990
000330747-001	Florida State University	93.242	1,279
00049836	University of Florida	93.242	149,681
00051020	University of Florida	93.242	35,595
00059170	University of Florida	93.242	244,191
00060158	University of Florida	93.242	286,690
00060576	University of Florida	93.242	956
00063728	University of Florida	93.242	524,660
00063729	University of Florida	93.242	73,278
00068375	University of Florida	93.242	396,012
00068500	University of Florida	93.242	138,610
00069854	University of Florida	93.242	55,342
00072584	University of Florida	93.242	47,387
00073170	University of Florida	93.242	170,500
00075317	University of Florida	93.242	323,712
00076087	University of Florida	93.242	109,722
00076803	University of Florida	93.242	24,557
00076807	University of Florida	93.242	48,172
00076814	University of Florida	93.242	6,891
00076815	University of Florida	93.242	6,241
00078548	University of Florida	93.242	3,085
00079646	University of Florida	93.242	25,053
00081119	University of Florida	93.242	23,143
00082249	University of Florida	93.242	810,716
00082611	University of Florida	93.242	135,056
00083333	University of Florida	93.242	86,598
0008389	University of South Florida	93.242	77,773
00085922	University of Florida	93.242	69,651
00085923	University of Florida	93.242	2,623
07-727	Florida State University	93.242	34,564
0901-2007	University of South Florida	93.242	840
1 R03 MH077598-01A1	University of South Florida	93.242	9,181
1R01MH076158	University of South Florida	93.242	1,181
1R01MH080838-01A1	Florida Atlantic University	93.242	145,709
1R01MH086591-01	Florida Atlantic University	93.242	103,845
1R03MH082445-01	University of South Florida	93.242	74,156
1R21MH077669-01A2	University of South Florida	93.242	130,260
1R21MH081046	Florida State University	93.242	181,221
1R21MH084832-01A2	Florida International University	93.242	200,251
1R21MH087932-01A1	Florida Atlantic University	93.242	37,778
1R36MH081728-01	Florida International University	93.242	1,216
1R43MH085474-01	University of South Florida	93.242	54,537
20343-FSU	Florida State University	93.242	222,424
232379-3850	Florida Atlantic University	93.242	16,591
2R44MH076541-04	University of South Florida	93.242	29,542
414074-G	University of Florida	93.242	17,251
5 R01 MH070430-05	University of South Florida	93.242	191,059
5 R21 MH080168-02	University of South Florida	93.242	109,126
5K24MH073696-05	Florida International University	93.242	150,532
5R01MH079943-02	Florida International University	93.242	514,807
5R0MH040859-20REVISE	University of South Florida	93.242	32,533
6092346/RFS800125	University of South Florida	93.242	15,102
61-0834FSU	Florida State University	93.242	17,077
7R01 MH61090-04	University of South Florida	93.242	11,733
7R01MH0440859-21	University of South Florida	93.242	303,990
7R01MH061836	Florida State University	93.242	296,959
9071-8343	University of Florida	93.242	115,636
F31MH079600	Florida State University	93.242	35,458
F31MH081396	Florida State University	93.242	32,718
F31MH083382	Florida State University	93.242	31,954
F31MH086174	Florida State University	93.242	32,452
FDP Subaward Agreement	Florida International University	93.242	23,493
FY06.083.007	University of Florida	93.242	124,904

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GW196-10W2630	Florida Atlantic University	93.242	93,090
MED111	Florida State University	93.242	42,531
P.O. 414336-G	University of South Florida	93.242	5,315
R00936,1R34MH078999-01A1	Florida International University	93.242	2,255
R01MH040826	Florida State University	93.242	471,296
R01MH058616	Florida State University	93.242	196,756
R01MH076277	Florida State University	93.242	433,830
R01MH077730	Florida State University	93.242	558,599
R01MH081012	Florida State University	93.242	222,420
R21MH081094	University of South Florida	93.242	99,214
R21MH083128	Florida State University	93.242	48,163
R34MH078999	Florida State University	93.242	223,830
RR274-333/3840488	Florida State University	93.242	12,619
S090018	University of South Florida	93.242	150,602
UF09012	University of South Florida	93.242	161,608
UF09089	Florida State University	93.242	56,045
Z182802	Florida Atlantic University	93.242	24,728
33430-8S-1239	University of South Florida	93.243	142,799
35126-4S-626	University of South Florida	93.243	23,573
3UD1 SM57442-02-3	University of South Florida	93.243	18,957
1 D09HP08330-01-00	Florida International University	93.247	161,348
UF08138	Florida State University	93.247	642
00048190	University of Florida	93.252	969
529-07-0093-00001	University of Florida	93.256	3,734,463
1RO-03OH009493-01A1	University of South Florida	93.262	56,345
3048105180-09-432	University of South Florida	93.262	1,515
3048106680-10-262	University of South Florida	93.262	9,669
6402-1033-00-A	Florida International University	93.262	5,556
P.O. 200-2005-M-1462	University of South Florida	93.262	1,689
Subagreement # 6402-1033-50-C	Florida International University	93.262	1,000
1 E01HP12937-01-00	Florida International University	93.264	143,208
1F31MH084549-01A1	Florida International University	93.272	20,779
5F32AA016449-04	University of South Florida	93.272	58,280
00060084	University of Florida	93.273	202
00066377	University of Florida	93.273	113,063
00066678	University of Florida	93.273	218,425
00068232	University of Florida	93.273	379,242
00073151	University of Florida	93.273	127,038
00078480	University of Florida	93.273	694,184
00078639	University of Florida	93.273	43,991
00078897	University of Florida	93.273	6,735
00080459	University of Florida	93.273	129,745
00080970	University of Florida	93.273	23,136
00085575	University of Florida	93.273	49,735
0352.01.01	Florida Atlantic University	93.273	9
05-SC-NIH-1054	University of South Florida	93.273	6,860
1 R21 AA017667-01A1	University of South Florida	93.273	176,303
1R01AA016212-01A2	Florida International University	93.273	270,068
1R01AA018011-01	Florida International University	93.273	179,321
1R01AA018084-01	Florida International University	93.273	402,923
1R01AA018095-01A1 & 3R01AA018095-01A1S1	Florida International University	93.273	96,650
3 R01 AA011925-05S1	University of South Florida	93.273	154
3R01AA017405-02S1	Florida International University	93.273	747,595
5 R01 AA008333-14	University of South Florida	93.273	230,334
5R01AA013623-08	University of South Florida	93.273	128,551
5R01AA013825-05	Florida International University	93.273	218,173
5R01AA015810-04	Florida International University	93.273	676,465
5R01AA015951-06	University of South Florida	93.273	573,706
5R21AA014407-03	Florida Atlantic University	93.273	31,383
7R21AA014407-2	Florida Atlantic University	93.273	5,692
R01AA016091-02	University of South Florida	93.273	572,470
Subaward No. 0005431,5R37AA011873-12	Florida International University	93.273	66,322
00004325	University of Florida	93.279	1,464
00006331	University of Florida	93.279	185,508
00051189	University of Florida	93.279	3,893
00061422	University of Florida	93.279	82,056
00061506	University of Florida	93.279	8,406
00065867	University of Florida	93.279	262,150
00067173	University of Florida	93.279	111,861

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00068213	University of Florida	93.279	225,996
00068359	University of Florida	93.279	7,282
00068939	University of Florida	93.279	39,745
00069993	University of Florida	93.279	120,319
00076247	University of Florida	93.279	216,575
00078810	University of Florida	93.279	105,408
00081353	University of Florida	93.279	164,904
00082941	University of Florida	93.279	1,617
00083510	University of Florida	93.279	78,359
00084495	University of Florida	93.279	177,426
00302-02279.001	University of South Florida	93.279	53,861
1 R21 DA023273-02	University of South Florida	93.279	105,912
1F31DA023728-02	University of South Florida	93.279	6,559
1F31DA025570	Florida State University	93.279	31,664
1F31DA029400	Florida International University	93.279	6,985
1K02DA023048	Florida State University	93.279	113,802
1R01DA016551-01A1	Florida International University	93.279	225,449
1R01DA023405-01A2	Florida International University	93.279	528,319
1R01DA027049-01	Florida International University	93.279	133,896
1R15DA023675-01A2	Florida Atlantic University	93.279	39,698
1R37DA025576-01	Florida International University	93.279	243,249
1RO1DA021714-01A2	Florida Atlantic University	93.279	409,182
2 R44 DA13055-02A1	University of South Florida	93.279	31,823
2009-0253-UFL	University of Florida	93.279	15,134
36-1835151/CC0162889	University of South Florida	93.279	50,830
5 R01DA10683-06	University of South Florida	93.279	2,499
5R01 DA019824-05	University of South Florida	93.279	295,042
5R01DA021521-03	Florida International University	93.279	437,183
5R24DA014260-05	Florida International University	93.279	16,707
5RO1DA018916-04	Florida International University	93.279	179,804
7 R01 DA012366-09	Florida International University	93.279	659,785
7 R01 DA021537-02	Florida International University	93.279	309,116
7RO1DA012414-08	Florida International University	93.279	26,615
R01DA019356	Florida State University	93.279	188,527
R01DA019627	Florida State University	93.279	140,686
R01DA026854	Florida State University	93.279	14,153
R21DA022351	Florida State University	93.279	140,499
5K08MH082642-03	University of South Florida	93.281	157,050
K08MH080239	Florida State University	93.281	114,973
F31MH080467	Florida State University	93.282	4,602
0003967	University of Florida	93.283	6,816
00042732	University of Florida	93.283	27
00075521	University of Florida	93.283	23,976
000HCPCE-2009-68234	University of North Florida	93.283	5,938
U01DD000304	Florida State University	93.283	332,126
U38/CCU423095	University of South Florida	93.283	21,498
U50/ATU473408-05	Florida A & M University	93.283	8,930
U58/CCU420042-02	University of South Florida	93.283	1,535
00054309	University of Florida	93.286	146,374
00054310	University of Florida	93.286	16,096
00061037	University of Florida	93.286	150,640
00061038	University of Florida	93.286	64,625
00061039	University of Florida	93.286	40,929
00073962	University of Florida	93.286	51,313
00075655	University of Florida	93.286	87,547
00075656	University of Florida	93.286	10,141
00075657	University of Florida	93.286	33,356
00076950	University of Florida	93.286	231,967
05K01EB003465	University of Central Florida	93.286	9,893
09-186-391071	University of South Florida	93.286	24,755
1R01EB009429	University of Central Florida	93.286	241,906
1R15EB00885801	University of Central Florida	93.286	132,586
3001094848	University of Florida	93.286	64,458
3555-01	University of North Florida	93.286	53,695
5R01EB005459	University of Central Florida	93.286	335,002
B6376363109	Florida State University	93.286	852
DSR0003	University of South Florida	93.286	281
R01EB006158	Florida State University	93.286	453,636
UF09092	Florida State University	93.286	26,720

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1 T37 MD001489-01	Florida International University	93.307	5,705
1P20MD003375-01	University of South Florida	93.307	535,559
1R01MD004002-01	Florida International University	93.307	143,981
1R01NR012150-01	Florida International University	93.307	34,227
23150-1	University of Florida	93.307	104,230
23150-2	University of Florida	93.307	13,517
2P20MD002288-01	Florida International University	93.307	1,487,667
2T37MD001489-05	Florida International University	93.307	267,150
5P20MD00050102	Florida A & M University	93.307	781,947
5P20MD003375-02	University of South Florida	93.307	420,287
5R24MD002807	Florida State University	93.307	346,146
00070227	University of Florida	93.310	270,653
00070229	University of Florida	93.310	16,875
00077028	University of Florida	93.310	441
00087463	University of Florida	93.310	10,807
1P41GM089163-01	Florida Atlantic University	93.310	1,497
1R03MH085705-01A1	Florida International University	93.310	12,761
RL1AA017541	Florida State University	93.310	340,531
A10HP00059-10-00	University of Central Florida	93.358	127,098
A10HP00153	Florida International University	93.358	4,609
00002573	University of Florida	93.361	24,465
00005977	University of Florida	93.361	109,503
00021327	University of Florida	93.361	1,354
00054186	University of Florida	93.361	228,627
00054195	University of Florida	93.361	8
00059535	University of Florida	93.361	12,125
00060024	University of Florida	93.361	43,347
00060025	University of Florida	93.361	4,137
00068353	University of Florida	93.361	7,931
00068774	University of Florida	93.361	8,993
00084917	University of Florida	93.361	77,497
1 F 32 NR010043-01	Florida Atlantic University	93.361	83,621
1 R01 NR009120-01A2	Florida International University	93.361	489,794
1R01NR010751-02	University of South Florida	93.361	519,564
1R01NR0773801A2	University of Central Florida	93.361	55,556
1R15NR010631-01A1	University of North Florida	93.361	55,641
1R21NR010262	University of Central Florida	93.361	47,716
2R01NR005000-07	University of South Florida	93.361	380,386
3R01NR005000-06S2	University of South Florida	93.361	36,627
5 R01NR008252-04	University of South Florida	93.361	1,516
WSU08015	University of Central Florida	93.361	47,520
00003199	University of Florida	93.389	6
00004109	University of Florida	93.389	6,108
00057764	University of Florida	93.389	268
00058814	University of Florida	93.389	255,239
00069323	University of Florida	93.389	15,261
00069354	University of Florida	93.389	42,028
00073355	University of Florida	93.389	206,069
00073356	University of Florida	93.389	325,000
00073448	University of Florida	93.389	500,000
00077505	University of Florida	93.389	10,012
00078169	University of Florida	93.389	1,226,287
00078768	University of Florida	93.389	6,060
00080089	University of Florida	93.389	187,459
00083856	University of Florida	93.389	707,957
00083857	University of Florida	93.389	3,039,630
00083858	University of Florida	93.389	110,743
00083859	University of Florida	93.389	94,496
00083860	University of Florida	93.389	34,019
00083861	University of Florida	93.389	144,361
00085440	University of Florida	93.389	18,390
00085441	University of Florida	93.389	14,868
00085505	University of Florida	93.389	2,493
00085659	University of Florida	93.389	7,500
00085672	University of Florida	93.389	8,333
00085704	University of Florida	93.389	16,000
00085913	University of Florida	93.389	20,102
00085914	University of Florida	93.389	20,991
00086192	University of Florida	93.389	11,628

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00086209	University of Florida	93.389	9,225
00086523	University of Florida	93.389	16,556
00086524	University of Florida	93.389	13,208
00086525	University of Florida	93.389	1,573
00086556	University of Florida	93.389	28,500
00087222	University of Florida	93.389	4,909
00087223	University of Florida	93.389	5,000
00087421	University of Florida	93.389	15,293
00087425	University of Florida	93.389	310,188
00087426	University of Florida	93.389	85,422
1581 G JB151	Florida State University	93.389	221,621
1S10RR025080	Florida State University	93.389	2,000,000
267038480301	University of South Florida	93.389	272,867
5 U54 RR019259 03	University of South Florida	93.389	25,565
7 U54 RR019259-02	University of South Florida	93.389	10,863
PO 5600388266	University of Florida	93.389	15,032
U54RR019259	University of South Florida	93.389	223,099
00056455	University of Florida	93.393	2,554
00059239	University of Florida	93.393	3,144
00067424	University of Florida	93.393	307,386
00067795	University of Florida	93.393	205,976
00067822	University of Florida	93.393	8,193
00067823	University of Florida	93.393	22,404
00068715	University of Florida	93.393	35,083
00071064	University of Florida	93.393	190,189
00073223	University of Florida	93.393	76,555
00073224	University of Florida	93.393	11,803
00074237	University of Florida	93.393	188,473
00074238	University of Florida	93.393	27,442
00074446	University of Florida	93.393	6,022
00075045	University of Florida	93.393	4,147
00075479	University of Florida	93.393	185,873
00075480	University of Florida	93.393	254,020
00076725	University of Florida	93.393	53,085
00076726	University of Florida	93.393	29,087
00077007	University of Florida	93.393	121,261
00081490	University of Florida	93.393	3,092
00083022	University of Florida	93.393	8,327
00083743	University of Florida	93.393	128,346
1 RO3 CA121750-01	University of South Florida	93.393	4,828
10-14922-99-04-G6	University of South Florida	93.393	8,795
10-15880-99-01-G1	University of Florida	93.393	5,554
1R03CA141199-01	Florida Atlantic University	93.393	59,438
2005-009	University of South Florida	93.393	11,202
2R56CA093455-05	Florida Atlantic University	93.393	90,214
5-51368	University of Florida	93.393	6,393
5R03 CA130028 (CHOP)	University of South Florida	93.393	4,498
5R03CA124215-03	Florida International University	93.393	2,629
C00023743-1	University of South Florida	93.393	107,636
R01 CA123346-05	University of South Florida	93.393	605,103
R01CA069222	Florida State University	93.393	177,277
R03CA138069	Florida State University	93.393	79,201
00051551	University of Florida	93.394	76,823
00068554	University of Florida	93.394	234,353
00069677	University of Florida	93.394	112,595
00069952	University of Florida	93.394	77,855
00075020	University of Florida	93.394	124,304
00076666	University of Florida	93.394	16,843
004	University of Florida	93.394	9,693
1 U01 CA85052-04	University of South Florida	93.394	29,406
1 U01 CA85052-05	University of South Florida	93.394	2,710
10-13847-99-02-G1	University of South Florida	93.394	73,681
21002350-30611A	University of Florida	93.394	32,411
3R29H	University of Florida	93.394	111,816
5 R01 CA055652-13	University of South Florida	93.394	214
5 R01 CA103965-04	University of South Florida	93.394	103,294
5-41990-G1	University of Florida	93.394	15,758
5R21CA119177	Florida State University	93.394	92,314
00066215	University of Florida	93.395	279,243

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00066216	University of Florida	93.395	12,477
00066217	University of Florida	93.395	659
00066387	University of Florida	93.395	218,099
00072938	University of Florida	93.395	292,245
00077267	University of Florida	93.395	140,122
00077672	University of Florida	93.395	168,469
00079424	University of Florida	93.395	3,401
00082133	University of Florida	93.395	143,391
00082678	University of Florida	93.395	89,140
00082679	University of Florida	93.395	2,960
100325	Florida State University	93.395	106,592
1015346-99-01-G1	University of South Florida	93.395	16,532
1151601	University of Florida	93.395	18,100
1221-7558-209-200656	University of Florida	93.395	92,278
17436	University of Florida	93.395	1,730,430
19065	University of Florida	93.395	25,786
19076	University of Florida	93.395	103,507
19672	University of Florida	93.395	31,865
19875	University of Florida	93.395	955
1R15CA119253-01A1	Florida International University	93.395	41,555
2000056563	University of Florida	93.395	11,899
2008-0831-02	University of Florida	93.395	98,654
22128/98550607	University of Florida	93.395	17,587
2U10CA081920-09	University of South Florida	93.395	83,788
41880-8545	University of South Florida	93.395	2,597
5 P01 CA118210-03	University of South Florida	93.395	42,004
5 R01 CA76181-04	University of South Florida	93.395	167
5 R29 CA75243-05	University of South Florida	93.395	56
5 RO1 CA071976-13	University of South Florida	93.395	5,901
5R01 CA111196-05	University of South Florida	93.395	214,808
5R01CA131080-02	University of South Florida	93.395	519,634
5U19 CA067771-09	University of South Florida	93.395	1,354
60014000	Florida State University	93.395	20,802
7R01CA106439	University of Central Florida	93.395	114,735
GAFA064333PO#0461090	University of Florida	93.395	28,231
IR15CA135513-01	Florida Atlantic University	93.395	75,225
R01CA128865	University of Central Florida	93.395	245,218
R15CA125681	University of Central Florida	93.395	102,502
R41CA139785	University of South Florida	93.395	60,318
S08-002	University of South Florida	93.395	10,834
SUBAWARD# S0179367	Florida Atlantic University	93.395	152,136
00066856	University of Florida	93.396	42,856
00073517	University of Florida	93.396	237,997
00076122	University of Florida	93.396	930
00077705	University of Florida	93.396	202,646
00077706	University of Florida	93.396	7,707
00081932	University of Florida	93.396	28,886
00083005	University of Florida	93.396	84,280
00085713	University of Florida	93.396	708
00085770	University of Florida	93.396	49,802
1 R21 CA108653-01A1	University of South Florida	93.396	432
10-14352-04-05-C1	University of South Florida	93.396	2,986
20289/98010420	University of South Florida	93.396	103,726
5 R01 CA77301	University of South Florida	93.396	7
5 R01 CA83146-05	University of South Florida	93.396	41
5 R01 CA90315-04	University of South Florida	93.396	11,182
5R01CA050211-19	University of South Florida	93.396	211,794
7R21CA129265-03	Florida International University	93.396	33,180
F011871	University of Florida	93.396	14,205
R01CA109524	University of Central Florida	93.396	204,057
00079855	University of Florida	93.397	96,284
10-15048-03-07-C1	University of South Florida	93.397	14,076
00058866	University of Florida	93.398	91,466
00062672	University of Florida	93.398	246,851
00067688	University of Florida	93.398	522
00081538	University of Florida	93.398	333,766
00088969	University of Florida	93.398	13,631
K01CA101781	University of Central Florida	93.398	441
K25CA106799	Florida State University	93.398	108,328

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
00059134	University of Florida	93.399	2,000
00059135	University of Florida	93.399	3,856
10-13512-99-01-G2	University of South Florida	93.399	2,891
10-14057-04-01-G1	University of South Florida	93.399	19,206
20791 SAP1004877	University of Florida	93.399	20,384
3 U10 CA81920-03S2	University of South Florida	93.399	12,172
5 R01 CA111334-05	University of South Florida	93.399	172,312
5 U01 CA084973-05S1	University of South Florida	93.399	118
5 U01 CA84973-04	University of South Florida	93.399	560
5U10CA081920-08	University of South Florida	93.399	1,160,342
7R01CA106414-06	University of South Florida	93.399	67,479
7R01CA133594-02	University of South Florida	93.399	132,024
P66366001	Florida State University	93.399	24,949
1A0AHP16410-01-00	Florida International University	93.405	11,267
T0AHP15856-01-00	Florida International University	93.407	301,946
90CW1119	University of Central Florida	93.556	676
664596	University of Florida	93.600	53,270
90YF0061/01	University of South Florida	93.600	183,579
7161P08	Florida Gulf Coast University	93.630	4,511
749HC09	University of Florida	93.630	11,618
751CL09	University of Florida	93.630	74,612
NIMH	University of Central Florida	93.630	2,872
90OJ2019	Florida State University	93.647	62,526
URF48 / FAU A/C No. 8150-041-41 / 8150-041-43	Florida International University	93.658	135,233
URF48,LJ611	Florida International University	93.658	2,772
URF50/0648	University of Central Florida	93.658	147,967
00055385	University of Florida	93.671	297,455
00055388	University of Florida	93.671	8,712
0000552	University of South Florida	93.701	21,872
00062213	University of Florida	93.701	9,414,862
00062315	University of Florida	93.701	8,976
00062328	University of Florida	93.701	486,489
00065241	University of Florida	93.701	27,434
00070555	University of Florida	93.701	74,531
00070877	University of Florida	93.701	72,667
00072411	University of Florida	93.701	122,691
00072412	University of Florida	93.701	21,910
00073060	University of Florida	93.701	130,384
00073283	University of Florida	93.701	51,425
00074748	University of Florida	93.701	122,750
00074749	University of Florida	93.701	64,398
00074866	University of Florida	93.701	98,385
00074948	University of Florida	93.701	63,136
00074988	University of Florida	93.701	295,856
00074989	University of Florida	93.701	34,256
00075640	University of Florida	93.701	28,490
00077262	University of Florida	93.701	204,683
00077427	University of Florida	93.701	457,748
00077428	University of Florida	93.701	50,085
00077518	University of Florida	93.701	240,677
00077519	University of Florida	93.701	12,909
00077678	University of Florida	93.701	169,632
00077732	University of Florida	93.701	254,865
00077733	University of Florida	93.701	15,488
00078209	University of Florida	93.701	92,360
00078476	University of Florida	93.701	306,388
00078501	University of Florida	93.701	25,764
00078863	University of Florida	93.701	189,474
00079847	University of Florida	93.701	120,312
00079848	University of Florida	93.701	48,482
00079849	University of Florida	93.701	10,301
00080013	University of Florida	93.701	159,453
00080127	University of Florida	93.701	246,960
00080128	University of Florida	93.701	77,048
00080152	University of Florida	93.701	135,695
00080153	University of Florida	93.701	37,077
00080185	University of Florida	93.701	10,224
00080186	University of Florida	93.701	11,268
00080351	University of Florida	93.701	7,853

