

FLORIDA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2014

JEFF ATWATER | CHIEF FINANCIAL OFFICER | FLORIDA DEPARTMENT OF FINANCIAL SERVICES



ACKNOWLEDGEMENTS

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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 Administration, Department of Financial Services.

STATE OF FLORIDA

**COMPREHENSIVE
ANNUAL
FINANCIAL REPORT**

Fiscal Year Ended June 30, 2014



Rick Scott
GOVERNOR

Jeff Atwater
CHIEF FINANCIAL OFFICER

FLORIDA DEPARTMENT OF FINANCIAL SERVICES

This document and related information is available via the
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**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2014**

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INTRODUCTORY SECTION



CHIEF FINANCIAL OFFICER
JEFF ATWATER
STATE OF FLORIDA

February 27, 2015

Citizens of the State of Florida
The Honorable Rick Scott, Governor
The Honorable Andy Gardiner, President of the Senate
The Honorable Steve Crisafulli, Speaker of the House of Representatives

To the Citizens of Florida, Governor Scott, President Gardiner, and Speaker Crisafulli:

I am pleased to submit the State of Florida's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2014, 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, 2014. 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. 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 marked the conclusion of its fifth year of positive growth in general fund collections in June 2014. This milestone followed three consecutive years of declines during the Great Recession and indicated that the state was beginning its return to more normal conditions. The state's Economic Estimating Conference confirmed in early December that Florida's economy is continuing to improve as expected—with a decided boost from lower fuel prices. Barring any spillover effects from the weakening global economy, the Conference expects that the growth in Florida will continue—allowing more normal economic and fiscal patterns to emerge sometime during the 2016-17 fiscal year.

Meanwhile, Florida's population growth and other key indicators generally continue to improve. Florida's real Gross Domestic Product in 2013 showed that the state's economic growth remained in positive territory, matching the state's revised 2012 rate with a real growth gain of 2.2 percent. This rate of growth moved Florida above the national average (1.8 percent) for the first time since 2006 and enabled a state ranking of 18th in the nation. On the more real-time measure of personal income, the calendar year results were similar: Florida ended 2013 with 2.9 percent growth over 2012, putting the state above the national growth rate of 2.6 percent. However, the latest data may provide a

note of caution to the most recently adopted forecast. Florida finished the third quarter of the 2014 calendar year with just 0.9% growth over the preceding quarter, falling slightly below the national growth rate of 1.0% and ranking 21st among all states. The forecast for 2014-2015 assumes Florida's personal income will reach \$870.6 billion, with 4.9 percent growth over the prior year. Underpinning the projected growth in personal income is continued population growth; these projections were slightly strengthened in November. In addition, new vehicle registrations and tourist visits continue to contribute strongly to Florida's economic recovery. In response to all of this, the state's revenue collections are expected to grow over the prior year.

The level of employment in Florida continues to improve from the low levels of the Great Recession. For the third quarter of the 2014 calendar year, total non-farm employment stood at 7.81 million jobs. The forecast indicates that non-farm employment will add approximately 188.2 thousand jobs during the course of the 2014-15 fiscal year, representing a 2.4 percent increase over the prior fiscal year. According to the preliminary data for November 2014 relative to November 2013, the fiscal year estimate will likely be exceeded. Similar to the job creation numbers, Florida's unemployment rate has also shown improvement over the last year and equaled the national rate of 5.8 percent in November. Most importantly, there are significant indications that the improvements will be sustainable. As expected by the Florida Legislature's Office of Economic and Demographic Research (EDR), Florida's labor force participation rate has been increasing (over the month) since December 2013 and reached 60.8 percent in May 2014. Among all unemployed, the share of those reentering the labor force increased from 24.8 percent in November 2013 to 27.4 percent in November 2014. The share of new entrants (largely, Florida's younger population) of all unemployed increased as well to 11.7 percent in November 2014 from 9.2 percent in November 2013. New entrants begin their job search by passing through a period of unemployment.

Typical economic recoveries are led by increases in lending and housing construction. Since the housing and credit markets are still sluggish compared to the years leading up to the Housing Boom, Florida's employment recovery has largely been coming from sectors other than the construction-related areas.

While it is building from very low levels, the construction sector is performing better than expected. Building permit activity, an indicator of new construction, is back in positive territory, showing strong (33.4 percent) growth for the second year in 2013. The first ten months of the 2014 calendar year indicate some slowing; year-to-date activity through October is running below last year for the same period. However, the new forecast calls for continuing improvement in starts, reaching annual rates of 81.7 thousand units in state fiscal year 2014-15 and 99.3 thousand units in state fiscal year 2015-16. To put these numbers in perspective, the peak year for starts was 2005-06 at nearly 272 thousand units.

EDR feels the long-lasting housing market correction, discounted home prices, bubble of foreclosures still working through the courts, and rising interest rates will remain the predominant drags on Florida's economy in the near-term. While the outlook for foreclosures has improved (the incoming pipeline has narrowed over the past year), meaningful improvement in the housing market will lag behind the rest of Florida's economic recovery. Even so, the recovery in Florida is well underway. The subsequent turnaround in Florida housing is being led by: low home prices that are attracting new buyers and clearing the inventory; the release of pent-up demand caused by past population growth and stalled household formation; and, Florida's unique demographics and the aging of the baby-boom generation which will fuel future population growth.

As updated by EDR for recent conferences, the constitutionally required Long-Range Financial Outlook indicates that a budget gap is unlikely in the upcoming budget year, meaning that projected revenues are sufficient to address anticipated expenditures. The Long-Range Financial Outlook also identifies potential obligations of the Florida Hurricane Catastrophe Fund and Citizens Property Insurance Corporation as significant risks 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.

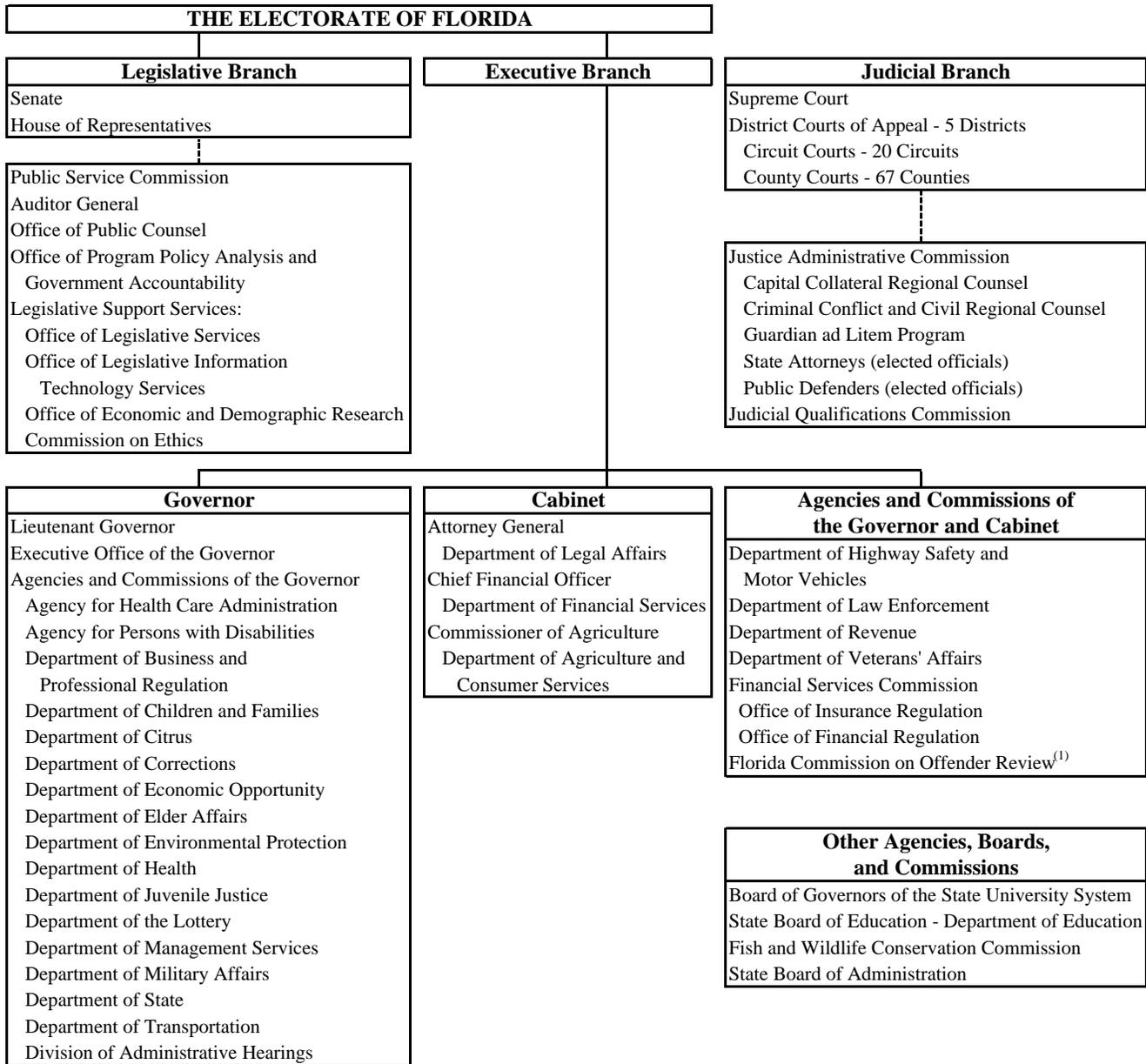
Sincerely,



Jeff Atwater
Chief Financial Officer

JA:pjb

ORGANIZATION AT JUNE 30, 2014



PRINCIPAL OFFICIALS AT JUNE 30, 2014

Legislative Branch

Senate
Don Gaetz, President
House of Representatives
Will Weatherford, Speaker

Executive Branch

Rick Scott, Governor
Carlos Lopez-Cantera, Lieutenant Governor
Cabinet
Pam Bondi, Attorney General
Jeff Atwater, Chief Financial Officer
Adam Putnam, Commissioner of Agriculture

Judicial Branch

Jorge Labarga, Chief Justice

⁽¹⁾Chapter 2014-191, Laws of Florida, renamed the Parole Commission to the Florida Commission on Offender Review effective June 20, 2014.

**FINANCIAL
SECTION**



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AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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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

Report on the Financial Statements

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 fiscal year ended June 30, 2014, and the related notes to the financial statements which collectively comprise the State's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 35 percent and 8 percent, respectively, of the assets and revenues of the business-type activities.
- ◆ The Florida Turnpike System, which represents 89 percent and 91 percent, respectively, of the assets and revenues of the Transportation major enterprise fund.
- ◆ The Hurricane Catastrophe Fund, which is a major enterprise fund and represents 31 percent and 11 percent, respectively, of the assets and revenues of the business-type activities.
- ◆ The College Savings Plan and the trust fund maintained by the State Board of Administration to account for the investments of the Public Employee Optional Retirement Program, which collectively represent 5 percent of the assets and 7 percent of the revenues/additions of the aggregate remaining fund information.
- ◆ The Florida Retirement System Trust Fund maintained by the State Board of Administration to account for the assets and investment income of the Florida Retirement System which represent 93 percent and 77 percent, respectively, of the assets and additions of the Pension and Other Employee Benefits Trust Funds.

- ◆ 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 68 percent and 41 percent, respectively, of the assets and revenues of the discretely presented component units.

Financial statements for the above-listed 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 solely 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the reports of the 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, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1. I. to the basic financial statements, the plan administrator for the defined benefit pension plans reported by the State as part of the Pension and Other Employee Benefits Trust Funds implemented a new accounting standard, Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans, an amendment of GASB Statement No. 25*, for the 2013-14 fiscal year. This matter had no effect on our opinion.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the accompanying management's discussion and analysis, on pages 14 through 20, 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 148 through 159, 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 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 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State's basic financial statements. The Introductory Section, on pages 6 through 8, and the combining and individual fund statements and related budgetary comparison schedules and the Statistical Section, on pages 163 through 275, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and related budgetary comparison schedules are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The combining and individual fund statements and related budgetary comparison schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and the other auditors. In our opinion, based on our audit, the procedures performed as described above, and the reports of other auditors, the combining 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 in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2015, 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* in considering the State's internal control over financial reporting and compliance. 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*.

Respectfully submitted,



David W. Martin, CPA
Tallahassee, Florida
February 27, 2015

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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, 2014 (fiscal year 2013-14). 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 Position. Information on how the state’s net position 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		
		<i>Governmental Funds</i>	<i>Proprietary Funds</i>	<i>Fiduciary Funds</i>
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	<ul style="list-style-type: none"> • Statement of net position • Statement of activities 	<ul style="list-style-type: none"> • Balance sheet • Statement of revenues, expenditures, and changes in fund balances 	<ul style="list-style-type: none"> • Statement of net position • Statement of revenues, expenses, and changes in net position • Statement of cash flows 	<ul style="list-style-type: none"> • Statement of fiduciary net position • Statement of changes in fiduciary net position
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, and deferred outflow/inflow information	<ul style="list-style-type: none"> • All assets and liabilities, both financial and capital, and short-term and long-term • All deferred outflows and deferred inflows of resources 	<ul style="list-style-type: none"> • Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included • All deferred outflows and deferred inflows of resources 	<ul style="list-style-type: none"> • All assets and liabilities, both financial and capital, and short-term and long-term • All deferred outflows and deferred inflows of resources 	<ul style="list-style-type: none"> • All assets and liabilities, both financial and capital, and short-term and long-term • All deferred outflows and deferred inflows of resources
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	<ul style="list-style-type: none"> • 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 Position

Table 2 below presents the state's Condensed Statement of Net Position as of June 30, 2014, and 2013, derived from the government-wide Statement of Net Position. The state's net position at the close of the fiscal year was \$61.2 billion for governmental activities and \$22.2 billion for business-type activities, which was a combined total of \$83.4 billion for the primary government. The three components of net position include net investments in capital assets; restricted; and unrestricted. The largest component, totaling \$68.5 billion as of June 30, 2014, reflects net investments in capital assets. The state uses these capital assets to provide services to the citizens and businesses in the state; consequently, this component of net position is not available for future spending. Restricted net position is the next largest component, totaling \$23.7 billion as of June 30, 2014. Restricted net position represents 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 fund balance in unrestricted net position of \$9.8 billion at June 30, 2014. 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 Position Deficit, for more information.

Business-type activities reflect a restricted net position of \$14.4 billion at June 30, 2014, an increase of \$3.9 billion over the prior year. The increase in the restricted net position over that reported in prior years is explained in the Major Fund Analysis, Proprietary Funds section that follows.

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

	Governmental Activities		Business-type Activities		Total Primary Government	
	2014	2013	2014	2013	2014	2013
Current and other assets	\$ 26,504	\$ 24,086	\$ 33,196	\$ 29,340	\$ 59,700	\$ 53,426
Capital assets, net	67,254	66,378	10,193	8,788	77,447	75,166
Total assets	93,758	90,464	43,389	38,128	137,147	128,592
Total deferred outflows of resources	121	.....	41	.....	162	.....
Other liabilities	8,142	7,527	5,054	4,174	13,196	11,701
Noncurrent liabilities	24,511	25,589	16,074	16,525	40,585	42,114
Total liabilities	32,653	33,116	21,128	20,699	53,781	53,815
Total deferred inflows of resources	4	.....	145	140	149	140
Net position:						
Net investments in capital						
assets	61,728	59,994	6,790	5,841	68,518	65,835
Restricted	9,268	8,128	14,416	10,559	23,684	18,687
Unrestricted	(9,774)	(10,774)	951	889	(8,823)	(9,885)
Total net position	<u>\$ 61,222</u>	<u>\$ 57,348</u>	<u>\$ 22,157</u>	<u>\$ 17,289</u>	<u>\$ 83,379</u>	<u>\$ 74,637</u>

Statement of Activities

Table 3 presents the state’s Condensed Statement of Activities for fiscal year 2013-14 and fiscal year 2012-13, as derived from the government-wide Statement of Activities. Over time, increases and decreases in the net position measure whether the state’s financial position is improving or deteriorating. The state’s total net position (before the effects of prior period adjustments) increased during the fiscal year by \$8.8 billion. The net position of governmental activities increased by \$3.9 billion, and the net position of business-type activities increased by \$4.9 billion. The majority of the increase in total program expenses for governmental activities relates to a \$2.2 billion increase in Human Services expenses and a \$1.5 billion increase in Education expenses, while the largest decline in business-type activities expenses is the \$941 million decrease in Reemployment Assistance expenses. 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	
	2014	2013	2014	2013	2014	2013
Revenues						
Program revenues						
Charges for services	\$ 8,461	\$ 8,450	\$ 10,844	\$ 9,892	\$ 19,305	\$ 18,342
Operating grants and contributions	26,961	25,853	433	1,443	27,394	27,296
Capital grants and contributions	2,471	2,022	20	6	2,491	2,028
Total program revenues	<u>37,893</u>	<u>36,325</u>	<u>11,297</u>	<u>11,341</u>	<u>49,190</u>	<u>47,666</u>
General revenues and payments						
Sales and use tax	21,256	19,915	.....	.....	21,256	19,915
Other taxes	12,452	12,338	.....	.....	12,452	12,338
Investment earnings (loss)	347	104	4	1	351	105
Emergency assessments	.....	.....	499	490	499	490
Miscellaneous	.....	.....	1	1	1	1
Total general revenues and payments	<u>34,055</u>	<u>32,357</u>	<u>504</u>	<u>492</u>	<u>34,559</u>	<u>32,849</u>
Total revenues	<u>71,948</u>	<u>68,682</u>	<u>11,801</u>	<u>11,833</u>	<u>83,749</u>	<u>80,515</u>
Program expenses						
General government	6,057	6,430	.....	.....	6,057	6,430
Education	19,316	17,807	.....	.....	19,316	17,807
Human services	32,972	30,771	.....	.....	32,972	30,771
Criminal justice and corrections	3,847	4,187	.....	.....	3,847	4,187
Natural resources and environment	2,498	2,374	.....	.....	2,498	2,374
Transportation	3,851	3,543	392	426	4,243	3,969
State courts	487	456	.....	.....	487	456
Lottery	.....	.....	3,905	3,620	3,905	3,620
Hurricane Catastrophe Fund	.....	.....	(90)	(95)	(90)	(95)
Prepaid College Program	.....	.....	(48)	(149)	(48)	(149)
Reemployment Assistance	.....	.....	1,449	2,390	1,449	2,390
Nonmajor enterprise funds	.....	.....	314	287	314	287
Indirect interest on long-term debt	6	6	.....	.....	6	6
Total program expenses	<u>69,034</u>	<u>65,574</u>	<u>5,922</u>	<u>6,479</u>	<u>74,956</u>	<u>72,053</u>
Excess (deficiency) before gain (loss) and transfers	2,914	3,108	5,879	5,354	8,793	8,462
Gain (loss) on sale of capital assets	(37)	(63)	(3)	(5)	(40)	(68)
Transfers	997	1,534	(997)	(1,534)	.....	.....
Change in net position	<u>3,874</u>	<u>4,579</u>	<u>4,879</u>	<u>3,815</u>	<u>8,753</u>	<u>8,394</u>
Beginning net position, as restated (Note 1)	57,348	52,769	17,278	13,474	74,626	66,243
Ending net position	<u>\$ 61,222</u>	<u>\$ 57,348</u>	<u>\$ 22,157</u>	<u>\$ 17,289</u>	<u>\$ 83,379</u>	<u>\$ 74,637</u>

Major Fund Analysis

Governmental Funds

The state's governmental funds report combined ending fund balance of \$17.2 billion at June 30, 2014, a \$1.5 billion or 9.7 percent growth from the prior year. Revenues increased by \$2.8 billion or 4.1 percent, other financing sources and uses decreased by \$106 million or 4.4 percent, and expenditures increased by \$2.8 billion or 4.0 percent. Overall increases in revenues and expenditures were primarily attributable to a rise in tax revenues, an increase in federal grants and donations received and expended, and an increase in bond proceeds. Information is provided below regarding major funds with significant variances relative to the prior year.