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00080363	University of Florida	93.701	127,833
00080567	University of Florida	93.701	122,338
00080568	University of Florida	93.701	10,658
00080569	University of Florida	93.701	9,961
00080573	University of Florida	93.701	14,763
00080657	University of Florida	93.701	118,064
00080792	University of Florida	93.701	295,765
00080793	University of Florida	93.701	7,850
00080846	University of Florida	93.701	105,688
00080847	University of Florida	93.701	43,929
00080848	University of Florida	93.701	26,471
00080945	University of Florida	93.701	95,718
00081068	University of Florida	93.701	326,049
00081109	University of Florida	93.701	499,791
00081147	University of Florida	93.701	158,693
00081167	University of Florida	93.701	158,274
00081168	University of Florida	93.701	35,216
00081172	University of Florida	93.701	37,906
00081305	University of Florida	93.701	75,000
00081328	University of Florida	93.701	112,300
00081341	University of Florida	93.701	19,192
00081348	University of Florida	93.701	72,947
00081486	University of Florida	93.701	69,696
00081556	University of Florida	93.701	170,004
00081595	University of Florida	93.701	31,198
00081640	University of Florida	93.701	303,172
00081712	University of Florida	93.701	332,574
00081713	University of Florida	93.701	38,707
00081719	University of Florida	93.701	26,880
00081721	University of Florida	93.701	24,077
00082000	University of Florida	93.701	1,780,994
00082022	University of Florida	93.701	46,136
00082023	University of Florida	93.701	10,625
00082175	University of Florida	93.701	49,670
00082238	University of Florida	93.701	3,317
00082278	University of Florida	93.701	23,360
00082302	University of Florida	93.701	21,406
00082381	University of Florida	93.701	82,382
00082723	University of Florida	93.701	5,411
00082776	University of Florida	93.701	64,674
00082785	University of Florida	93.701	163,684
00082834	University of Florida	93.701	43,949
00082861	University of Florida	93.701	115,723
00082997	University of Florida	93.701	215,277
00083057	University of Florida	93.701	189,727
00083077	University of Florida	93.701	58,761
00083079	University of Florida	93.701	100,311
00083117	University of Florida	93.701	9,899
00083152	University of Florida	93.701	16,043
00083566	University of Florida	93.701	35,869
00083581	University of Florida	93.701	140,631
00083594	University of Florida	93.701	128,192
00083628	University of Florida	93.701	181,292
00083633	University of Florida	93.701	85,857
00083798	University of Florida	93.701	78,912
00083811	University of Florida	93.701	47,890
00083854	University of Florida	93.701	230,340
00083905	University of Florida	93.701	15,473
00083907	University of Florida	93.701	172,526
00083932	University of Florida	93.701	149,211
00083951	University of Florida	93.701	27,025
00083952	University of Florida	93.701	6,473
00083969	University of Florida	93.701	113,438
00083972	University of Florida	93.701	13,835
00083975	University of Florida	93.701	159,963
00084084	University of Florida	93.701	45,150
00084097	University of Florida	93.701	32,129
00084098	University of Florida	93.701	35,248
00084104	University of Florida	93.701	84,128

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
00084127	University of Florida	93.701	46,117
00084134	University of Florida	93.701	54,788
00084147	University of Florida	93.701	118,850
00084249	University of Florida	93.701	130,523
00084251	University of Florida	93.701	25,115
00084252	University of Florida	93.701	20,847
00084323	University of Florida	93.701	101,300
00084336	University of Florida	93.701	34,277
00084367	University of Florida	93.701	56,842
00084454	University of Florida	93.701	42,848
00084459	University of Florida	93.701	186,122
00084492	University of Florida	93.701	232,758
00084525	University of Florida	93.701	48,599
00084532	University of Florida	93.701	386,542
00084534	University of Florida	93.701	103,944
00084535	University of Florida	93.701	13,869
00084591	University of Florida	93.701	540,314
00084985	University of Florida	93.701	42,128
00084988	University of Florida	93.701	30,513
00085168	University of Florida	93.701	21,265
00085268	University of Florida	93.701	27,544
00085537	University of Florida	93.701	72,573
00085538	University of Florida	93.701	4,856
00085539	University of Florida	93.701	3,639
00085548	University of Florida	93.701	31,996
00085595	University of Florida	93.701	23,146
00085888	University of Florida	93.701	4,356
00085894	University of Florida	93.701	38,585
00085903	University of Florida	93.701	69,838
00085964	University of Florida	93.701	75,979
00086079	University of Florida	93.701	43,205
00086088	University of Florida	93.701	85,500
00086107	University of Florida	93.701	180,299
00086257	University of Florida	93.701	3,291
00086355	University of Florida	93.701	797
00086929	University of Florida	93.701	148,897
00086930	University of Florida	93.701	4,828
00086931	University of Florida	93.701	17,377
00087155	University of Florida	93.701	5,863
00087158	University of Florida	93.701	2,001
00087312	University of Florida	93.701	119
00087854	University of Florida	93.701	31
00088171	University of Florida	93.701	10,700
00089001	University of Florida	93.701	7,371
100026-D	University of South Florida	93.701	47,643
111632010-7348230	University of South Florida	93.701	16,676
1F33AI081488-01	Florida International University	93.701	52,144
1P30DA028807-01	University of South Florida	93.701	180,942
1R01CA140408-01	University of South Florida	93.701	168,672
1R01DA025640-01A1	Florida International University	93.701	348,899
1R01TW008508-01	University of South Florida	93.701	233,928
1R03AIO80338-02	University of South Florida	93.701	44,789
1R21AG033332-01A1	University of South Florida	93.701	120,067
1R21CA129263-01A2	University of Central Florida	93.701	105,252
1R21DK081878-01A1	University of South Florida	93.701	99,724
1R21NR011224-01A1	University of South Florida	93.701	155,032
1R21NS066371-01	Florida Atlantic University	93.701	209,567
1R34HD065274-01	University of South Florida	93.701	137,350
1RC1LM010455-01	University of South Florida	93.701	223,449
27127/98013894	University of South Florida	93.701	6,481
2-R01-EY016674-04A1	Florida International University	93.701	82,616
2R56AI023338-25	University of South Florida	93.701	69,069
3823-5	University of South Florida	93.701	4,872
3G12RR003020-25S1	Florida A & M University	93.701	40,304
3P20MD002288-03S1	Florida International University	93.701	93,251
3R01AA016091-03S1	University of South Florida	93.701	95,571
3R01AI057559-05S1	University of South Florida	93.701	247,962
3R01AIO49724-09S1	University of South Florida	93.701	63,179
3R01CA111196-04S1	University of South Florida	93.701	12,713

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3R01DC003387	Florida State University	93.701	5,617
3R01DC004295-08S1	University of South Florida	93.701	77,957
3R01DK054393-06S2	University of South Florida	93.701	4,714
3R01DK054393-06S3	University of South Florida	93.701	4,495
3R01EY013022-10S1	Florida Atlantic University	93.701	121,081
3R01NR005000-06S1	University of South Florida	93.701	101,359
3R15CA119253-01A1S1	Florida International University	93.701	88,053
3R15CA135513-01S1	Florida Atlantic University	93.701	127,776
3R21AA014407-03S1	Florida Atlantic University	93.701	7,795
3R25GM061347-09S2	Florida International University	93.701	85,775
3R37GM029994	Florida State University	93.701	31,658
3R56CA093455-05S1	Florida Atlantic University	93.701	144,687
3R82F	Florida State University	93.701	80,129
3R84D	Florida State University	93.701	57,464
3SC1GM083685-02S1	Florida International University	93.701	110,958
3T34GM083688-02S1	Florida International University	93.701	47,641
5RC1DE020274-02	University of South Florida	93.701	177,096
675149Z	University of South Florida	93.701	1,119
8771-S01	University of South Florida	93.701	52,045
AI073795-01A2S1	University of Central Florida	93.701	3,398
AMK007_SB_001	University of South Florida	93.701	20,612
ARRA	University of Central Florida	93.701	29,413
IR15AG03374-01	Florida Atlantic University	93.701	44,634
IRC2AT005917-01	Florida Atlantic University	93.701	445,260
P30HL101265-01	University of South Florida	93.701	345,085
P50HD052120	Florida State University	93.701	60,669
R01 AI073795-02S1	University of Central Florida	93.701	54,000
R01 AI078783-03S1	University of Central Florida	93.701	22,787
R01 GM083324-02S1	University of Central Florida	93.701	122,732
R01 HL091793	University of Central Florida	93.701	295,037
R01281-ARRA	University of South Florida	93.701	33,221
R01AI055461	Florida State University	93.701	32,771
R01DC002035	Florida State University	93.701	303,391
R01DK043200	Florida State University	93.701	13,550
R01DK073936	Florida State University	93.701	18,337
R01GM058187	Florida State University	93.701	135,023
R01GM065268	Florida State University	93.701	78,340
R01GM066041	Florida State University	93.701	32,256
R01GM068756	Florida State University	93.701	11,551
R01GM072562	Florida State University	93.701	57,918
R01GM083337	Florida State University	93.701	79,816
R01HD065272	Florida State University	93.701	302,426
R01HL083153	University of South Florida	93.701	329,117
R01MH058616	Florida State University	93.701	25,042
R01MH077730	Florida State University	93.701	65,051
R01NS011892	Florida State University	93.701	72,575
R01NS062825	University of Central Florida	93.701	182,120
R15NR012189	University of Central Florida	93.701	6,661
R15NS057771	Florida State University	93.701	16,660
R21 AI076394	University of Central Florida	93.701	119,377
R21AI078376-01A1S1	University of Central Florida	93.701	6,487
R21DC010926	Florida State University	93.701	82,723
RC1MH089727	Florida State University	93.701	179,300
RU166-761/4692428	Florida State University	93.701	27,302
UF09214	University of North Florida	93.701	16,875
90RC004301	University of Central Florida	93.718	31,903
00061805	University of Florida	93.767	608
00062351	University of Florida	93.767	518,440
00081668	University of Florida	93.767	33,729
EXD001	Florida State University	93.778	222,139
M0423	Florida State University	93.778	1,295,209
00002344	University of Florida	93.837	1,042
00003125	University of Florida	93.837	180,450
00004886	University of Florida	93.837	4,510
00018913	University of Florida	93.837	1,321
00020195	University of Florida	93.837	30
00022341	University of Florida	93.837	72,869
0003074-117106-1	University of South Florida	93.837	20,661
0004811	University of South Florida	93.837	573

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00051347	University of Florida	93.837	3
00051530	University of Florida	93.837	111,390
00051889	University of Florida	93.837	5,332
00055454	University of Florida	93.837	78,308
00056083	University of Florida	93.837	286,548
00056084	University of Florida	93.837	6,398
00056420	University of Florida	93.837	51,260
00056428	University of Florida	93.837	103,786
0005718 K	University of Florida	93.837	28,484
0005718F	University of Florida	93.837	143,584
00057522	University of Florida	93.837	523,882
00057523	University of Florida	93.837	45,784
00057734	University of Florida	93.837	4,687
00061924	University of Florida	93.837	287,800
00062588	University of Florida	93.837	148,178
00063101	University of Florida	93.837	11,491
00064069	University of Florida	93.837	8,357
00064801	University of Florida	93.837	541,991
0006495 115237-1	University of Florida	93.837	58,305
00066123	University of Florida	93.837	9,399
00066250	University of Florida	93.837	608,553
00066333	University of Florida	93.837	881,853
00066334	University of Florida	93.837	27,644
00066335	University of Florida	93.837	9,353
00067541	University of Florida	93.837	350,984
00067995	University of Florida	93.837	159,197
00069813	University of Florida	93.837	97,328
00069814	University of Florida	93.837	15,629
00069815	University of Florida	93.837	6,986
00069818	University of Florida	93.837	9,636
00070334	University of Florida	93.837	549
00071368	University of Florida	93.837	316,807
00071369	University of Florida	93.837	76,170
00071370	University of Florida	93.837	61,214
00073471	University of Florida	93.837	13,498
00074392	University of Florida	93.837	264,971
00074393	University of Florida	93.837	84,602
00076943	University of Florida	93.837	272,867
00076944	University of Florida	93.837	403,922
00076945	University of Florida	93.837	479,551
00076946	University of Florida	93.837	340,100
00076947	University of Florida	93.837	286,838
00076948	University of Florida	93.837	227,754
00076951	University of Florida	93.837	129,773
00077328	University of Florida	93.837	254,962
00077329	University of Florida	93.837	12,054
00077521	University of Florida	93.837	41,063
00077523	University of Florida	93.837	6,890
00077835	University of Florida	93.837	170,913
00078130	University of Florida	93.837	55,634
00078733	University of Florida	93.837	212,314
00078734	University of Florida	93.837	11,727
00078735	University of Florida	93.837	16,691
00078736	University of Florida	93.837	18,676
00079137	University of Florida	93.837	44,035
00079138	University of Florida	93.837	4,238
00079139	University of Florida	93.837	76
00079935	University of Florida	93.837	184,425
00079936	University of Florida	93.837	150,448
00079937	University of Florida	93.837	25,704
00079938	University of Florida	93.837	4,728
00079994	University of Florida	93.837	130,002
00080384	University of Florida	93.837	1,486
00081852	University of Florida	93.837	11,874
00082084	University of Florida	93.837	70,627
00082252	University of Florida	93.837	47,977
00082253	University of Florida	93.837	3,305
00082254	University of Florida	93.837	2,692
00084001	University of Florida	93.837	164,577

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00084003	University of Florida	93.837	19,143
00084873	University of Florida	93.837	15,265
00085838	University of Florida	93.837	189,827
00085839	University of Florida	93.837	6,367
00085840	University of Florida	93.837	11,782
00085841	University of Florida	93.837	18,240
00085842	University of Florida	93.837	38,370
00085843	University of Florida	93.837	4,310
00085844	University of Florida	93.837	10,172
00086948	University of Florida	93.837	114,324
00087952	University of Florida	93.837	19,230
001-2009	University of Florida	93.837	34,337
06-001	University of Florida	93.837	24,427
1000697305	University of Florida	93.837	49,999
108216-1	University of Florida	93.837	5,438
1R21HL085795	University of Central Florida	93.837	69,263
1SC1HL095101-01	Florida International University	93.837	266,008
2R56HL069458-06A2	University of Central Florida	93.837	205,641
3R01HL078716-04S1	University of Central Florida	93.837	16,497
4R00HL088520-02	University of South Florida	93.837	125,910
5 R01 HL067306-04	University of South Florida	93.837	1,197
5-30141	University of South Florida	93.837	44,028
5R33HL089071-03	University of South Florida	93.837	260,220
60015098	University of Florida	93.837	9,754
7R01HL079636	University of Central Florida	93.837	141,675
FY09.505.001	University of Florida	93.837	47,870
M6306102201	University of Florida	93.837	62,406
N630610901	University of Florida	93.837	15,769
NS 2005-067	University of Florida	93.837	3,233
Prime Awd No. R21HL093605 / Subawd No. UF0912	Florida International University	93.837	64,372
R01HL078716	University of Central Florida	93.837	75
R01HL090646	University of Central Florida	93.837	248,006
R211HL088299	University of South Florida	93.837	164,606
RA251127BAJ	University of Florida	93.837	208,439
RESS04357	University of South Florida	93.837	29,247
RO1 HL078817	University of South Florida	93.837	208,916
UF08134	University of Central Florida	93.837	18,009
W000131394	University of Florida	93.837	12,552
00006366	University of Florida	93.838	5,011
00019012	University of Florida	93.838	2,375
00056276	University of Florida	93.838	55,570
00061572	University of Florida	93.838	402,970
00066100	University of Florida	93.838	354,311
00070024	University of Florida	93.838	198,722
00078726	University of Florida	93.838	135,022
00078727	University of Florida	93.838	135,508
00079602	University of Florida	93.838	296,689
1 R01 HL071101-04	University of South Florida	93.838	19,105
15757	University of South Florida	93.838	9,542
2000772616	University of Florida	93.838	142,928
5 R01 HL056683-12	University of South Florida	93.838	89,478
60004425	University of Florida	93.838	6,413
60011698	University of Florida	93.838	6,808
TGN-HL076964-01	University of South Florida	93.838	12,026
00034087	University of Florida	93.839	10,403
00050777	University of Florida	93.839	11,554
00057686	University of Florida	93.839	87,177
00063622	University of Florida	93.839	20,071
00064659	University of Florida	93.839	7,127
00064665	University of Florida	93.839	9,868
00065316	University of Florida	93.839	7
00066006	University of Florida	93.839	8,755
00067945	University of Florida	93.839	197,375
00070874	University of Florida	93.839	327,732
00070875	University of Florida	93.839	13,988
00070876	University of Florida	93.839	9,706
00072755	University of Florida	93.839	283,394
00078938	University of Florida	93.839	56,751
00080622	University of Florida	93.839	493,440

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23684-03-307, prj. 3	University of Florida	93.839	23,624
23685-03-307 PJ 3	University of Florida	93.839	332,319
5 R01 HL59818-05	University of South Florida	93.839	43,689
5G12RR003020-23	Florida A & M University	93.839	61
5G12RR003020-25	Florida A & M University	93.839	2,454,865
8668-PO-001	University of South Florida	93.839	27,373
R01HL094467	University of Central Florida	93.839	332,934
00003844	University of Florida	93.846	6,044
00004701	University of Florida	93.846	2,687
00019140	University of Florida	93.846	2,561
00049135	University of Florida	93.846	50,527
00055503	University of Florida	93.846	254,360
00060144	University of Florida	93.846	189,547
00060145	University of Florida	93.846	27,787
00060146	University of Florida	93.846	20,576
00064015	University of Florida	93.846	341,995
00064016	University of Florida	93.846	13,043
00070646	University of Florida	93.846	103,205
00070830	University of Florida	93.846	258,310
00070831	University of Florida	93.846	60,482
00070832	University of Florida	93.846	30,775
00070833	University of Florida	93.846	52,131
00070834	University of Florida	93.846	43,903
00070835	University of Florida	93.846	42,304
00073746	University of Florida	93.846	255,215
00073747	University of Florida	93.846	15,075
00073967	University of Florida	93.846	253,594
00073968	University of Florida	93.846	21,033
00073969	University of Florida	93.846	11,177
00073970	University of Florida	93.846	4,666
00075130	University of Florida	93.846	28,204
00075292	University of Florida	93.846	294,855
00077820	University of Florida	93.846	66,200
00079247	University of Florida	93.846	19,925
00079248	University of Florida	93.846	2,419
00079635	University of Florida	93.846	61,801
00080689	University of Florida	93.846	17,209
00084429	University of Florida	93.846	110,048
00084704	University of Florida	93.846	46,934
00089054	University of Florida	93.846	4,271
1F32AR056937-01	University of South Florida	93.846	39,689
1S11AR47455-01A1	Florida A & M University	93.846	65,516
2R01AR040994-15A1	Florida Atlantic University	93.846	522,064
3692-5	University of South Florida	93.846	50,926
508280-06-01	Florida State University	93.846	47
5-30467	University of Florida	93.846	70,776
550306	University of Florida	93.846	109
552058	University of South Florida	93.846	145,941
552243	University of Florida	93.846	33,923
5R01AR044745-14	University of South Florida	93.846	312,364
5R01AR047421	Florida State University	93.846	295,850
5R21AR053646	University of South Florida	93.846	37,240
00012923	University of Florida	93.847	12
00052193	University of Florida	93.847	6,648
00057132	University of Florida	93.847	394,013
00057134	University of Florida	93.847	242,750
00057143	University of Florida	93.847	146,083
00057144	University of Florida	93.847	17,509
00057145	University of Florida	93.847	327,811
00057146	University of Florida	93.847	191,155
00057796	University of Florida	93.847	193,478
00057924	University of Florida	93.847	14,495
00058819	University of Florida	93.847	199,266
00058820	University of Florida	93.847	13,261
00059925	University of Florida	93.847	141,929
00067248	University of Florida	93.847	3,809
00068212	University of Florida	93.847	72,760
00068573	University of Florida	93.847	9,757
00068575	University of Florida	93.847	13,305

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
00068588	University of Florida	93.847	309,639
00068589	University of Florida	93.847	19,933
00069760	University of Florida	93.847	17,951
00069761	University of Florida	93.847	7,111
00071163	University of Florida	93.847	278,602
00073041	University of Florida	93.847	324,934
00073042	University of Florida	93.847	17,849
00073536	University of Florida	93.847	258,290
00073668	University of Florida	93.847	294,102
00075172	University of Florida	93.847	70,415
00075674	University of Florida	93.847	26,925
00076489	University of Florida	93.847	395,464
00076490	University of Florida	93.847	33,797
00076491	University of Florida	93.847	14,074
00076704	University of Florida	93.847	51,346
00077420	University of Florida	93.847	227,749
00077623	University of Florida	93.847	159,497
00077624	University of Florida	93.847	98,090
00079001	University of Florida	93.847	366,483
00079108	University of Florida	93.847	13,801
00079245	University of Florida	93.847	57,133
00079503	University of Florida	93.847	15,590
00079727	University of Florida	93.847	1,465
00082380	University of Florida	93.847	61,140
00083801	University of Florida	93.847	5,567
00084259	University of Florida	93.847	10,245
00084767	University of Florida	93.847	23,398
00088233	University of Florida	93.847	88,141
00088649	University of Florida	93.847	4,351
09-D11	University of Florida	93.847	10,632
1`5U01DK063790	University of South Florida	93.847	6,219,880
1R01DK081358	Florida State University	93.847	133,937
1SC1DK083060-01	Florida International University	93.847	365,426
22234-1	University of Florida	93.847	113,680
5 U01 HD051997-02	University of South Florida	93.847	825
552021	University of Florida	93.847	38,915
5R01DK043200	Florida State University	93.847	187,487
5R01DK075414-03	University of South Florida	93.847	178,240
5U01HD051997-04	University of South Florida	93.847	509,959
6119-1094-00-A	Florida State University	93.847	33,261
K23DK081607	Florida State University	93.847	26,321
R00DK078779	Florida State University	93.847	212,925
R01DK043200	Florida State University	93.847	174,067
R01DK054393-07	University of South Florida	93.847	531,272
R01DK05573406A2	University of Central Florida	93.847	189,035
R01DK059466	Florida State University	93.847	254,132
R01DK073936	Florida State University	93.847	248,064
R01DK080714	Florida State University	93.847	331,105
R01DK081413	University of Central Florida	93.847	247,238
R7319-G2	University of Florida	93.847	39,025
R8604-G1	University of Florida	93.847	7,298
S-TRN0809-GN58	University of South Florida	93.847	2,536,466
UF09053	University of South Florida	93.847	7,750
00002626	University of Florida	93.853	418,540
00003566	University of Florida	93.853	187,661
00004350	University of Florida	93.853	121,396
00004352	University of Florida	93.853	81,808
00004817	University of Florida	93.853	59,255
00048079	University of Florida	93.853	50,011
00048746	University of Florida	93.853	199,981
00048750	University of Florida	93.853	6,064
00054758	University of Florida	93.853	394,180
00054936	University of Florida	93.853	288,031
00054937	University of Florida	93.853	87,817
00056138	University of Florida	93.853	117,037
00056891	University of Florida	93.853	1,605
00057565	University of Florida	93.853	398,066
00057566	University of Florida	93.853	68,321
00057568	University of Florida	93.853	39,762

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
00059833	University of Florida	93.853	266,532
00060514	University of Florida	93.853	283,998
00060517	University of Florida	93.853	14,099
00060518	University of Florida	93.853	20,201
00060586	University of Florida	93.853	6,426
00060670	University of Florida	93.853	27,396
00061823	University of Florida	93.853	299,775
00062036	University of Florida	93.853	21,080
00064505	University of Florida	93.853	317,815
00064719	University of Florida	93.853	155,163
00065284	University of Florida	93.853	118,199
00065500	University of Florida	93.853	62
00065582	University of Florida	93.853	30,175
00066621	University of Florida	93.853	43,059
00066740	University of Florida	93.853	429,911
00067004	University of Florida	93.853	316,643
00068916	University of Florida	93.853	23,520
00069181	University of Florida	93.853	16,538
00073375	University of Florida	93.853	135,269
00073376	University of Florida	93.853	77,080
00073377	University of Florida	93.853	65,385
00073856	University of Florida	93.853	299
00074757	University of Florida	93.853	324,091
00075851	University of Florida	93.853	29,556
00075933	University of Florida	93.853	283
00076308	University of Florida	93.853	505,215
00076342	University of Florida	93.853	12,211
00076660	University of Florida	93.853	1,184
00077615	University of Florida	93.853	123,177
00078008	University of Florida	93.853	401,163
00079126	University of Florida	93.853	129,693
00079368	University of Florida	93.853	631,600
00079858	University of Florida	93.853	123,268
00079859	University of Florida	93.853	17,206
00079885	University of Florida	93.853	118,227
00081443	University of Florida	93.853	26,631
00081811	University of Florida	93.853	1,298
00082613	University of Florida	93.853	110,925
00082752	University of Florida	93.853	827,935
00082753	University of Florida	93.853	19,814
00082754	University of Florida	93.853	19,990
00082756	University of Florida	93.853	67,407
00083145	University of Florida	93.853	23,168
00083660	University of Florida	93.853	39,912
00083671	University of Florida	93.853	45,545
00083672	University of Florida	93.853	8,039
00085039	University of Florida	93.853	114,422
00086767	University of Florida	93.853	6,839
00087235	University of Florida	93.853	59,226
00087396	University of Florida	93.853	9,614
00088398	University of Florida	93.853	11,943
004974/1005378	University of Florida	93.853	9,558
005695	University of Florida	93.853	8,082
007	University of Florida	93.853	3,833
05-0444	University of Florida	93.853	34,585
0980 G GH894	University of Florida	93.853	298,704
1R01 NS055143-02	University of Florida	93.853	55,484
1R13NS070364-01	University of South Florida	93.853	18,000
1R15NS062402-01A2	University of Central Florida	93.853	43,143
1RO1 NS048229-01A1	Florida Atlantic University	93.853	131,094
1RO1NS055193-01A2	University of Central Florida	93.853	414,071
2004A004864/219314	University of Florida	93.853	9,960
2009-2121	University of Florida	93.853	601
412852-G	University of Florida	93.853	17,632
414356-G	University of South Florida	93.853	10,063
414530-G	University of Florida	93.853	76,117
414986	University of Florida	93.853	171,113
4U10NS044425-06	University of South Florida	93.853	8,578
5 R01 NS048335-04	University of South Florida	93.853	135,409

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
5 R01 NS052839-05	University of South Florida	93.853	315,337
5R01NS050355	Florida State University	93.853	277,149
5R01NS050452	University of Central Florida	93.853	287,279
5R01NS052741-02	Florida State University	93.853	33,821
5R01NS052741-03	Florida State University	93.853	9,435
5R21NS060907-02	University of South Florida	93.853	124,967
5R37NS019814-24	University of South Florida	93.853	506,309
5U01NS046295-02	Florida International University	93.853	323
5U01NS055914-03	University of South Florida	93.853	196,075
5U10NS044425-07	University of South Florida	93.853	84,524
5U10NS044425-08	University of South Florida	93.853	37,739
7R01 NS044609-05	Florida Atlantic University	93.853	99,467
9U54NS064808-06	University of South Florida	93.853	2,194,253
A06379	University of Florida	93.853	57,210
A06760 (M-08-287)	University of Florida	93.853	8,351
A07223 (M05A00383)	University of Florida	93.853	24,780
A07223 (M09A10110)	University of Florida	93.853	10
A07593 (M10A10558)	University of Florida	93.853	55,088
A07593 (M10A10559)	University of Florida	93.853	193
F31NS062667	Florida State University	93.853	30,053
JK0700172	University of Florida	93.853	232,667
M112513	University of Florida	93.853	8,520
MUSC08-074	University of Florida	93.853	27,141
N627626901	University of Florida	93.853	521,475
ONE (1)	University of Florida	93.853	195,210
P021-040-K663-1105	University of Florida	93.853	24,766
QN815456	University of Florida	93.853	95,919
R01 NS053567	Florida State University	93.853	51,868
R01NS011892	Florida State University	93.853	243,813
R01NS053616	Florida State University	93.853	243,588
R15NS057771	Florida State University	93.853	33,742
R21 NS066265	University of Central Florida	93.853	153,695
R41NS062531	University of Central Florida	93.853	28,120
Site # 160	University of Florida	93.853	50,308
T0506010028	University of South Florida	93.853	40,800
U01NS052592	University of South Florida	93.853	27,949
UTA07-407	University of Florida	93.853	121,941
00003081	University of Florida	93.855	150,703
00003583	University of Florida	93.855	182,698
00003634	University of Florida	93.855	2,805
00048104	University of Florida	93.855	101,448
00049277	University of Florida	93.855	21,009
00050178	University of Florida	93.855	4,371
00050989	University of Florida	93.855	134,000
00053053	University of Florida	93.855	141,699
00055861	University of Florida	93.855	234,475
00056020	University of Florida	93.855	81,052
00056910	University of Florida	93.855	270,171
00057574	University of Florida	93.855	15,085
00058621	University of Florida	93.855	361,693
00058633	University of Florida	93.855	355,647
00058635	University of Florida	93.855	27,514
00059838	University of Florida	93.855	589,735
00059839	University of Florida	93.855	275,778
00059840	University of Florida	93.855	151,958
00059842	University of Florida	93.855	314,435
00059843	University of Florida	93.855	6,692
00059844	University of Florida	93.855	15,750
00060290	University of Florida	93.855	233,080
00060303	University of Florida	93.855	370,072
00060368	University of Florida	93.855	31,410
00060384	University of Florida	93.855	7,033
00060831	University of Florida	93.855	49,242
00061582	University of Florida	93.855	254,556
00061645	University of Florida	93.855	92
00062263	University of Florida	93.855	120,388
00063519	University of Florida	93.855	40,559
00064813	University of Florida	93.855	64,814
00065877	University of Florida	93.855	326,351

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00065989	University of Florida	93.855	264,555
00066343	University of Florida	93.855	51,063
00068381	University of Florida	93.855	86,249
00068627	University of Florida	93.855	421,131
00068629	University of Florida	93.855	18,856
00068690	University of Florida	93.855	46,108
00069377	University of Florida	93.855	307,383
00069698	University of Florida	93.855	316,150
00069874	University of Florida	93.855	138,365
00070280	University of Florida	93.855	221,358
00072288	University of Florida	93.855	402,046
00073145	University of Florida	93.855	446,371
00073716	University of Florida	93.855	222,029
00075403	University of Florida	93.855	42,628
00075418	University of Florida	93.855	303,152
00075491	University of Florida	93.855	515,719
00075976	University of Florida	93.855	97,810
00076721	University of Florida	93.855	22,369
00076731	University of Florida	93.855	33
00077649	University of Florida	93.855	107,468
00079195	University of Florida	93.855	105,301
00079196	University of Florida	93.855	10,083
00081056	University of Florida	93.855	122,726
00082288	University of Florida	93.855	3,299
00084110	University of Florida	93.855	74,715
00084217	University of Florida	93.855	58,628
00084479	University of Florida	93.855	361,165
00084657	University of Florida	93.855	13,372
00084764	University of Florida	93.855	57,771
00084834	University of Florida	93.855	37,619
00085244	University of Florida	93.855	82,997
00085726	University of Florida	93.855	74,823
00087028	University of Florida	93.855	83,048
00087031	University of Florida	93.855	45,173
00087225	University of Florida	93.855	52,388
00087282	University of Florida	93.855	51,546
00087446	University of Florida	93.855	6,783
0009889	University of Florida	93.855	93,999
0216503	Florida State University	93.855	89,004
1010	University of Central Florida	93.855	94,921
10712	University of Central Florida	93.855	311,938
11-15474-99-01-G3	University of South Florida	93.855	1,402
11-15474-99-01-G4	University of South Florida	93.855	3,034
149048-0007	Florida International University	93.855	5,308
170617	Florida Atlantic University	93.855	71,921
1F31AI084557-01	University of South Florida	93.855	32,638
1R01AI060753	University of Central Florida	93.855	381,962
1R01AI073783	University of Central Florida	93.855	388,348
1R03AI083904-01	University of South Florida	93.855	43,543
1R15A/060654-01A2	University of North Florida	93.855	60,122
1SC1AI081376	Florida International University	93.855	292,047
2R01AI023338-25A1	University of South Florida	93.855	175,875
2R01AI038178-10A1	University of South Florida	93.855	340,475
2R01AI045545	Florida International University	93.855	1,036
34-5301-2054-301	University of Florida	93.855	52,369
4-01202	Florida State University	93.855	7
431567-19300	University of Florida	93.855	29,866
5 R01 AI057559-05	University of South Florida	93.855	220,543
5 R01 AI058973-05	University of South Florida	93.855	191,788
50945-8620	University of Florida	93.855	29,856
5-50683	University of Florida	93.855	53,108
5-89845	University of Florida	93.855	56,890
5R01AI035272	University of Central Florida	93.855	468,344
5R01AI045545-09	Florida International University	93.855	302,863
5R01AI072465-03	University of South Florida	93.855	372,924
5R01AI077662-02	University of South Florida	93.855	339,451
7 R01AI048562-10	University of South Florida	93.855	222,339
7245945	University of South Florida	93.855	161,966
7R01AI033656-16REV	University of South Florida	93.855	183,662

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7R01AI043428-10	Florida International University	93.855	33,459
7R01AI058170-05	Florida International University	93.855	109,318
7R01AI064478-05	University of South Florida	93.855	648,448
7R01AIO49724-10	University of South Florida	93.855	571,369
A06466 (M07A00649)	University of Florida	93.855	55,089
AI075523	University of South Florida	93.855	15,169
G120-10-W2707	University of Florida	93.855	188,152
K08 AI062468	University of South Florida	93.855	32,661
K22AI081729	University of Central Florida	93.855	39,140
K22AI081730	University of Central Florida	93.855	55,779
M22-TA-032-0907-3	University of South Florida	93.855	3,510
NIH000069	University of Florida	93.855	80,607
P01AI074805	Florida State University	93.855	726,925
PO10035958	University of South Florida	93.855	251,802
R01 AI047723-06	University of South Florida	93.855	157,652
R01 AI055461	Florida State University	93.855	220,793
R01 AI066244	University of Florida	93.855	20,747
R01AI023007	Florida State University	93.855	269,263
R01AI073795	University of Central Florida	93.855	361,930
R01AI073891	Florida State University	93.855	382,656
R01AI079150	Florida State University	93.855	246,622
R21 AI082693	University of Central Florida	93.855	187,004
R21AI076078	University of South Florida	93.855	182,336
R21AI076881-01	University of Central Florida	93.855	92,120
R21AI078376-01A1	University of Central Florida	93.855	147,355
R43AI080431	University of South Florida	93.855	30,730
S-00000240	Florida A & M University	93.855	70
SERCEB 5-51554	University of Florida	93.855	446,649
UF08032	University of South Florida	93.855	53,578
UF08130	University of South Florida	93.855	103
UNC-CH 5-50781	University of Florida	93.855	5
00004897	University of Florida	93.856	7,036
00049326	University of Florida	93.856	212,296
00055039	University of Florida	93.856	289,756
00073451	University of Florida	93.856	116,579
08-900	University of Florida	93.856	96,582
5-36321	University of South Florida	93.856	155,384
5R01AI046582	University of Central Florida	93.856	159,285
5R01AI052820-05	Florida Atlantic University	93.856	30,592
7R01AI05201703	University of Central Florida	93.856	403,676
SSS CPCR2 23 11	University of Florida	93.856	186,827
UF05018	University of South Florida	93.856	75,557
00002586	University of Florida	93.859	30,725
00003002	University of Florida	93.859	40,039
00006550	University of Florida	93.859	182,405
00052027	University of Florida	93.859	2,033
00056934	University of Florida	93.859	96,606
00057110	University of Florida	93.859	59,494
00057258	University of Florida	93.859	4,682
00057514	University of Florida	93.859	632
00058727	University of Florida	93.859	157,911
00061280	University of Florida	93.859	137,382
00061637	University of Florida	93.859	226,076
00061686	University of Florida	93.859	279,510
00064305	University of Florida	93.859	295,804
00065937	University of Florida	93.859	208,706
00066008	University of Florida	93.859	147,692
00066009	University of Florida	93.859	26,368
00066191	University of Florida	93.859	286,884
00066671	University of Florida	93.859	58,991
00067849	University of Florida	93.859	157,050
00068600	University of Florida	93.859	280,328
00068716	University of Florida	93.859	341,703
00068717	University of Florida	93.859	105,496
00069953	University of Florida	93.859	497,903
00069982	University of Florida	93.859	147,576
00070661	University of Florida	93.859	50,703
00070662	University of Florida	93.859	13,204
00070695	University of Florida	93.859	292,351

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
00072155	University of Florida	93.859	408,134
00073047	University of Florida	93.859	247,145
00073048	University of Florida	93.859	99,430
00073493	University of Florida	93.859	235,929
00075823	University of Florida	93.859	190,064
00076496	University of Florida	93.859	57,188
00076498	University of Florida	93.859	5,845
00076555	University of Florida	93.859	960,204
00076556	University of Florida	93.859	28,074
00076590	University of Florida	93.859	124,472
00078750	University of Florida	93.859	348,179
00078753	University of Florida	93.859	378,301
00080194	University of Florida	93.859	271,484
00081116	University of Florida	93.859	371,081
00082370	University of Florida	93.859	40,052
00082441	University of Florida	93.859	172,530
00083360	University of Florida	93.859	1,056,636
00083361	University of Florida	93.859	274,566
00083842	University of Florida	93.859	174,371
00083845	University of Florida	93.859	30,570
00084269	University of Florida	93.859	48,018
00085323	University of Florida	93.859	3,134
00087029	University of Florida	93.859	82,047
00087502	University of Florida	93.859	344
00088325	University of Florida	93.859	49,294
00088478	University of Florida	93.859	42,227
08-10	University of Florida	93.859	1,845
1 P20 MD00501-01	Florida A & M University	93.859	6,844
1 R01 GM082935-01A1	University of South Florida	93.859	343,882
1 R25 GM63251-01	Florida A & M University	93.859	81,570
1 S06 GM 073621-01	Florida Atlantic University	93.859	5,237
1 S06 GM073621- 01	Florida Atlantic University	93.859	31,068
1 S06 GM073621-01	Florida Atlantic University	93.859	10,913
1R01GM081425	University of South Florida	93.859	277,003
1R01GM084331	University of Central Florida	93.859	255,465
1R15GM079678	Florida State University	93.859	50,992
1R15GM07976301A1	University of Central Florida	93.859	2,849
1R15GM080697	University of Central Florida	93.859	58,591
1R15GM080737-01	Florida Atlantic University	93.859	1,897
1RO1GM083324-01A1	University of Central Florida	93.859	265,023
1SC1CA138175-02	Florida International University	93.859	87,414
1SC1CA138176-01	Florida International University	93.859	215,271
1SC1CA143958-01A1	Florida International University	93.859	179,183
1SC1DK084343-01A1	Florida International University	93.859	307,655
1SC1GM083685-01	Florida International University	93.859	252,235
1SC1GM0884451-01	Florida A & M University	93.859	293,591
1SC1HD063059-01A1	Florida International University	93.859	225,227
1SC3GM083671	Florida International University	93.859	52,074
1SC3GM084751-01A1	Florida International University	93.859	65,795
1SC3GM084752-01	Florida International University	93.859	89,335
1SC3GM084816-01	Florida International University	93.859	132,776
1SC3GM084827-01A1	Florida International University	93.859	20,064
1T34GM083688-01	Florida International University	93.859	319,729
1T36GM078004-01	Florida International University	93.859	331,823
2009 ASCB MAC Visiting Professor	Florida International University	93.859	2,637
204803	University of Florida	93.859	334,042
2G12RR003020-24	Florida A & M University	93.859	275,871
2R01GM066958	Florida State University	93.859	244,246
333375,2T36GM08640-02A1	Florida International University	93.859	426
3R01GM084331-01A1S1	University of Central Florida	93.859	46,619
4-01155	Florida State University	93.859	95,624
5 R01 GM64850-04	University of South Florida	93.859	2,491
5 S06 GM008205-22	Florida International University	93.859	410
5R01GM030598	Florida State University	93.859	143,952
5R01GM058187	Florida State University	93.859	86,012
5R01GM063879	University of Central Florida	93.859	186,189
5R01GM073977-04	University of South Florida	93.859	423,752
5R01GM078359	Florida State University	93.859	401,348
5R01GM078985	Florida State University	93.859	20,035

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5R01GM080270	University of South Florida	93.859	289,256
5R37GM029994	Florida State University	93.859	266,649
5S06GM008111-35	Florida A & M University	93.859	1,953
5S06GM008111-36	Florida A & M University	93.859	218,865
5SC3GM083723-02	Florida International University	93.859	108,239
7R37GM055425-026	Florida International University	93.859	313,500
9000613	University of South Florida	93.859	84,352
ABIMO0132_9000612	Florida State University	93.859	43,158
ABIMO0134_9000717	Florida State University	93.859	10,831
GBIMO0127A(B)	Florida State University	93.859	90,925
GC11893.133562	Florida State University	93.859	172,801
HHSN276200900823P	Florida A & M University	93.859	14,763
N01-DK-6-2203	University of South Florida	93.859	143,697
R01GM065268	Florida State University	93.859	225,670
R01GM066041	Florida State University	93.859	190,959
R01GM068756	Florida State University	93.859	108,281
R01GM072562	Florida State University	93.859	235,282
R01GM073120	Florida State University	93.859	126,442
R01GM081382	Florida State University	93.859	34,431
R01GM082948	Florida State University	93.859	242,495
R01GM083337	Florida State University	93.859	268,097
R01GM085165	Florida State University	93.859	297,424
R15GM065884	University of Central Florida	93.859	31,924
R21GM079592	Florida State University	93.859	112,983
R25GM061347	Florida International University	93.859	822,052
RR166-732/4689078	Florida State University	93.859	369,141
RR166-732/4693638	Florida Atlantic University	93.859	21,044
RR166-732/4693648	Florida State University	93.859	34,480
RR166-732/4693668	University of Florida	93.859	40,717
RR166-737/4689088	University of Florida	93.859	20,428
S06 GM073621-01	Florida Atlantic University	93.859	81,542
UTA09-000913	University of Florida	93.859	27,302
00000120	University of Florida	93.865	7
00001764	University of Florida	93.865	192,365
00003841	University of Florida	93.865	123,743
00004838	University of Florida	93.865	139,525
00004845	University of Florida	93.865	251,150
00020212	University of Florida	93.865	104
00020995	University of Florida	93.865	54,536
000342391-005	University of Florida	93.865	73,923
00048760	University of Florida	93.865	181,970
0005130 (Core A)	Florida State University	93.865	250,649
00058379	University of Florida	93.865	15,092
00059880	University of Florida	93.865	14,703
00060374	University of Florida	93.865	102,594
00060396	University of Florida	93.865	233,915
00061194	University of Florida	93.865	727
00061633	University of Florida	93.865	40,953
00064142	University of Florida	93.865	87,352
00064143	University of Florida	93.865	20,104
00064144	University of Florida	93.865	1,938
00064203	University of Florida	93.865	30,048
00066696	University of Florida	93.865	250,642
00066697	University of Florida	93.865	18,558
00066698	University of Florida	93.865	9,197
00066780	University of Florida	93.865	34,319
00067656	University of Florida	93.865	247,642
00068049	University of Florida	93.865	247,459
00068050	University of Florida	93.865	45,492
00068198	University of Florida	93.865	145,571
00068199	University of Florida	93.865	19,073
00070716	University of Florida	93.865	152,711
00070718	University of Florida	93.865	28,955
00070937	University of Florida	93.865	124,313
00072079	University of Florida	93.865	5,505
00073010	University of Florida	93.865	255,948
00073011	University of Florida	93.865	21,150
00073852	University of Florida	93.865	143,091
00073853	University of Florida	93.865	45,201

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00073976	University of Florida	93.865	111,269
00073977	University of Florida	93.865	13,643
00074975	University of Florida	93.865	23,068
00075191	University of Florida	93.865	300
00075424	University of Florida	93.865	98,156
00077513	University of Florida	93.865	13,806
00077656	University of Florida	93.865	76,121
00080095	University of Florida	93.865	5,088
00080096	University of Florida	93.865	4,099
00081963	University of Florida	93.865	19,324
00082296	University of Florida	93.865	4,896
00084693	University of Florida	93.865	317,885
00085029	University of Florida	93.865	11,738
007	University of South Florida	93.865	47,453
074 TAN81 & 083	University of South Florida	93.865	15,716
1 R03 HD052602-01	Florida International University	93.865	9,305
1 R21 HD050730-01A1	University of South Florida	93.865	909
1 S06 GM073621-01	Florida Atlantic University	93.865	51,368
10-022	University of Florida	93.865	361,647
16997-S1	Florida State University	93.865	24,584
1R01HD050725-01A1	Florida Atlantic University	93.865	284,507
1R03HD056152-01A2	University of South Florida	93.865	46,984
1R15HD06000801	University of Central Florida	93.865	69,611
1R21HD060718-01	Florida Atlantic University	93.865	210,623
23397-02170-S01	Florida State University	93.865	32,590
2G11HD038341-07	Florida International University	93.865	33,479
3 U01 HD424	University of South Florida	93.865	1,663
3057-USF-DHHS-1542	University of South Florida	93.865	3,958
3R01HD050725-02S1	Florida Atlantic University	93.865	27,698
3R03HD054427-01S1	Florida Atlantic University	93.865	422
430-17-02	Florida State University	93.865	2,865
5 U01 HD040497-04	University of South Florida	93.865	2,793
552934	University of Florida	93.865	43,041
5R01 HD31117-07	University of South Florida	93.865	442
5R01HD048423-10	Florida International University	93.865	155,366
5R01HD051471-03	Florida International University	93.865	194,344
5R01HD053776-02	Florida International University	93.865	261,800
5U01HD040497-10	University of South Florida	93.865	155,109
620400	University of Florida	93.865	18,664
684800	University of Florida	93.865	8,267
7R01HD037067-10	Florida International University	93.865	305,218
7R21HD059951-02	Florida International University	93.865	147,286
8U1HD40497A	University of South Florida	93.865	9,512
GRT00007380/60011063	Florida State University	93.865	22,701
HHSN275200800002C	University of South Florida	93.865	129,213
IR03HD054427-01	Florida Atlantic University	93.865	8,334
P0022128	University of South Florida	93.865	21,003
P50HD052120	Florida State University	93.865	1,307,791
R01HD048539	Florida State University	93.865	435,335
R01HD058869	Florida State University	93.865	451,162
R03HD052526	Florida State University	93.865	49,863
R03HD060758	Florida State University	93.865	25,657
R21HD062834	Florida State University	93.865	53,989
SG-03-1830.001-02	University of South Florida	93.865	17
SITE 132	University of Florida	93.865	6,087
Subaward No. 239022	University of South Florida	93.865	60,196
U01HD060292	Florida State University	93.865	289,259
Z195301	Florida State University	93.865	26,968
00000205	University of South Florida	93.866	72,144
00002334	University of Florida	93.866	120,719
00004757	University of Florida	93.866	26,578
00004777	University of Florida	93.866	80,493
00008902	University of Florida	93.866	44,125
00010094	University of Florida	93.866	12,201
00053418	University of Florida	93.866	629
00057543	University of Florida	93.866	181,488
00060317	University of Florida	93.866	130,782
00062437	University of Florida	93.866	213,239
00062438	University of Florida	93.866	12,700