Public Education – Fund balance at June 30, 2014, totaled \$1.0 billion, an increase of \$247 million or 30.8 percent. Revenues and other financing sources rose \$430 million or 7.6 percent predominantly due to an increase in transfers from the General Fund for Public Education Capital Outlay. Expenditures and other financing uses increased \$82 million or 1.4 percent from the prior year due to significant expenditure increases to education.

Transportation – Fund balance at June 30, 2014, totaled \$2.5 billion, a growth of \$810 million or 48.6 percent. Revenues and other financing sources increased \$471 million or 7.0 percent primarily due to bond proceeds for the Seaport Investment Program and an increase in federal funding for transportation projects.

Proprietary Funds

The state's proprietary funds report combined ending net position of \$22.2 billion at June 30, 2014, of which \$6.8 billion is the net investment in capital assets, and \$14.4 billion is restricted for specific purposes. The remaining \$951 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.

Reemployment Assistance – This fund reports a net position of \$2.0 billion at June 30, 2014, an increase of \$886 million or 76.5 percent. Revenues decreased by \$1.3 billion or 35.9 percent while expenses declined by \$942 million or 39.1 percent. Revenues decreased as a result of the reduction of federal funds to cover the Federal Extended Unemployment Compensation program that expired during the fiscal year. The reduction in expenses is due to a significant decrease in benefit payments relative to the prior year as the economy and unemployment rate in Florida improved.

Hurricane Catastrophe Fund – The net position at June 30, 2014, totaled \$10.2 billion, an improvement of approximately \$1.9 billion or 22.6 percent. The increase in net position remained fairly consistent with the increase in prior year as year-over-year results of operations were \$1.5 billion of operating income. Net premium revenues and other operating revenues remained consistent with the prior year and the fund did not incur any hurricane losses. See Note 14 to the financial statements for additional information on this fund.

Prepaid College Program – The net position at June 30, 2014, totaled \$1.8 billion, an increase of approximately \$963 million or 116.0 percent. Revenues increased by \$612 million while expenses declined by \$86 million. The growth in revenues was primarily due to the increase in fair value of fixed income investments, while expenses decreased primarily due to a change in the actuarial determination of the present value of future benefit payments. See Note 13 for more information.

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 \$279 million increase between the original and final estimated revenues. Final budgeted total expenditures decreased by \$555 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, 2014, the state reported \$67.3 billion in net capital assets for governmental activities and \$10.2 billion in net capital assets for business-type activities. Net capital assets for governmental and business-type activities increased from fiscal year 2012-13 to fiscal year 2013-14 by approximately 3.0 percent. The increase is primarily due to 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 \$9.4 billion. Construction commitments by other state agencies for major projects including office

buildings and correctional facilities decreased by \$97 million compared to the prior year. 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 decreased by \$1.1 billion, or approximately 4.2 percent, from the prior fiscal year to a total of \$24.7 billion at June 30, 2014 due to scheduled amortization and debt service payments. The majority of the outstanding bonded debt serves to finance educational facilities (\$14.4 billion), the Florida Hurricane Catastrophe Fund (\$3.0 billion) and transportation (\$4.9 billion). New and refinanced bonded debt issues for 2014 totaled \$1.5 billion. Public-private partnership contracts outstanding increased from the prior year by \$373 million or 16.4 percent to a total of \$2.7 billion. Annual debt service payments totaled \$1.9 billion for 2014. The debt service requirements decreased by approximately \$300 million due to the Florida Forever/Preservation 2000 bonds. Projected debt service is expected to remain at approximately \$2.0 billion as payments on transportation public-private partnership projects are added, which are offset by limited new-money debt issuance and ongoing refinancing activities to lower interest rates on outstanding debt and generate debt service savings.

Significant changes in other long-term liabilities for business-type activities include a \$451 million decrease in tuition and housing benefits payable and an increase of \$345 million in public-private partnership agreements. The increase in public-private partnership agreements was mainly due to capital assets being transferred to proprietary funds with the I-595 Toll Lane openings.

The state maintained its credit ratings during the past year. During the fiscal year ended June 30, 2014, the three major rating agencies, Standard & Poor's Rating Services, Fitch Ratings, and Moody's Investors Service each affirmed the State's AAA, AAA, and Aa1 general obligation ratings and stable outlook, respectively. The State's benchmark debt ratio of debt service to revenues available to pay debt service improved to 5.60 percent in fiscal year 2014 from 6.79 percent in fiscal year 2013. The improvement is directly related to the increased revenue available to pay debt service. For the first time in several years, the benchmark debt ratio is below the 6 percent policy target.

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 2014 Debt Affordability Report* for more detailed information about the state's debt position. The report can be found at www.sbafla.com/bondfinance 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, bridges, and other infrastructure assets 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 2013-14 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 past 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 revised 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, 2014, were 5.0 percent higher than the prior fiscal year. While this percentage is lower than the reported 6.1 percent for Fiscal Year 2012-13, it falls more in line with the type of growth experienced since the outright decline in receipts during the Great Recession. A significant part of the growth came from gains in the major sources supporting the general fund. Most importantly, total sales tax revenue — the state's primary source of general revenue — grew a robust 7.2 percent from Fiscal Year 2012-13 to Fiscal Year 2013-14. It has been eight years since that rate of growth has been seen for this source. Although the economic recovery generally remained measured with relatively modest gains in the state's Gross Domestic Product and personal income, signs of continued strengthening were clear in the widespread improvement across all areas of sales tax collections (nondurables, tourism and recreation, autos and accessories, other durables, building investment and business investment). Overall, general fund collections ended the year barely shy of the 2005-06 peak collection year, coming in at 92.4 percent of that level.

Several revenue sources have continued to track the ebb and flow of the state's overall economic conditions. Among them, documentary stamp and intangibles tax collections predominantly rely on activity in the state's real estate market. Since the end of the housing boom in 2005-06, Florida's sizable inventory of unsold homes, discounted home prices, and looming foreclosures have hindered a return to normal conditions in the real-estate market. Eight years since the boom's height, this is still true, although conditions continue to improve. For statewide existing home sales and the median sales price for existing homes, the direction has been positive with both sources exhibiting healthy percentage gains over the prior year, registering 7.3 percent and 11.7 percent growth, respectively. The picture also solidified for private housing starts and construction expenditures, allowing total documentary stamp taxes to grow 8.7 percent. This growth brought documentary stamp taxes to 44.6 percent of their prior peak. Reflecting a slightly different aspect of the market, the intangibles tax, which entirely benefits the general fund, took a small step backwards as refinancing activity slowed, posting an 8.9 percent loss from the prior year. Across the two sources, the collection levels are still low by historic standards, distorting the magnitude of percentage changes (both up and down).

While national corporate profits continued to be in record-breaking territory in Fiscal Year 2013-14, the state's corporate income tax collections faltered. Still considerably below peak total receipts, this temporary shift downward reflects the belief that corporate entities are investing their cash reserves in ways that reduce taxable income, rather than any underlying weakness. Individually, less than half of the state's general revenue sources posted actual gains over the prior year, with a handful of others essentially matching their prior year levels. At the end of the 2013-14 state fiscal year, total general fund collections were \$106.7 million below the estimate made by the state's Revenue Estimating Conference in March 2014, helping to produce the more tempered growth rate described above. Even so, the general fund sources collectively outperformed the class of total revenue for the state. Including federal dollars, total revenue increased by 4.2 percent over this period.

When the state's Revenue Estimating Conference met in December 2014, monthly collections for the 2014-15 state fiscal year were already above the estimates made in August 2014 by \$158.6 million. This overage (equivalent to 1.55 percent) was stronger and more consistent than normal variations in collections. Recognizing both those higher levels and the extraordinarily low fuel prices, the Conference increased the forecast for Fiscal Year 2014-15 by \$296.0 million even though some of the economic drivers are expected to slightly weaken in the months ahead. For Fiscal Year 2015-16, anticipated revenues were revised upward by a similar amount, increasing by \$331.9 million. These adjustments are slightly over 1 percent in each year. State Economists are projecting that final general revenue collections will be \$1.29 billion higher than last year to produce a 4.9 percent growth rate for the 2014-15 fiscal year. The new projected total for the 2014-15 fiscal year is nearly \$27.5 billion, surpassing the 2005-06 peak collection level.

As a buffer against future financial shocks or spillover effects from global weakening, the latest General Revenue Outlook shows that there will be just over \$1.960 billion in unallocated general revenue remaining at the end of the current fiscal year. The state's major reserve for emergencies, the Budget Stabilization Fund, has a planned balance of at least \$1.139 billion on June 30, 2015, and should increase to nearly \$1.354 billion by June 30, 2016. The anticipated increases relate to the scheduled fourth and fifth of five repayments of the funds previously transferred to the general fund in state fiscal year 2008-09 (\$1.07 billion in total). Refer to Note 1K, for additional information on the Budget Stabilization Fund. The other source most frequently mentioned as part of the state's informal reserve system is the Lawton Chiles Endowment Fund which had an end-of-quarter market value of \$605.4 million on September 30, 2014, bringing the total of all reserves to just over \$3.7 billion or nearly 13.5 percent of the state's general fund collections. According to the state's Long-Range Financial Outlook adopted in September 2014, the state is not anticipating a budget gap for the upcoming fiscal year, meaning the projected revenues should meet all anticipated needs.

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 Financial Reporting
Statewide Financial Reporting Section
200 East Gaines Street
Tallahassee, Florida 32399-0364
(850) 413-5511

**FINANCIAL
SECTION:
BASIC FINANCIAL
STATEMENTS**

STATEMENT OF NET POSITION

JUNE 30, 2014

(in thousands)

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Totals	
ASSETS				
Cash and cash equivalents	\$ 150,500	\$ 456,593	\$ 607,093	\$ 2,484,766
Pooled investments with State Treasury	14,737,449	3,074,320	17,811,769	2,837,174
Other investments	1,499,097	25,948,496	27,447,593	20,467,038
Receivables, net	5,682,920	1,144,946	6,827,866	1,970,002
Internal balances	350,179	(350,179)	.....	.....
Due from component units/primary	4,156	248	4,404	378,874
Inventories	71,481	8,413	79,894	68,399
Restricted cash and cash equivalents	.....	19,126	19,126	491,672
Restricted pooled investments with State Treasury	.....	59,464	59,464	719,328
Restricted investments	.....	1,093,419	1,093,419	5,473,017
Advances to other entities	986,982	.....	986,982	.....
Other loans and notes receivable, net	3,011,571	1,719,293	4,730,864	2,682,052
Other assets	9,316	22,569	31,885	948,304
Capital assets, net	67,254,543	10,192,828	77,447,371	22,732,743
Total assets	93,758,194	43,389,536	137,147,730	61,253,369
DEFERRED OUTFLOWS OF RESOURCES				
Accum. decrease in fair value - hedging derivatives	.....	.....	.....	59,968
Grants paid in advance	265	.....	265	.....
Amount deferred on refunding of debt	120,264	41,102	161,366	4,284
Total deferred outflows of resources	120,529	41,102	161,631	64,252
LIABILITIES				
Accounts payable and accrued liabilities	1,853,397	800,270	2,653,667	2,933,124
Due to other governments	15	8,722	8,737	.....
Due to component units/primary	28,630	659	29,289	120,806
Obligations under security lending agreements	1,598,318	2,732,957	4,331,275	.....
Long-term liabilities				
Due within one year	4,661,216	1,511,191	6,172,407	3,104,076
Due in more than one year	24,510,921	16,074,409	40,585,330	13,796,066
Total liabilities	32,652,497	21,128,208	53,780,705	19,954,072
DEFERRED INFLOWS OF RESOURCES				
Deferred service concession arrangement receipts	.....	145,120	145,120	337
Accum. increase in fair value - hedging derivatives	.....	.....	.....	4,293
Amount deferred on refunding of debt	4,044	.....	4,044	11,668
Total deferred inflows of resources	4,044	145,120	149,164	16,298
NET POSITION				
Net investments in capital assets	61,727,674	6,789,610	68,517,284	18,721,306
Restricted for				
Environment, Recreation and Conservation	2,672,904	.....	2,672,904	.....
Public Education	502,820	.....	502,820	.....
Health and Family Services	1,771,369	.....	1,771,369	.....
Transportation	2,475,460	316,989	2,792,449	.....
Nonmajor governmental funds	1,100,467	.....	1,100,467	.....
Debt service	263,030	.....	263,030	49,582
Lottery	.....	93,419	93,419	.....
Prepaid College Program	.....	1,792,466	1,792,466	.....
Hurricane Catastrophe Fund	.....	10,160,217	10,160,217	.....
Reemployment Assistance	.....	2,044,428	2,044,428	.....
Other	482,457	9,144	491,601	6,378,214
Funds held for permanent endowment				
Expendable	.....	.....	.....	777,347
Nonexpendable	.....	.....	.....	3,415,349
Unrestricted	(9,773,999)	951,037	(8,822,962)	12,005,453
Total net position	\$ 61,222,182	\$ 22,157,310	\$ 83,379,492	\$ 41,347,251

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

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government					
Governmental activities:					
General government	\$ 6,057,247	\$ 4,804,016	\$ 1,006,492	\$ 4,270	\$ (242,469)
Education	19,316,440	235,756	2,518,600	1,534	(16,560,550)
Human services	32,971,959	2,443,730	21,947,892	2,399	(8,577,938)
Criminal justice and corrections	3,847,359	261,949	90,343	517	(3,494,550)
Natural resources and environment	2,497,934	342,489	1,323,077	44,635	(787,733)
Transportation	3,851,085	274,205	73,225	2,417,535	(1,086,120)
State courts	487,056	99,211	1,365	.....	(386,480)
Indirect interest on long-term debt	5,814	.....	.....	.....	(5,814)
Total governmental activities	69,034,894	8,461,356	26,960,994	2,470,890	(31,141,654)
Business-type activities:					
Transportation	392,138	922,212	.....	15,398	545,472
Lottery	3,904,940	5,392,735	.....	.....	1,487,795
Hurricane Catastrophe Fund	(90,146)	1,296,550	.....	.....	1,386,696
Prepaid College Program	(48,662)	913,778	.....	.....	962,440
Reemployment Assistance	1,448,606	1,911,442	432,501	.....	895,337
Nonmajor enterprise funds	314,276	406,902	197	4,334	97,157
Total business-type activities	5,921,152	10,843,619	432,698	19,732	5,374,897
Total primary government	\$ 74,956,046	\$ 19,304,975	\$ 27,393,692	\$ 2,490,622	\$ (25,766,757)
Component units					
Florida Housing Finance Corporation	\$ 220,312	\$ 132,116	\$	\$	\$ (88,196)
University of Florida	4,394,164	2,886,541	750,375	61,373	(695,875)
Citizens Property Insurance Corporation	1,475,142	1,937,203	.....	.....	462,061
Nonmajor component units	11,207,959	3,225,823	3,738,323	502,380	(3,741,433)
Total component units	\$ 17,297,577	\$ 8,181,683	\$ 4,488,698	\$ 563,753	\$ (4,063,443)

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Net (expense) revenue	\$ (31,141,654)	\$ 5,374,897	\$ (25,766,757)	\$ (4,063,443)
General revenues:				
Taxes				
Sales and use tax	21,255,958	.....	21,255,958	.....
Fuel taxes	2,680,381	.....	2,680,381	.....
Corporate income tax	2,043,380	.....	2,043,380	.....
Documentary stamp tax	1,806,604	.....	1,806,604	.....
Intangible personal property tax	254,236	.....	254,236	.....
Communications service tax	1,317,185	.....	1,317,185	.....
Beverage and tobacco taxes	1,631,109	.....	1,631,109	.....
Insurance premium tax	917,693	.....	917,693	.....
Gross receipts utilities tax	614,337	.....	614,337	.....
Property taxes	.....	.....	.....	468,554
Other taxes	1,187,566	.....	1,187,566	.....
Investment earning (loss)	346,868	3,957	350,825	1,144,379
Gain (loss) on sale of capital assets	(36,506)	(2,579)	(39,085)	(11,802)
Payments from the State of Florida	.....	.....	.....	3,472,099
Emergency assessments	.....	498,560	498,560	.....
Miscellaneous	.....	1,050	1,050	825,862
Transfers	996,993	(996,993)	.....	.....
Contributions to permanent funds	.....	.....	.....	57,188
Total general revenues, transfers and contributions	35,015,804	(496,005)	34,519,799	5,956,280
Changes in net position	3,874,150	4,878,892	8,753,042	1,892,837
Net position - beginning, as restated (Note 1)	57,348,032	17,278,418	74,626,450	39,454,414
Net position - ending	\$ 61,222,182	\$ 22,157,310	\$ 83,379,492	\$ 41,347,251

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 public assistance.

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 163.