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00065120	University of Florida	93.866	232,263
00065366	University of Florida	93.866	39,961
00067387	University of Florida	93.866	171,958
00068224	University of Florida	93.866	30,470
00068370	University of Florida	93.866	324,410
00068371	University of Florida	93.866	14,130
00068464	University of Florida	93.866	119,800
00069830	University of Florida	93.866	289,823
00069831	University of Florida	93.866	18,124
00072566	University of Florida	93.866	213,629
00072973	University of Florida	93.866	129,782
00074861	University of Florida	93.866	452,122
00074862	University of Florida	93.866	43,638
00074863	University of Florida	93.866	31,909
00076141	University of Florida	93.866	117,234
00076603	University of Florida	93.866	91,604
00076754	University of Florida	93.866	25,593
00076909	University of Florida	93.866	67,389
00077966	University of Florida	93.866	72,369
00077967	University of Florida	93.866	17,125
00078000	University of Florida	93.866	3,842
00081133	University of Florida	93.866	204,790
00081134	University of Florida	93.866	19,571
00081139	University of Florida	93.866	28,028
00081140	University of Florida	93.866	51,824
00081145	University of Florida	93.866	9,464
00081148	University of Florida	93.866	21,946
00081149	University of Florida	93.866	11,650
00081150	University of Florida	93.866	18,256
00081151	University of Florida	93.866	9,096
00081153	University of Florida	93.866	23,504
00081154	University of Florida	93.866	15,623
00081159	University of Florida	93.866	16,215
00081160	University of Florida	93.866	24,079
00081164	University of Florida	93.866	48,425
00081165	University of Florida	93.866	14,417
00081166	University of Florida	93.866	5,291
00081169	University of Florida	93.866	29,918
00081170	University of Florida	93.866	3,456
00081173	University of Florida	93.866	81,221
00081174	University of Florida	93.866	32,745
00081177	University of Florida	93.866	8,874
00085453	University of Florida	93.866	20,774
00085454	University of Florida	93.866	20,430
00085826	University of Florida	93.866	58,272
00086522	University of Florida	93.866	12,060
00087095	University of Florida	93.866	45,290
00087110	University of Florida	93.866	6,090
00087112	University of Florida	93.866	6,575
00087117	University of Florida	93.866	16,662
00087124	University of Florida	93.866	4,642
00087125	University of Florida	93.866	5,138
00087126	University of Florida	93.866	7,274
00087129	University of Florida	93.866	13,826
00087130	University of Florida	93.866	3,569
00087154	University of Florida	93.866	5,377
00087157	University of Florida	93.866	1,901
00087159	University of Florida	93.866	17,849
00087160	University of Florida	93.866	4,784
00087161	University of Florida	93.866	1,739
00087162	University of Florida	93.866	9,553
00087164	University of Florida	93.866	6,574
00087166	University of Florida	93.866	27,709
00087167	University of Florida	93.866	10,485
06-SC-NIH-1015	University of South Florida	93.866	10,548
080-19550-PY0101	Florida State University	93.866	2,895
10213659-004	University of South Florida	93.866	5,305
10-NIH-1020	University of South Florida	93.866	54,113
11012	University of Florida	93.866	27,507

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2009-2010 EXPENDITURES
181000540007306	Florida State University	93.866	29,558
1R01AG032432-01	University of South Florida	93.866	124,147
1R21AG031429-01A2	University of South Florida	93.866	29,042
2008-0213-01	University of Florida	93.866	22,833
2008-03931	University of South Florida	93.866	242,082
2R15AG022556-02A1	Florida Atlantic University	93.866	53,559
2R15AG028512-02A1	University of North Florida	93.866	6,886
45P50AG025711-04	University of South Florida	93.866	76,935
4R00AG031291-02	University of South Florida	93.866	343,638
5 R01 AG 07554-18	University of South Florida	93.866	42,384
5 R01 AG015490-11	University of South Florida	93.866	310,265
5 R01 AG018478-10	University of South Florida	93.866	242,228
5 R01 AG025509-05	University of South Florida	93.866	359,827
5 R01 AG09665	University of South Florida	93.866	3,551
5 R01 AG13973-15	University of South Florida	93.866	1,307
5 R21 AG031037-02	University of South Florida	93.866	58,249
54367	Florida Atlantic University	93.866	7,699
552260 / PO 2304014	University of Florida	93.866	272,696
5P01AG004418-27	University of South Florida	93.866	1,067,856
5P50AG025711-03	University of South Florida	93.866	24,439
5P50AG025711-05	University of South Florida	93.866	1,326,420
5R00AG030471	Florida State University	93.866	229,487
5R01AG0315291	University of Central Florida	93.866	189,537
5R21AG028182-2REVISE	University of South Florida	93.866	23,312
621690	University of South Florida	93.866	5,610
655896	University of South Florida	93.866	50,687
66475P	Florida State University	93.866	48,200
66604H	Florida State University	93.866	237,091
71078-2007-001	University of Florida	93.866	84,193
71082-2005-01	University of Florida	93.866	167,828
7R01AG021020	University of Central Florida	93.866	2,660
7R01AG022574-05	University of South Florida	93.866	305,251
9-526-3406	University of Florida	93.866	16,527
AFD1016	Florida State University	93.866	22,427
G71101-2009-001	University of Florida	93.866	40,646
HS763-062565 G71084	University of Florida	93.866	158,664
IRIS AG028512-01	University of North Florida	93.866	50,647
P50 AG025711-01	University of South Florida	93.866	815
PO USSPC-0000000428,7R01AG025533-04	Florida International University	93.866	13,762
Prime # 1R43AG033417	University of South Florida	93.866	25,110
R01AG034067	Florida State University	93.866	25,957
R41 AG031586-01	University of South Florida	93.866	31,108
UNT 71087-2005-001	University of Florida	93.866	33,475
WFUHS10900	University of Florida	93.866	34,372
00002587	University of Florida	93.867	136,412
00050695	University of Florida	93.867	3,442
00052076	University of Florida	93.867	303,819
00057324	University of Florida	93.867	287,567
00058778	University of Florida	93.867	362,273
00058779	University of Florida	93.867	10,739
00060608	University of Florida	93.867	295,725
00064055	University of Florida	93.867	408,355
00064067	University of Florida	93.867	158,310
00064486	University of Florida	93.867	56,182
00065088	University of Florida	93.867	201,857
00068703	University of Florida	93.867	282,339
00070669	University of Florida	93.867	419,778
00073150	University of Florida	93.867	461,903
00073929	University of Florida	93.867	151,909
00073930	University of Florida	93.867	130,647
00075626	University of Florida	93.867	98,132
00075840	University of Florida	93.867	271,582
00075841	University of Florida	93.867	88,798
00078748	University of Florida	93.867	46,626
00079082	University of Florida	93.867	161,542
00079551	University of Florida	93.867	82,787
00081850	University of Florida	93.867	50,832
00081987	University of Florida	93.867	355,676
00082796	University of Florida	93.867	261,580

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00082797	University of Florida	93.867	7,669
00082798	University of Florida	93.867	18,770
00083738	University of Florida	93.867	2,970
00085221	University of Florida	93.867	94,681
00088293	University of Florida	93.867	28,007
00088296	University of Florida	93.867	8,308
1R03 EY016119-01	Florida Atlantic University	93.867	8,082
1R21HD060718-01	Florida Atlantic University	93.867	8,033
2R01EY013022-11	Florida Atlantic University	93.867	171,225
541375	University of Florida	93.867	57,514
549135	University of Florida	93.867	5,790
550797	University of Florida	93.867	244,500
551667 PO#:2366296	University of Florida	93.867	32,845
552692	University of Florida	93.867	409,947
5R01 EY008104	University of South Florida	93.867	195,037
5R01EY005129-29	University of South Florida	93.867	632,480
66479M	University of Florida	93.867	41,268
66497R	University of Florida	93.867	7,668
7R01EY016164	University of Central Florida	93.867	413,866
C00015664-1	University of Florida	93.867	23,518
F31EY020106	Florida State University	93.867	10,953
LSUHSC FED SUBCONTR 12.11.07	Florida Atlantic University	93.867	11,657
M151697	University of Florida	93.867	54,369
M155622	University of Florida	93.867	121,257
M155623	University of Florida	93.867	5,363
M155624	University of Florida	93.867	145,759
PO#2307605	University of Florida	93.867	196,681
R01EY017753	Florida State University	93.867	271,957
R43 EY019201	University of Florida	93.867	54,178
RS20070334-01	University of Central Florida	93.867	42,303
U01EY014660-02	University of South Florida	93.867	22,004
U10EY008057	University of South Florida	93.867	103,539
UTA07-250	University of Florida	93.867	15,328
00069185	University of Florida	93.879	82,129
00069186	University of Florida	93.879	3,999
G13LM009606	Florida State University	93.879	87,150
00057487	University of Florida	93.887	13,858
1C76HF03086-01-00	Florida A & M University	93.887	301,654
1C76HF14595-01	Florida International University	93.887	27,079
A07B80	Florida State University	93.913	1,229
A0E156	Florida State University	93.913	15,520
00077382	University of Florida	93.918	71,840
1TO8HP13311-01-00	University of Central Florida	93.925	475,557
TOAHP15850-01-00	University of Central Florida	93.925	115,814
H49MC00051-09-00	University of North Florida	93.926	97,435
LD705	Florida State University	93.958	40,144
1 A03HP15137-01-00	Florida International University	93.964	5,206
A03HP01194	Florida A & M University	93.964	13,574
R30 CCR413042-06	University of South Florida	93.978	303
00072845	University of Florida	93.989	52,584
1R03TW008136-01	University of Central Florida	93.989	27,029
00001903	University of Florida	93.UNK	385
00002329	University of Florida	93.UNK	141,902
00002823	University of Florida	93.UNK	1,981
00004839	University of Florida	93.UNK	590,962
00005246	University of Florida	93.UNK	55
0001032	University of Florida	93.UNK	61,816
0001190	University of Florida	93.UNK	8,078
00016423	University of Florida	93.UNK	3,894
00017082	University of Florida	93.UNK	150
00017096	University of Florida	93.UNK	688
00017098	University of Florida	93.UNK	419
00018145	University of Florida	93.UNK	232,719
00021145	University of Florida	93.UNK	445,362
00021149	University of Florida	93.UNK	22,943
00021150	University of Florida	93.UNK	1,910
00021151	University of Florida	93.UNK	3,030
00021152	University of Florida	93.UNK	1,483
00021153	University of Florida	93.UNK	2,926

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00021154	University of Florida	93.UNK	578
00021155	University of Florida	93.UNK	14,833
00021156	University of Florida	93.UNK	1,000
00021157	University of Florida	93.UNK	15,005
00021161	University of Florida	93.UNK	5,459
00021199	University of Florida	93.UNK	4,720
00023476	University of Florida	93.UNK	562
00034092	University of Florida	93.UNK	3,234
00042258	University of Florida	93.UNK	9,615
00042890	University of Florida	93.UNK	13,773
00042901	University of Florida	93.UNK	74,221
00049055	University of Florida	93.UNK	56,535
00049064	University of Florida	93.UNK	68,041
00049327	University of Florida	93.UNK	8,645
00049411	University of Florida	93.UNK	399
00049485	University of Florida	93.UNK	85
00050583	University of Florida	93.UNK	30,477
00050588	University of Florida	93.UNK	865
00050844	University of Florida	93.UNK	31
00052070	University of Florida	93.UNK	330,544
00052101	University of Florida	93.UNK	8,201
00052299	University of Florida	93.UNK	305,183
00052480	University of Florida	93.UNK	10
00052636	University of Florida	93.UNK	14
00054093	University of Florida	93.UNK	1,294
00054262	University of Florida	93.UNK	18,641
00054555	University of Florida	93.UNK	3,925
00054638	University of Florida	93.UNK	4,753
00054641	University of Florida	93.UNK	5,286
00054642	University of Florida	93.UNK	3,615
00055290	University of Florida	93.UNK	644
00055544	University of Florida	93.UNK	16
00055770	University of Florida	93.UNK	63
00056100	University of Florida	93.UNK	41
00056320	University of Florida	93.UNK	81,007
00056345	University of Florida	93.UNK	206,914
00056952	University of Florida	93.UNK	449,933
00057605	University of Florida	93.UNK	50,780
00057715	University of Florida	93.UNK	261,534
00057841	University of Florida	93.UNK	142,890
00057842	University of Florida	93.UNK	16,485
00058001	University of Florida	93.UNK	362
00058147	University of Florida	93.UNK	1,207
00058175	University of Florida	93.UNK	13,151
00058198	University of Florida	93.UNK	67
00058963	University of Florida	93.UNK	2,385
00059378	University of Florida	93.UNK	11,613
00059751	University of Florida	93.UNK	1,629
00059830	University of Florida	93.UNK	392
00060421	University of Florida	93.UNK	204,840
00060422	University of Florida	93.UNK	5,341
00060934	University of Florida	93.UNK	245,221
00060935	University of Florida	93.UNK	16,029
00061107	University of Florida	93.UNK	116
00061479	University of Florida	93.UNK	300
00061727	University of Florida	93.UNK	94
00062384	University of Florida	93.UNK	8,321
00063077	University of Florida	93.UNK	96,550
00063386	University of Florida	93.UNK	984
00063987	University of Florida	93.UNK	1,943
00064468	University of Florida	93.UNK	257,061
00064745	University of Florida	93.UNK	8
00066544	University of Florida	93.UNK	192,546
00066874	University of Florida	93.UNK	275,109
00066950	University of Florida	93.UNK	14,167
00067452	University of Florida	93.UNK	1,161
00067521	University of Florida	93.UNK	57,063
00067548	University of Florida	93.UNK	2,968
00068514	University of Florida	93.UNK	162,647

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00068927	University of Florida	93.UNK	91,868
00070522	University of Florida	93.UNK	8,939
00070982	University of Florida	93.UNK	21,074
00070983	University of Florida	93.UNK	4,434
00070984	University of Florida	93.UNK	2,179
00070985	University of Florida	93.UNK	1,117
00072377	University of Florida	93.UNK	7,845
00073066	University of Florida	93.UNK	100,356
00073067	University of Florida	93.UNK	209,770
00073133	University of Florida	93.UNK	2,700
00073554	University of Florida	93.UNK	70,631
00074345	University of Florida	93.UNK	17,081
00074621	University of Florida	93.UNK	236,866
00075416	University of Florida	93.UNK	282,482
00075433	University of Florida	93.UNK	486
00075881	University of Florida	93.UNK	2,204
00075958	University of Florida	93.UNK	63,233
00076177	University of Florida	93.UNK	175
00078360	University of Florida	93.UNK	76,971
00078362	University of Florida	93.UNK	4,165
00078535	University of Florida	93.UNK	25,080
00078788	University of Florida	93.UNK	89,572
00079202	University of Florida	93.UNK	23
00079659	University of Florida	93.UNK	5,696
00079920	University of Florida	93.UNK	71,354
00080787	University of Florida	93.UNK	66,803
00081879	University of Florida	93.UNK	24,338
00082246	University of Florida	93.UNK	191,459
00083725	University of Florida	93.UNK	38,410
00084321	University of Florida	93.UNK	2,905
00085569	University of Florida	93.UNK	74,314
00086031	University of Florida	93.UNK	87,236
06-0959S	University of Florida	93.UNK	19,622
09-1668-11520-FA72	University of Florida	93.UNK	31,487
09IPA907597	University of North Florida	93.UNK	9,521
10-1767	University of Florida	93.UNK	8,795
17644	University of Florida	93.UNK	43,246
19069	University of Florida	93.UNK	118,782
19730	University of Florida	93.UNK	6,944
1R15EY017995-01A1	Florida Atlantic University	93.UNK	35,139
1R15HL093710-01A1	Florida A & M University	93.UNK	101,889
1R15NS066339-01	Florida Atlantic University	93.UNK	95,043
1U01TS000108-01	Florida A & M University	93.UNK	29,855
2000483324	University of Florida	93.UNK	820
215029	University of Florida	93.UNK	46,032
23301-2-CCLS20127A	University of Florida	93.UNK	278,507
3000335217	University of Florida	93.UNK	10,026
300819401-01	University of Florida	93.UNK	26,520
31569/33943/37368	University of Florida	93.UNK	1,600
4000519672	University of Florida	93.UNK	583
7P41GM07957-04	Florida Atlantic University	93.UNK	250,363
8403-23589-1	University of Florida	93.UNK	24,492
8530-5038	University of Florida	93.UNK	871,055
A074BD	Florida State University	93.UNK	518
BBT-02 & BBT-03	University of Florida	93.UNK	43,584
CALGB100104	University of Florida	93.UNK	5,480
CDC-UF-TASK 134 1109	University of Florida	93.UNK	36,176
DSR0004 Was CFDA 93.206	University of South Florida	93.UNK	9,007
E2902	University of Florida	93.UNK	225
EH06-201-S16	University of North Florida	93.UNK	191,122
F31DA027300	Florida State University	93.UNK	27,915
FY04.121.004	University of Florida	93.UNK	4,774
FY09.339.001	Florida State University	93.UNK	100
GC11729.131113	Florida State University	93.UNK	18,617
HHSN253200800022C	University of South Florida	93.UNK	378,627
HHSN267200700014C	University of South Florida	93.UNK	10,871,793
HHSN267200800019C	University of South Florida	93.UNK	28,361,634
K99DK078779	Florida State University	93.UNK	8,782
LJ818	Florida International University	93.UNK	845,349

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NS 2006-091	University of Florida	93.UNK	11
PACT1	University of Florida	93.UNK	124
PO300819701-01	University of Florida	93.UNK	73,894
PSAUFLRM00	University of Florida	93.UNK	2,027
R43AG028218	University of Florida	93.UNK	8,304
W507982	University of Florida	93.UNK	83
Total - U. S. Department of Health and Human Services			$297,792,969
U. S. Corporation for National and Community Service			
00082060	University of Florida	94.004	182,535
00086837	University of Florida	94.004	21,595
Total - U. S. Corporation for National and Community Service			$204,130
U. S. Department of Homeland Security			
00081380	University of Florida	97.039	26,750
08HS-H9-02-47-05-054	Florida State University	97.039	363,926
0000002048	Florida A & M University	97.061	4,567
Z930104	University of North Florida	97.061	40,421
2009-ST-062-000016	Florida International University	97.062	44,567
428-40-02	University of Florida	97.077	14,915
00056106	University of Florida	97.UNK	1,616
00081516	University of Florida	97.UNK	1,195
00082856	University of Florida	97.UNK	14,227
08-073	University of Central Florida	97.UNK	119,468
2005-GT-T5-K011	Florida State University	97.UNK	707,381
2008-TH-T8-K006	University of North Florida	97.UNK	39,292
A01359	Florida State University	97.UNK	1,356
A0B97B	Florida State University	97.UNK	5,500
DEAC0506OR23100	Florida A & M University	97.UNK	28,139
DHS-FSU-SUB-08-1	Florida State University	97.UNK	139
Total - U. S. Department of Homeland Security			$1,413,459
U. S. Agency for International Development			
00064708	University of Florida	98.001	498,725
00064709	University of Florida	98.001	91,043
00077364	University of Florida	98.001	573,926
514-C-00-06-00302-00	Florida International University	98.001	6,799,507
608-A-00-09-00074	Florida International University	98.001	31,903
61-3886 A	University of Florida	98.001	147,065
623-A-00-05-00350-00	Florida International University	98.001	949,617
DFD-G-00-05-00229-00	Florida International University	98.001	63,617
DFD-G-00-09-00247-00	Florida International University	98.001	170,011
EPP-A-00-04-00015-00	Florida International University	98.001	735,556
RLA-A-00-08-00004-00	Florida International University	98.001	153,243
523-A-00-06-00009-00 under AEG-A-00-05-00007-0	Florida International University	98.012	71,377
RC710-025/3842088	University of Florida	98.012	63,401
RC710-025/3842098	University of Florida	98.012	12,720
RC710-025/3842108	University of Florida	98.012	12,647
00077173	University of Florida	98.UNK	277,671
Total - U. S. Agency for International Development			$10,652,029
Other Federal Grants			
00053754	University of Florida	99.UNK	82
00065081	University of Florida	99.UNK	1,774
075000520027086	Florida State University	99.UNK	23,275
2008-0657212-000	Florida A & M University	99.UNK	20,000
M26-063	University of Florida	99.UNK	3,289
Z600929	University of Florida	99.UNK	12,392
Total - Other Federal Grants			$60,812
Total Research and Development Awards			**$678,081,149**

OTHER REPORTS

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

Report Type/Number	Report Title	Date of Report
Information Technology Audit No. 2011-082	*Northwood Shared Resource Center – Data Center Operations*	January 2011
Information Technology Audit No. 2011-021	*Agency for Workforce Innovation – Southwood Shared Resource Center – Unemployment Insurance Program*	October 2010
Information Technology Audit No. 2011-013	*Agency for Workforce Innovation – One Stop Management Information System*	September 2010
Operational Audit No. 2011-002	*Agency for Health Care Administration – Prior Audit Follow-Up*	July 2010
Operational Audit No. 2010-189	*Agency for Health Care Administration – Medicaid Facility Reimbursement Rates*	April 2010
Operational Audit No. 2010-139	*Agency for Health Care Administration – Medicaid Payments and Related Controls*	March 2010

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

Additionally, the State's Office of Program Policy Analysis and Government Accountability's issued a program review of the Florida Retirement System Pension Plan, dated June 2010 (report No. 10-46). A copy of this report can be obtained online at (www.oppaga.state.fl.us).