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**BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2014
(in thousands)**

	General Fund	Environment, Recreation and Conservation	Public Education	Health and Family Services
ASSETS				
<u>Current assets</u>				
Cash and cash equivalents	\$ 21,020	\$ 1,627	\$	\$ 60,109
Pooled investments with State Treasury	5,968,358	1,569,376	877,314	1,555,895
Other investments	877,291	74	.....	.....
Receivables, net	1,647,899	168,638	66,273	2,625,058
Due from other funds	183,874	4,901	78,702	112,080
Due from component units/primary	398	584	1,988	.....
Inventories	19,337	475	.....	39,300
Other	817	.....	.....	.....
Total current assets	8,718,994	1,745,675	1,024,277	4,392,442
<u>Noncurrent assets</u>				
Long-term investments	368	.....	.....	.....
Advances to other funds	2,603	.....	.....	.....
Advances to other entities	22,770	25,170	939,021	.....
Other loans and notes receivable, net	58,189	1,128,987	154	36,314
Other	.....	.....	.....	.....
Total noncurrent assets	83,930	1,154,157	939,175	36,314
Total assets	8,802,924	2,899,832	1,963,452	4,428,756
DEFERRED OUTFLOWS OF RESOURCES				
Grants paid in advance	.....	.....	.....	.....
Total deferred outflows of resources	.....	.....	.....	.....
LIABILITIES				
<u>Current liabilities</u>				
Accounts payable and accrued liabilities	411,108	41,776	10,386	400,372
Due to other funds	213,907	23,908	2,910	28,946
Due to component units/primary	5,164	12,281	156	7,789
Compensated absences	11,863	909	95	1,158
Claims payable	292,137	.....	.....	1,186,709
Deposits	5,493	6,742	14,838	433
Obligations under security lending agreements	1,091,887	121,776	71,065	9,572
Total current liabilities	2,031,559	207,392	99,450	1,634,979
<u>Noncurrent liabilities</u>				
Advances from other funds	100	.....	816,867	.....
Deposits	.....	.....	.....	.....
Other	.....	.....	.....	.....
Total noncurrent liabilities	100	.....	816,867	.....
Total liabilities	2,031,659	207,392	916,317	1,634,979
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	296,808	841	.....	1,126,096
Total deferred inflows of resources	296,808	841	.....	1,126,096
FUND BALANCES				
Nonspendable	36,142	25,645	154	39,300
Restricted	90,396	2,005,898	1,402,135	203,394
Committed	903,183	660,056	453,828	1,424,987
Unassigned	5,444,736	.....	(808,982)	.....
Total fund balances	6,474,457	2,691,599	1,047,135	1,667,681
Total liabilities, deferred inflows and fund balances	\$ 8,802,924	\$ 2,899,832	\$ 1,963,452	\$ 4,428,756

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

2014 STATE OF FLORIDA CAFR

Transportation	Nonmajor Governmental Funds	Totals 6/30/14
\$ 1,089	\$ 25,742	\$ 109,587
2,743,123	1,453,398	14,167,464
.....	310,236	1,187,601
350,772	407,494	5,266,134
159,278	53,048	591,883
.....	.....	2,970
10,538	1,831	71,481
.....	204	1,021
<u>3,264,800</u>	<u>2,251,953</u>	<u>21,398,141</u>
.....	235,270	235,638
186,459	.....	189,062
.....	21	986,982
815,048	972,879	3,011,571
8,295	.....	8,295
<u>1,009,802</u>	<u>1,208,170</u>	<u>4,431,548</u>
<u>4,274,602</u>	<u>3,460,123</u>	<u>25,829,689</u>
265	.....	265
<u>265</u>	<u>.....</u>	<u>265</u>
454,814	194,906	1,513,362
46,838	116,198	432,707
.....	2,936	28,326
5,651	1,973	21,649
.....	26,334	1,505,180
429,529	86,196	543,231
191,729	68,290	1,554,319
<u>1,128,561</u>	<u>496,833</u>	<u>5,598,774</u>
.....	625	817,592
63,041	16,648	79,689
.....	1,972	1,972
<u>63,041</u>	<u>19,245</u>	<u>899,253</u>
<u>1,191,602</u>	<u>516,078</u>	<u>6,498,027</u>
607,804	66,213	2,097,762
<u>607,804</u>	<u>66,213</u>	<u>2,097,762</u>
10,538	19,653	131,432
23,770	1,918,146	5,643,739
2,441,153	940,033	6,823,240
.....	4,635,754
<u>2,475,461</u>	<u>2,877,832</u>	<u>17,234,165</u>
<u>\$ 4,274,867</u>	<u>\$ 3,460,123</u>	<u>\$ 25,829,954</u>

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2014 STATE OF FLORIDA CAFR

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF NET POSITION
JUNE 30, 2014
(in thousands)**

Total fund balances for governmental funds		\$ 17,234,165
Amounts reported for governmental activities in the Statement of Net Position 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	17,711,136	
Nondepreciable infrastructure	38,943,752	
Buildings, equipment and other depreciable assets	6,326,422	
Accumulated depreciation	(3,896,760)	
Construction work in progress	7,019,307	
		66,103,857
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Compensated absences	(734,583)	
Installment purchases/capital leases/public-private partnership agreements	(2,357,387)	
Claims payable	(2,281,985)	
Bonds payable	(18,415,936)	
Certificates of participation payable	(102,995)	
Net other post employment benefits	(1,195,732)	
Other	(25,486)	
		(25,114,104)
Deferred amounts on refunding are reported in the Statement of Net Position as deferred outflows or deferred inflows of resources (to be amortized as interest expense) but are not reported in the funds.		
		114,140
Accrued interest payable on bonds that is not recognized on the fund statements but is recognized on the Statement of Net Position.		
		(54,722)
Assets (receivables) not available to provide current resources are offset with deferred inflows of resources in the fund statements. The reduction of the the deferred inflow and recognition of revenue increases net position in the Statement of Net Position.		
		2,097,762
To record the net effect of assets not reported in the Governmental Funds (held in Agency Funds), but reported in the Statement of Net Position for liabilities not legally defeased.		
		298,368
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 Position.		
		542,716
Net position of governmental activities		\$ 61,222,182

2014 STATE OF FLORIDA CAFR

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

(in thousands)

	General Fund	Environment, Recreation and Conservation	Public Education	Health and Family Services
REVENUES				
Taxes	\$ 28,823,083	\$ 276,877	\$ 1,010,082	\$ 958,587
Licenses and permits	510,440	46,810	834	38,134
Fees and charges	1,822,909	172,045	60,058	1,651,213
Grants and donations	21,212	185,633	2,336,654	21,642,793
Investment earnings (losses)	268,083	51,432	61,200	10,014
Fines, forfeits, settlements and judgments	128,019	3,980	144,240	44,592
Other	3,506	7,604	2,535	416,354
Total revenues	31,577,252	744,381	3,615,603	24,761,687
EXPENDITURES				
Current:				
General government	3,913,554	29,095	.....	147,018
Education	14,131,649	.....	4,406,384	.....
Human services	6,818,605	.....	.....	25,636,697
Criminal justice and corrections	3,231,657	.....	.....	.....
Natural resources and environment	326,927	746,141	.....	.....
Transportation	4,994	.....	.....	.....
State courts	373,951	.....	.....	.....
Capital outlay	56,820	37,701	2,889	5,131
Debt service:				
Principal retirement	10,254	.....	.....	5,147
Interest and fiscal charges	5,004	.....	.....	714
Total expenditures	28,873,415	812,937	4,409,273	25,794,707
Excess (deficiency) of revenues over expenditures	2,703,837	(68,556)	(793,670)	(1,033,020)
OTHER FINANCING SOURCES (USES)				
Proceeds of bond issues	2,227	.....	141,924	.....
Proceeds of refunding bonds	.....	.....	.....	.....
Proceeds of financing agreements	6,886	.....	.....	.....
Operating transfers in	554,501	549,592	2,353,285	1,581,619
Operating transfers out	(2,949,841)	(332,693)	(1,454,766)	(518,301)
Payments to refunded bond agent	.....	.....	.....	.....
Total other financing sources (uses)	(2,386,227)	216,899	1,040,443	1,063,318
Net change in fund balances	317,610	148,343	246,773	30,298
Fund balances - beginning	6,156,847	2,543,256	800,362	1,637,383
Fund balances - ending	\$ 6,474,457	\$ 2,691,599	\$ 1,047,135	\$ 1,667,681

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

2014 STATE OF FLORIDA CAFR

Transportation	Nonmajor Governmental Funds	Totals 6/30/14
\$ 2,399,847	\$ 243,686	\$ 33,712,162
10,314	1,296,985	1,903,517
401,091	720,435	4,827,751
2,478,843	2,221,074	28,886,209
44,859	46,185	481,773
2,181	543,197	866,209
2,013	133,200	565,212
<u>5,339,148</u>	<u>5,204,762</u>	<u>71,242,833</u>
181,184	1,906,918	6,177,769
.....	185,017	18,723,050
.....	433,374	32,888,676
.....	441,699	3,673,356
.....	1,278,595	2,351,663
3,721,121	.....	3,726,115
.....	101,146	475,097
1,942,695	59,787	2,105,023
123	996,989	1,012,513
1	888,777	894,496
<u>5,845,124</u>	<u>6,292,302</u>	<u>72,027,758</u>
<u>(505,976)</u>	<u>(1,087,540)</u>	<u>(784,925)</u>
149,497	4,470	298,118
.....	807,336	807,336
373,111	3,527	383,524
1,372,625	2,803,491	9,215,113
(579,498)	(1,755,089)	(7,590,188)
.....	(807,336)	(807,336)
<u>1,315,735</u>	<u>1,056,399</u>	<u>2,306,567</u>
809,759	(31,141)	1,521,642
<u>1,665,702</u>	<u>2,908,973</u>	<u>15,712,523</u>
<u>\$ 2,475,461</u>	<u>\$ 2,877,832</u>	<u>\$ 17,234,165</u>

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2014 STATE OF FLORIDA CAFR

**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, 2014
(in thousands)**

Net change in fund balance - total governmental funds		\$ 1,521,642
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.		105,951
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	937,408	
Capital asset transfers, net	606,269	
Depreciation expense	<u>(276,442)</u>	
		1,267,235
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 position differs from the change in fund balances by the cost of the assets sold.		(37,251)
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 inflows of resources, unavailable revenue.		662,299
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.		
Increase in compensated absences	(17,464)	
Decrease in accrued interest	3,100	
Decrease in claims payable	227,554	
Increase in net other post employment benefits	(317,409)	
Decrease in other liabilities	<u>6,541</u>	
		(97,678)
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 position. 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	(298,118)	
Refunding bond proceeds	(807,336)	
Financing agreement proceeds	(383,524)	
Repayment of bonds	993,093	
Repayment of capital leases/installment purchase contracts	19,421	
Payment to refunded bond escrow agent	807,336	
Amortization of bond premium	173,323	
Amortization of deferred amount on refunding	(12,140)	
Accrued interest payable at refunding	<u>(40,103)</u>	
		<u>451,952</u>
Change in net position of governmental activities		<u>\$ 3,874,150</u>

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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.

REEMPLOYMENT ASSISTANCE

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

Nonmajor Funds

Nonmajor enterprise funds are presented on page 199.

Internal Service Funds

Internal service funds are presented on page 205.

2014 STATE OF FLORIDA CAFR

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2014
(in thousands)**

	Transportation	Lottery	Hurricane Catastrophe Fund	Prepaid College Program	Reemployment Assistance
ASSETS					
<u>Current assets</u>					
Cash and cash equivalents	\$ 12,699	\$ 15,343	\$ 374,748	\$ 18,544	\$ 2,317
Pooled investments with State Treasury	947,289	136,666	.....	.....	1,667,651
Other investments	.....	.....	11,443,007	3,028,728	.....
Receivables, net	17,519	47,534	140,204	409,550	444,788
Due from other funds	60,201	.....	.....	11	1,875
Due from component units/primary	.....	.....	.....	.....	.....
Inventories	6,678	1,735	.....	.....	.....
Other	.....	2,225	.....	.....	.....
Total current assets	1,044,386	203,503	11,957,959	3,456,833	2,116,631
<u>Noncurrent assets</u>					
Restricted cash and cash equivalents	19,126	.....	.....	.....	.....
Restricted pooled investments with State Treasury	43,872	15,592	.....	.....	.....
Restricted investments	302,936	790,483	.....	.....	.....
Long-term investments	.....	.....	1,412,553	9,985,819	.....
Other loans and notes receivable, net	76,751	.....	.....	1,637,012	.....
Capital assets					
Land and other non-depreciable assets	909,461	493	.....	.....	.....
Non-depreciable infrastructure	7,350,530	.....	.....	.....	.....
Buildings, equipment, and other depreciable assets	560,709	14,095	52	37	.....
Accumulated depreciation	(253,394)	(10,345)	(48)	(30)	.....
Construction work in progress	1,525,290	.....	.....	.....	.....
Other	.....	19,819	.....	.....	.....
Total noncurrent assets	10,535,281	830,137	1,412,557	11,622,838	.....
Total assets	11,579,667	1,033,640	13,370,516	15,079,671	2,116,631
DEFERRED OUTFLOWS OF RESOURCES					
Amount deferred on refunding of debt	41,102	.....	.....	.....	.....
Total deferred outflows of resources	41,102	.....	.....	.....	.....
LIABILITIES					
<u>Current liabilities</u>					
Accounts payable and accrued liabilities	69,039	7,688	198,631	461,525	29,771
Accrued prize liability	.....	190,232	.....	.....	.....
Due to other governments	.....	.....	.....	.....	8,722
Due to other funds	104,469	55,493	217	91	1,768
Due to component units/primary	.....	.....	.....	.....	.....
Compensated absences	.....	585	53	46	.....
Installment purchases/capital leases	38,050	.....	.....	.....	.....
Bonds payable	.....	.....	325,000	.....	.....
Bonds payable from restricted assets	121,070	.....	.....	.....	.....
Deposits	59,875	.....	.....	.....	20,098
Obligations under security lending agreements	80,314	376,316	.....	2,254,327	.....
Certificates of participation payable	.....	.....	.....	.....	.....
Tuition and housing benefits payable	.....	.....	.....	724,482	.....
Total current liabilities	472,817	630,314	523,901	3,440,471	60,359
<u>Noncurrent liabilities</u>					
Advances from other funds	185,559	.....	.....	.....	.....
Accrued prize liability	.....	298,466	.....	.....	.....
Bonds payable	2,827,555	.....	2,686,249	.....	.....
Certificates of participation payable	.....	.....	.....	.....	.....
Installment purchases/capital leases	306,984	.....	.....	.....	.....
Deposits	550	.....	.....	.....	11,844
Compensated absences	.....	3,189	145	139	.....
Tuition and housing benefits payable	.....	.....	.....	9,846,588	.....
Other	.....	4,009	.....	.....	.....
Total noncurrent liabilities	3,320,648	305,664	2,686,394	9,846,727	11,844
Total liabilities	3,793,465	935,978	3,210,295	13,287,198	72,203
DEFERRED INFLOWS OF RESOURCES					
Deferred service concession arrangement receipts	145,120	.....	.....	.....	.....
Amount deferred on refunding of debt	.....	.....	.....	.....	.....
Total deferred inflows of resources	145,120	.....	.....	.....	.....
NET POSITION					
Net investment in capital assets	6,694,714	4,243	4	7	.....
Restricted for Reemployment Assistance	.....	.....	.....	.....	2,044,428
Restricted for Lottery	.....	93,419	.....	.....	.....
Restricted for Hurricane Catastrophe Fund	.....	.....	10,160,217	.....	.....
Restricted for Prepaid College Program	.....	.....	.....	1,792,466	.....
Restricted for Transportation	316,989	.....	.....	.....	.....
Restricted - other	.....	.....	.....	.....	.....
Unrestricted	670,481	.....	.....	.....	.....
Total net position	\$ 7,682,184	\$ 97,662	\$ 10,160,221	\$ 1,792,473	\$ 2,044,428

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

Nonmajor Enterprise Funds	Totals 6/30/14	Internal Service Funds
\$ 32,942	\$ 456,593	\$ 40,913
322,714	3,074,320	569,985
27,449	14,499,184	75,858
18,887	1,078,482	22,473
7,273	69,360	17,719
248	248	1,186
.....	8,413	.....
525	2,750	.....
410,038	19,189,350	728,134
.....	19,126	.....
.....	59,464	.....
.....	1,093,419	.....
50,940	11,449,312	.....
5,530	1,719,293	.....
.....	909,954	322
.....	7,350,530	.....
115,820	690,713	1,584,083
(46,129)	(309,946)	(433,719)
26,287	1,551,577	.....
.....	19,819	.....
152,448	24,553,261	1,150,686
562,486	43,742,611	1,878,820
.....	41,102	2,973
.....	41,102	2,973
33,298	799,952	167,410
.....	190,232	.....
.....	8,722	15
5,796	167,834	34,233
659	659	304
4,354	5,038	2,996
1,228	39,278	3,169
.....	325,000	23,475
.....	121,070	.....
26,118	106,091	148,038
22,000	2,732,957	43,999
.....	.....	37,925
.....	724,482	.....
93,453	5,221,315	461,564
.....	185,559	2,778
.....	298,466	.....
.....	5,513,804	292,561
.....	.....	535,542
19,393	326,377	16,204
32,881	45,275	.....
13,709	17,182	11,696
.....	9,846,588	.....
22,708	26,717	17,839
88,691	16,259,968	876,620
182,144	21,481,283	1,338,184
.....	145,120	.....
.....	.....	893
.....	145,120	893
90,642	6,789,610	243,890
.....	2,044,428	.....
.....	93,419	.....
.....	10,160,217	.....
.....	1,792,466	.....
.....	316,989	.....
9,144	9,144	76,679
280,556	951,037	222,147
\$ 380,342	\$ 22,157,310	\$ 542,716

2014 STATE OF FLORIDA CAFR

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (in thousands)**

	Transportation	Lottery	Hurricane Catastrophe Fund	Prepaid College Program
OPERATING REVENUES				
Sales - nonstate	\$ 8,387	\$ 5,374,004	\$ 1,269,745	\$ 368,387
Change in actuarial value of contract premiums	.....	.....	.....	(114,863)
Fees	872,496	.....	.....	1,940
Sales - state	.....	.....	41	.....
Rents and royalties - nonstate	7,313	505	.....	.....
Rents - state	.....	.....	.....	.....
Fines, forfeits, settlements and judgments	4,433	200	.....	.....
Other	.....	.....	.....	.....
Total operating revenues	<u>892,629</u>	<u>5,374,709</u>	<u>1,269,786</u>	<u>255,464</u>
OPERATING EXPENSES				
Benefit payments	.....	.....	.....	.....
Payment of lottery winnings	.....	3,431,092	.....	.....
Commissions on lottery sales	.....	298,651	.....	.....
Contractual services	229,371	115,857	3,553	393,486
Change in actuarial value of contract benefit payments	.....	.....	(186,004)	(450,979)
Insurance claims expense	.....	.....	.....	.....
Personal services	9,747	27,452	1,273	1,077
Depreciation	39,084	715	2	1
Materials and supplies	5,120	239	16	28
Repairs and maintenance	.....	1,449	.....	11
Basic services	.....	5,708	144	131
Interest and fiscal charges	.....	.....	23	29
Total operating expenses	<u>283,322</u>	<u>3,881,163</u>	<u>(180,993)</u>	<u>(56,216)</u>
Operating income (loss)	<u>609,307</u>	<u>1,493,546</u>	<u>1,450,779</u>	<u>311,680</u>
NONOPERATING REVENUES (EXPENSES)				
Grants and donations	15,393	.....	.....	.....
Investment earnings (losses)	24,067	18,026	26,764	658,314
Interest and fiscal charges	(108,816)	(23,768)	(90,847)	(7,170)
Fines, forfeits, judgments and settlements	864	.....	.....	186
Property disposition gain (loss)	(1,437)	125	.....	.....
Grant expense and client benefits	.....	.....	.....	.....
Emergency assessment funds received	.....	.....	498,560	.....
Other	5,515	.....	.....	(23)
Total nonoperating revenues (expenses)	<u>(64,414)</u>	<u>(5,617)</u>	<u>434,477</u>	<u>651,307</u>
Income (loss) before transfers and contributions	544,893	1,487,929	1,885,256	962,987
Operating transfers in	28,627	.....	.....	.....
Operating transfers out	(29,220)	(1,495,570)	(10,000)	(361)
Capital contributions	606,249	.....	.....	.....
Change in net position	1,150,549	(7,641)	1,875,256	962,626
Total net position - beginning, as restated (Note 1)	6,531,635	105,303	8,284,965	829,847
Total net position - ending	<u>\$ 7,682,184</u>	<u>\$ 97,662</u>	<u>\$ 10,160,221</u>	<u>\$ 1,792,473</u>

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

2014 STATE OF FLORIDA CAFR

Reemployment Assistance	Nonmajor Enterprise Funds	Totals 6/30/14	Internal Service Funds
\$	\$ 79,991	\$ 7,100,514	\$ 49,824
.....	.....	(114,863)	.....
1,869,896	243,270	2,987,602	.....
.....	37,378	37,419	2,137,209
.....	3	7,821	222
.....	88	88	167,525
.....	8,300	12,933	54
.....	28,440	28,440	18,292
1,869,896	397,470	10,059,954	2,373,126
1,448,606	.....	1,448,606	.....
.....	.....	3,431,092	.....
.....	.....	298,651	.....
.....	91,134	833,401	483,832
.....	.....	(636,983)	.....
.....	.....	.....	1,587,834
.....	172,679	212,228	96,963
.....	7,507	47,309	25,497
.....	6,665	12,068	9,141
.....	1,470	2,930	4,240
.....	31,663	37,646	12,406
.....	1,389	1,441	.....
1,448,606	312,507	5,688,389	2,219,913
421,290	84,963	4,371,565	153,213
432,501	4,531	452,425	472
41,538	5,578	774,287	9,191
.....	(747)	(231,348)	(60,589)
.....	.....	1,050	.....
.....	(1,267)	(2,579)	(1,892)
.....	(923)	(923)	.....
.....	.....	498,560	.....
.....	(73)	5,419	1
474,039	7,099	1,496,891	(52,817)
895,329	92,062	5,868,456	100,396
7,681	12,578	48,886	22,394
(16,921)	(92,647)	(1,644,719)	(17,218)
.....	20	606,269	379
886,089	12,013	4,878,892	105,951
1,158,339	368,329	17,278,418	436,765
\$ 2,044,428	\$ 380,342	\$ 22,157,310	\$ 542,716

**STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (in thousands)**

	Transportation	Lottery	Hurricane Catastrophe Fund
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	\$ 897,206	\$ 5,374,268	\$ 1,270,383
Cash paid to vendors	(205,928)	(424,612)	(3,854)
Cash paid to employees	(14,545)	(26,307)	(1,243)
Cash received/(paid) for grants	.....	.....	.....
Loans collected/(issued)	.....	.....	.....
Lottery prizes	.....	(3,432,073)	.....
Cash paid for insurance claims	.....	.....	(20,941)
Reemployment assistance	.....	.....	.....
Net cash provided (used) by operating activities	<u>676,733</u>	<u>1,491,276</u>	<u>1,244,345</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers in (out)	302,862	(1,572,806)	(10,000)
Advances from or repayment from other funds	(12,352)	.....	.....
Advances, grants or loans (to) from or repayment from others	2,739	.....	.....
Payment of bonds or loans (principal and interest)	.....	.....	(388,305)
Cash received from noncapital grants or donations	.....	.....	.....
Emergency assessment funds received	.....	.....	495,274
Net cash provided (used) by noncapital financing activities	<u>293,249</u>	<u>(1,572,806)</u>	<u>96,969</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Cash received from sale of capital assets	.....	.....	.....
Cash received from the issuance of debt	175,082	.....	.....
Cash received from capital grants and donations	275	.....	.....
Payment of bond principal	(113,165)	.....	.....
Payment of principal on installment purchase/capital lease	.....	.....	.....
Payment of interest on bonds/installment purchase/capital lease	(129,450)	.....	.....
Purchase or construction of capital assets	(764,044)	(2,005)	.....
Line of credit draws/(payments)	.....	.....	.....
Net cash provided (used) by capital and related financing activities	<u>(831,302)</u>	<u>(2,005)</u>	<u>.....</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Security lending	17,252	(62,662)	.....
Proceeds from the sale or maturity of investments	1,614,588	112,751	223,048,555
Cash paid to grand prize winners upon maturity of grand prize investments	.....	(112,751)	.....
Investment earnings	23,592	76,781	15,492
Purchase of investments	(1,599,291)	.....	(224,030,751)
Net cash provided (used) by investing activities	<u>56,141</u>	<u>14,119</u>	<u>(966,704)</u>
Net increase (decrease) in cash and cash equivalents	194,821	(69,416)	374,610
Cash and cash equivalents - beginning	<u>828,165</u>	<u>237,017</u>	<u>138</u>
Cash and cash equivalents - ending	<u>\$ 1,022,986</u>	<u>\$ 167,601</u>	<u>\$ 374,748</u>

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

2014 STATE OF FLORIDA CAFR

Prepaid College Program	Reemployment Assistance	Nonmajor Enterprise Funds	Totals 6/30/14	Internal Service Funds
\$ 480,396	\$ 1,900,588	\$ 378,852	\$ 10,301,693	\$ 2,405,776
(502,800)	.....	(123,664)	(1,260,858)	(536,648)
(1,070)	.....	(166,465)	(209,630)	(86,527)
.....	.....	26,099	26,099	(285)
.....	.....	(25)	(25)	.....
.....	.....	.....	(3,432,073)	.....
.....	.....	(63)	(21,004)	(1,570,179)
.....	(1,393,115)	.....	(1,393,115)	.....
(23,474)	507,473	114,734	4,011,087	212,137
(361)	(8,660)	(80,278)	(1,369,243)	6,441
.....	.....	.....	(12,352)	.....
.....	469,608	(923)	471,424	.....
.....	.....	.....	(388,305)	.....
.....	.....	198	198	.....
.....	.....	.....	495,274	.....
(361)	460,948	(81,003)	(803,004)	6,441
.....	.....	8	8	.....
.....	.....	17,500	192,582	.....
.....	.....	733	1,008	.....
.....	.....	.....	(113,165)	(23,475)
.....	.....	.....	.....	(25,127)
.....	.....	.....	(129,450)	(31,971)
(5)	.....	(12,938)	(778,992)	(57,299)
.....	.....	(1,332)	(1,332)	.....
(5)	.....	3,971	(829,341)	(137,872)
2,734	.....	1,708	(40,968)	13,436
12,281,257	.....	89,626	237,146,777	.....
.....	.....	.....	(112,751)	.....
114,555	39,163	4,647	274,230	9,513
(12,380,009)	.....	(92,386)	(238,102,437)	(35)
18,537	39,163	3,595	(835,149)	22,914
(5,303)	1,007,584	41,297	1,543,593	103,620
23,847	662,384	314,359	2,065,910	507,278
\$ 18,544	\$ 1,669,968	\$ 355,656	\$ 3,609,503	\$ 610,898

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)

**Reconciliation of operating income (loss) to net cash
provided (used) by operating activities**

	<u>Transportation</u>	<u>Lottery</u>	<u>Hurricane Catastrophe Fund</u>
Operating income (loss)	\$ 609,307	\$ 1,493,546	\$ 1,450,779
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation and amortization expense	39,084	715	2
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	388	92	453
(Increase) decrease in due from other funds	(55,402)	.....	.....
Increase (decrease) in allowance for uncollectibles	.....	(535)	.....
(Increase) decrease in inventories	(2,830)	(872)	.....
(Increase) decrease in future contract premiums and other receivables	.....	.....	.....
(Increase) decrease in other non-current assets	.....	(780)	.....
Increase (decrease) in accounts payable	32,640	(1,833)	(206,917)
Increase (decrease) in compensated absences	.....	97	32
Increase (decrease) in due to other funds	(6,031)	.....	(4)
Increase (decrease) in tuition and housing benefits payable	.....	.....	.....
Increase (decrease) in other non-current liability	.....	1,047	.....
(Increase) decrease in deposits	.....	.....	.....
Increase (decrease) in unearned revenue	59,577	.....	.....
Increase (decrease) in prize liability	.....	(201)	.....
Net cash provided (used) by operating activities	<u>\$ 676,733</u>	<u>\$ 1,491,276</u>	<u>\$ 1,244,345</u>

Noncash investing, capital, and financing activities

Change in fair value of investments	\$ (32)	\$ (57,946)	\$ 1,712
Contribution of capital assets	598,254	.....	.....
Other noncash items	(3,813)	.....	.....

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

2014 STATE OF FLORIDA CAFR

Prepaid College Program	Reemployment Assistance	Nonmajor Enterprise Funds	Totals 6/30/14	Internal Service Funds
\$ 311,680	\$ 421,290	\$ 84,963	\$ 4,371,565	\$ 153,213
1	.....	7,507	47,309	25,497
605	6,628	(28,661)	(20,495)	1,599
7,797	168	(609)	(48,046)	15,073
.....	126,433	31,285	157,183	.....
.....	.....	.....	(3,702)	.....
107,055	.....	.....	107,055	.....
.....	.....	(14)	(794)	.....
269	(46,427)	9,704	(212,564)	16,384
10	.....	710	849	(2,283)
88	(619)	(1,873)	(8,439)	156
(450,979)	.....	.....	(450,979)	.....
.....	.....	6,456	7,503	(12,835)
.....	.....	9	9	.....
.....	5,257	64,834	15,333
.....	(201)
\$ (23,474)	\$ 507,473	\$ 114,734	\$ 4,011,087	\$ 212,137

\$ 157,366	\$	\$ (977)	\$ 100,123	\$
.....	598,254
.....	(3,813)

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FIDUCIARY FUND FINANCIAL STATEMENTS

PRIVATE-PURPOSE TRUST FUNDS

Individual fund descriptions and financial statements begin on page 213.

PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS

Individual fund descriptions and financial statements begin on page 219.

INVESTMENT TRUST FUNDS

Individual fund descriptions and financial statements begin on page 225.

AGENCY FUNDS

Individual fund descriptions and financial statements begin on page 229.

2014 STATE OF FLORIDA CAFR

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

JUNE 30, 2014

(in thousands)

	Private- purpose Trust Funds	Pension and Other Employee Benefits Trust Funds	Investment Trust Funds	Agency Funds	Totals 6/30/14
ASSETS					
Cash and cash equivalents	\$ 13,417	\$ 350,361	\$ 292,808	\$ 19,566	\$ 676,152
Pooled investments with State Treasury	539,649	120,203	1,541,271	1,094,611	3,295,734
Total cash and cash equivalents	553,066	470,564	1,834,079	1,114,177	3,971,886
<u>Investments</u>					
Certificates of deposit	.....	1,417,426	2,394,403	.....	3,811,829
U.S. government & federally guaranteed obligations	40,658	9,274,839	28,798	308,259	9,652,554
Federal agencies	43,963	8,819,935	.....	.....	8,863,898
Commercial paper	.....	6,161,121	977,117	.....	7,138,238
Repurchase agreements	.....	1,150,000	960,068	.....	2,110,068
Bonds and notes	55,718	8,608,463	637,019	.....	9,301,200
International bonds and notes	7,502	2,593,571	87,599	.....	2,688,672
Real estate contracts	.....	9,910,420	.....	.....	9,910,420
Mutual fund investments	4,877	17,177,589	.....	.....	17,182,466
Money market and short-term investments	62,789	1,198,426	708,698	.....	1,969,913
Domestic equity	187,225	44,073,491	.....	.....	44,260,716
Alternative investments	.....	16,501,387	.....	.....	16,501,387
International equity	44,853	38,334,554	.....	.....	38,379,407
Deferred compensation annuities	.....	29,601	.....	.....	29,601
Self-directed brokerage investments	.....	123,082	.....	.....	123,082
Other investments	.....	2,389	.....	.....	2,389
Total investments	447,585	165,376,294	5,793,702	308,259	171,925,840
<u>Receivables</u>					
Accounts receivable	16,305	15,748	.....	513,363	545,416
State contributions receivable	.....	57,893	.....	.....	57,893
Nonstate contributions receivable	.....	217,722	.....	.....	217,722
Interest receivable	1,224	157,175	4,293	1,660	164,352
Dividends receivable	324	171,185	.....	.....	171,509
Pending investment sales	3,372	1,764,144	8,432	.....	1,775,948
Foreign currency contracts receivable	23	3,116,687	.....	.....	3,116,710
Due from state funds	90	47,222	.....	117,994	165,306
Due from other governments	12,898	.....	.....	2,307	15,205
Total receivables	34,236	5,547,776	12,725	635,324	6,230,061
Security lending collateral	.....	4,618,260	.....	.....	4,618,260
Advances to other funds	816,867	.....	.....	.....	816,867
Advances to other entities	1,069,191	.....	.....	.....	1,069,191
Other loans and notes receivable, net	215	.....	.....	.....	215
Capital assets	12,026	976	.....	.....	13,002
Accumulated depreciation	(1,077)	(503)	.....	.....	(1,580)
Other assets	4,043	10,172	18	.....	14,233
Total assets	2,936,152	176,023,539	7,640,524	2,057,760	188,657,975
LIABILITIES					
Accounts payable and accrued liabilities	20,569	90,089	352	580,037	691,047
Due to other funds	9,012	53,274	50	147,158	209,494
Pending investment purchases	29,746	5,287,741	49,676	.....	5,367,163
Short sell obligations	.....	179,821	.....	.....	179,821
Foreign currency contracts payable	23	3,123,460	.....	.....	3,123,483
Broker rebate fees	.....	146	.....	.....	146
Due to other governments	18,693	.....	613	503,437	522,743
Obligations under security lending agreements	43,225	4,675,447	125,788	39,176	4,883,636
Claims payable	.....	.....	.....	20,703	20,703
Deposits payable	11,790	11,685	.....	767,096	790,571
Compensated absences	454	941	.....	.....	1,395
Other liabilities	589	1,946	.....	153	2,688
Total liabilities	134,101	13,424,550	176,479	2,057,760	15,792,890
NET POSITION					
Held in trust for pension benefits and other purposes	\$ 2,802,051	\$ 162,598,989	\$ 7,464,045	\$	\$ 172,865,085

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

2014 STATE OF FLORIDA CAFR

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Private- purpose Trust Funds	Pension and Other Employee Benefits Trust Funds	Investment Trust Funds	Totals 6/30/14
ADDITIONS				
<u>Contributions and other deposits</u>				
Pension fund employer contributions - state	\$	\$ 714,464	\$	\$ 714,464
Pension fund employer contributions - nonstate	.....	2,226,691	.....	2,226,691
Pension fund employee contributions	.....	898,714	.....	898,714
Other contributions	.....	149,668	.....	149,668
Purchase of time by employees	.....	17,346	.....	17,346
Fees	2,602	1,069	.....	3,671
Grants and contributions	188,884	.....	.....	188,884
Flexible benefits contributions	.....	354,648	.....	354,648
Fines, forfeits, settlements and judgments	398	38,004	.....	38,402
Unclaimed property remittances	383,391	.....	.....	383,391
Receivership assets acquired	86,331	.....	.....	86,331
Transfers in from state funds	399	891,438	77,007	968,844
Total contributions and other deposits	662,005	5,292,042	77,007	6,031,054
<u>Investment income</u>				
Interest income	26,296	1,447,763	42,937	1,516,996
Dividends	3,848	2,221,180	.....	2,225,028
Other investment income (loss)	(5)	137,906	.....	137,901
Net increase (decrease) in fair market value	44,716	21,022,316	6,848	21,073,880
Total investment income	74,855	24,829,165	49,785	24,953,805
Investment activity expense	(1,606)	(513,431)	(3,579)	(518,616)
Net income (loss) from investing activity	73,249	24,315,734	46,206	24,435,189
<u>Security lending activity</u>				
Security lending income	.....	50,690	.....	50,690
Security lending expense	.....	(5,632)	.....	(5,632)
Net income from security lending	.....	45,058	.....	45,058
Total net investment income	73,249	24,360,792	46,206	24,480,247
Other additions	6,351	14,363	.....	20,714
Total additions	741,605	29,667,197	123,213	30,532,015
DEDUCTIONS				
Benefit payments	.....	9,985,312	.....	9,985,312
Insurance claims expense	112,208	129	.....	112,337
Supplemental insurance payments	.....	62,386	.....	62,386
Flexible reimbursement payments	.....	25,071	.....	25,071
Life insurance premium payments	.....	31,524	.....	31,524
Remittances to annuity companies	.....	161,017	.....	161,017
Interest expense	704	2	.....	706
Student loan default payments	154,349	.....	.....	154,349
Payments to unclaimed property claimants	242,973	.....	.....	242,973
Distribution to State School Fund	137,086	.....	.....	137,086
Administrative expense	29,169	28,076	50	57,295
Transfers out to state funds	4,051	922,054	77,007	1,003,112
Other deductions	35,487	82	.....	35,569
Total deductions	716,027	11,215,653	77,057	12,008,737
<u>Depositor activity</u>				
Deposits	71,670	.....	14,118,099	14,189,769
Withdrawals	(104,636)	.....	(14,043,453)	(14,148,089)
Excess (deficiency) of deposits over withdrawals	(32,966)	.....	74,646	41,680
Change in net position	(7,388)	18,451,544	120,802	18,564,958
Net position - beginning, as restated (Note 1)	2,809,439	144,147,445	7,343,243	154,300,127
Net position - ending	\$ 2,802,051	\$ 162,598,989	\$ 7,464,045	\$ 172,865,085

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, non-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 235.