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Florida Agency for Health Care Administration		
	FA 10-052	Children's Health Insurance Program Medicaid Cluster
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	FA 10-058	Medicaid Cluster
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	FA 10-060	
	FA 10-061	
	FA 10-062	
	FA 10-063	Children's Health Insurance Program Medicaid Cluster
	FA 10-065	Medicaid Cluster
	FA 10-066	
	FA 10-067	
	FA 10-068	
	FS 10-001	Net Receivables, Deferred Revenues
	FS 10-002	Net Receivables, Grants and donations
	FS 10-004	Accounts payable, Expenditures, Due from Federal, Grants
Florida Agency for Workforce Innovation		
	FA 10-009	Unemployment Insurance
	FA 10-010	
	FA 10-011	WIA Cluster
	FA 10-012	Employment Service Cluster WIA Cluster
	FA 10-050	Child Care Cluster
	FS 10-005	Accounts payable, Benefit payments, Due from Federal, Grants
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	FA 10-001	SNAP Cluster
	FA 10-002	
	FA 10-037	Medicaid Cluster Refugee and Entrant Assistance - State Administered Programs TANF Cluster
	FA 10-038	Block Grants for Prevention and Treatment of Substance Abuse Medicaid Cluster Refugee and Entrant Assistance - State Administered Programs TANF Cluster
	FA 10-041	TANF Cluster
	FA 10-042	
	FA 10-043	
	FA 10-048	Refugee and Entrant Assistance - State Administered Programs
	FA 10-064	Medicaid Cluster
	FA 10-071	Block Grants for Community Mental Health Services
	FA 10-072	Block Grants for Prevention and Treatment of Substance Abuse
	FA 10-073	
	FS 10-011	Schedule of Expenditures of Federal Awards
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	FA 10-005	Community Development Block Grants/State's Program Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (Recovery Act Funded)
	FA 10-016	Weatherization Assistance for Low-Income Persons
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	FA 10-049	Low-Income Home Energy Assistance
	FA 10-077	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
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	FS 10-008	Long-term liabilities
Florida Department of Education		
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	FA 10-022	Career and Technical Education - Basic Grants to States Improving Teacher Quality State Grants Special Education - Preschool Grants, Recovery Act Special Education Cluster Special Education Grants to States, Recovery Act State Fiscal Stabilization Fund Cluster Title I, Part A Cluster
	FA 10-023	Title I, Part A Cluster
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	FA 10-025	Title I, Part A Cluster
	FA 10-026	Special Education - Preschool Grants, Recovery Act Special Education Cluster Special Education Grants to States, Recovery Act
	FA 10-027	Federal Family Education Loans
	FA 10-028	Career and Technical Education - Basic Grants to States
	FA 10-029	Rehabilitation Services - Vocational Rehabilitation Grants to States Rehabilitation Services - Vocational Rehabilitation Grants to States, Recovery Act
	FA 10-030	Rehabilitation Services - Vocational Rehabilitation Grants to States Rehabilitation Services - Vocational Rehabilitation Grants to States, Recovery Act
	FA 10-031	Rehabilitation Services - Vocational Rehabilitation Grants to States Rehabilitation Services - Vocational Rehabilitation Grants to States, Recovery Act
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	FA 10-035	Schedule of Expenditures of Federal Awards
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	FA 10-015	Capitalization Grants for Drinking Water State Revolving Fund
	FS 10-007	Accounts payable, Expenditures
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	FS 10-006	Net assets, deposits, interest
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Florida International University	
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Florida State University	
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University of Central Florida	
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[R]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*	*Period of Availability of Federal Funds*	*Reporting*	*Subrecipient Monitoring*	*Special Tests and Provisions*
United States Department of Education (continued)									
84.033 [R]				FA 10-090					
84.063 [R]				FA 10-091					FA 10-092 FA 10-098 FA 10-105
84.063 [R] **84.268** **84.375**				FA 10-089					
84.063 [R] **84.375**									FA 10-102
84.010					FA 10-023				
84.010 **84.389** [R]			FA 10-022				FA 10-024	FA 10-025	FA 10-025
84.027 **84.173**			FA 10-022		FA 10-026		FA 10-024		
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84.032							FA 10-027		FA 10-027
84.048		FA 10-028	FA 10-022						
84.126		FA 10-029 FA 10-030					FA 10-031		
84.181		FA 10-055 FA 10-056							
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84.390		FA 10-029 FA 10-030					FA 10-031		
84.391 [R]			FA 10-022		FA 10-026		FA 10-024		
84.392 [R]			FA 10-022		FA 10-026		FA 10-024		
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84.394 [R] **84.397** [R]	FA 10-033	FA 10-033	FA 10-022						
United States Department of Health and Human Services									
Various [R]		FA 10-106* FA 10-107* FA 10-108* FA 10-109* FA 10-110* FA 10-111*							
93.866		FA 10-112*							
93.069	FA 10-039	FA 10-039			FA 10-040				
93.558		FA 10-037		FA 10-037			FA 10-037		FA 10-037
93.558 **93.714** [R] **93.716** [R]		FA 10-041		FA 10-041				FA 10-038	FA 10-042 FA 10-043
93.563 [R]									FA 10-044 FA 10-045 FA 10-046
93.566	FA 10-047	FA 10-037 FA 10-047 FA 10-048		FA 10-037 FA 10-048			FA 10-037	FA 10-038	FA 10-037
93.568					FA 10-049				
93.575 **93.596** **93.713** [R]					FA 10-050		FA 10-050		
93.767	FA 10-052 FA 10-053	FA 10-052 FA 10-053 FA 10-054 FA 10-055 FA 10-056	FA 10-063						

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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*	*Period of Availability of Federal Funds*	*Reporting*	*Subrecipient Monitoring*	*Special Tests and Provisions*
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93.778 [R]		FA 10-037 FA 10-055 FA 10-056		FA 10-037			FA 10-037		FA 10-037
93.889	FA 10-069	FA 10-069							
93.917				FA 10-070					
93.958					FA 10-071				
93.959					FA 10-072			FA 10-038	FA 10-073
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97.004 **97.067**		FA 10-082			FA 10-083				FA 10-083
97.036	FA 10-074 FA 10-075	FA 10-074 FA 10-075 FA 10-076	FA 10-077			FA 10-075	FA 10-075 FA 10-078	FA 10-075 FA 10-076	FA 10-079
97.039		FA 10-080							
97.042		FA 10-081							

[R]CFDA number includes expenditures of American Recovery and Reinvestment Act (ARRA) funding.
* CFDA number is included within the Research and Development Cluster

STATE OF FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

SUBMITTED IN ACCORDANCE WITH
OMB CIRCULAR A-133

FOR THE FISCAL YEAR ENDED
JUNE 30, 2010

STATE OF FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

SUBMITTED IN ACCORDANCE WITH
OMB CIRCULAR A-133

FOR THE FISCAL YEAR ENDED
JUNE 30, 2010

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STATE OF FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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STATE OF FLORIDA

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-055 FA 08-056	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 93.778	Payments made to providers on behalf of clients for medical service claims were not always paid in accordance with established Medicaid policy and fee schedules.	Not Corrected	**Dental Services** The Agency for Health Care Administration is updating FMMIS for these dental procedures to ensure that claims submitted with the procedure codes are allowed payment if quadrant(s) are indicated on the claim. If there are no quadrant indicators on the claim, the claim should deny. **Chiropractic Services** • An updated Chiropractic Services Coverage and Limitations Handbook was adopted into state rule, effective January 1, 2010. Policy updates include clarifying language, or plainer language, to increase reader's interpretation of existing handbook policy. • The Agency is updating the FMMIS to correct the procedure code criteria to match handbook policy. Once this is complete, the fiscal agent may reprocess claims. This would recoup inappropriate overpayments. **Private Duty Nursing** All services requiring prior authorization will be denied if the claim is submitted without prior authorization. A request was submitted to reprogram the FMMIS to automatically deny claims that are billed that conflict with the policy in the Florida Medicaid Home Health Coverage and Limitations Handbook related to minimum billing procedures for private duty nursing and personal care services. The system team is working on this request.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-056 FA 08-057 FA 07-060	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 93.778	FAHCA procedures did not effectively ensure the timely recoupment of overpayments made to HMOs on behalf of deceased clients.	Fully Corrected	The Agency has executed a Contract Amendment with the Medicaid Third Party Liability Vendor, ACS State Healthcare, LLC to conduct the Date of Death Project. The initial date of death project conducted by ACS included a "sweep" of claims with dates of service 2004 forward. ACS will continue the Date of Death Project by conducting a five year look back of claims on a monthly basis.
FA 09-060	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 93.778	Contrary to Federal requirements, FAHCA reported on the CMS-64, Quarterly Medicaid Statement of Expenditures For the Medical Assistance Program reports expenditures that were not supported by provider claims.	Not Corrected	It was Finance and Accounting's understanding that the emergency payments reported were supported by actual claims. Finance and Accounting will ensure that future emergency payments will be supported by claims before they are reported on the CMS-64 report.
FA 09-061	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 93.778	FAHCA procedures were not sufficient to ensure that expenditures reported on the CMS-64 report included only activity pertaining to the applicable reporting period.	Significantly different corrective action taken than previously planned	AHCA will make prior period adjustments to record expenditures for FMMIS run dated September 27, 2008 with state warrant dated October 1, 2008 in Federal fiscal year beginning 10/1/2008. Procedures have been amended to base the reporting periods on the state warrant date.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-062 FA 08-059	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 93.778	FAHCA procedures were not sufficient to ensure that Medicaid providers receiving payments had a current provider agreement in effect.	Partially Corrected	The agency completed installation of an automated reenrollment process in the MMIS in January of 2010 which required over 1200 hours of coding and testing. This automated process runs daily and identifies any provider with a provider agreement end date ninety (90) days in the future; flags the file as needing to reenroll; creates a report for tracking purposes; and sends the reenrollment packet to the provider. The provider has 90 days from that date to return the completed reenrollment packet in order to remain active in Florida Medicaid. Providers who fail to respond within the 90-day window are suspended in the system to prevent claims with dates of service after the agreement end date from processing. Senior management then makes a determination if the provider should be terminated. This process has been running since February 1, 2010 and guarantees that no provider with a valid agreement will expire and still have claims process and pay. As an automated process, provider reenrollment no longer has to shut down during fiscal agent transitions as in the past. The status for this finding remains partially corrected because the agency is currently in the process of installing an additional automated job to identify providers with agreement end dates less than the current date; flag the file as needing to reenroll; create a report for tracking purposes; and send the reenrollment packet to the provider. The provider will have 90-days from that date to return the completed reenrollment packet in order to remain active in Florida Medicaid. Providers who fail to respond within the 90-day window will be suspended in the system to prevent claims with dates of service after the agreement end date from processing. Senior management will then make a determination if the provider should be terminated. This job will be a one-time cleanup of older provider files and encompasses the providers who were not reenrolled during the fiscal agent transition. Completion of this job will result in a fully corrected status for this finding.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-063 FA 08-060	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 93.778	FAHCA did not always ensure that facilities receiving Medicaid payments met the required health and safety standards.	Significantly different corrective action taken than previously planned	On April 16, 2010, the Division of Health Quality Assurance transferred the remaining fire life safety inspectors from the Office of Plans and Construction to the Bureau of Field Operations. This transfer was made to ensure improved coordination of fire life safety surveys and timely tracking/completion of these surveys in accordance with state and federal requirements. On some occasions, OPC engineering and architectural personnel are still requested to participate in the larger facility surveys; however, because they are scheduled under Field Operations' more robust system, there is little opportunity to overlook or miss a pending survey. OPCTrack is no longer used to schedule surveys: they are all scheduled in Versa Regulation (VR), the successor system to FRAES. Since the change in management, we have put systems in place to ensure that the work is completed and oversight is adequate to result in timely completion of all required health and safety surveys.
FA 09-064 FA 08-061 FA 07-062 FA 06-066 FA 05-053	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 93.778	FAHCA had not developed policies and procedures to provide for the timely review and release of cost report audits of Intermediate Care Facilities for the Developmentally Disabled (ICF-DD) and nursing homes. FAHCA had not resolved issues relating to ICF-DD facilities for which the independent auditors disclaimed an opinion on the cost reports. Additionally, FAHCA had not performed monitoring of the vendor contracted to perform hospital cost report audits.	Partially Corrected	The Agency has completed monitoring of the vendor contracted to perform hospital cost report audits for the SFYs 08/09 and 09/10. The Agency has completed and issued ten audits which the independent auditors disclaimed an opinion on the cost reports.
FA 05-049 FA 04-071 FA 03-70	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 93.778	Internal controls were not adequate to prevent payments in excess of allowable amounts for certain types of claims.	No Longer Valid	The Agency's response to this finding was initially to identify and implement the appropriate system controls. We believe the necessary controls are currently in place. However, in response to this inquiry we are now attempting to verify that the controls were implemented and that any overpayments were recouped.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2004-168 (FA 03-), report No. 2005-158 (FA 04-), report No. 2006-152 (FA 05-), report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-), or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: For Medicaid Findings 09-055, 09-056, 09-62, 09-64, and 05-049 - Roberta Bradford, Deputy Secretary for Medicaid
For Finance and Accounting Findings 09-060 and 09-061- Karen Zeiler, Deputy Secretary for Operations
For Health Quality Assurance Finding 09-063 - Liz Dudek, Deputy Secretary for Health Quality Assurance

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA AGENCY FOR WORKFORCE INNOVATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-010 FA 08-006	Employment Services Cluster CFDA Nos. 17.207, 17.801, and 17.804 Workforce Investment Act Cluster CFDA Nos. 17.258, 17.259, and 17.260	The Florida Agency for Workforce Innovation (FAWI) had not conducted monitoring of security controls for the vendor-owned Employ Florida Marketplace (EFM) System.	Fully Corrected	FAWI and Workforce Florida, Inc. engaged a third party contractor to conduct a risk assessment of the EFM system. The on-site monitoring of the program owner has been performed and a finalized risk assessment report has been completed.
FA 09-012	Unemployment Insurance CFDA No. 17.225	FAWI did not have procedures in place to retain documentation to evidence the accuracy of the amounts reported on the ETA 2208A (UI3) report. Additionally, supervisory review of the report did not extend to supporting documentation.	Fully Corrected	Data from People First is pulled independently by both Information Technology (IT) staff and Finance and Accounting (F&A) staff and compared for appropriate content before being sent to the UI-3 preparer in the Unemployment Compensation section. This is a key step in the FAWI cost allocation process and the process could not proceed if this data were not obtained. The reconciled data is sent on to the UI-3 preparer. The email message that transmits the file location of the verified data to the UI-3 preparer was modified to read: "A review of the current time data, which confirms that the time (data) downloaded from People First by both F&A and IT programming staff match, has been completed." This email transmission serves as documentation of the reconciliation of the time data. The UC section also has a manual, which has recently been updated and expanded, detailing the procedures to follow when preparing the UI-3. FAWI has implemented a procedure that ensures that the reviewer compares the report against supporting documentation and documents the review.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA AGENCY FOR WORKFORCE INNOVATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-013	Unemployment Insurance CFDA No. 17.225	FAWI did not have adequate supervisory review procedure in place to ensure that the amounts reported on the ETA 2112 report were accurate.	Fully Corrected	FAWI added a new step added to the 2112 checklist as well as revised the procedures for periodic review of the methodology used to prepare the report. The initial review of the 2112 preparation methodology was completed as of March 31, 2010 as the checklist was revised and enhanced at that time. The procedure to require and document periodic review has now been established. Regarding the confirmation from USDOL concerning correction of the withholding under-statement, a copy of the on-line submittal of the updated report for February 2009, showing the original Creation and Transmit Date of March 26, 2009 and the Revision Date of December 3, 2009, is on file. This on-line acknowledgement of submittal from the USDOL system was considered to be confirmation.
FA 09-043	Supplemental Nutrition Assistance Program (SNAP) Cluster CFDA Nos. 10.551 and 10.561 Temporary Assistance for Needy Families (TANF) Cluster CFDA No. 93.558	FAWI did not always ensure that documentation was maintained to demonstrate that program changes made to the One Stop Service Tracking System (OSST) were appropriately tested prior to being placed into operation and moved to production by someone independent of the program change.	Fully Corrected	The FAWI Information Technology unit which supports OSST has developed, documented, and implemented a revised change request process. This process includes Quality Assurance Testing as well as more rigorous User Acceptance Testing (UAT). The procedures now call for customer approval and sign-off on all production changes. In addition, FAWI has recently implemented the Numara Footprints Service Tracking Software. This software has been configured to follow the new procedures thus ensuring appropriate approvals prior to production changes.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR WORKFORCE INNOVATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-052	Child Care and Development Fund (CCDF) Cluster CFDA Nos. 93.575, 93.596, and 93.713	In some instances, FAWI drew down funds without documenting that the funds were required for immediate cash needs.	Fully Corrected	The two draws identified by the auditors "for which the immediate need was not evidenced" were exceptional cases which required special draw requests as evidenced by the email requests sent to the cash management unit. The requestor received management approval prior to sending the special requests, justifying the amount with tapes totaling the invoices pending payment. These exceptions to the normal cash draw methodology were necessary to ensure timely posting of large Early Learning Coalition (ELC) payment vouchers after other vouchers for lesser amounts were posted ahead of these vouchers in State Accounts, using cash intended for these large ELC payments. FDFS (Florida Department of Financial Services) does not process vouchers on a first in/first out (FIFO) basis which means vouchers input at a later date may be paid ahead of vouchers already in FLAIR (Florida Accounting and Information Resource system) that are waiting on cash draws to post. Documentation of the justification and approval should have been provided and filed with the cash requests. Currently special draw requests include detailed documentation at the invoice level and documentation of supervisory approval.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-), or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: James F. Mathews, C.I.G., Inspector General

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-038	Various	FDCFS did not have a process to consider subrecipient expenditures from all Federal sources when determining whether subrecipient audit requirements were met.	Partially Corrected	The Federal awards audit for fiscal year 2008-09 included a finding on this subject and we disagreed with the recommendation for two reasons; first, additional bureaucratic requirements imposed on service providers and DCF staff is not needed in a time when administrative resources have been all but eliminated, and second, and most important, there was no research done to indicate a problem exists. Since the Auditor General published that report, we have opened a project and are testing to determine whether providers were required but did not submit an A-133 audit; in other words, to determine if a problem exists. Currently, we anticipate completion of this study in early fall 2010. If it is found that needed A-133 audits have not been submitted we will implement appropriate controls. We will publish the results of the research as a stand-alone follow-up audit.
FA 09-039	Various	FDCFS on-site contract monitoring procedures did not include a provision to ensure that appropriate follow-up on corrective actions was completed and documented in a timely manner.	Fully Corrected	The Department continues to not concur with the finding. The Auditor's comment stated: "the procedures do not include a provision requiring the contract manager to document the timely follow up on the provider's execution of the planned corrective actions." While not included in the initial response, the Contract Evaluations Reporting System (CERS) procedures require contract managers to continually update the system to ensure timely follow-up is completed. The Office of Contracted Client Services conducts monthly quality assurance activities to ensure contract managers are keeping the updates current. The Department does not intend on creating a timeframe for corrective actions, as each noncompliance event merits its own assessment.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-041	Temporary Assistance for Needy Families CFDA No. 93.558	Reimbursements for employee travel were not always calculated correctly or adequately supported. Additionally, a reimbursement for employee travel was made for travel that occurred prior to the beginning of the grant period.	Partially Corrected	Any manual process is subject to human error, so we will likely never achieve the 100 percent accuracy level that is suggested by the finding. However, during August 2010, we will conduct travel training for field personnel to improve their understanding of the process and the related accuracy.
FA 09-042 FA 08-037	Temporary Assistance for Needy Families CFDA No. 93.558	TANF benefit payments were not always timely adjusted for changes in a client's eligibility.	Partially Corrected	The Department will issue a reminder to all staff regarding changes in age for relative caregiver cases and shelter obligations. As of June 30, 2010, the corrective actions to restore benefits to the recipient and conduct an in-service training in the local service center were not completed. The responsible Circuit was contacted and requested to complete the corrective actions above by August 31, 2010. In the one case cited for shelter obligation, the Benefit Recovery (BR) referral was made and the review was completed. The Department includes reviewing for timely and accurate benefit payments as part of its quality assurance monitoring of the TANF program.
FA 09-044	Temporary Assistance for Needy Families CFDA No. 93.558	FDCFS failed to always timely impose Florida Department of Revenue (FDOR) Child Support Enforcement (CSE) Program sanctions on clients who were receiving TANF benefits.	Partially Corrected	The Department agrees staff need to timely process sanctions, and it monitors the timeliness of them through its quality assurance efforts at the state and local levels. Staff shortages and an increase in workload contributed to this issue. Effective August 2010, ACCESS staff will receive monthly reminders through FLORIDA system broadcasts to process child support sanctions timely. The Department has established Benefit Recovery Claims for two of the three cases cited. For the third case, a benefit recovery referral for the overpayment was completed but a claim has not been established.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-059 FA 08-058 FA 07-061	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 93.778	In a significant number of instances, FDCFS was unable to provide sufficient documentation to support that the eligibility determinations of individuals receiving Medicaid were made in accordance with FDCFS policy. Additionally, data exchange responses received by FDCFS were not processed timely.	Partially Corrected	1. Training Issues: Training on the correct verification and case record documentation requirements for all Medicaid programs will be provided for eligibility staff. 2. Technical Issues: The on-line manual provides examples of some of the acceptable business records and forms of verification allowable for use in verification of self-employment income. Staff will be directed via memo and conference calls to document in CLRC what information is used for verification of self-employment income. The on-line manual will be updated to align verifications for the Simplified Eligibility for Pregnant Woman (SEPW) program with the requirements in §65A-1.704 FAC. 3. Procedural Issues: Instructions (policy transmittal C-10-07-0007) have been issued to staff regarding income verification subsequent to approval for SEPW cases when no verification is received via data matching processes. 4. The eight cases cited were referred to Benefit Recovery for review of possible overpayment. 5. This is a repeat finding and the Department agrees staff need to timely review data exchange alerts and process any related eligibility status adjustments within the established timeframes. Staff shortages and an increase in workload continue to contribute to this issue. On May 5, 2009, the Department issued policy transmittal I-09-05-0014 providing additional guidance for the work priorities for data exchanges. ACCESS staff will be provided periodic reminders to process alerts timely.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-067	Block Grants for Community Mental Health Services CFDA No. 93.958	FDCFS did not meet the CMHS maintenance of effort (MOE) requirement for the 2008-09 fiscal year. Additionally, FAHCA did not provide summary records or reports to support the amount of Medicaid expenditures used in the MOE calculation.	Partially Corrected	The Department's Office of Revenue Management (ASFMR) in consultation with the Mental Health Program Office has developed a review process for MOE. Regularly scheduled bimonthly Medicaid policy meetings with the Agency for Health Care Administration (AHCA) and the Department's Mental Health staff will include representatives from ASFMR. A discussion of the MOE will become part of the standing agenda. ASFMR will be taking initial steps to work with AHCA to establish this process over the next few weeks. The waiver for 2009's MOE was applied for and approved by the Substance Abuse and Mental Health Services Administration (SAMHSA). A waiver for 2010 will also be requested.
FA 09-068	Block Grants for the Treatment of Substance Abuse CFDA No. 93.959	Contrary to Federal regulations, FDCFS procedures did not provide for independent peer reviews for at least five percent of the entities providing substance abuse treatment program services.	Partially Corrected	A Corrective Action Plan was submitted to SAMHSA in March 2010. The Substance Abuse Program Office is awaiting written approval from SAMHSA.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-), or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Jerry Chesnutt, Director of Auditing