2014 STATE OF FLORIDA CAFR

STATEMENT OF NET POSITION
COMPONENT UNITS
JUNE 30, 2014
(in thousands)

	Florida Housing Finance Corporation	University of Florida	Citizens Property Insurance Corporation	Nonmajor Component Units
ASSETS				
Cash and cash equivalents	\$ 409,234	\$ 143,417	\$ 1,180,598	\$ 751,517
Pooled investments with State Treasury	485,323	736,963	.....	1,614,888
Other investments	1,816,497	799,285	13,292,382	4,558,874
Receivables, net	203,541	558,999	332,603	874,859
Due from component units/primary	.....	70,226	.....	308,648
Inventories	.....	29,179	.....	39,220
Restricted cash and cash equivalents	.....	29,181	15,339	447,152
Restricted pooled investments with State Treasury	.....	144,361	.....	574,967
Restricted investments	.....	2,200,825	.....	3,272,192
Other loans and notes receivable, net	2,480,353	36,975	113,194	51,530
Other assets	4,422	274,847	368,301	300,734
Capital assets, net	.....	2,938,979	12,362	19,781,402
Total assets	<u>5,399,370</u>	<u>7,963,237</u>	<u>15,314,779</u>	<u>32,575,983</u>
DEFERRED OUTFLOWS OF RESOURCES				
Accum. decrease in fair value -hedging derivatives	.....	42,052	.....	17,916
Amount deferred on refunding of debt	.....	631	.....	3,653
Total deferred outflows of resources	<u>.....</u>	<u>42,683</u>	<u>.....</u>	<u>21,569</u>
LIABILITIES				
Accounts payable and accrued liabilities	145,097	377,057	1,495,561	915,409
Due to component units/primary	.....	33,747	.....	87,059
Long-term liabilities				
Due within one year	303,811	207,201	2,029,444	563,620
Due in more than one year	2,881,052	1,439,021	4,456,496	5,019,497
Total liabilities	<u>3,329,960</u>	<u>2,057,026</u>	<u>7,981,501</u>	<u>6,585,585</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred service concession arrangement receipts	.....	.....	.....	337
Accum. increase in fair value -hedging derivatives	.....	.....	.....	4,293
Amount deferred on refunding of debt	.....	11,668	.....	.....
Total deferred inflows of resources	<u>.....</u>	<u>11,668</u>	<u>.....</u>	<u>4,630</u>
NET POSITION				
Net investment in capital assets	.....	1,902,997	12,362	16,805,947
Restricted for				
Debt service	.....	4,433	.....	45,149
Other	1,939,203	1,097,087	.....	3,341,924
Funds held for permanent endowment				
Expendable	.....	392,006	.....	385,341
Nonexpendable	.....	1,196,783	.....	2,218,566
Unrestricted	130,207	1,343,920	7,320,916	3,210,410
Total net position	<u>\$ 2,069,410</u>	<u>\$ 5,937,226</u>	<u>\$ 7,333,278</u>	<u>\$ 26,007,337</u>

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

Totals

6/30/14

\$	2,484,766
	2,837,174
	20,467,038
	1,970,002
	378,874
	68,399
	491,672
	719,328
	5,473,017
	2,682,052
	948,304
	<u>22,732,743</u>
	<u>61,253,369</u>
	59,968
	<u>4,284</u>
	<u>64,252</u>
	2,933,124
	120,806
	3,104,076
	<u>13,796,066</u>
	<u>19,954,072</u>
	337
	4,293
	<u>11,668</u>
	<u>16,298</u>
	18,721,306
	49,582
	6,378,214
	777,347
	3,415,349
	<u>12,005,453</u>
\$	<u><u>41,347,251</u></u>

2014 STATE OF FLORIDA CAFR

**STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

Functions/Programs	Expenses	Program Revenues			Florida Housing Finance Corporation
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Florida Housing Finance Corporation	\$ 220,312	\$ 132,116	\$	\$	\$ (88,196)
University of Florida	4,394,164	2,886,541	750,375	61,373	.....
Citizens Property Insurance Corporation	1,475,142	1,937,203	.....	.....	.....
Nonmajor component units	11,207,959	3,225,823	3,738,323	502,380	.....
Total component units	\$ 17,297,577	\$ 8,181,683	\$ 4,488,698	\$ 563,753	(88,196)

General revenues

Property taxes	.....
Investment earnings (losses)	.....
Gain (loss) on sale of capital assets	.....
Payments from the State of Florida	.....
Miscellaneous	230,580
Contributions to permanent funds	.....
Total general revenues and contributions	230,580
Change in net position	142,384
Net position - beginning, as restated (Note 1)	1,927,026
Net position - ending	\$ 2,069,410

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

2014 STATE OF FLORIDA CAFR

Net (Expense) Revenue and Changes in Net Position			
University of Florida	Citizens Property Insurance Corporation	Nonmajor Component Units	Totals 6/30/14
\$	\$	\$	\$ (88,196)
(695,875)	.....	.....	(695,875)
.....	462,061	.....	462,061
.....	.....	(3,741,433)	(3,741,433)
(695,875)	462,061	(3,741,433)	(4,063,443)
.....	.....	468,554	468,554
313,883	112,333	718,163	1,144,379
(4,183)	.....	(7,619)	(11,802)
619,852	.....	2,852,247	3,472,099
128,225	959	466,098	825,862
31,583	.....	25,605	57,188
1,089,360	113,292	4,523,048	5,956,280
393,485	575,353	781,615	1,892,837
5,543,741	6,757,925	25,225,722	39,454,414
\$ 5,937,226	\$ 7,333,278	\$ 26,007,337	\$ 41,347,251

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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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. Financial accountability is the ability of the state to appoint a voting majority of an organization's governing board and to impose its will upon the organization. When the state does not appoint a voting majority of an organization's governing body, GASB standards require inclusion in the financial reporting entity if: (1) an organization is fiscally dependent upon the state because its resources are held for the direct benefit of the state or can be accessed by the state *and* (2) the potential exists for the organization to provide specific financial benefits to, or impose specific financial burdens on the state. 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.

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, *and* (a) there is a financial benefit or burden relationship between the governing body of the state and the component unit, *or* (b) management of the governing body of the state has operational responsibility for the component unit, *or* (2) the component unit provides services entirely, or almost entirely, to the state or otherwise exclusively, or almost exclusively, benefits the state, *or* (3) the component unit's outstanding debt is expected to be repaid entirely or almost entirely with resources of the state.

The following component units provide services entirely or almost entirely to the primary government, or have outstanding debt that is expected to be paid entirely or almost entirely with state resources:

- 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 Surplus Lines Service Office
- Florida Water Pollution Control Financing Corporation
- Inland Protection Financing Corporation
- Prescription Drug Monitoring Program Foundation*
- Scripps Florida Funding Corporation
- Space Florida
- State Board of Administration of Florida (SBA)
- State Board of Education (SBE)
- Volunteer Florida
- 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 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.

* The state's financial statements do not include amounts relating to this component unit. The assets of this component unit at June 30, 2014, are approximately \$2,186,000.

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, 2014. 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 position 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. The Florida College System is governed by the State Board of Education. Each university and college is administered by a local board of trustees. All state universities and 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 Polytechnic 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 College System Institutions

Nonmajor:

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

- St. Petersburg College
- State College of Florida, Manatee-Sarasota
- Tallahassee Community College
- Valencia 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 these 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, Inc.*
- Florida Birth-Related Neurological Injury Compensation Plan
- Florida Board of Governors Foundation, Inc.*
- Florida Comprehensive Health Association
- Florida Development Finance Corporation*
- 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 State Fair Authority
- Florida Telecommunications Relay, Inc.*
- Florida Tourism Industry Marketing Corporation, Inc.
- Florida Veterans Foundation, Inc.*
- Florida Virtual School
- 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
- Technological Research and Development Authority*
- The Florida College System Foundation, Inc.*
- 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 \$89 million and \$70 million, respectively. These amounts represent one percent or less 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 the proper employment and conservation of energy, and the 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 deemed "related organizations." The state's related organizations include certain transportation authorities, hospital districts, port authorities, and aviation authorities. The state is not financially accountable for any of these organizations and, therefore, 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 Financial Reporting
 Statewide Financial Reporting Section
 200 East Gaines Street
 Tallahassee, Florida 32399-0364
 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 position 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, while 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.

D. Basis of Presentation

Major Funds

GASB Codification Section 2200, *Comprehensive Annual Financial Report*, sets forth minimum criteria (percentage of the assets and deferred outflows of resources, liabilities and deferred inflows of resources, 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 – a fund that 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 that accounts for the operations of various programs such as air pollution control, water quality assurance, ecosystem management, and marine resources conservation. Transfers from other funds, pollutant tax collections, and federal grants are its major sources of revenue.

Public Education – a special revenue fund that includes funds used to operate education-related programs. Significant sources of revenue for this fund are federal grants, transfers from the Florida Lottery, and utility taxes.

Health and Family Services – a special revenue fund that includes funds used to operate various health and family service-related programs such as health care, elder affairs, and public assistance. Grants and funding from the federal government are the predominant sources of revenue for this fund.

Transportation – a special revenue fund that accounts for the maintenance and development of the state highway system and other transportation-related projects. It accounts for federal grants, motor fuel and aviation fuel taxes, automobile registration fees, and other revenues that are used for transportation purposes.

Major Business-type Funds

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

Lottery – an enterprise fund that 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 that 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 that 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.

Reemployment Assistance – an enterprise fund that accounts for contributions, benefit payments, grants, loans, and investments for the Unemployment Compensation Fund, which was created to pay reemployment assistance 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** – includes funds that account for services provided by data processing centers operated by various agencies.
- **Communications and Facilities** – includes funds that primarily account 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** – includes funds that account 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 - funds that are 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 - funds that are 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 - funds that are 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 Florida School for the Deaf and the Blind.

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

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/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 Flows 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 reports investments in accordance with GASB Codification Section I50, *Investments*.

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 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 fair value information 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 limited or no information in the market place; and unique fixed income and equity instruments. 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 may obtain the non-vendor prices by contacting the SBA only if it is not commercially reasonable to directly obtain the non-vendor price information from the broker of record, as identified by the SBA.

For private market investments, where no readily ascertainable market value exists (including limited partnerships, hedge funds, direct-owned real estate, and real estate pooled funds), fair values for the individual investments are based on the net asset value (capital account balance) at the closest available reporting period, as communicated by the general partner and/or investment manager, adjusted for subsequent contributions and distributions. The valuation techniques vary based upon investment type and involve a certain degree of judgment. The most significant input into the net asset value of an entity is the value of its investment holdings. The net asset value is provided by the general partner and/or investment manager and reviewed by management.

Annually, the financial statements of all private market investments are audited by independent auditors. Private market investments in which the SBA has a controlling interest are also required to be valued annually by independent, licensed external appraisers selected by an appraisal management company retained by the SBA.

All derivative financial instruments are reported at fair value in the statements of net position. The instruments are adjusted to fair value at least monthly, with valuation changes recognized in investment earnings. Gains and losses are recorded in the statements of changes in net position as “net increase (decrease) in fair market value” during the period.

Because of the inherent uncertainty of the valuation using pricing methodologies other than the quoted market 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 identified in fund balance as nonspendable. 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.

Deferred Outflows of Resources

A consumption of net assets by the government that is applicable to a future reporting period is presented as a deferred outflow of resources.

Long-term Liabilities

Refer to Note 8 for information on bonds payable and certificates of participation, Note 9 for information on installment purchases, capital leases, and public-private partnership agreements, 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.

Deferred Inflows of Resources

A deferred inflow of resources is an acquisition of net assets by the government that is applicable to a future reporting period.

Components of Net Position

The government-wide statement of net position classifies net position into the following categories: (1) net investment in capital assets, (2) restricted, and (3) unrestricted. The “net investment in capital assets” component of net position 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. “Restricted” net position is reported when constraints are placed on net position that 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 position consists of net position that does not meet the definition of “restricted” or “net investment in capital assets.” 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, 2014, the government-wide statement of net position reported a restricted net position of \$23.7 billion, of which \$14.8 billion is restricted by enabling legislation.

Components of Fund Balance

Nonspendable fund balance includes amounts that cannot be spent. This includes activity that is not in a spendable form such as inventories, prepaid amounts, and long-term portion of loans/net notes receivable unless the proceeds are restricted, committed or assigned. Additionally, activity that is legally or contractually required to remain intact, such as a principal balance in a permanent fund, is considered to be nonspendable.

Restricted fund balances have constraints placed upon the use of the resources either by an external party, such as the Federal government, or imposed by law through a constitutional provision or enabling legislation.

Committed fund balance includes amounts that can be used only for the specific purposes determined by a formal action of the state’s highest level of decision-making authority, the Legislature and the Governor, i.e. through legislation passed into law. Commitments may only be modified or rescinded by equivalent formal, highest-level action.

Unassigned fund balance is the residual amount of the General Fund not included in the three categories described above. Also, any remaining deficit fund balances within the other governmental fund types are reported as unassigned.

When an expenditure is incurred for purposes for which both restricted and unrestricted resources are available, it is the state’s general policy to use restricted resources first. When expenditures are incurred for which unrestricted (committed or unassigned) resources are available, and amounts in any of these unrestricted classifications could be used, it is the state’s general policy to spend committed resources first. However, the agency responsible for administering the resources determines the flow assumption used to identify the portion of expenses paid from restricted resources.

Fund Balances Classifications and Special Revenue by Purpose – GASB Codification Section 2200, *Comprehensive Annual Financial Report*, requires presentation of governmental fund balances and special revenue fund revenues by specific purpose. In the basic financial statements, the fund balance classifications are presented in the aggregate. The table presented below displays further detail of nonspendable fund balance and appropriation of resources existing at June 30, 2014 (in thousands).

	General Fund	Environment, Recreation and Conservation	Public Education	Health and Family Services	Transportation	Nonmajor Governmental Funds	Total
Fund balances:							
Nonspendable:							
Inventory and Prepaid Items	\$ 20,154	\$ 475	\$	\$ 39,300	\$ 10,538	\$ 1,910	\$ 72,377
Long-term Receivables and Advances	15,988	25,170	154	.....	.....	.....	41,312
Permanent Fund Principal	.....	.....	.....	.....	.....	17,743	17,743
Total	36,142	25,645	154	39,300	10,538	19,653	131,432
Restricted:							
Grantors/Contributors	126	14,306	1,032	12,378	.....	26,231	54,073
Enabling Legislation	55,635	21,663	.....	57,387	50	359,089	493,824
Constitutional Provision	.....	12,790	427,353	.....	.....	5,466	445,609
Creditors	9,019	48,083	924,233	6,107	.....	1,412,638	2,400,080
Federal Government	25,616	1,909,056	49,517	127,522	23,720	114,722	2,250,153
Total	90,396	2,005,898	1,402,135	203,394	23,770	1,918,146	5,643,739
Committed:	903,183	660,056	453,828	1,424,987	2,441,153	940,033	6,823,240
Unassigned:	5,444,736	.....	(808,982)	.....	.....	.....	4,635,754
Total Fund Balances	\$ 6,474,457	\$ 2,691,599	\$ 1,047,135	\$ 1,667,681	\$ 2,475,461	\$ 2,877,832	\$ 17,234,165

Section 215.32(2)(b)4.a, F.S., provides that the unappropriated cash balances from selected trust funds may be authorized by the Legislature for transfer to the Budget Stabilization Fund and the General Revenue Fund through the General Appropriation Act. The amounts indicated below were identified in the State's 2014 General Appropriations Act as being unappropriated June 30, 2014, cash balances that are to be transferred to and from the funds indicated during the 2014-15 fiscal year.

Transfer to (from) Fund	\$ 151,100	\$ (43,000)	\$	\$ (83,000)	\$	\$ (25,100)	\$
Transfer from Non-Governmental Funds	120,651	.....	.....	.....	.....	.....	120,651
Total	\$ 271,751	\$ (43,000)	\$	\$ (83,000)	\$	\$ (25,100)	\$ 120,651

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 position, 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 are typically derived 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

The state implemented GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement establishes accounting and financial reporting standards that reclassify certain items that were previously reported as assets and liabilities to deferred outflows of resources or deferred inflows of resources and that recognize, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The implementation of this standard required the reclassification of financial statement elements that would have previously been reported as deferred revenue to deferred inflows of resources, deferred amount on refunding (a component of bonds payable) to deferred outflows of resources or deferred inflows of resources, and unamortized costs of debt issuances to expense.

The state implemented GASB Statement No. 66, *Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62*. This standard resolves conflicting guidance that resulted from the issuance of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and Statement No. 62, *Codification of Accounting and Financial Reporting Guidance contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. GASB Statement No. 66 removes the provision that limits fund-based reporting of an entity's risk financing activities to the general fund and the internal service funds type. It also modifies the specific guidance on accounting for (1) operating lease payments that vary from a straight-line basis, (2) the difference between the initial investment (purchase price) and the principal amount of a purchased loan or group of loans, and (3) servicing fees related to mortgage loans that are sold when the stated service fee rate differs significantly from a current (normal) servicing fee rate. Adoption of this statement had no impact on the State's financial statements.

The Defined Benefit Pension Plans reported by the state as part of the Pension and Other Employee Benefits Trust Funds implemented GASB Statement No. 67, *Financial Reporting for Pensions Plans - an amendment of GASB Statement No. 25*. This statement replaces the requirements of Statements No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans* and No. 50, *Pension Disclosures - an amendment of GASB Statements No. 25 and 27*. This statement requires changes to the notes to the financial statements and required supplementary information for pension plans. Refer to Note 6 for additional information on the state's Defined Benefit Pension Plans and where to obtain a copy of the stand-alone Florida Retirement System comprehensive annual financial report.

GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*, is effective for fiscal year 2015. The effect of the implementation of this standard on the state’s financial statements has not been determined.

The state implemented GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*. The objective of this statement is to improve accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees. This statement requires a government that extends a nonexchange financial guarantee to recognize a liability when qualitative factors and historical data, if any, indicate that it is more likely than not that the government will be required to make a payment on the guarantee and specifies information required for disclosure. Adoption of this statement had no impact on the state’s financial statements.

J. Fund Equity Reclassifications and Restatements

Net position at June 30, 2013, has been adjusted as follows (in thousands):

	<u>Business-Type Activities</u>	<u>Fiduciary Funds</u>	<u>Component Units</u>		
	Proprietary Funds		Component Units		
	Hurricane Catastrophe Fund	Defined Benefit Pension Plan	Florida Housing Finance Corporation	University of Florida	Other State Universities
Net Position, June 30, 2013, as previously reported	\$ 8,295,264	\$ 129,852,528	\$ 1,933,231	\$ 5,544,098	\$ 10,357,284
Implementation of New Accounting Standards					
Implementation of GASB Statement No. 65; debt issuance costs expensed	(10,299)	.....	(6,205)	(357)	(6,211)
Implementation of GASB Statement No. 67; removal of DROP liability	.....	3,209,149	.....	.....	.....
Net Position, June 30, 2013, as restated	<u>\$ 8,284,965</u>	<u>\$ 133,061,677</u>	<u>\$ 1,927,026</u>	<u>\$ 5,543,741</u>	<u>\$ 10,351,073</u>

K. Budget Stabilization Fund

The State Constitution mandates the creation and maintenance of a Budget Stabilization Fund, in an amount not less than 5 percent nor more than 10 percent of the last complete fiscal year’s net revenue collections for the General Revenue Fund. Monies in the Budget Stabilization Fund may be transferred to the General Revenue Fund to offset a deficit therein or to provide emergency funding, including payment of up to \$38 million with respect to certain uninsured losses to state property. Monies in this fund are constitutionally prohibited from being obligated or otherwise committed for any other purposes. Any withdrawals from the Budget Stabilization Fund must be restored from general revenues in five equal annual installments, commencing in the third fiscal year after the expenditure, unless the Legislature establishes a different restoration schedule, in accordance with Section 215.32, F.S.

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 \$924.8 million in cash at June 30, 2014. The planned repayment schedule is presented below. An additional repayment was made in June 2014, resulting in a remaining balance of \$428,962,900. 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	\$ 672,407,250	\$
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		<u>\$ 1,072,407,250</u>	<u>\$ 1,072,407,250</u>

NOTE 2 - DEPOSITS AND INVESTMENTS

A. Deposits

At June 30, 2014, the state’s deposits in financial institutions totaled approximately \$1.8 billion for primary government and \$3.0 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 Department of Financial Services Rules, 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, 2014, 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, 2014**

Custodial Credit Risk	Bank Statement Balance (in U.S. \$)	
	Primary Government	Component Units
(1)	\$ 654,690	\$ 308,333
(2)	.....	483,588
(3)	.....	16,254
Total deposits subject to custodial credit risk	\$ 654,690	\$ 808,175

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 total fund investment policies for the investment of assets in the Florida Retirement System (FRS) Pension Trust Fund and the Lawton Chiles Endowment Fund (LCEF) that set ranges on investments by asset class in each fund. Under the FRS Pension Trust Fund and LCEF investment policy statements approved by SBA Trustees on August 20, 2013, and June 17, 2014, respectively, foreign and domestic equity securities are included in the global equity asset class. The FRS Pension Trust Fund and LCEF have target allocations to global equities of 52% and 71%, respectively, with policy ranges from 44-65% for FRS and 61-81% for LCEF, but within these ranges there are no limits on the amount of foreign equity securities that are not denominated in U.S. dollars. The Florida Prepaid Program’s comprehensive

investment plan limits investment in foreign equities to 25% of total equities, with the target for total equities to be the lesser of 15% of the total fund, or the actuarial reserve. In all cases, Florida law limits the exposure to foreign securities to 35% of the total fund. The investment plans may be modified in the future if the SBA or Florida Prepaid adopts changes. This investment activity in foreign investments resulted in deposits in foreign currency as of June 30, 2014, as illustrated in the following schedule (in thousands):

Foreign Currency Deposits Held

As of June 30, 2014

Currency	Bank Statement Balance (in U.S. \$)			
	FRS Pension		Florida Prepaid	
	Trust Fund	LCEF	Investment Plan	Program and Total
Australian dollar	\$ 24,905	\$ 217	\$ 35	\$ 25,157
Brazilian real	4,200	37	.....	4,237
British pound sterling	30,249	356	32	30,637
Canadian dollar	60,334	13	.....	60,347
Chilean peso	147	.....	.....	147
Columbian peso	17	.....	.....	17
Danish krone	261	.....	.....	261
Egyptian pound	261	.....	.....	261
Euro currency unit	70,375	546	203	71,124
Hong Kong dollar	18,116	9	28	18,153
Hungarian forint	158	.....	.....	158
Indian rupee	3,467	.....	.....	3,467
Indonesian rupiah	612	50	.....	662
Israeli shekel	739	.....	.....	739
Japanese yen	39,835	166	426	40,427
Malaysian ringgit	548	68	.....	616
Mauritius rupee	204	.....	.....	204
Mexican peso	1,892	1	.....	1,893
New Zealand dollar	186	11	14	211
Nigerian naira	207	.....	.....	207
Norwegian krone	2,402	10	13	2,425
Omani rial	442	.....	.....	442
Pakistan rupee	8	.....	.....	8
Philippines peso	139	.....	.....	139
Polish zloty	10	4	.....	14
Qatari riyal	576	.....	.....	576
Russian ruble	163	.....	.....	163
Singapore dollar	4,479	.....	59	4,538
South African rand	1,859	.....	.....	1,859
South Korean won	824	74	.....	898
Swedish krona	4,929	.....	51	4,980
Swiss franc	1,389	.....	.....	1,389
Taiwan new dollar	11,797	.....	.....	11,797
Thailand baht	76	7	.....	83
Turkish new lira	652	30	.....	682
UAE dirham	2,723	.....	.....	2,723
Other	127	21	.....	148
Total deposits subject to foreign currency risk	<u>\$ 289,308</u>	<u>\$ 1,620</u>	<u>\$ 861</u>	<u>\$ 291,789</u>

B. Investments

At June 30, 2014, the state’s investments reported in governmental and business-type activities and fiduciary funds totaled \$226.3 billion, consisting of pooled investments with the State Treasury in the amount of \$21.2 billion and other investments in the amount of \$205.1 billion. The State Treasury also had holdings at June 30, 2014, of \$3.6 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 \$25.2 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 the 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, 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, 2014, was \$18 billion or 73% 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 Position
June 30, 2014**

ASSETS	
Current and Other Assets	\$ 25,566,404
Total Assets	<u>25,566,404</u>
LIABILITIES	
Other Liabilities	2,746,035
Total Liabilities	<u>2,746,035</u>
NET POSITION	
Net position held for Internal Pool Participants	21,403,112
Net position held for External Pool Participants	1,417,257
	<u>\$ 22,820,369</u>

**Condensed Statement of Changes in Fiduciary Net Position
June 30, 2014**

ADDITIONS	
Net income (loss) from investing activity	\$ 421,241
DEDUCTIONS	
Distributions paid and payable	<u>(421,241)</u>
DEPOSITOR ACTIVITY	
Deposits	139,719,981
Withdrawals	(137,038,458)
Excess (deficiency) of deposits over withdrawals	<u>2,681,523</u>
Change in net position	2,681,523
Net position, beginning	<u>20,138,846</u>
Net position, ending	<u>\$ 22,820,369</u>

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	\$ 337,700	\$ 337,691	0.05%-0.19%	7/2/2014-8/4/2014
Repurchase agreements	2,930,462	2,930,462	0.03%-0.09%	7/1/2014-7/7/2014
U.S. guaranteed obligations	4,871,542	4,806,080	0.12%-31.84%	8/10/2014-12/20/2062
Federal agencies	5,068,165	5,099,968	0.12%-18.00%	7/15/2014-4/1/2056
Bonds and notes - domestic	5,620,624	4,958,245	0.00%-10.38%	7/15/2014-7/1/2114
Bonds and notes - international	825,169	855,054	0.14%-9.63%	7/14/2014-12/20/2054
Federal agencies discounted securities	2,727,654	2,723,225	0.00%-4.10%	7/2/2014-3/25/2042
U.S. guaranteed obligations discounted securities	964,499	960,991	0.02%-3.14%	7/3/2014-5/15/2030
Commingled STIF	642,876	642,876	N/A	N/A
Unemployment compensation funds	1,658,310	1,658,310	N/A	N/A
Totals	<u>\$ 25,647,001</u>	<u>\$ 24,972,902</u>		

* The coupon rate in effect at June 30, 2014, 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 reemployment assistance 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 at fair value at June 30, 2014, as well as reconciliation to the basic financial statements (in thousands):

**Schedule of Pooled Investments with State Treasury
As of June 30, 2014**

<u>Investment type</u>	<u>Fair Value</u>
Commercial paper	\$ 309,996
Repurchase agreements	1,580,829
U.S. guaranteed obligations	5,767,071
Federal agencies	7,777,974
Bonds and notes - domestic	4,588,467
Bonds and notes - international	738,451
Commingled STIF	642,876
Unemployment compensation funds pooled with U.S. Treasury	1,658,310
Total investments excluding security lending collateral**	<u>23,063,974</u>
Lending collateral investments:	
Repurchase agreements	1,349,633
Federal agencies	45,219
Commercial paper	27,695
Bonds and notes - domestic	369,778
Bonds and notes - international	116,603
Total lending collateral investments	<u>1,908,928</u>
Total investments	24,972,902
Cash on deposit	<u>593,502</u>
Total State Treasury holdings	25,566,404
Adjustments:	
Outstanding warrants	(408,952)
Outstanding deposits	(64,257)
SPIA Revolving Account*	(7,575)
Unsettled securities liability	<u>(360,093)</u>
Reconciled balance, June 30, 2014	<u><u>\$ 24,725,527</u></u>
Reconciliation to the basic financial statements (in thousands):	
Pooled investments with State Treasury	
Governmental activities	\$ 14,737,449
Business-type activities	3,074,320
Fiduciary funds	3,295,734
Component units	2,837,174
Component units timing difference	2,058
Total pooled investments with State Treasury	<u>23,946,735</u>
Restricted pooled investments with State Treasury	
Business-type activities	59,464
Component units	719,328
Total restricted pooled investments with State Treasury	<u>778,792</u>
Total pooled investments with State Treasury	<u><u>\$ 24,725,527</u></u>

* The SPIA Revolving Account is included as cash and cash equivalent by the agencies.

**This amount excludes the Florida Birth-Related Neurological Injury Compensation Association's (NICA) participation in Treasury's Short Term Investment Fund. NICA's portion represents less than a tenth of a percent of the total investments held at Treasury.

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, 2014. Investments in the FRS Investment Plan Trust Fund (Defined Contribution Pension Fund) represents 4.4% of total other investment, while investments in the Florida Hurricane Catastrophe Fund and the Florida Prepaid College Trust Fund represented another 6.3% and 6.3%, 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, reverse repurchase agreements, and alternative investments (including limited partnerships and hedge funds).

The schedule below discloses other investments at fair value and their total carrying value at June 30, 2014, as well as reconciliation to the basic financial statements (in thousands):

**Schedule of Other Investments
As of June 30, 2014**

Investment type	Fair value			Total
	FRS Pension Trust Fund	Managed by SBA	Not managed by SBA	
Certificates of deposit	\$ 1,417,426	\$ 2,871,131	\$ 3,740	\$ 4,292,297
Commercial paper	6,161,121	6,446,025	.....	12,607,146
Money market funds	9,734	2,581,742	27,150	2,618,626
Repurchase agreements	1,150,000	3,664,866	.....	4,814,866
U.S. guaranteed obligations	9,274,839	8,377,414	48,886	17,701,139
Federal agencies	8,819,935	5,487,409	3,168	14,310,512
Domestic bonds and notes	7,170,452	2,419,459	1,461,961	11,051,872
Domestic bonds and notes commingled funds	.....	2,573,933	.....	2,573,933
International bonds and notes	2,593,571	529,936	2,151	3,125,658
Domestic stocks	44,070,462	1,219,856	13,203	45,303,521
Domestic equity commingled funds	.....	3,825,278	.....	3,825,278
International stocks	38,330,351	493,421	5,032	38,828,804
International equity commingled funds	7,501,662	1,572,063	.....	9,073,725
Alternative investments	16,501,387	.....	.....	16,501,387
Real estate investments	9,910,420	.....	.....	9,910,420
Self-Directed brokerage accounts	.....	123,082	.....	123,082
Option contracts purchased	2,389	.....	2,447	4,836
Swap contracts (debt related)	1,492	.....	.....	1,492
Mutual funds	.....	.....	1,860,589	1,860,589
Deferred compensation annuities	.....	.....	29,601	29,601
Limited partnerships	.....	.....	17	17
Total investments excluding lending collateral	152,915,241	42,185,615	3,457,945	198,558,801
Lending collateral investments:				
Certificates of deposit	.....	1,407,394	.....	1,407,394
Commercial paper	.....	682,462	.....	682,462
Repurchase agreements	4,471,397	360,816	.....	4,832,213
Domestic bonds and notes	115,537	117,164	.....	232,701
Security lending collateral pool	.....	58	.....	58
International bonds and notes	31,326	35,077	.....	66,403
Total lending collateral investments	4,618,260	2,602,971	.....	7,221,231
Total investments for all types - fair value	\$ 157,533,501	\$ 44,788,586	\$ 3,457,945	\$ 205,780,032
Total investments for all types - carrying value	\$ 157,533,501	\$ 44,788,502	\$ 3,456,517	\$ 205,778,520
% 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	\$ 1,263,459	\$ 14,499,184	\$	\$ 773,464	\$ 16,536,107
Restricted investments	.....	1,093,419	.....	.....	1,093,419
Long-term investments	235,638	11,449,312	171,925,840	.....	183,610,790
Security lending collateral ²	.....	.....	4,618,260	.....	4,618,260
Timing and other differences ³	(11,671)	(4,048)	(3,751)	(60,586)	(80,056)
Total other investments	\$ 1,487,426	\$ 27,037,867	\$ 176,540,349	\$ 712,878	\$ 205,778,520

¹The column for Component Units presents 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.

²Other investments and Restricted investments for Governmental and Business-type activities include security lending collateral. Refer to Note 2 A(2) Schedule of Other Investments and B(5) Schedule of Other Investments on Loan Under Security Lending Agreements for additional information.

³Differences between participant balances posted and actual investments. Some Component Units have fiscal year ends other than June 30, 2014.

Certain investments included in the above schedule were pledged as collateral with the SBA’s futures and swaps clearing broker. These investments are presented below (in thousands):

**FRS Pension Trust Fund
Securities Pledged as Collateral for Futures and Swaps Contracts
As of June 30, 2014**

Investment Type	Fair Value
U.S. guaranteed obligations	\$ 25,169
Domestic stocks	23,156
Total	\$ 48,325

The FRS Pension Trust Fund also held short positions in investments at June 30, 2014. Short investment positions are reported as liabilities on the Statement of Fiduciary Net Positions. The schedule below presents the short investment positions at fair value at June 30, 2014, (in thousands):

**FRS Pension Trust Fund
Short Investment Positions
As of June 30, 2014**

Investment Type	Fair Value
U.S. guaranteed obligations	\$ (84,698)
Federal agencies	(95,122)
Option contracts	(123)
Total	\$ (179,943)

The SBA issued a separate report (financial statements and notes) pertaining to the Local Government Surplus Funds Trust Fund (an external investment pool) within the state’s Investment Trust Fund for the period ended June 30, 2014. This report may be obtained from the Chief Operating & Financial Officer, 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, 2014, 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, 2014, are excluded.

**Schedule of Other Investments
For Discretely Presented Component Units
As of June 30, 2014**

<u>Investment type</u>	<u>Fair value</u>
Certificates of deposit	\$ 48,168
Commercial paper	70,685
Repurchase agreements	170,112
Money market funds	393,597
U.S. guaranteed obligations	3,564,668
Federal agencies	3,117,325
Domestic bonds & notes	10,358,976
International bonds & notes	52,759
Domestic stocks	1,036,409
International stocks	348,665
Real estate investments	57,686
Mutual funds	2,782,193
Investment agreements	3,160,763
Total other investments for all types - fair value	<u>\$ 25,162,006</u>
Total other investments for all types - carrying value	<u>\$ 25,166,591</u>
 Reconciliation of carrying value to the basic financial statements:	
Other investments	\$ 20,467,038
Restricted investments	5,473,017
Less SBA Investments*	(773,464)
Total other investments for component units	<u>\$ 25,166,591</u>

*Investment types for component units with investments held by SBA are disclosed on the Schedule of Other Investments on page 72.

At June 30, 2014, 71.9% 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, 2014, 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, 2014**

S&P rating**	Moody's rating**	Total*	Commercial paper	Federal agencies	Domestic bonds & notes	International bonds & notes
AAA		\$ 888,808	\$	\$	\$ 864,324	\$ 24,484
AA		8,524,683	.....	7,479,346	813,879	231,458
A		2,518,865	.....	.....	2,124,039	394,826
A-1		362,691	337,691	.....	25,000	.....
BBB		830,652	.....	.....	685,323	145,329
BB		9,677	.....	.....	9,677	.....
B		1,244	.....	.....	1,244	.....
Below B		14	.....	.....	14	.....
	Aaa	440,180	.....	.....	424,060	16,120
	Aa	5,961	.....	.....	5,961	.....
	A	4,400	.....	.....	1,870	2,530
	B	251	.....	.....	251	.....
	Below B	1,402	.....	.....	1,402	.....
Not rated		385,355	.....	343,847	1,201	40,307
		13,974,183	\$ 337,691	\$ 7,823,193	\$ 4,958,245	\$ 855,054
Not rated		5,767,071	U.S. guaranteed obligations			
Not rated		642,876	Commingled STIF			
Not rated		2,930,462	Repurchase agreements			
		<u>\$ 23,314,592</u>				

*The remaining (\$1,658,310) (in thousands) reported for Pooled Investments with State Treasury is comprised primarily of investments with the U.S. Treasury Unemployment Compensation Funds Pool and outstanding warrants as presented in the Schedule of Pooled Investments with the 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 and duration 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, 2014, more than five percent of the State Treasury’s investment pool is invested in Federal Home Loan Bank System (FHLB), Federal National Mortgage Association (FNMA), Federal Farm Credit Banks (FFCB), and the Federal Home Loan Mortgage Corporation (FHLMC). These investments are approximately 9 percent, 9 percent, 8 percent, and 6 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 Portfolio – Securities must be high quality at the time of purchase. For short-term investment ratings, this is defined as the highest applicable rating from one of the three NRSROs – 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.

Mortgage Index Portfolio – 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.

Intermediate Aggregate Less MBS Portfolio – 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-. This portfolio primarily contains U.S. Treasuries, government agencies, and corporates.

Core Portfolios – Securities should generally 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). These portfolios can contain: U.S. Treasuries, government agencies; investment grade residential mortgage backed, commercial mortgage-backed and asset-backed securities; investment grade foreign sovereign debt; municipals; and corporate.

Lending Portfolios – Under investment policy guidelines in effect for the FRS Pension Trust Fund and the LCEF for the fiscal year ended June 30, 2014, cash collateral must be invested in tri-party qualified repurchase agreement transactions in which the subject securities there under will be repurchased by the seller thereof no later than one business day from the purchase date, and such repurchase obligations are collateralized by U.S. Government Securities having a market value of at least 100% of the market value of securities subject to being repurchased. “U.S. Government Securities” means any security issued or guaranteed as to principal or interest by the United States, or by a person controlled or supervised by and acting as an instrumentality of the Government of the United States pursuant to authority granted by the Congress of the United States, or any certificate of deposit for any of the foregoing, including without limitation notes, bonds and other debt securities issued by the FNMA and the FHLMC. In addition to tri-party repurchase agreements, investments purchased under previous investment policy guidelines are being held to maturity in existing lending portfolios. The previous investment policy guidelines contained short-term rating requirements that were similar to the current short-term portfolio rating requirements. Repurchase agreements were required to be fully collateralized.

For the Florida Lottery lending program, investments with an original maturity of 13 months or less, at the time of purchase must carry a program or instrument rating of, or if unrated be issued or guaranteed as to principal and interest, by an issuer for guarantor whose existing comparable short-term debt obligations have received the highest applicable rating by at least one NRSRO (S&P A-1; Moody’s P-1; Fitch F1). Other investments with remaining maturities greater than 13 months but less than or equal to two years, at the time of purchase must carry a program or instrument rating of, or if unrated be issued or guaranteed as to principal and interest, by an issuer or guarantor whose existing comparable long-term debt obligations have a rating of either A or higher by S&P, A2 or higher by Moody’s, or A or higher by Fitch, except in the case of asset-backed securities which must have a rating of AAA by S&P, Aaa by Moody’s, or AAA by Fitch. For investments with remaining maturity greater than two years, at the time of purchase must carry a program or instrument rating of, or if unrated be issued or guaranteed as to principal and interest, by an issuer or guarantor whose existing comparable long-term debt obligations have a rating of either AA- or higher by S&P, Aa3 or higher by Moody’s, or AA- or higher by Fitch, except in the case of asset-backed securities which must have a rating of AAA by S&P, Aaa by Moody’s, or AAA by Fitch. Rating requirements do not apply to securities and instruments issued or guaranteed by the U.S. Government, its agencies or instrumentalities, repurchase agreements and shares of money market funds.

For the Florida Prepaid Program lending program, short-term obligations should be limited to obligations rated in the highest rating category by all NRSROs, or if only rated by one NRSRO, then rated at the time of purchase in the highest rating category by that NRSRO (S&P A-1, Moody’s P-1, Fitch F1 or equivalent). A “short-term obligation” means any eligible security or instrument (other than a repurchase agreement) which has an original maturity of 397 days or less at the time of purchase or has a put that entitles the holder to receive the principal amount at specified intervals not exceeding 397 days. With respect to bonds

and other long-term obligations, investment is limited to obligations at the time of purchase in one of the two highest rating categories by at least two NRSROs, or if only rated by one NRSRO, then rated at the time of purchase in one of the two highest rating categories by that NRSRO, or those of comparable quality in the case of unrated securities. The minimum permissible credit rating for long-term obligations is AA- or its equivalent. A "long-term obligation" means any eligible security or instrument (other than a repurchase agreement) which has a remaining maturity of greater than 397 days at the time of purchase and is not subject to a demand feature in 397 days or less.

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, 2014. The schedule below discloses credit quality ratings on investments held in the FRS Pension Trust Fund at June 30, 2014 (in thousands).