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-007 FA 08-002 FA 07-006	Community Development Block Grant/State's Program CFDA Nos. 14.228 and 14.255	FDCA management had not established appropriate internal controls regarding user access for the Grants Records Information Tracking System (GRITS).	Partially Corrected	Staff members are currently working with a computer consultant to move the tracking data base to a secure data base that will run from the internet. These changes will address the user access. Projected completion by September 2010.
FA 09-008	Community Development Block Grant/State's Program CFDA Nos. 14.228 and 14.255	FDCA procedures for preparing the annually required Section 3 Summary Report did not provide assurance that the reported data was complete and accurate.	Partially Corrected	Staff members monitor procurement and employment practices during field monitoring visits. Technical assistance is being provided to FDCA staff as well as local governments to ensure compliance with Section 3 requirements. Webcast training is under development by TA consultant. Projected completion September 2010.
FA 09-009 FA 08-005 FA 07-008	Community Development Block Grant/State's Program CFDA Nos. 14.228 and 14.255	FDCA again did not prepare an annual monitoring plan or quarterly schedules, which should include the subgrantees to be monitored and the projected date of the monitoring visits.	Fully Corrected	Staff previously used the spending and travel plan spreadsheet to indicate when monitoring would occur. We have now moved to a more comprehensive report. All projected monitoring visits are entered on a ongoing basis in GRITS. A report can be run that indicates planned visits and areas to be monitored.
FA 09-051 FA 08-046	Low-Income Home Energy Assistance CFDA No. 93.568	FDCA management had not established appropriate internal controls regarding user access and systems development and management for the Grants Administration System (GAS).	Fully Corrected	Internal controls for the Grants Administration system (GAS) have been developed and while the initial beta testing has been completed, the system is constantly tested with any and all changes that are made.
FA 09-072	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDCA, in some instances, drew down funds without appropriately documenting that the funds were for immediate cash needs, or minimizing the time elapsing between the drawdown and disbursement of funds.	Fully Corrected	A budget amendment was drafted to return these funds and was approved on April 22, 2009. On April 27, 2009 an accounting entry was made (voucher #V007240) in the amount of $800,000.00 to return the funds that were drawn in error. In the future, if a request of this nature is needed, the requestor must send an email to the FDCA's Budget and Revenue Manager.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-079	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	FDCA procedures were not effective to prevent duplicate payments.	Fully Corrected	FDCA's Fiscal Management staff have been instructed to adhere to all procedures relating to payment processing and posting of all grant related activity. This should eliminate the reoccurrence of duplicate payments being processed.
FA 09-080 FA 08-080	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	FDEM management had not established appropriate internal controls regarding user access for the Florida Public Assistance (FloridaPA) System.	Partially Corrected	Additional upgrades to the network access and password implementation SOP's are currently in process with the FDEM's outside database vendor. Estimated date for full implementation of recommendations from the FDCA's Information Security Officer is December 31, 2010.
FA 09-081	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	As of June 30, 2009, FDCA had not refunded Federal funds drawn down in error in July 2007. Additionally, FDCA's payment processing procedures did not provide a sufficient level of supervisory review for unusual transactions or transactions performed by inexperienced staff.	Fully Corrected	FDEM has informed FEMA of the duplicate drawdown of federal funds and a repayment schedule of the $8,069,811 plus accrued interest. FEMA has approved the proposed plan of action and stated that they are "confident that corrective actions have been implemented to prevent future occurrences…" To date, $2 millon of the overpayment has been returned to FEMA. The remaining repayment schedule agreed upon by FEMA will provide for complete repayment by July 31, 2011. FDEM will provide notification to the FEMA Region IV/Florida Recovery Office when a repayment has been processed. FDCA has informed all staff of the new procedure requiring supervisory review and approval of all accounting entries associated to cost share adjustments after the first operating year of the declaration.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-082 FA 08-082	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	In the prior audit, we noted that FDCA drew down funds totaling $10,001.01 from the 2000 South Florida Floods subaccount to cover a wildfire grant subaccount deficit that FDEM had not resolved with FEMA. In April 2009, FDEM submitted project worksheets to FEMA to obtain funding for the wildfire grant subaccount cost overruns. However, as of June 30, 2009, these funds had not been restored to the 2000 South Florida Floods subaccount as FDEM management was awaiting a response from FEMA. Until such time as this matter is resolved, the use of $10,001.01 of South Florida Floods funding is potentially limited.	Partially Corrected	The amount currently covered under Grant SF098 (S. FL. Floods.) for Grant QF026 (FL. Wildfires) is $9,762.42. As of today, FDCA staff have been instructed that SF098 should no longer cover QF026. FEMA has not yet obligated PW's written by FDEM to refund the drawn down funds. FDEM will utilize the new Refund Payment Tracking SOP as soon as funds are obligated by FEMA to correct the misdirected drawdown.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-), or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Candie Fuller, Inspector General

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DIVISION OF EMERGENCY MANAGEMENT

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-071 FA 08-068	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	Our review disclosed instances in which FDEM did not maintain adequate documentation to support the appropriateness of payments.	Fully Corrected	The Domestic Preparedness Unit along with the Training and Exercise Unit held a day long training to go over the Grants Operational Guide to ensure staff were aware of documentation requirements when signing off on payment requests.
FA 09-072	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDCA, in some instances, drew down funds without appropriately documenting that the funds were for immediate cash needs, or minimizing the time elapsing between the drawdown and disbursement of funds.	Fully Corrected	The Domestic Preparedness Unit along with the Training and Exercise Unit held a day long training to go over the Grants Operational Guide to ensure staff were aware of State and Federal cash management requirements.
FA 09-073 FA 08-069	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDEM's procedures for advancing funds were not sufficient to ensure that the time between draw down and disbursement of funds for Program purposes was minimized and that funds were invested in interest-bearing accounts prior to disbursement.	Partially Corrected	The Division of Emergency Management updated the Grants Operational Guide to include an Advance Policy effective June 30, 2010.
FA 09-075 FA 08-076	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDEM did not document the factors considered in determining when on-site monitoring of subgrantees should be conducted.	Fully Corrected	The Division of Emergency Management updated the Grants Operational Guide to include more detailed instructions and guidance for on-site monitoring. The update was approved and adopted June 30, 2010.
FA 09-076 FA 08-075 FA 07-079 FA 06-074	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDEM did not always document that subgrantee status reports were timely obtained and reviewed.	Fully Corrected	The Domestic Preparedness Unit along with the Training and Exercise Unit held a day long training to go over the Grants Operational Guide to ensure staff were aware of the procedures for documenting the receipt and review of status reports.
FA 09-077 FA 08-081	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	FDEM made a payment without adequate documentation to demonstrate that costs were allowable and reasonable.	Partially Corrected	Public Assistance SOP's have been written which detail the payment process, including approvals to improve accountability, in the areas of project funding and payment reconciliation. Additional SOP's have been written to standardize document storage and retention for all PA processes, including but not limited to the payment process.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-078 FA 08-084 FA 07-070	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	FDEM has not fully resolved whether payments to one subgrantee questioned in a prior audit were appropriate.	Partially Corrected	All outstanding projects for Miami-Dade County from DR-1345 have been through final inspection prior to June 30, 2010. All projects are in FEMA closeout review, and the Division has requested the return of interest on all monies considered by FEMA to have been "advances."
FA 09-079	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	FDCA procedures were not effective to prevent duplicate payments.	Fully Corrected	Public Assistance SOP's have been written which detail the payment process, including approvals to improve accountability, in the area of payment reconciliation.
FA 09-080 FA 08-080	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	FDEM management had not established appropriate internal controls regarding user access for the Florida Public Assistance (FloridaPA) System.	Partially Corrected	Additional upgrades to the network access and password implementation SOP's are currently in process with the Division's outside database vendor. Estimated date for full implementation of recommendations from the DCA's Information Security Officer is December 31, 2010.
FA 09-081	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	As of June 30, 2009, FDCA had not refunded Federal funds drawn down in error in July 2007. Additionally, FDCA's payment processing procedures did not provide a sufficient level of supervisory review for unusual transactions or transactions performed by inexperienced staff.	Fully Corrected	Public Assistance SOP's have been written which detail the payment process, including approvals to improve accountability, in the areas of project funding and payment reconciliation.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DIVISION OF EMERGENCY MANAGEMENT

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-082 FA 08-082	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	In the prior audit, we noted that FDCA drew down funds totaling $10,001.01 from the 2000 South Florida Floods subaccount to cover a wildfire grant subaccount deficit that FDEM had not resolved with FEMA. In April 2009, FDEM submitted project worksheets to FEMA to obtain funding for the wildfire grant subaccount cost overruns. However, as of June 30, 2009, these funds had not been restored to the 2000 South Florida Floods subaccount as FDEM management was awaiting a response from FEMA. Until such time as this matter is resolved, the use of $10,001.01 of South Florida Floods funding is potentially limited.	Partially Corrected	FEMA has not yet obligated PW's written to refund the drawn down funds. The Division will utilize the new Refund Payment Tracking SOP as soon as funds are obligated to correct the misdirected drawdown.
FA 09-083	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	FDEM's quarterly reporting policies did not provide for the subgrantees' submission of information on projects through the final close-out payment. Additionally, our audit disclosed that FDEM had excluded project information for several subgrantees on the Quarterly Report submitted to the Federal Emergency Management Agency (FEMA) for the quarter ended March 31, 2009.	Partially Corrected	The standard Subgrantee's Funding Agreement now contains language confirming that Quarterly Reports are due through Final Inspection/Closeout. Public Assistance SOP's have been written which detail how the assigned Division Financial Specialist is responsible for ensuring that subgrantee's file Quarterly Reports in a timely manner.
FA 09-084 FA 08-086 FA 07-074 FA 06-078 FA 05-084	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	FDEM's final inspections and project closeout procedures did not provide an adequate and timely accounting of eligible costs for completed large projects. Additionally, FDEM records were inaccurate and incomplete.	Partially Corrected	Public Assistance SOP's have been written which detail the steps taken to conduct a final inspection, the standard documentation to be collected, and methods for sample testing costs for eligibility. Additional SOP's have been written to standardize document storage and retention for all PA processes, including but not limited to final inspection.
FA 09-085 FA 08-089	Hazard Mitigation Grant CFDA No. 97.039	FDEM management had not established appropriate internal controls regarding user access and systems development and modification for the Florida Emergency Reimbursement System (FERS).	Fully Corrected	On June 21, 2010, FDEM implemented the Mitigation.org system (FERS system replacement). By July 1, 2010, all security controls for the Mitigation.org system were established for all users and support systems documentation was provided in the Preliminary Mitigation User Manual.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-086 FA 08-088 FA 08-087 FA 07-076 FA 06-071 FA 06-079 FA 06-080 FA 05-086	Hazard Mitigation Grant CFDA No. 97.039	Our test disclosed instances in which FDEM did not conduct final inspections before final payments were made to subgrantees or ensure that advance payments were timely expended by subgrantees.	Fully Corrected	With respect to final inspections: FDEM staff conducted final inspections on all of the projects that were identified in the findings. FDEM also performed final inspections on the remaining projects that were open at the time. Copies of these inspection reports are in the project files. All inspections were completed prior to June 30, 2010. With respect to advance payments procedures: FDEM developed an Advance Funding Policy which clarified our procedures for advancing funds to subgrantees. This guidance was developed and distributed to the appropriate personnel before June 30, 2010.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2006-152 (FA 05-), report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-), or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Candie Fuller, Inspector General

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF EDUCATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-001	Child Nutrition Cluster CFDA Nos. 10.553, 10.555, 10.556, and 10.559	FDOE management had not implemented certain systems modification and access security controls for the Child Nutrition Program (CNP) System.	Partially Corrected	The FDOE is currently engaged in the procurement process in search of a provider to manage the CNP system. Upon completion of this process, the selected provider's priorities include modifying and resolving existing access security controls. Currently, the FDOE has revised policies and procedures governing system modifications. Controls were developed or revised to ensure appropriate documentation of system modifications. All system modification files and related information are stored in one location on the network drive, which is backed up at regular intervals by the FDOE Data Center. Access to the CNP System is now supported solely by user authorization forms. Email reminders and detailed instructions to food service directors to review staff access to the CNP System and advise of any changes are sent twice a year. On September 21, 2010, the USDA, provided notification that no further action was needed and the finding was closed.
FA 09-002	Child Nutrition Cluster CFDA Nos. 10.553, 10.555, 10.556, and 10.559	FDOE procedures for preparing and reviewing the Annual Report of Revenues (FNS-13) were not adequate to detect errors in the amount reported.	Fully Corrected	The revised FNS-13 report was submitted on September 21, 2009. The procedures have been reviewed and revisions have been made to ensure timely and accurate filing of the FNS-13 report. The procedures, FNS-13 instructions, and backup documentation are now required to be submitted to the supervisor for review and approval of the FNS-13 report.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF EDUCATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-016	Various	FDOE management had not implemented certain systems development and modification controls for the Cash Advance and Reporting of Distributions System (CARDS). In addition, FDOE's Information Systems Development Methodology (ISDM) manual was outdated.	Partially Corrected	A draft copy of the revised ISDM was submitted to executive management for review and a copy was provided to audit staff. The project and task tracking system is in the requirements phase. Management has assigned appropriate resources and a new project schedule is under consideration. Tentative completion is July 1, 2011.
FA 09-017	Various	FDOE procedures for developing selection criteria were not adequate to identify significant omissions. Additionally, FDOE did not ensure that appropriate adjustments were made to clearance patterns.	Fully Corrected	FDOE staff met with DFS on April 8, 2010, to discuss DFS' procedures. With DFS' assistance and approval, FDOE procedures were amended accordingly.
FA 09-018	Title I, Part A Cluster CFDA Nos. 84.010 and 84.389 Special Education Cluster CFDA Nos. 84.027, 84.173, 84.391, and 84.392	FDOE management had not implemented certain systems modification controls for the K-12 Student and Staff Database System.	Partially Corrected	A draft copy of the revised ISDM was submitted to executive management for review and a copy was provided to audit staff. The project and task tracking system is in the requirements phase. Management has assigned appropriate resources and a new project schedule is under consideration. Tentative completion is July 1, 2011.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF EDUCATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-019	Title I Grants to Local Educational Agencies, Recovery Act CFDA No. 84.389 Special Education – Grants to States (IDEA, Part B), Recovery Act CFDA No. 84.391 Special Education – Preschool Grants (IDEA Preschool), Recovery Act CFDA No. 84.392	FDOE did not establish procedures to determine whether subrecipients maintained current registrations in the Central Contractor Registration database (CCR) at the time of the sub-award and disbursement of funds. Additionally, FDOE did not communicate to subrecipients all of the reporting requirements applicable to American Recovery and Reinvestment Act (Recovery Act) subawards or the Federal award number.	Partially Corrected	As indicated in the response and corrective action plan, on September 14, 2009, the Department notified subrecipients of the requirement to register with the Central Contractor Registration (CCR). Subsequent to that notification and upon further review, subrecipients that had not registered with CCR were again asked to register in order to comply with American Recovery and Reinvestment Act (ARRA) funding requirements on December 1, 2009. The Department will modify the existing subrecipient application renewal process to monitor and verify subrecipient DUNS numbers and CCR registration to ensure compliance.
FA 09-020	Federal Family Education Loans CFDA No. 84.032	FDOE management had not implemented certain modification controls for the Federal Family Education Loans (FFEL) System.	Partially Corrected	A draft copy of the revised ISDM was submitted to executive management for review and a copy was provided to audit staff. The Office of Technology and Information Systems section supporting the Office of Student Financial Assistance, OSFA program management approval, has implemented the draft ISDM. Although the ISDM document remains in draft form and is under review, it provides the process for building controls into each system work request and ensures proper documentation and sign-offs. OSFA will continue to monitor efforts to determine if further procedural changes are necessary. The project and task tracking system is in the requirements phase. Management has assigned appropriate resources and a new project schedule is under consideration. Tentative completion is July 1, 2011. In the interim, OSFA will continue to use the current Service Request System.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF EDUCATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-021 FA 08-018 FA 07-027 FA 06-027 FA 05-034 FA 04-031 FA 03-40 02-045 01-055 00-42	Career and Technical Education – Basic Grants to States CFDA No. 84.048	FDOE had not resolved issues disclosed in a prior audit regarding its ability to demonstrate compliance with the matching and maintenance of effort requirements and the reporting of amounts expended toward those requirements.	Partially Corrected	As reported in previous SSPAF documents, FDOE staff have been engaged with the U.S. Department of Education (USDE) staff for the past several years in the Cooperative Audit Resolution and Oversight Initiative (CAROI) to resolve this and other issues. Significant progress has been made over the past year. The USDE Office of Vocational and Adult Education (OVAE) conducted a monitoring visit to Florida earlier this year and it is anticipated that the findings from that visit will conclude the CAROI process and completely resolve these findings.
FA 07-026 FA 06-026 FA 05-035	Career and Technical Education – Basic Grants to States CFDA No. 84.048	FDOE had not resolved issues relating to allotments and expenditures for Nontraditional Training and Education.	Fully Corrected	As reported in previous SSPAF documents, FDOE staff have been engaged with the USDE staff for the past several years in the Cooperative Audit Resolution Oversight Initiative (CAROI) to resolve this and other issues. Through the CAROI process this finding has been fully resolved.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF EDUCATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-022 FA 08-020 FA 07-030 FA 05-037 FA 04-033 FA 03-42	Rehabilitation Services – Vocational Rehabilitation Grants to States CFDA No. 84.126	FDOE did not always authorize expenditures for client services in a timely manner and in one instance overpaid an invoice.	Partially Corrected	As an enforcement measure, the Florida Division of Blind Services (DBS) is closely monitoring the action steps of implementation via proof of actions and mandating that District Administrators are placing such language in their performance evaluations to ensure that authorizations of expenditures for client services are being provided in a timely manner. DBS anticipates that corrections will be fully implemented by December 1, 2010. The Florida Division of Vocational Rehabilitation (DVR) continues to address adherence to prescribed procedures in Supervisors Training and New Counselor Training, through communications with Area staff and counselor performance reviews. In a letter dated, September 22, 2009, the Rehabilitation Services Administration (RSA) confirmed that it considered this finding resolved.
FA 09-023	Rehabilitation Services – Vocational Rehabilitation Grants to States CFDA No. 84.126	FDOE did not always ensure that eligibility determinations were made within the time frame required by Program regulations.	Partially Corrected	DBS has implemented quality assurance checklists aimed at correcting this issue. DBS is monitoring to ensure remediation and anticipates that these steps to compliance will be fully implemented by December 2010. DVR continues to address adherence to prescribed procedures in Supervisors Training and New Counselor Training, through communications with Area staff and counselor performance reviews.
FA 09-024	Rehabilitation Services – Vocational Rehabilitation Grants to States CFDA No. 84.126	FDOE did not accurately report data shown on the Annual VR Program/Cost Report (RSA-2).	Fully Corrected	FDOE has enhanced its procedures to include additional programmatic and budget reviews of the report before it is submitted as a final report.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF EDUCATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-025	Rehabilitation Services – Vocational Rehabilitation Grants to States CFDA No. 84.126	FDOE did not complete and file the final Financial Status Report (SF-269) in a timely manner.	Fully Corrected	FDOE has enhanced its procedures to include additional monitoring of the Rehabilitation Services Administration – Management Information Systems (RSAMIS) site to ensure timely submission.
FA 08-021	Rehabilitation Services – Vocational Rehabilitation Grants to States CFDA No. 84.126	As a result of a fire, the Division of Vocational Rehabilitation (DVR) does not have complete case files.	Fully Corrected	DVR sought guidance from the U.S. Department of Education regarding this matter. Based on advice given by USDE's Office of General Counsel and the ability of the division to recreate and close the damaged files, RSA considered the finding resolved.
FA 07-031	Rehabilitation Services – Vocational Rehabilitation Grants to States CFDA No. 84.126	FDOE did not always ensure that program regulations pertaining to eligibility determinations were met. In addition, FDOE had not resolved issues regarding the provision of adequate information to clients by referring them to other One-Stop delivery programs that might address the individuals' training or employment related needs.	Fully Corrected	DBS will address the adherence to policies and procedures through adding language on the standard VR Unsuccessful Closure letter to reflect referral information regarding One-Stop Programs and/or other community services that may be of assistance. Additionally, DBS will notify District Administrators of adherence to these policy activities via District Administrative meetings and conference calls. DBS anticipates full compliance by December 2010. A RSA letter dated September 22, 2009, considered this finding resolved.
FA 07-032	Rehabilitation Services – Vocational Rehabilitation Grants to States CFDA No.84.126	FDOE did not ensure that the Individualized Plan for Employment (IPE), a written document prepared on forms provided by the Divisions, was signed by both the counselor and eligible individual.	Partially Corrected	DBS will address the adherence to policies and procedures at Administrative Staff Meetings, monthly conference call meetings and monthly performance reviews. Additionally, all case file reports will be reviewed and analyzed by the quality assurance consultant and supervisors to ensure compliance. DBS anticipates full compliance by December 2010. A RSA letter dated September 22, 2009, considered this finding resolved.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF EDUCATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-029	Twenty-First Century Community Learning Centers CFDA No. 84.287	As a pass-through entity, FDOE had not timely and definitively resolved subrecipient audit findings regarding Program requirements for sustainability.	Fully Corrected	FDOE has resolved program requirements for sustainability through modifications to the Requests for Applications and the Requests for Proposals. Subrecipient audit findings have been resolved and management decisions issued.
FA 09-032	Improving Teacher Quality State Grants CFDA No. 84.367	FDOE did not properly allocate funds to all local educational agencies (LEAs) in accordance with Federal requirements.	Fully Corrected	As indicated in the response and corrective action plan, the error in the calculation of the Title II, Part A, allocations was fully corrected on January 14, 2010, at the time of the certified roll forward process.
FA 09-033	Improving Teacher Quality State Grants CFDA No. 84.367	FDOE did not have written policies or procedures to guide the subgranting of Program funds to eligible partnerships. Additionally, although funds had been set aside for subgrants to eligible partnerships from the 2006 grant, not all of the funds had been awarded to or obligated for eligible partnerships.	Fully Corrected	The FDOE did not agree that there are no formal tracking or monitoring processes in place to ensure that available funds are obligated in a timely manner. In fact, for the audit period in question, all of the available funds were obligated in a timely manner and the cause of the reversion was the failure of the subrecipients to expend the awarded funds prior to the end of the fiscal period. However, the FDOE has enhanced the existing procedures for this particular program to include more frequent communication between program and fiscal staff on the status of obligations and reported expenditures. In addition to monthly meetings that include staff of the Office of Grants Management and staff of the Comptroller's Office, a monthly written status advisory to relevant program staff has been initiated.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 08-027 FA 07-041	English Language Acquisition Grants CFDA No. 84.365	Although progress had been made, FDOE had not fully implemented an effective and efficient monitoring system.	Fully Corrected	Each year, approximately one-fifth of Florida's LEAs are intensively monitored using a comprehensive set of compliance items established by the FDOE. The FDOE developed a five-year monitoring schedule and notifies LEAs of scheduled monitoring visits. Each year, LEAs scheduled for monitoring are notified of their status for onsite or desktop activities at least 30 days prior to the date that Self-Evaluation Certifications, work papers, and documentation are due. An USDE letter dated, January 6, 2010, considered the finding resolved.
FA 07-022	Special Education – Grants to States CFDA No. 84.027	FDOE did not accurately account for capacity building and improvement expenditures.	Does Not Warrant Further Action	An USDE letter dated May 12, 2010, indicated that the finding was not sustained.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 01-134 (00-), report No. 02-192 (01-), report No. 03-167 (02-), report No. 2004-168 (FA 03-), report No. 2005-158 (FA 04-), report No. 2006-152 (FA 05-), report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-), or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: James L. Maxwell, Sr. Management Analyst

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF FINANCIAL SERVICES

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-070	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	Our audit disclosed one instance in which FDFS paid an amount in excess of the costs documented.	Fully Corrected	All contractual reimbursements with the Homeland Security Cluster grant for subrecipient payments are now being audited for accuracy and programmatic compliance.
FA 08-079	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDFS did not have written procedures for monitoring subgrantees and reviewing subgrantee audit reports. Additionally, during the 2007-08 fiscal year, FDFS did not perform on-site subgrantee monitoring.	Fully Corrected	FDFS SFM has developed a draft grant monitoring procedure and has implemented a series of desk and site visits. The procedures are being refined and updated to correspond with the procedures adopted by the Division of Emergency Management who serves as the State Administrative Agency (SAA). See document "SFM Domestic Security SHSGP Monitoring Procedure V.2 Draft"

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2009-144 (FA-08-) and report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: John P. Kohnke, Domestic Security Coordinator

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF HEALTH

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-003	Special Supplemental Nutrition Program for Women, Infants, and Children CFDA No. 10.557 Child and Adult Care Food Program CFDA No. 10.558	Florida Department of Health's (FDOH) procedures for identifying account codes related to its Federal programs did not appear adequate to identify material omissions in selection criteria used to establish clearance patterns.	Partially Corrected	Will develop an access data base to extract account information and disbursements from Florida Accounting Information Resource (FLAIR) for the Cash Management Improvement Act (CMIA) programs. Will update the procedures to include more validation and email receipt confirmation between FDOH and Department of Financial Services (DFS).
FA 09-026 FA 08-024	Special Education – Grants for Infants and Families CFDA No. 84.181 Temporary Assistance for Needy Families CFDA No. 93.558 Social Services Block Grant CFDA No. 93.667 HIV Prevention Activities – Health Department Based CFDA No. 93.940	Contrary to State law, FDOH made payments to University of Florida (UF) component units that were not parties to the contracts under which the payments were made, rather than directly to UF.	Fully Corrected	As a result of the previous findings, FDOH has established procedures to ensure that payments for all contracts, including federal and state funded contracts, are made to the contractor. The processes in place include: (1) Requesting contract providers to submit IRS W-9 form. This information is cross referenced with the Federal Identification Number (FEID) to ensure that the name and the FEID are identical and (2) The Contract Disbursement Unit has enhanced its existing procedures to ensure that the provider's name is consistent with the remittance address on the contract as well as the provider's address in FLAIR – Vendor Subsystem, prior to making payments. In addition to reviewing all Children's Medical Services (CMS) contracts, FDOH reviewed all its contracts with the UF and is confident that payments are being directed to the appropriate UF Fiscal Office.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF HEALTH
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-034 FA 08-030	Special Supplemental Nutrition Program for Women, Infants, and Children CFDA No. 10.557 Child and Adult Care Food Program CFDA No. 10.558 Special Education – Grants for Infants and Families CFDA No. 84.181 Public Health Emergency Preparedness CFDA No. 93.069 Immunization Grants CFDA No. 93.268 Refugee and Entrant Assistance – State Administered Programs CFDA No. 93.566 Children's Health Insurance Program CFDA No. 93.767 National Bioterrorism Hospital Preparedness Program CFDA No. 93.889 HIV Care Formula Grants CFDA No. 93.917 Homeland Security Grant Program CFDA No. 97.067	FDOH procedures for preparing the Schedule of Expenditures of Federal Awards (SEFA) data form were not sufficient to ensure amounts reported were accurate.	Fully Corrected	During the Auditor General's review, weaknesses were identified and included in procedures for completing the SEFA. The Report Distribution System (RDS) report "CTOCAFID" was updated to add the sub-recipient amounts for universities in the subtotal for pass-through grants to state agencies. A special footnote is inserted in the procedures document to alert the staff each year during the SEFA preparation to prevent from recurring.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF HEALTH

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-040 FA 08-036	Immunization Grants CFDA No. 93.268	Certain access security controls in the areas of user authentication and monitoring of system activity were not in place to prevent and timely detect any unauthorized changes to the database and data files of the Florida State Health Online Tracking System (SHOTS).	Fully Corrected	Installation of Cache Version 9.1 is complete. This upgrade has internal security controls that will sufficiently remedy the inadequacies of security in the current version of Cache used by the Florida SHOTS application.
FA 09-053 FA 08-052 FA 07-058 FA 06-060	Children's Health Insurance Program CFDA No. 93.767	FDOH procedures were not adequate to ensure that CMS payments were accurate and adequately supported. Additionally, contrary to Federal requirements, FDOH did not always maintain records to support salary and benefits charged to the Program.	Not Corrected	The contract with the Third Party Administrator was delayed by the legislative Technology Review Workgroup to comply with s. 287.0574. New execution date is anticipated to be July 7, 2010.
FA 09-054	Children's Health Insurance Program CFDA No. 93.767	FDOH did not fully demonstrate the appropriateness of the costs charged to Children's Health Insurance Program with respect to a contract with the UF. Additionally, FDOH procedures did not provide for a complete reconciliation of payments made to costs incurred by UF or provide for the return of excess funds to FDOH.	Partially Corrected	FDOH / CMS understands that the United States Department of Health and Human Services (USDHHS) Website is in error and that OMB A-133 is applicable. HHS HIG Inspector Cecil Bragg is reviewing the three CMS Integrated Care System (ICS) Title XXI contracts and making on-site visits to the three networks. It is our understanding that Mr. Bragg will advise us as to any corrections or modifications that need to be made to these contracts including the issue of retaining a working fund balance when he completes his review. We understand that Mr. Bragg anticipates completing his review by December 31st 2010. CMS is preparing contract amendment language to address the Corrective Action Plan (CAP) on cash balances and any expenditures made from such cash balance.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF HEALTH

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-065 FA 08-062	National Bioterrorism Hospital Preparedness Program CFDA No. 93.889	FDOH did not always maintain appropriate records to support salary and benefits charged to the National Bioterrorism Hospital Preparedness Program.	Partially Corrected	The Division of Emergency Medical Operations (DEMO) implemented the steps outlined in the corrective action plan and has received the transaction detail from the Auditor General's office on July 1, 2010 to conclude the transactions necessary to close out finding number FA 08-062. At this point, the Department is coordinating with USDHHS Division of Audit Resolution to determine the appropriate resolution for the questioned costs.
FA 09-066 FA 08-063	National Bioterrorism Hospital Preparedness Program CFDA No. 93.889	USDHHS issued a management determination letter that required FDOH to return the unallowable costs totaling $9,449.20, disclosed in the prior audit finding pertaining to expenditure of Federal funds outside the period of availability. As of December 17, 2009, FDOH had not returned the unallowable costs to USDHHS. According to FDOH personnel, FDOH staff were working to locate funds that could be used to refund the unallowable costs.	Partially Corrected	On December 29, 2009 the two transactions totaling $9,449.20 were adjusted by the Office of Budget. The transactions were transferred from the federal grant to a state funding source. The Department is working to comply with this recommendation.
FA 09-074	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDOH charged expenditures to a Federal grant award subsequent to the award's funding period expiration.	Fully Corrected	Revenue Management shut down the Organization Code/Expanded Option (ORG/EO) version and made inactive the Other Cost Accumulators (OCA) representing closed out grants. The program office will move the expenditures.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF HEALTH

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 08-065 FA 07-064 FA 06-067 FA 05-076 FA 04-077 FA 03-075 02-076 01-083 00-075 SA 99-316/318 SA 98-342/344	HIV Care Formula Grants CFDA No. 93.917	FDOH did not consistently maintain adequate documentation of client eligibility.	Fully Corrected	Eight statewide eligibility trainings are scheduled for 2010, which list and discuss the required documentation of eligibility for services. One-on-one technical assistance is available as needed or requested. Accordingly, this finding does not warrant further action.

Note: (1) Paragraph/Finding No(s). refer to audit findings in Section 3 of report No. 13490 (SA 98-), Section 3 of report No. 13690 (SA 99-), report No. 01-134 (00-), report No. 02-192 (01-), report No. 03-167 (02-), report No. 2004-168 (FA 03-), report No. 2005-158 (FA 04-), report No. 2006-152 (FA 05-), report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-), or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Michael J. Bennett, Director of Auditing

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF MILITARY AFFAIRS

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-004	National Guard Military Operations and Maintenance Projects CFDA No. 12.401	FDMA did not obtain periodic certifications for employees whose salaries and benefits were paid solely from a single cooperative agreement or obtain personnel activity reports for employees whose salaries were paid from two or more cooperative agreements.	Fully Corrected	DMA has implemented a certification statement and percentage of time charged to cooperative agreements to FLNG Form 718 (DMA Time Log). This form is completed monthly by all employees. It is used as the time and attendance report/personnel activity report and signed by employee and supervisor. These documents were audited in March 2010 as part of the semi-annual certification process.
FA 09-005	National Guard Military Operations and Maintenance Projects CFDA No. 12.401	FDMA did not have procedures in place to ensure that the provisions of the Davis Bacon Act (DBA) were incorporated into environmental remediation construction contracts over $2,000, or to obtain the required weekly certified payrolls from contractors and subcontractors for contracts or subcontracts covered by the DBA.	Fully Corrected	The DMA Construction Facilities Management Office (CFMO) is implementing the following procedure to ensure compliance with the Davis Bacon Act (DBA). "All construction (Compliance Cleanup – Contamination Remediation) related environmental contracts prior to entering into agreement with the contractor will be forwarded to NGB – ILI and NGB – ARE for review and determination of the applicability of DBA. In accordance with the Master Construction Cooperative Agreement (MCCA) Section 814, if the determination is made by NGB – ILI that DBA is applicable: the clause from Section 814 requiring compliance with DBA will be included in the contracts non-technical specifications. Further development of an internal control checklist will assist in providing assurance of compliance with DBA."
FA 09-006	National Guard Military Operations and Maintenance Projects CFDA No. 12.401	FDMA did not have procedures in place to determine whether vendors were debarred or suspended prior to entering into agreements equal to or greater than $25,000 (covered transactions).	Fully Corrected	Prior to any contract award, the DMA reviews the Excluded Parties List System (EPLS) website to verify that any potential vendor is not on the debarred or suspended list. A copy of the response is added to the contract file.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Jesse D. Kinghorn, Jr., Director of Financial Management

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-011 FA 08-010 FA 07-011 FA 06-010	Unemployment Insurance CFDA No. 17.225	FDOR did not always follow established procedures to demonstrate that, prior to entering into a covered transaction with a contractor, a determination was made that the contractor was not suspended or debarred.	Fully Corrected	Effective February 8, 2010, the General Tax Administration Program is reviewing all contract routing sheets that federal funds are used and check for disbarment of vendor. As an additional mitigating control, Purchasing is also checking all contracts greater than $25,000.
FA 09-014	Unemployment Insurance CFDA No. 17.225	FDOR did not maintain detail records or data files to support the underlying computations (i.e., the system generated ratios) used in the determination of the 2009 calendar year employers' unemployment tax (UT) contribution rates. As a result, FDOR could not demonstrate, and we could not determine, whether the UT contribution rates were calculated in a manner consistent with the requirements of State law.	Fully Corrected	In November 2009, FDOR implemented a process to begin maintaining a copy of the spool of detail records selected to run 2010 and all future years' Unemployment Tax rates. Additionally, FDOR has implemented a process whereby SUNTAX creates and maintains a recalculation list table that provides the before and after rate calculations by account. The updated annual rate step-by-step procedures reflect the added line to copy spools and store on a shared drive.
FA 08-012	Unemployment Insurance CFDA No. 17.225	FDOR did not follow established procedures and remove in a timely manner terminated employees' access privileges to FDOR systems.	Fully Corrected	A new electronic process was implemented on April 10, 2009, for supervisors and contract managers to initiate the employee and contractor separation process through the DOR phone book on the DOR Intranet web pages. Additionally a new Employee Separation Policy was signed by the Executive Director on May 18, 2009, and communicated to all employees on June 11, 2009 in Revenue's bi-weekly email newsletter called the News You Can Use.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-045 FA 08-039	Child Support Enforcement CFDA No. 93.563	Matters disclosed in the prior audit regarding deficiencies in FDOR procedures for ensuring adequate oversight of State Disbursement Unit (SDU) collection and disbursement of child support payments and reporting thereof continued to exist during the 2008-09 fiscal year.	Partially Corrected	The SDU contractor implemented its new automated system for processing child support collections on April 19, 2010. The contractor is developing new operating procedures for the system. The Program submitted a request for quote on April 23, 2010 for a SAS 70 Type I audit of the SDU operational procedures. The contract was awarded and signed on May 28, 2010. The SAS 70 Type I audit will evaluate the adequacies of the SDU operational procedures. The audit is expected to be completed by September 30, 2010. The Program will use the audited procedures in its monitoring and oversight activities.
FA 09-046 FA 08-040 FA 07-048 FA 06-052 FA 05-068 FA 03-56 02-057 01-073 SA 99-271 SA 98-274 SA 97-188 SA 96-412	Child Support Enforcement CFDA No. 93.563	Matters disclosed in the prior audit regarding FDOR procedures for reconciling SDU-maintained information to information maintained in the FLORIDA System continued to exist during the 2008-09 fiscal year.	Not Corrected	The Department is continuing its efforts in the development of a reconciliation component in CAMS. The Department is continuing to work on completing the requirements in the design of this component of CAMS Phase II. The Department completed the Business Blueprint document, deliverable B212, which defined the reconciliation functional design. The Department approved B212 on May 3, 2010. The CAMS implementation vendor is now developing the Technical Design Description document, deliverable B204. This document will define the technical system design for reconciliation.
FA 09-047 FA 08-041	Child Support Enforcement CFDA No. 93.563	Although FDOR implemented some corrective action during the 2008-09 fiscal year, deficiencies continued to exist regarding communications to subrecipients of Federal award information.	Fully Corrected	The Department provided a memorandum to the Clerks of the Courts on September 14, 2009, identifying the Federal awarding agency, the CFDA#, and title of the award. The Department also distributed a memorandum on October 4, 2010, to all Clerk's offices providing the required information.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-048	Child Support Enforcement CFDA No. 93.563	FDOR did not timely establish support obligations or commence proceedings to establish support obligations and if necessary, paternity, within the required time frame.	Partially Corrected	The regional processes were reviewed and are adequate to identify the appropriate next actions to be taken to initiate paternity and/or support functions. Root causes for timeliness are determined and resolved as they occur. Headquarters staff continues to work with regional staff to ensure time frames are consistently met. Additional guidelines were not required. Region data teams have been reminded to be cognizant of the federally required time frames for all case processing when developing or modifying region processes. Regions are also reminded during periodic conference calls of all federal requirements.
FA 09-049 FA 08-042	Child Support Enforcement CFDA No. 93.563	FDOR did not have controls in place to utilize the National Medical Support Notice (NMSN). The NMSN provides notice of Federal requirements to employers concerning obligations to provide health care coverage for children of noncustodial parents, when appropriate.	Fully Corrected	The Program is continuing to utilize the NMSN functionality to enforce obligations to provide health insurance.
FA 09-050 FA 08-043	Child Support Enforcement CFDA No. 93.563	Deficiencies continued to exist regarding provision of required child support services for interstate cases within the specified time frames.	Partially Corrected	The Department implemented a corrective action plan for the 2008 findings that improved the timeliness in interstate actions. As part of that corrective action plan, the Department increased communication with the region staff regarding interstate actions. Based upon the Self-assessment Review of FY 2008-09, the Correction Action Plan appeared sufficient to correct the issue. Staff turnover and the medical absence of the process supervisor resulted in the Program not meeting the require timeframes. Headquarters staff and regional staff have implemented process improvements to meet those timeframes.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 04-052	Child Support Enforcement CFDA No. 93.563	An audit conducted by the U.S. Department of Health and Human Services identified questioned costs billed to FDOR by local Clerk of the Circuit Courts. The costs are being questioned because of inadequate documentation to demonstrate that costs were properly allocated.	Partially Corrected	The Departmental Appeals Board (DAB) issued an order dated 10/1/09 that consolidated the appeals for all clerks and set the briefing schedule. DOR and intervener Court Clerks filed the joint opening brief on 11/2/09. The Administration for Children and Families (ACF) filed their response brief on 1/25/10 and DOR and intervener Court Clerks filed their joint reply brief on 2/9/10. DOR and the intervener Court Clerks submitted a proposed settlement to ACF on 3/9/10. The Department received ACF's counter settlement proposal on 6/4/10. The Department and the Clerks sent a counter settlement proposal to ACF on 6/23/10. The DAB has granted an extension of the stay of proceedings to 7/23/10, to allow ACF time to review the latest proposal.

Note: (1) Paragraph/Finding No(s). refer to audit findings in Section 2 of report No. 12983 (SA 96-), Section 3 of report No. 13256 (SA 97-), Section 3 of report No. 13490 (SA 98-), Section 3 of report No. 13690 (SA 99-), report No. 01-134 (00-), report No. 02-192 (01-), report No. 03-167 (02-), report No. 2004-168 (FA 03-), report No. 2005-158 (FA 04-), report No. 2006-152 (FA 05-), report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-), or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Sharon Doredant, Inspector General

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF TRANSPORTATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-015	Highway Planning and Construction CFDA No. 20.205	FDOT program managers did not always follow established procedures for reviewing subrecipient audit reports and maintaining project information in the Single Audit Automated System (SAA System).	Partially Corrected	We have continued our efforts in working with District Single Audit Liaisons and program managers around the state. Since October of 2009 we have conducted single audit training classes in all seven districts, the State Safety Office and the Commission for the Transportation Disadvantaged. We have also conducted single audit compliance reviews in five of the seven districts; reviewing contract files in each district to assure that program managers are following state and federal regulations and department procedures. In addition to the training, all checklists submitted into the automated are reviewed by the Single Audit Coordinator (SAC) on a daily basis for completeness, accuracy and to ensure expenditures in the financial reporting packages are properly reconciled to expenditures in FLAIR. If checklists are not reconciled correctly, the SAC contacts the program manager to discuss the relevant issues. The SAC deletes the checklists from the Single Audit Automated (SAA) System so it may be corrected and re-submitted by the program manager.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF TRANSPORTATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 08-014 FA 07-016 FA 06-014 FA 05-018 FA 04-019 02-035 01-040 00-24 SA 99-118/120 SA 98-123/125	Highway Planning and Construction Program CFDA No. 20.205	Conditions disclosed in the prior audit regarding obtaining and reviewing subrecipient audit reports continued to exist during the 2007-08 fiscal year.	Partially Corrected	We are working with our District Single Audit Liaisons in each district and continue to see improvements in checklists submitted into the SAA system. The liaison in District Four has made progress ensuring all checklists are up-to-date in the SAA System.

Note: (1) Paragraph/Finding No(s). refer to audit findings in Section 3 of report No. 13490 (SA 98-), Section 3 of report No. 13690 (SA 99-), report No. 01-134 (00-), report No. 02-192 (01-), report No. 03-167 (02-), report No. 2004-168 (FA 03-), report No. 2005-158 (FA 04-), report No. 2006-152 (FA 05-), report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-), or report No. 2010-165 (FA-09-).

Name and Title of Responsible Official: Joseph K. Maleszewski, Director of Audit

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGRICULTURAL AND MECHANICAL UNIVERSITY (FAMU)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	In order to ensure effective controls over user access rights to the student financial aid module, the super user access privileges for four senior employees in the Office of Financial Aid have been revoked. This action ensures that the user access rights to the system and data are in line with the job responsibilities of the four individuals. The Director and Vice President of Student Affairs will have access to the daily award activity log for reviewing purposes. Additionally, the Director and the Director of Information Security will continue to assess enhancements for reviewing audit logs that show data records.
FA 09-092	SFA Cluster CFDA No.84.032	The institution did not timely return undistributed FFEL student loan funds to the applicable lenders.	Partially Corrected	The University has returned most of the funds and remitted payments to the U.S. Department of Education and Florida Department of Education for loan interest and penalties assessed to date. The University is still working with Elm and the Controllers office to reconcile all accounts and will complete this process by December 15, 2010. Additionally, the University has transitioned to the William D. Ford Direct Loan program, starting summer 2010.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Marcia Boyd, FAMU VP of Student Affairs, 412-5278

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA ATLANTIC UNIVERSITY (FAU)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	Florida Atlantic University successfully recruited and hired an Information Security Officer as of January 25, 2010. This individual will be responsible to oversee, review, and recommend new policies and procedures to better safeguard sensitive information. The access control report has been expanded to include Financial Aid. This report is being run on a weekly basis and routed to the Associate Provost for review and determination if any further action is necessary.
FA 09-107 FA 06-104 FA 04-107	Research & Development (R&D) Cluster CFDA Nos. Various	Grants claiming CAS exemptions did not appear to qualify as unlike circumstances.	Partially Corrected	Based upon the March 2010 audit recommendation to seek an opinion and clarification on CAS exemptions, we have attempted on several occasions to contact USDHHS, Division of Cost Allocation with a request to review our Direct Cost policy and to give us feedback as to whether the University is using CAS exemptions that meet the criteria for unlike circumstances as contemplated by the cognizant agency. It is our understanding that USDHHS typically does not respond to similar inquiries unless their office conducts an audit on this issue. We remain unable to seek an opinion and clarification from the cognizant agency. However, FAU's policies and procedures require that all CAS 502 items are evaluated on a project-by-project basis and if an assessment of the justification, budget narrative and project scope suggest that the requested items are considered unlike and unusual, the CAS 502 request is approved. FAU's policies and procedures are strictly enforced.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA ATLANTIC UNIVERSITY (FAU)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-113 FA 08-108 FA 07-099	R&D Cluster CFDA Nos. 15.364, 20.514, and 66.468	The institution did not comply with Time and Effort requirements.	Fully Corrected	Florida Atlantic University has fulfilled compliance with this audit recommendation with the implementation of a web based effort certification system, a part of the University's Enterprise Resource Planning system. This system "went live" on April 2, 2010 and it will ensure that records reflect employees' actual effort and are certified by the employee or individual with direct knowledge of the employees' work in accordance with Federal regulations. FAU also implemented policies on Time and Effort and Institutional Base Salary. The policies as well as the Time and Effort system are all based on the OMB Circular A-21 (Title 2) cost principles. In addition, FAU provided training sessions for all Principal Investigators, students, and other staff who are paid from grants regarding the new policies as well as the actual system.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2005-158 (FA 04-), report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-), or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Dennis Crudele, Sr. Vice President for Financial Affairs

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA INTERNATIONAL UNIVERSITY (FIU)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-030	Gaining Early Awareness and Readiness for Undergraduate Programs CFDA No. 84.334	Matching requirements were not adequately monitored or documented to evidence that in-kind matching requirements were met.	Fully Corrected	The cost share policy was revised to reflect specific requirements for cost share provided by external sources. A Certification of Cost Sharing from Third Party Source Form was developed and has become part of the annual Third Party Cost Share certification. This certification is due annually on the award's anniversary date. The form includes audit requirements, record retention guidelines, and certifies the validity of the expenses.
FA 09-035	CFDA Nos. Various	Programs were not accurately reported on the Schedule of Federal Awards.	Fully Corrected	In the implementation of the PeopleSoft Grants Suite, the awards' purpose was reviewed for accuracy. A field in the Grants Module Award page is being used to designate whether an award should be considered as Research.
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Partially Corrected	The University agrees with the suggested best practice to segregate approval of access and the set up in the system for central functional units. Procedures have been changed and adjustments to access are being modified.
FA 09-091 FA 08-096	SFA Cluster CFDA No. 84.032	The institution did not document the required notification, of student or parent FFEL loan borrowers, within 30 days before or after crediting a student's account with FFEL funds.	Fully Corrected	The automated process to notify FFEL/DL recipients of disbursements now runs on Saturdays to pick up late Friday early Saturday disbursements.
FA 09-094 FA 08-104	SFA Cluster CFDA No. 84.032	Exit counseling was not completed or exit counseling materials were not provided timely.	Partially Corrected	As of August 1, 2010, the process is fully automated and runs on the nightly schedule including looking for students who drop below half time.
FA 04-118 FA 03-092	Research and Development (R&D) Cluster CFDA No. 81.999	The school did not comply with the matching requirements for the HCET grant.	Partially Corrected	Pending resolution from U.S. Department of Energy

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2004-168 (FA 03-), report No. 2005-158 (FA 04-), report No. 2009-144 (FA 08-), or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Francisco Valines, Director of Office of Financial Aid (FA 09-087, FA 09-091, FA 08-096, FA 09-094, FA 08-104)
Name and Title of Responsible Official: Joseph Barabino, Associate Vice President, OSRA (FA 09-030, FA 09-035, FA 04-118, FA 03-092)