**FRS Pension Trust Fund
Credit Quality Ratings
As of June 30, 2014**

Credit Rating ¹		Total ²	Certificates of deposit	Commercial paper	Money market funds	Federal agencies	Domestic bonds and notes	International bonds and notes
S&P	Moody							
A-1/AAAm		\$ 6,205,549	\$	\$ 6,086,121	\$ 9,734	\$	\$ 99,994	\$ 9,700
AAA		1,210,780	.....	.....	.....	.....	741,520	469,260
AA		2,124,682	200,001	.....	.....	862,020	722,731	339,930
A		3,266,171	.....	.....	.....	.....	2,495,226	770,945
BBB		2,866,826	.....	.....	.....	.....	2,181,082	685,744
BB		132,475	.....	.....	.....	.....	79,962	52,513
B		14,884	.....	.....	.....	.....	14,884	.....
CCC		37,033	.....	.....	.....	.....	37,033	.....
D		8,270	.....	.....	.....	.....	8,270	.....
Not rated	Aaa	662,420	.....	.....	.....	17,471	526,844	118,105
Not rated	Aa	62,554	.....	.....	.....	.....	50,145	12,409
Not rated	A	78,733	.....	.....	.....	.....	58,414	20,319
Not rated	Baa	140,454	.....	.....	.....	.....	72,306	68,148
Not rated	Ba	1,083	.....	.....	.....	.....	1,083	.....
Not rated	B	836	.....	.....	.....	.....	836	.....
Not rated	Caa	10,268	.....	.....	.....	.....	10,268	.....
Not rated	Not rated	9,496,084	1,217,425	75,000	.....	7,940,444	185,391	77,824
		<u>26,319,102</u>	<u>\$ 1,417,426</u>	<u>\$ 6,161,121</u>	<u>\$ 9,734</u>	<u>\$ 8,819,935</u>	<u>\$ 7,285,989</u>	<u>\$ 2,624,897</u>
Not rated	Not rated	5,621,397	Repurchase agreements					
Not rated	Not rated	9,274,839	U.S. guaranteed obligations					
Not rated	Not rated	44,070,462	Domestic stocks					
Not rated	Not rated	38,330,351	International stocks					
Not rated	Not rated	7,501,662	International equity commingled funds					
Not rated	Not rated	16,501,387	Alternative investments					
Not rated	Not rated	9,910,420	Real estate investments					
Not rated	Not rated	2,389	Options purchased					
Not rated	Not rated	1,492	Swaps					
		<u>\$ 157,533,501</u>	Total investments					

¹ S&P ratings were primarily used. If S&P did not rate a security, then Moody ratings were used. If neither rating agency issued a rating, the security was listed as "Not rated." Long-term ratings are presented except for "A-1", which is a top tier short-term rating for S&P, and "AAAm", the top money market fund rating for S&P.

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

All futures, options and swaps contracts held by the FRS Pension Trust Fund at June 30, 2014, were exchange traded; therefore, minimizing counterparty credit risk through the use of a futures and swap clearing merchant and a clearing house.

Counterparty credit ratings for spot and forward foreign currency exchange contracts held in the FRS Pension Trust Fund at June 30, 2014, are listed below (in thousands).

FRS Pension Trust Fund
Foreign Currency Exchange Contract Counterparty Credit Ratings
As of June 30, 2014

Counterparty Credit Rating (Long Term) ¹			Receivable	Payable	Net Unrealized
S&P	Moody	Fitch	Fair Value	Fair Value	Gain (Loss)
AA/A-1	Aaa/P-1	AA/F1	\$ 306,633	\$ (309,891)	\$ (3,258)
AA/A-1	Aa/P-1	AA/F1	2,489	(2,482)	7
AA/A-1	NR/P-1	AA/F1	46,893	(46,926)	(33)
A/A-1	Aa/P-1	AA:F1	34,051	(34,017)	34
A/A-1	Aa/P-1	A:F1	877,604	(879,384)	(1,780)
A/A-1	A/P-1	AA/F1	3,483	(3,483)	.....
A/A-1	A/P-1	A/F1	769,752	(770,448)	(696)
A/A-1	NR/P-1	AA/F1	26	(26)	.....
A/A-1	NR/P-1	A/F1	24,701	(24,681)	20
A/A-1	NR/P-1	NR/NR	379,387	(379,607)	(220)
A/A-1	NR/NR	NR/NR	790	(794)	(4)
NR:NR	NR/P-1	NR/NR	249,017	(249,618)	(601)
NR:NR	NR/NR	A/F1	8,685	(8,669)	16
NR:NR	NR:NR	NR/NR	413,176	(413,434)	(258)
Total:			<u>\$ 3,116,687</u>	<u>\$ (3,123,460)</u>	<u>\$ (6,773)</u>

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

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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, 2014, (in thousands).

All SBA Managed Funds (except FRS Pension Trust Fund)
Credit Quality Ratings
As of June 30, 2014

Credit Rating ¹		Total ²	Certificates of deposit	Commercial paper	Money market funds	Federal agencies	Domestic bonds and notes	Domestic bonds and notes commingled funds	International bonds and notes
S&P	Moody								
A-1/AAAm		\$ 8,673,793	\$	\$ 7,044,685	\$ 1,479,117	\$	\$	\$	\$ 149,991
AAA		151,413	.....	.....	.....	.....	150,555	.....	858
AA		3,502,615	196,225	.....	.....	2,254,420	735,160	151,883	164,927
A		708,864	8,418	.....	.....	.....	590,368	.....	110,078
BBB		679,856	.....	.....	.....	.....	542,217	.....	137,639
BB		5,235	.....	.....	.....	.....	5,235	.....	.....
Not rated	P-1	3,999	3,999	.....	.....	.....	.....	.....	.....
Not rated	Aaa	157,439	.....	.....	.....	14,198	142,019	.....	1,222
Not rated	Aa	250,224	235,224	.....	.....	.....	15,000	.....	.....
Not rated	A	196	.....	.....	.....	.....	.....	.....	196
Not rated	Baa	262	.....	.....	.....	.....	160	.....	102
Not rated	Not rated	11,017,836	3,834,659	83,802	1,102,625	3,218,791	355,909	2,422,050	.....
		<u>25,151,732</u>	<u>\$ 4,278,525</u>	<u>\$ 7,128,487</u>	<u>\$ 2,581,742</u>	<u>\$ 5,487,409</u>	<u>\$ 2,536,623</u>	<u>\$ 2,573,933</u>	<u>\$ 565,013</u>
Not rated	Not rated	4,025,682	Repurchase agreements						
Not rated	Not rated	8,377,414	U.S. guaranteed obligations						
Not rated	Not rated	58	Security lending collateral pool						
Not rated	Not rated	1,219,856	Domestic stocks						
Not rated	Not rated	3,825,278	Domestic equity commingled funds						
Not rated	Not rated	493,421	International stocks						
Not rated	Not rated	1,572,063	International equity commingled funds						
Not rated	Not rated	123,082	Self-directed brokerage accounts						
		<u>\$ 44,788,586</u>	Total investments						

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

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

Counterparty credit ratings for spot foreign currency exchange contracts held in the Lawton Chiles Endowment Fund at June 30, 2014, are listed below (in thousands).

Lawton Chiles Endowment Fund
Foreign Currency Exchange Contract Counterparty Credit Ratings
As of June 30, 2014

Counter Party Credit Rating (Long/Short) ¹			Receivable	Payable	Net Unrealized
S&P	Moody	Fitch	Fair Value	Fair Value	Gain (Loss)
A/A-1	Aa/P-1	AA/F1	\$ 327	\$ (327)	\$
A/A-1	NR/P-1	A/F1	1,483	(1,487)	(4)
NR/NR	NR/NR	A/F1	51	(51)	.....
Total:			<u>\$ 1,861</u>	<u>\$ (1,865)</u>	<u>\$ (4)</u>

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

The Local Government Surplus Funds Trust Fund held investments with Bank of America (13.79%), Deutsche Bank (7.26%), and Sumitomo Mitsui Banking Corp (5.15%) in excess of 5% of the Fund's fair value.

The Florida Hurricane Catastrophe Fund held investments with Bank of Nova Scotia (7.00%), Mitsubishi UFJ Financial Group (5.16%), Federal Home Loan Bank System (10.15%), Federal Farm Credit Banks (7.00%), Federal Agricultural Mortgage Corp. (7.77%) and RBC Capital (7.90%) in excess of 5% of the Florida Hurricane Catastrophe Fund's fair value.

The Florida Prepaid College Program held investments with the Federal National Mortgage Association (5.29%) in excess of 5% of the Florida Prepaid College Program'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, 2014								
Component Unit	Commercial Paper	Federal agencies	Bonds & notes	Mutual funds	Money market funds	Total	S&P rating	
Florida Housing Finance Corporation (FHFC) *	\$	\$ 56,723	\$	\$	\$	\$ 56,723	AA+	
FHFC (continued)	36,164	.....	.....	36,164	AAA-AA-	
FHFC (continued)	15,315	.....	.....	15,315	AAA-AA+	
FHFC (continued)	118,282	.....	.....	118,282	AAA-B+	
FHFC (continued)	13,877	.....	.....	13,877	AAA-A	
FHFC (continued)	4,468	.....	.....	4,468	AAA-D	
University of Florida (UF)**	3,859	11,760	.....	15,619	AAA	
UF (continued)	6,982	52,618	.....	59,600	AA	
UF (continued)	4,040	30,340	.....	34,380	A	
UF (continued)	2,993	78,341	.....	81,334	Less than A	
	<u>\$</u>	<u>\$ 56,723</u>	<u>\$ 205,980</u>	<u>\$ 173,059</u>	<u>\$</u>	<u>\$ 435,762</u>		

Component Unit	Certificates of deposit	Federal agencies	Bonds & notes	Mutual funds	Other	Total	S&P rating	
Citizens Property Insurance Corporation (CPIC)	\$	\$	\$ 9,159,372	\$	\$	\$ 9,159,372	A+	
CPIC (continued)	3,936,175	.....	.....	.....	3,936,175	AA+	
CPIC (continued)	AAA	
CPIC (continued)	179,778	179,778	Default	
	<u>\$</u>	<u>\$ 3,936,175</u>	<u>\$ 9,159,372</u>	<u>\$</u>	<u>\$ 179,778</u>	<u>\$ 13,275,325</u>		

* Florida Housing Finance Corporation (FHFC) reported total investments with a fair value in the amount of \$266 million subject to concentration of credit risk. These investments and amounts were issued by FannieMae (\$266 million).

**University of Florida (UF) reported total investments with a fair value in the amount of \$47 million subject to concentration of credit risk. These investments and amounts were issued by Florida Hedged Strategies Fund, LLC (\$11 million), US Bank Commercial Paper (\$18 million) and various other issuers (\$18 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, 2014. 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, 2014	
	Fair value
Invested security lending collateral:	
Repurchase agreements	\$ 1,349,633
Commercial paper	27,695
Bonds and notes - domestic	369,778
Bonds and notes - international	116,603
Federal agencies	45,219
Total	<u>\$ 1,908,928</u>

Other Investments

The SBA's custodial credit risk policy states that custodial credit risk will be minimized through the use of trust accounts maintained at 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, or in the case of certain foreign investments, in an omnibus client account, but 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 (or, in the case of certain foreign investments, in an omnibus client account) by the SBA's custodial financial institutions at June 30, 2014. 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, 2014**

	FRS Pension Trust Fund	Other funds
Invested security lending collateral:		
Certificates of deposit	\$	\$ 1,407,394
Commercial paper	.....	682,462
Repurchase agreements	2,864,861	360,816
Domestic bonds and notes	115,537	117,164
International bonds and notes	13,268	35,077
Total	<u>\$ 2,993,666</u>	<u>\$ 2,602,913</u>

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, 2014**

<u>Component unit / Investment type</u>	<u>Fair value</u>
University of Florida	
Mutual and/or Commingled Funds	\$ 56,900
Bonds & notes	17,874
Mutual funds	2,571
Total	<u>\$ 77,345</u>

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 is in the Long Duration portfolio, which is six (6) years or the benchmark's effective duration, if higher. In addition, the security lending portfolios manage exposure to interest rate risk by limiting the weighted average maturity. The maximum weighted average maturity for the security lending portfolio 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, 2014

Investment type	Fair value	Effective weighted duration (in years)	Security Lending Market Value	Weighted average maturity (in days)
Commercial paper	309,996	0.06	27,695	35.00
Repurchase agreements	1,580,829	0.01	1,349,633	1.00
U.S. guaranteed obligations:				
U.S. Treasury bonds and notes	4,507,443	3.39	.....
U.S. Treasury strips	17,364	7.58	.....
U.S. Treasury bills	943,626	0.42	.....
GNMA mortgage-backed pass-through	172,397	3.43	.....
GNMA TBA pass-through	22,009	4.09	.....
GNMA collateralized mortgage obligations (CMO's)	21,292	2.40	.....
GNMA CMO's - interest only	9,730	(6.96)	.....
SBA asset-backed	65,104	4.22	.....
NCUA - CMO's	8,106	0.51	.....
Federal agencies				
Discount notes	2,012,470	0.27	45,219	25.25
Unsecured bonds & notes	3,591,678	0.87	.....
Mortgage-backed pass-through	1,424,483	3.71	.....
TBA mortgage-backed pass-through	343,847	3.25	.....
Mortgage-backed CMO's	393,932	3.46	.....
Mortgage-backed CMO's - principal only	213	4.30	.....
Mortgage-backed CMO's - interest only	11,351	3.91	.....
Bonds and notes - domestic				
Corporate	2,956,988	5.87	369,778	46.61
Corporate asset-backed	545,597	0.94	.....
Non-government backed CMO's & CMBS*	846,066	3.43	.....
Non-government backed CMO's & CMBS* - interest only	2,704	0.66	.....
Municipal/provincial	237,112	6.21	.....
Bonds and notes - international				
Government & Agency	122,574	5.30	116,603	46.89
Corporate	615,877	5.55	.....
Commingled STIF	642,876	.....	.....
Total portfolio effective duration and weighted average maturity		2.55		13.71
Total debt investments**	<u>\$ 21,405,664</u>		<u>\$ 1,908,928</u>	

* Commercial Mortgage-Backed Securities (CMBS)

** The remaining (\$1,658,310) (in thousands) reported for Pooled Investments with State Treasury is comprised primarily of investment with the U.S. Treasury Unemployment Compensation Funds Pool and outstanding warrants as presented in the Schedule of Pooled Investments with the State Treasury.

Presented below is effective weighted duration for derivative investments in the State Treasury at June 30, 2014.

Derivative Investments
As of June 30, 2014

Investment type	Fair value	Effective weighted duration (in years)
Futures	\$	8.32
Total derivative investments	<u>\$</u>	

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 Portfolio – 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. For securities without a fixed interest rate, the next coupon reset date is used as the maturity for the reset WAM calculation. In 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.

Mortgage Index Portfolio – Portfolio duration should be similar to the duration of the mortgage-related fixed income market and should remain within plus or minus 0.25 years of index duration. The index is the Barclays Capital U.S. MBS Index component of the Barclays Capital U.S. Intermediate Aggregate Bond Index. Swaps and/or Agency debentures may contribute no more than 25% to duration.

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

Core Portfolios – Portfolio duration should remain within plus or minus 0.50–1.25 years of the Barclays Capital U.S. Intermediate Aggregate Bond Index duration.

Security Lending Portfolios – The investment policy guidelines in effect for the FRS Pension Trust Fund and the LCEF for the fiscal year ended June 30, 2014, allow investment only in overnight repurchase agreements that are fully collateralized by U.S. government and/or agency securities. Investments that were purchased under the previous investment policy guidelines are still held in the lending programs, but are slowly paying down. Previous guidelines included a maximum WAM for a portfolio of 60 to 90 days, depending on the lending program. For investments that had floating interest rates, interest rate reset dates were used to calculate the WAM.

For the Florida Lottery lending program, investment policy guidelines require a maximum WAM for a portfolio of 90 days (for separately managed investments).

For the Florida Prepaid lending program, investment policy guidelines state that the maximum rate sensitivity is 60 days, for non-term loans. For cash collateral invested in connection with term loans, which are loans collateralized by cash where the agreed date of maturity of the loan or the date of renegotiation of the rebate rate for the loan is greater than one business day, the investment policy guidelines allow the rate of sensitivity to exceed 60 days. The “rate sensitivity” of a security or instrument shall mean (a), in the case of a fixed rate security or instrument (i) the date on which final payment is due or (ii) the principal amount can be recovered through demand (if applicable) or (b) in the case of a floating or variable rate security or instrument, the shorter of the period of time remaining until either (i) the next readjustment of the interest rate or (ii) the principal amount can be recovered through demand (if applicable).

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 the security lending collateral portfolios are presented using weighted average maturity.

**FRS Pension Trust Fund
Debt Investments
As of June 30, 2014**

Investment type	Fair value (duration)	Effective weighted duration (in years)	Fair value (WAM)	Weighted average maturity (in days)
Certificates of deposit	\$	N/A	\$ 1,417,426	36
Commercial paper	.....	N/A	6,161,121	44
Money market funds	.....	N/A	9,734	1
Repurchase agreements	.....	N/A	5,621,397	1
U.S. guaranteed obligations:				
U.S. Treasury bills	1,210	0.30	.....	N/A
U.S. Treasury bonds and notes	7,017,469	3.43	.....	N/A
Index linked government bonds	310,208	6.58	.....	N/A
U.S. government guaranteed	50,998	5.71	.....	N/A
GNMA mortgage-backed	835,698	3.65	.....	N/A
GNMA commitments to purchase (TBAs)	955,045	3.79	.....	N/A
GNMA CMO's and CMBS	96,139	3.42	.....	N/A
GNMA interest-only CMO's	2,768	(9.01)	.....	N/A
GNMA interest-only inverse floating CMO's	5,304	13.36	.....	N/A
Federal agencies:				
Unsecured bonds and notes	920,222	3.35	.....	N/A
Agency strips	13,502	3.22	.....	N/A
Mortgage-backed (FNMA, FHLMC)	4,146,137	3.76	.....	N/A
FNMA, FHLMC commitments to purchase (TBAs)	2,457,672	3.76	.....	N/A
Mortgage-backed CMO's and CMBS	1,256,539	3.80	.....	N/A
Interest-only CMO's	7,492	(0.69)	.....	N/A
Interest-only inverse floating CMO's	14,795	7.82	.....	N/A
Inverse floating CMO's	1,097	3.97	.....	N/A
Principal-only CMO's	2,479	6.04	.....	N/A
Domestic bonds and notes:				
Corporate	5,145,435	4.23	.....	N/A
Non-government asset and mortgage-backed	605,561	1.27	74,924	27
Non-government backed CMO's and CMBS	1,383,541	3.24	18,453	25
Municipal/provincial	50,761	3.11	.....	N/A
Real estate mortgage loans	7,313	6.17	.....	N/A
International bonds and notes:				
Government and regional	616,017	3.11	.....	N/A
Government agency	304,510	3.32	.....	N/A
Corporate	1,626,507	4.06	.....	N/A
Non-government asset and mortgage-backed	25,524	3.38	.....	N/A
Non-government backed CMO's and CMBS	21,013	0.04	31,326	27
Futures contracts - long ¹	.....	2.59	.....	N/A
Futures contracts - short ¹	.....	9.40	.....	N/A
Options purchased ²	318	See Note 2	.....	N/A
Swap contracts ¹	1,492	0.44	.....	N/A
Total debt investments	\$ 27,882,766		\$ 13,334,381	

¹ The futures and swap contracts effective weighted duration was calculated using notional values rather than fair values. For foreign futures, local notional value was converted to a U.S. \$ value based on foreign exchange rates at June 30, 2014.