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE UNIVERSITY (FSU)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	Procedures for request for access have been defined and implemented (see Policy and Procedure manual 5243). Office of Financial Aid (OFA) has identified security level assignments and access for the OFA system. Security assignments to staff are based on the task requirements for the individual staff. Under current security design, assignments are valid. FSU OFA is part of a university initiative to move to a new student information system (Campus Solutions) that will provide additional options for security assignment and management. FSU OFA is working with Central IT to evaluate vendors for this implementation. Audit processes have been put in place to review samples of manual edits to verify compliance. OFA staff met with AG staff on the issue of IT security and the discussion included a proposal for FSU OFA and State IT experts to work together to develop and/or pilot best practices for security design. As we are preparing to design a new system with the Campus Solutions product, these best practice recommendations continue to be an important project that FSU looks forward to learning from.
FA 09-098	SFA Cluster CFDA Nos. 84.032 and 84.038	Attendance was not documented in at least one class and funds were not returned to applicable Title IV HEOA programs and lenders.	Fully Corrected	The University has continued to stress the importance of taking attendance on the first class meeting. As noted in our original response, beginning with Summer 2010 email notices were sent directly to all faculty and instructional staff providing them with direction and guidance on the need to take attendance on the first day of class and the means by which they may report non-attendance. The Office of the University

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE UNIVERSITY (FSU)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
				Registrar continues in its efforts to publicize the importance of taking attendance at various University meetings of faculty and deans. Furthermore, we have modified the grade collection process for the College of Law grades to flag erroneous grade entries to prevent posting withdrawal grades that have not gone through the appropriate University channels. The College of Law is also in the process of re-engineering its grade collection process to improve data integrity.
FA 09-104	SFA Cluster CFDA Nos. Various	The institution reported two instances of suspected fraud to USED, OIG.	Fully Corrected	Following the charges and investigation, the University placed holds on all students involved, thereby preventing continued enrollment and other services such as access to transcripts. As the students have attempted to continue their studies at Florida State University or other institutions that might require transcripts, they have been forced to deal with their outstanding student conduct code charges. To date, the University continues to hold student conduct code hearings as students seek to resolve the issue and move on. To date 13 hearings have taken place, resulting in eight suspensions for two or more semesters, two dismissals for two or more years, and two expulsions. Students that have been suspended or dismissed and who wish to return to complete their degree must present their case to the University Admission Committee for review. This committee is comprised of faculty, University administrators, and student representatives.
FA 09-108	Research and Development (R&D) Cluster Various	Grants claiming CAS exemptions did not appear to qualify as unlike circumstances.	Not Corrected	We are researching this issue to see what other institutions are doing. We will then decide if we feel changes are needed in our procedures.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE UNIVERSITY (FSU)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 08-110	R&D Cluster CFDA No. 81.049	Mandatory cost-share requirements were not adequately documented.	Fully Corrected	The new effort reporting system, Faculty Assignments, Commitments & Effort Certification Tracking (FACET) was implemented beginning with the Fall 2008 certification cycle. We are currently working towards completing the Spring 2010 cycle. As a result of the FACET implementation, cost sharing policies and procedures have been evaluated and revised (most recently April 2010) to accommodate best practices. Cost share budgets and the entry of effort commitments in FACET ensure that FSU's obligations are met. Sponsored Research Services (SRS) staff enter sponsored commitments, and enter based on whether it requires 1) a cost share budget, 2) an effort only commitment, and/or 3) a direct charge salary. This task is performed upon award execution. SRS FACET staff review the award documents and enter effort commitments for the appropriate periods required by the award. This data then flows to the certification reports when opened. The Office for the Vice President of Research issued a new Effort Commitment Policy in conjunction with the roll out of FACET. Cost share monitoring and reporting is the responsibility of the SRAS Coordinator assigned to the sponsored award. Sponsored Research Accounting Services (SRAS) continuously evaluates its cost share monitoring and reporting practices to ensure compliance with requirements. SRS and SRAS FACET staff work with IR staff to work through issues that arise during the certification cycles.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE UNIVERSITY (FSU)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 08-112	R&D Cluster CFDA Nos.12.300 and 81.049	Closeout procedures were not followed to ensure that timely reporting of final grant information was provided to Federal awarding agencies.	Fully Corrected	

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-) or report No. 2010-165 (FA 09-).

Name and Title of Responsible Officials:

FA 09-087: Mr. Darryl Marshall, Director, Financial Aid

FA 09-098: Mr. Darryl Marshall, Director, Financial Aid and Ms. Kimberly Barber, Registrar

FA 09-104: Mr. Darryl Marshall, Director, Financial Aid and Ms. Kimberly Barber, Registrar

FA 09-108: Ms. Olivia Pope, Assistant Vice President for Research

FA 08-110: Mr. Ralph Alvarez, Associate Vice President for Budget Planning and Financial Services

FA 08-112: Mr. Greg Thompson, Director, Sponsored Research Service and
Mr. Pete Derham, Director, Sponsored Research Accounting Services

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF CENTRAL FLORIDA (UCF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/ Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-031 FA 08-025	Reading First State Grants CFDA No. 84.357	The institution did not comply with time-and-effort requirements.	Fully Corrected	The University received approval from U.S. DHHS to implement a semester based certification program for hourly paid employees. Hourly paid employees now certify their effort by using the University's on-line time-and-effort (ECRT) module.
FA 09-114 FA 08-109	Research and Development (R&D) Cluster CFDA Nos. 12.431, 16.560, 20.232, and 93.853	The institution did not comply with time-and-effort requirements.	Fully Corrected	The University received approval from U.S. DHHS to implement a semester based certification program for hourly paid employees. Hourly paid employees now certify their effort by using the University's on-line time-and-effort (ECRT) module.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. report No. 2009-144 (FA 08-) or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Douglas Backman, Director, Office of Compliance, Office of Research & Commercialization, University of Central Florida

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF FLORIDA (UF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-027	Special Education – Grants for Infants and Families CFDA No. 84.181 Temporary Assistance for Needy Families CFDA No. 93.558	The institution failed to provide for required OMB Circular A-133 audits of Federal programs for the 2005-06, 2006-07, and 2007-08 fiscal years.	Fully Corrected	As of June 30, 2010, the audit firm had completed their fieldwork. In July 2010, UF Jacksonville Physicians, Inc. received a report which stated they had complied, in all material respects, with A-133 requirements applicable to the Early Steps Program for the three-year period ended June 30, 2008.
FA 09-028 FA 08-024	Special Education – Grants for Infants and Families CFDA No. 84.181 Temporary Assistance for Needy Families CFDA No. 93.558	Contract monitoring was inadequate to ensure that proper parties had knowledge of contracting activities.	Fully Corrected	UF notified applicable parties of the policies related to contracting responsibilities for federal funds.
FA 09-036	CFDA Nos. Various	The institution had not updated internal procedures for the preparation of the Schedule of Federal Awards resulting in the misclassification of programs and the overstatement of total expenditures.	Fully Corrected	UF updated SEFA procedures.
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Fully Corrected	UF Office for Student Financial Affairs implemented compensating controls.
FA 09-106	Research and Development (R&D) Cluster CFDA No. 81.114	Internal control weaknesses did not prevent inappropriate salary cost charges to two Federal projects.	Fully Corrected	UF College of Engineering implemented a plan enhancing its existing financial controls for research awards (e.g., developing additional and mandatory training, and requiring higher financial officer qualifications and reporting lines) to prevent a recurrence similar to the one cited in the audit report.
FA 09-109	R&D Cluster Various	An audit of administrative and clerical costs being conducted by the USDHHS should provide clarification as to whether the institution is using CAS exemptions that meet the criteria for "unlike circumstances" as contemplated by USDHHS.	Not Corrected	The audit by USDHHS is ongoing.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF FLORIDA (UF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-110	R&D Cluster Various	Costs transfers were not timely or supported by adequate documentation.	Not Corrected	Beginning in July 2010, UF Contracts and Grants implemented a process to centralize the review and approval of retroactive adjustments to salaries and wages to ensure that these adjustments are completed in a timely manner and supported by certified, accurate effort reports.
FA 09-111	R&D Cluster Various	Federal expenditures were not properly monitored to ensure amounts were allowable, valid, reasonable, and necessary.	Fully Corrected	UF Contracts and Grants performs after-the-fact monitoring for allowability of grant expenditures.
FA 09-115	R&D Cluster Various	Time-and-effort certifications were not adequately supported.	Not Corrected	Beginning in July 2010, UF Contracts and Grants implemented a process to centralize the review and approval of retroactive adjustments to salaries and wages to ensure that these adjustments are completed in a timely manner and supported by certified, accurate effort reports.
FA 09-116	R&D Cluster Various	Matching requirements were not adequately supported to demonstrate that requirements were met.	Fully Corrected	UF Contracts and Grants modified monitoring of projects for minimum cost-share contributions on a regular basis in addition to the monitoring which occurs normally with the submission of required financial reports.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-) and report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Michael V. McKee, Assistant Vice President and University Controller

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF NORTH FLORIDA (UNF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-099	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.007, 84.032, and 84.063	Student attendance in at least one class was not always documented and unearned funds were not always returned to applicable Title IV HEOA programs and lenders.	Fully Corrected	Based on the audit for 2008/2009, we reviewed our process to ensure all appropriate funds were returned to the proper programs on August 10, 2009. The written procedures were updated to include the correct process for handling students who never attended classes ("UN" Codes). Formal staff training was conducted on August 17, 2009 to implement these updates. The procedures now instruct staff members to cancel all awards in Banner for students with "UN" codes thus eliminating the Banner job that had previously miscalculated the Return of Title IV amounts. When the awards are cancelled, the institution refunds all federal funds to the proper federal program and places a charge on the student's account. To improve efficiency, we are also automating the process in Banner with an anticipated implementation of November, 2010.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Anissa Agne, Director of Financial Aid

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF SOUTH FLORIDA (USF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-112	Research and Development (R&D) Cluster CFDA Nos. 12.420, 45.313, 93.061, 93.242, 93.279, 93.286, and 93.837	The institution did not adequately implement its procedures for charging costs related to unused leave payments.	Fully Corrected	Commencing with fiscal year 2009-2010, we added terminal leave pay-out analysis to our portfolio of quarterly monitoring. Identified overcharges were removed from the awards and sponsors were reimbursed as necessary. USF continues to streamline the process and expects the timeliness to improve. In addition, USF has requested USDHHS approval of a terminal leave benefit rate which would replace the direct charging of terminal leave to sponsored awards. We have requested an implementation date of July 1, 2010 for the benefit rate and have received verbal approval from USDHHS. We are in the process of executing a written agreement.
FA 08-106 FA 07-098	R&D Cluster CFDA Nos. 12.300 and 12.999	The institution did not always properly monitor Federal grant expenditures to ensure expenditures were valid.	Fully Corrected	During fiscal year 2008-09, we issued a CCHIP that provided guidance on Cashing Out Unused Annual/Sick Leave Balances with Sponsored Project Funds. The CCHIP resulted in progress related to this practice. USF has quarterly procedures to monitor grant expenditures for proper approval and compliance with the cost principals prescribed in OMB Circular A-21.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-) or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Linda Peterson, University Controller

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF WEST FLORIDA (UWF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-095	Student Financial Assistance (SFA) Cluster CFDA No. 84.038 – Federal Perkins Loan Program (FPL)	The institution did not always timely (within 30 days) perform exit counseling or provide exit counseling materials, for FPL student loan borrowers, who ceased at least half-time enrollment during the 2008-09 fiscal year.	Partially Corrected	Procedures regarding exit counseling were drafted and responsible personnel were trained on these procedures. It has subsequently been necessary to implement requirements for timely managerial follow-up to ensure compliance with prescribed exit counseling procedures.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Colleen M. Asmus, Assistant Vice President Finance/Controller

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
BREVARD COMMUNITY COLLEGE (BRVCC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Partially Corrected	The College has reviewed and partially corrected the written procedure that was in effect on June 30, 2010 for authorizing BANNER access to staff in the area identified in the audit. This procedure continuously evolves as we train new and cross-train existing staff and implement appropriate compensating controls. Our top four staff in this area have full access due to the nature of their position descriptions.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: John F. Dietrich, Ed.D, Vice President, Enrollment Management and Student Success

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
BROWARD COLLEGE (BRWC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Partially Corrected	Access reports are now being generated at the end of each semester. The Vice President for Student Affairs and Associate Vice President of Student Financial Services reviews the access reports. We will further enhance procedures to document that these end-of-semester reports are reviewed by indicating the date and time reviewed or maintain other documentation indicating that a meeting occurred, i.e. meeting request or other records to validate that the review took place.
FA 09-103	SFA Cluster CFDA Nos. 84.032 and 84.063	Returns of funds to Title IV HEOA programs and lenders were not completed for students that unofficially withdrew.	Partially Corrected	Broward College has a system in place to document when faculty withdraws students unofficially (drop outs) and when students withdraw officially via the web or in person at one of the campuses. Continued progress is needed relative to establishing a record retention policy for faculty course grade records and clearly defining in College policy that F grades are given only for unsatisfactory progress after the 60% point of the term and not for failure to attend. This policy will help to ensure that our reports include all unofficial withdrawals at the end of the term for purposes of Return of Title IV.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and title of Responsible Officials: Angelia Millender, Vice President for Student Affairs
Jayson Iroff, Vice President for Finance

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DAYTONA STATE COLLEGE (DSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Partially Corrected	The College is continuing to implement procedures to strengthen IT controls, and these controls are planned to be in place by the Fall 2010 semester. This action strengthens the internal controls in this area.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and title of Responsible Official: Laura F. Phillips, Associate Vice President - Controller

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
EDISON STATE COLLEGE (ESC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-094 FA 08-104	Student Financial Assistance (SFA) Cluster CFDA No. 84.032	Exit counseling was not completed or exit counseling materials were not provided timely.	Partially Corrected	Exit counseling is being completed or materials provided for all students that must be notified of their exit counseling requirement. It was not done entirely within the timeframe required but improvements have been made in meeting this requirement since the beginning of the Spring 2010 semester. The addition of more accurate information, via a user-defined field in the system, to the students' records regarding the date the school became aware of the students' separation from the school will document compliance with this requirement.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-) or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Barry Paine, Director of Student Financial Aid

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA GATEWAY COLLEGE (FGC – formerly Lake City Community College)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.007, 84.032, 84.033, 84.063, and 84.375	Certain access controls protecting the institution's IT resources needed improvement.	Not Corrected	Will continue to try to correct.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and title of Responsible Official: Ms. Debberin Tunsil, Director of Financial Aid

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA KEYS COMMUNITY COLLEGE (FKCC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Partially Corrected	FKCC will review all current procedures to ensure that compliance and adherence is maintained. Procedure(s) will be instituted to ensure that review of access logs are performed at acceptable intervals throughout the year.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and title of Responsible Official: David Monroe, Executive Director of Finance & Information Systems

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE COLLEGE AT JACKSONVILLE (FSCJ)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	This was addressed by revising the security level access for programmers so they no longer have the ability to update information in production.
FA 09-101	SFA Cluster CFDA Nos. 84.032 and 84.063	The institution's procedures were inadequate for determining and returning Title IV HEOA funds to the applicable Federal programs and lenders for students who withdrew.	Partially Corrected	Programming logic has been changed to identify students who have withdrawn during mini-sessions or from all Title IV eligible classes. Additional corrective action was taken after June 30, 2010. A Financial Aid position has been added with primary responsibility for processing R2T4 calculations and maintaining the College's compliance with all R2T4 regulations. Procedural changes have also been implemented for the 2010-11 academic year in response to audit findings.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and title of Responsible Official: Steven P. Bowers, Vice President Administrative Services

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
HILLSBOROUGH COMMUNITY COLLEGE (HCC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No. (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Not Corrected	The College's Office of Information Technology is developing reports to identify record changes. The Vice President of Student Services & Enrollment Management will review the Director of Financial Aid's system interactions monthly to monitor the appropriateness of changes to student files.

Note: (1) Paragraph/Finding No. refers to audit findings in report No. 2010-165 (FA 09-).

Name and title of Responsible Official: Barbara A. Larson, Vice President for Administration/CFO

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
MIAMI DADE COLLEGE (MDC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-096 FA 08-102	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.032 and 84.063	The institution did not always inform NSLDS of mid-year transfers and the reported status on the prior year SSPAF was inaccurately stated.	Fully Corrected	A new system was implemented to accurately and timely inform NSLDS of mid-year transfers effective for the 2009-10 academic year.
FA 08-093	SFA Cluster CFDA Nos. 84.007 and 84.063	The institution did not implement procedures to timely identify stale-dated checks with Title IV HEA funds and return those funds to the Title IV HEA programs before the date the funds would otherwise escheat or no later than the date a check to the student would cease to be negotiable.	Fully Corrected	Effective July 1, 2008, the College modified procedures to include voiding and returning student checks on a more frequent basis (every four months) to ensure no disbursed monies are older than 240 days.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-) or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Gregory R. Knott, AVP Accounting & Student Financial Services

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
PALM BEACH STATE COLLEGE (PBSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Not Corrected	Corroborating with it, we are in early stage of report design: log of Financier module access by college-wide Director of Financial Aid.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and title of Responsible Official: David M. Bodwell, College-wide Director of Financial Aid

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
POLK STATE COLLEGE (PSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Partially Corrected	We have reviewed the access control procedures identified by the auditors and have established a procedure for external review of the activities impacted by this computer control. However, in the implementation of the new procedures relative to the "Year-Round Pell" changes to the Federal Pell Grant program for the 2010-11 Award year we have identified some areas where these procedures may need additional enhancement to meet the new program requirements. Evaluation of these changes is ongoing.
FA 09-097	SFA Cluster CFDA No. 84.032	Enrollment status changes were not accurately or timely reported to NSLDS for FFEL student loan borrowers.	Corrected	We reviewed the responsibilities relative to reporting to the Clearinghouse and NSLDS and have consolidated that reporting to the Registrar to ensure timely reporting of all relevant information.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Peter S. Elliott, Vice President for Administration/CFO

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
SANTA FE COLLEGE (SFEC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Partially Corrected	As of June 30, 2010 initial programming has been completed to implement an action plan that College staff has developed to improve access control procedures and ensure independent reviews are scheduled, performed, and documented.
FA 09-105	SFA Cluster CFDA No. 84.032	The institution reported 3 instances of fraud to the USED OIG.	Finding does not warrant further action	The College will continue to be vigilant in suspected instances of fraud and continue to report all known or suspected instances as required.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Ginger Gibson, Vice President for Administrative Affairs/CFO

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
SEMINOLE STATE COLLEGE OF FLORIDA (SSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Partially Corrected	Thorough review of security access by position level was performed and adjustments made to ensure checks and balances for compliance. Implementation date was Marc h 15, 2010. Additional IT access controls are currently being performed.
FA 09-094 FA 08-104 FA 07-092 FA 06-099 FA 05-106	SFA Cluster CFDA No. 84.032	Exit counseling was not completed or exit counseling materials were not provided.	Partially Corrected	Points of notification were increased advising students of exit requirements. Additional staff has been assigned to monitor exit requirements and provide notification and materials to students. The college has included exit counseling requirements to withdrawal forms and applications for graduation to expand our notifications to students.
FA 09-097	SFA Cluster CFDA No. 84.032	Enrollment status changes were not accurately or timely reported to NSLDS for FFEL student loan borrowers.	Fully Corrected	Frequency of enrollment transmissions to the Clearinghouse was increased, which provides the information to the NSLDS.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2006-152 (FA 05-), report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-), or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Robert Lynn, Director, Financial Aid and Scholarships

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
STATE COLLEGE OF FLORIDA MANATEE – SARASOTA (SCF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	The College modified, improved, and corrected all IT access control issues for personnel as requested.
FA 09-089	SFA Cluster CFDA Nos. Various	Satisfactory Academic Progress policies and procedures did not meet Federal requirements and ineligible students received Title IV HEOA funds.	Fully Corrected	All applicable College Satisfactory Academic Progress (SAP) policies, procedures, and Banner programming have been revised, updated, reviewed by financial aid consultants from Strata Information Group, and successfully implemented TWO times (January, May 2010). Furthermore, the College has initiated the policy of performing regular SAP evaluations at the conclusion of each term (fall, spring, summer).
FA 09-100 FA 06-099	SFA Cluster CFDA Nos. 84.032 and 84.063	Federal requirements for returns to Title IV HEOA programs and lenders, enrollment status changes reporting to NSLDS for FFEL student loan borrowers, and exit counseling requirements were not met.	Partially Corrected	The College has proactively focused on developing an ongoing collective, collaborative partnership between the various functional areas with responsibility of the comprehensive course withdrawal process as related to Title IV eligibility, and return of appropriate funds. Under the guidance and assistance of consultants from Strata Information Group, all functional area personnel responsible for segments of the R2T4 process have been updated and familiarized with their respective tasks, and been provided an overview of the interrelationship of all areas required to implement accurate input, identification of student enrollment status, and those procedures required to process the return of funds. The College has successfully defined, documented, and implemented those procedures and policies required to ensure the accurate input and identification of all students' enrollment statuses. However, the College had not completely finished the final electronic re-calculation and process of returning Title IV HEOA funds by the June 30, 2010 date. It is anticipated that this corrective action will be complete before September 15, 2010.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2007-146 (FA 06-) or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Donald R. Bowman, Ed.D., Vice President of Educational and Student Services

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
ST. JOHNS RIVER COMMUNITY COLLEGE (SJRCC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-094	Student Financial Assistance (SFA) Cluster CFDA No. 84.032	Exit counseling was not completed or exit counseling materials were not provided.	Fully Corrected	Procedures have been updated to include manual adjustments to a validation table used to identify the enrollment status of students each time the report is produced.
FA 09-103	SFA Cluster CFDA Nos. 84.032 and 84.063	Returns of funds to Title IV HEOA programs and lenders were not always timely identified and completed for students that unofficially withdrew.	Fully Corrected	The report identifying students with funds that need to be returned to the Federal government has been corrected and tested.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and title of Responsible Official: Al Little, Vice President for Business Affairs

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
TALLAHASSEE COMMUNITY COLLEGE (TCC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Paragraph/Finding No(s).(1)	Program/Area	Brief Description	Status of Finding	Comments
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	The College has implemented a procedure by which the Compliance Officer selects and reviews a sample of students that were awarded financial aid and compares the file information to the system to ensure proper recording/awarding by personnel, including the Financial Aid Director.
FA 09-088	SFA Cluster CFDA Nos. 84.007, 84.032, 84.033, 84.063, and 84.375	Monthly reconciliations between G5 and the institution's accounting records were not performed as required.	Fully Corrected	The College implemented processes to ensure that monthly reconciliations between G5 and the College's accounting records are performed, as required.
FA 09-090	SFA Cluster CFDA No. 84.063	Pell disbursement dates on USED's Common Origination and Disbursement Report did not match the actual disbursement dates.	Partially Corrected	Beginning Fall 2010, the College implemented procedures to ensure Pell disbursement dates on COD match the actual disbursement dates in its accounting records.
FA 09-093	SFA Cluster CFDA Nos. 84.007, 84.032, 84.033, and 84.063	The institution's procedures were not adequate to ensure the return of unclaimed Title HEOA funds to applicable Federal programs and lenders.	Not Corrected	By modifying its escheating procedures, the College anticipates full compliance with the applicable HEOA regulations by November 1, 2010. These procedures will ensure the escheating process is completed within 10 days after the end of each semester.
FA 09-102	SFA Cluster CFDA Nos. 84.032 and 84.063	The institution did not comply with return to Title IV regulations for students that officially withdrew.	Fully Corrected	The College implemented processes to ensure that it complied with the return to Title IV regulations for students that officially withdrew.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and title of Responsible Official: Patricia Miller Manning, Administrative Compliance Officer & Interim Controller