² An option's effective weighted duration measures the rate of change of price with respect to yield. The effective weighted duration was (890.58) at June 30, 2014.

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

**FRS Pension Trust Fund
Sold Short Debt Investment Positions
As of June 30, 2014**

Investment type	Fair value (duration)	Effective weighted duration (in years)
GNMA commitments to sell (TBAs)	\$ (84,698)	3.84
FNMA, FHLMC commitments to sell (TBAs)	(95,122)	3.99
Options sold ¹	(123)	See Note ¹
Total debt investments sold short ²	\$ (179,943)	

¹ An option's effective weighted duration measures the rate of change of price with respect to yield. Effective weighted duration was (1,608.36) at June 30, 2014

² Investments sold short are reported as liabilities on the Statement of Fiduciary Net Position.

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, 2014 (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, 2014**

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	\$ 152,692	\$ 152,692	\$	\$	\$	\$	\$	\$
U.S. Treasury bonds, notes, and SLGS*	692,631	417,569	274,329	336	397	.....	.....	.....
U.S. Treasury strips	444,534	89,202	109,946	42,856	85,612	70,014	32,927	13,977
Federal agencies:								
Unsecured bonds and notes	19,515	17,150	2,365	.....	.....	.....	.....	.....
Total debt investments	\$ 1,309,372	\$ 676,613	\$ 386,640	\$ 43,192	\$ 86,009	\$ 70,014	\$ 32,927	\$ 13,977

* 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, 2014**

Investment type	Fair value (duration)	Effective weighted duration (in years)	Fair value (WAM)	Weighted average maturity (in days)
Certificates of deposit	\$ 3,012	1.21	\$ 4,275,513	53
Commercial paper	.....	N/A	7,128,487	51
Money market funds	1,102,335	0.09	1,479,407	1
Repurchase agreements	.....	N/A	4,025,682	5
U.S. guaranteed obligations:				
U.S. Treasury bills	101,789	0.11	84,446	231
U.S. Treasury bonds and notes	339,639	3.10	954,348	34
U.S. Treasury strips	5,187,507	10.02	.....	N/A
Index linked government bonds	151,692	5.37	.....	N/A
U.S. government guaranteed	108,074	5.11	.....	N/A
GNMA mortgage-backed	88,468	4.99	.....	N/A
GNMA commitments to purchase (TBAs)	45,920	4.74	.....	N/A
GNMA CMO's	25,674	2.70	.....	N/A
Federal agencies:				
Discount notes	67,978	0.34	482,228	114
Unsecured bonds and notes	139,309	7.04	3,160,891	130
Agency strips	780,499	8.03	.....	N/A
Mortgage-backed (FNMA, FHLMC)	503,608	4.31	.....	N/A
FNMA, FHLMC commitments to purchase (TBAs)	323,399	3.42	.....	N/A
Mortgage-backed CMO's	9,982	2.64	.....	N/A
Domestic bonds and notes:				
Corporate	1,138,811	2.18	1,058,218	89
Non-government asset and mortgage-backed	83,657	2.43	21,559	23
Non-government backed CMO's and CMBS	176,378	1.73	.....	N/A
Non-government backed interest-only CMO's	39,030	3.53	.....	N/A
Municipal/provincial	3,970	8.43	15,000	7
Domestic bonds and notes commingled funds	2,573,933	5.35	.....	N/A
Security lending collateral pool	.....	N/A	58	27
International bonds and notes:				
Government and regional	6,776	7.71	14,014	2
Government agency	28	2.74	.....	N/A
Corporate	268,222	6.37	273,920	34
Non-government asset and mortgage-backed	.....	N/A	1,222	14
Non-government backed CMO's and CMBS	.....	N/A	831	42
Total debt investments	\$ 13,269,690		\$ 22,975,824	

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, 2014**

Component unit / Investment type	Total fair value	Investment maturities (in years)			
		Less than or equal to 1	> 1 to 5	> 5 to 10	> 10
University of Florida					
U.S. guaranteed obligations	\$ 2,640	\$	\$ 2,640	\$	\$
Federal agencies	.....	.....	.....	.....	.....
Bonds & notes	17,874	1,001	15,875	999	.....
Mutual funds	173,059	10,608	104,330	58,121	.....
Total debt investments	\$ 193,573	\$ 11,609	\$ 122,845	\$ 59,120	\$

**Major Component Units
Debt Investments
That Use Duration or Weighted Average Maturity Method
As of June 30, 2014**

Component unit / Investment type	Fair value (duration)	Modified duration (in years)	Fair value (WAM)	Weighted Average maturity (in years)
Florida Housing Finance Corporation				
U.S. guaranteed obligations	\$ 30,647	2.01	\$	N/A
Federal agencies	26,076	1.09	.....	N/A
Bonds & notes	188,106	1.03	.....	N/A
Citizens Property Insurance Corporation				
U.S. guaranteed obligations	.....	N/A	1,532,329	2.31
Federal agencies	.....	N/A	2,403,846	3.19
Bonds & notes	.....	N/A	9,339,149	3.56
Total debt investments	\$ 244,829		\$ 13,275,324	

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, the LCEF, and the Florida Prepaid College Program had exposure to foreign currency risk at June 30, 2014. These funds are managed primarily by the use of "asset classes".

The FRS Pension Trust Fund investment policy, approved on August 20, 2013, by the Trustees, limits the global equity asset class (including domestic and foreign equities) to a policy range of 44-65% and a target allocation of 52%. All asset classes may hold non-U.S. securities, depending on portfolio guidelines. Within the global equity asset class, the FRS Pension Trust Fund holds units in international equity commingled funds. The FRS Pension Trust Fund owns only a portion of the overall investment in the funds, which are also owned by other investors. Equity linked notes are participatory notes that allow the FRS Pension Trust Fund to participate in certain foreign equity markets where direct participation is not possible due to local government regulations, tax policies, or other reasons. The FRS Pension Trust Fund's unit holdings in the overall investments or notes themselves may be valued in U.S. dollars, but a portion of the underlying assets are exposed to foreign currency risk in various currencies. Within the alternative investment asset class, the FRS Pension Trust owns an interest in several alternative investment commingled funds (primarily limited partnerships) with other investors and, therefore, owns only a portion of the overall investment in the funds. The alternative investment funds denominated in Euro currency units are included in the foreign currency risk below. For the

alternative investment funds denominated in U.S. dollars, some of the underlying investments may be exposed to foreign currency risk in various currencies. Alternative investments with potential exposure to foreign currency risk totaled \$15.4 billion as of June 30, 2014.

For the LCEF, Trustees approved an investment policy on June 17, 2014, that set the global equity asset class with a policy range of 61-81% and a target allocation of 71%. Other asset classes in the LCEF may hold non-U.S. securities as well, depending on portfolio guidelines.

The Florida Prepaid Program's comprehensive investment plan limits investment in foreign equities to 25% of total equities, with the target for total equities to be the lesser of 15% of the total fund, or the actuarial reserve. 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, Lawton Chiles Endowment Fund, and Florida Prepaid College Fund investments exposed to foreign currency risk as of June 30, 2014, listed in total, by currency (in thousands).

**FRS Pension Trust Fund, Lawton Chiles Endowment Fund (LCEF), and Florida Prepaid College Program
Investments Exposed to Foreign Currency Risk (fair values in U.S.\$, in thousands)
As of June 30, 2014**

Currency	FRS Pension Trust Fund Investment Type			LCEF	Florida Prepaid Program
	Equity	Alternative Investments	Fixed Income	Investment type	and Investment Plan Investment type
Australian dollar	\$ 1,500,677	\$	\$	\$ 9,161	\$ 18,675
Brazilian real	554,045	.....	.....	5,969	.....
British pound sterling	6,031,443	.....	.....	18,987	45,969
Canadian dollar	1,950,334	.....	.....	11,707	.....
Chilean peso	26,378	.....	.....	.....	.....
Danish krone	434,702	.....	.....	1,636	6,002
Egyptian pound	16,188	.....	.....	.....	.....
Euro currency unit ¹	8,644,626	688,890	.....	48,426	72,773
Hong Kong dollar	2,003,462	.....	.....	8,480	5,542
Hungarian forint	23,983	.....	.....	.....	.....
Indian rupee	583,259	.....	.....	.....	.....
Indonesian rupiah	195,700	.....	.....	1,635	.....
Israeli shekel	79,259	.....	.....	.....	.....
Japanese yen	5,270,606	.....	.....	30,401	54,611
Kenyan shilling	23,835	.....	.....	.....	.....
Malaysian ringgit	149,889	.....	.....	3,129	.....
Mexican peso	228,515	.....	.....	1,897	.....
New Zealand dollar	51,608	.....	.....	286	475
Nigerian naira	274,465	.....	.....	.....	.....
Norwegian krone	16,663	.....	.....	4,470	4,980
Omani rial	74,487	.....	195	.....	.....
Philippines peso	87,073	.....	.....	383	.....
Polish zloty	57,543	.....	.....	2,308	.....
Qatari riyal	21,915	.....	.....	.....	.....
Singapore dollar	517,973	.....	.....	1,150	2,967
South African rand	460,743	.....	.....	8,727	.....
South Korean won	893,168	.....	.....	8,581	.....
Swedish krona	833,529	.....	.....	6,701	7,866
Swiss franc	2,615,882	.....	.....	10,853	20,537
Taiwan new dollar	650,522	.....	.....	8,817	.....
Thailand baht	228,880	.....	.....	2,531	.....
Turkish lira	201,323	.....	.....	843	.....
Other	104,972	.....	.....	.....	.....
Equity linked notes (various currencies)	49,751	.....	.....	.....	.....
International equity commingled funds	7,501,662	.....	.....	.....	.....
Total investments subject to foreign currency risk	\$ 42,359,060	\$ 688,890	\$ 195	\$ 197,078	\$ 240,397

¹ FRS Pension Trust Fund's equity exposure to Euro currency units includes one stock call option with a fair value at June 30, 2014, of \$2,070,702.

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, 2014, that have exposure to foreign currency risk are presented below (values in thousands).

FRS Pension Trust Fund
Futures Positions Exposed to Foreign Currency Risk
As of June 30, 2014

	Currency	Number of Contracts ¹	In Local Currency		Unrealized Gain/(Loss) ²	Unrealized Gain/(Loss) (in U.S. \$)
			Notional Traded Exposure	Notional Market Exposure		
Stock Index Futures:						
GBP FTSE 100 Index	British pound sterling	434	29,149	29,126	(23)	\$ (39)
Canada S&P/TSE 60 Index	Canadian dollar	154	26,299	26,602	303	\$ 284
DAX Index	Euro currency unit	12	2,979	2,958	(21)	\$ (28)
DJ Euro STOXX 50	Euro currency unit	1,094	35,722	35,358	(364)	\$ (499)
Yen Denom NIKKIE 225	Japanese yen	22	166,760	166,815	55	\$ 1
TOPIX Index Future	Japanese yen	221	2,742,702	2,790,125	47,423	\$ 468

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.

The FRS Pension Trust Fund, LCEF, and the Florida Prepaid Program and Investment Plan also enter into foreign currency exchange contracts which are agreements to exchange the currency of one country for the currency of another country at an agreed-upon price and settlement date. In the FRS Pension Trust Fund a currency overlay program is used to seek additional value and is run independently of the underlying equity assets. Currently, there are two types of foreign currency contracts being utilized by the FRS Pension Trust Fund. Spot currency contracts are used primarily for trade settlement and currency repatriation and are valued at spot (traded) currency rates. Forward currency contracts are valued at interpolated forward rates and are generally used to mitigate currency risk for changes in value associated with foreign holdings, payables and/or receivables. These contracts are recorded as receivables and payables on the Statement of Fiduciary Net Position. The LCEF and Florida Prepaid Plans currently utilize only spot currency contracts. All of the contracts are subject to foreign currency risk. A schedule of the FRS Pension Trust Fund's foreign currency exchange contracts outstanding at June 30, 2014, is presented below, by currency (in thousands).

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FRS Pension Trust Fund
Foreign Currency Exchange Contracts
As of June 30, 2014

Currency to Buy	Amount to Buy (Local Currency)	Currency to Sell	Amount to Sell (Local Currency)	Receivable Fair Value (in U.S. \$)	Payable Fair Value (In U.S. \$)	Net Unrealized Gain/(Loss) (In U.S. \$)
Australian dollar	2,513	U.S. dollar	(2,362)	\$ 2,371	\$ (2,362)	\$ 9
Brazilian real	135,339	U.S. dollar	(59,650)	60,617	(59,650)	967
British pound sterling	25,367	U.S. dollar	(43,127)	43,370	(43,127)	243
British pound sterling	212	Euro currency unit	(265)	363	(363)	....
Canadian dollar	40,099	U.S. dollar	(37,350)	37,622	(37,350)	272
Chilean peso	14,654,356	U.S. dollar	(26,398)	26,360	(26,398)	(38)
Columbian peso	8,938,708	U.S. dollar	(4,700)	4,729	(4,700)	29
Czech koruna	1,868,328	U.S. dollar	(92,750)	93,251	(92,750)	501
Euro currency unit	257	Swiss franc	(313)	352	(353)	(1)
Euro currency unit	64,611	U.S. dollar	(88,113)	88,469	(88,113)	356
Hong Kong dollar	432,591	U.S. dollar	(55,814)	55,796	(55,814)	(18)
Hungarian forint	11,328,205	U.S. dollar	(49,950)	49,987	(49,950)	37
Indian rupee	2,845,671	U.S. dollar	(47,342)	47,016	(47,342)	(326)
Indonesian rupiah	404,777,782	U.S. dollar	(33,764)	33,764	(33,764)	....
Israeli shekel	121,411	U.S. dollar	(35,150)	35,395	(35,150)	245
Japanese yen	2,728,567	Hong Kong dollar	(208,794)	26,949	(26,929)	20
Japanese yen	4,112,725	U.S. dollar	(40,478)	40,603	(40,478)	125
Malaysian ringgit	213,475	U.S. dollar	(66,037)	66,295	(66,037)	258
Mexican peso	50,795	New Zealand dollar	(4,500)	3,895	(3,912)	(17)
Mexican peso	1,158,300	U.S. dollar	(88,556)	88,909	(88,556)	353
New Zealand dollar	47,199	U.S. dollar	(41,009)	41,230	(41,009)	221
Nigerian naira	10,106	U.S. dollar	(62)	62	(62)	....
Norwegian krone	36,306	U.S. dollar	(6,057)	5,913	(6,057)	(144)
Philippines peso	1,901,483	U.S. dollar	(43,400)	43,542	(43,400)	142
Polish zloty	183,261	U.S. dollar	(60,094)	60,143	(60,094)	49
Qatari riyal	620	U.S. dollar	(170)	170	(170)	....
Romanian leu	92,270	U.S. dollar	(28,522)	28,727	(28,522)	205
Russian ruble	1,579,628	U.S. dollar	(44,820)	45,577	(44,820)	757
Singapore dollar	101,957	U.S. dollar	(81,562)	81,787	(81,562)	225
South African rand	269,068	U.S. dollar	(25,178)	25,112	(25,178)	(66)
South Korean won	76,711,230	U.S. dollar	(74,967)	75,716	(74,967)	749
Swedish krona	6,420	U.S. dollar	(960)	960	(960)	....
Swiss franc	1,138	U.S. dollar	(1,274)	1,283	(1,274)	9
Taiwan new dollar	1,132,893	U.S. dollar	(37,850)	38,017	(37,850)	167
Thailand baht	1,244,592	U.S. dollar	(38,247)	38,215	(38,247)	(32)
Turkish lira	136,892	U.S. dollar	(63,192)	63,896	(63,192)	704
U.S. dollar	99,259	Australian dollar	(106,690)	99,259	(100,305)	(1,046)
U.S. dollar	28,870	Brazilian real	(65,927)	28,870	(29,320)	(450)
U.S. dollar	30,286	British pound sterling	(17,940)	30,286	(30,665)	(379)
U.S. dollar	79,175	Canadian dollar	(86,507)	79,175	(81,072)	(1,897)
U.S. dollar	7,900	Chilean peso	(4,438,594)	7,900	(7,963)	(63)
U.S. dollar	1,100	Colombian peso	(2,094,400)	1,100	(1,108)	(8)
U.S. dollar	69,726	Czech koruna	(1,409,538)	69,726	(70,361)	(635)
U.S. dollar	192	Danish krone	(1,048)	192	(193)	(1)
U.S. dollar	396,809	Euro currency unit	(291,025)	396,809	(398,510)	(1,701)
U.S. dollar	13	Ghanaian cedi	(45)	13	(13)	....
U.S. dollar	359	Hong Kong dollar	(2,783)	359	(359)	....
U.S. dollar	49,650	Hungarian forint	(11,197,362)	49,650	(49,439)	211
U.S. dollar	14,822	Indian rupee	(897,658)	14,822	(14,791)	31
U.S. dollar	18,927	Indonesian rupiah	(226,845,220)	18,927	(18,917)	10
U.S. dollar	40,168	Israeli shekel	(138,571)	40,168	(40,399)	(231)
U.S. dollar	246,747	Japanese yen	(25,217,757)	246,747	(248,987)	(2,240)
U.S. dollar	439	Kenyan shilling	(38,483)	439	(439)	....
U.S. dollar	27,929	Malaysian ringgit	(90,549)	27,929	(28,118)	(189)
U.S. dollar	100,010	Mexican peso	(1,304,763)	100,010	(100,328)	(318)
U.S. dollar	19,834	New Zealand dollar	(23,324)	19,834	(20,390)	(556)
U.S. dollar	10,189	Norwegian krone	(61,984)	10,189	(10,088)	101
U.S. dollar	133	Omani rial	(51)	133	(133)	....
U.S. dollar	8	Pakistan rupee	(824)	8	(8)	....
U.S. dollar	35,950	Philippines peso	(1,577,626)	35,950	(36,126)	(176)
U.S. dollar	53,070	Polish zloty	(162,446)	53,070	(53,325)	(255)
U.S. dollar	1,057	Qatari riyal	(3,848)	1,057	(1,058)	(1)
U.S. dollar	28,685	Romanian leu	(93,416)	28,685	(29,084)	(399)
U.S. dollar	33,200	Russian ruble	(1,167,330)	33,200	(33,681)	(481)
U.S. dollar	90,751	Singapore dollar	(113,509)	90,751	(91,054)	(303)
U.S. dollar	33,945	South African rand	(369,576)	33,945	(34,307)	(362)
U.S. dollar	24,343	South Korean won	(24,823,930)	24,343	(24,483)	(140)
U.S. dollar	27,519	Swedish krona	(185,113)	27,519	(27,681)	(162)
U.S. dollar	64,481	Swiss franc	(57,731)	64,481	(65,119)	(638)
U.S. dollar	38,000	Taiwan new dollar	(1,138,064)	38,000	(38,190)	(190)
U.S. dollar	46,600	Thailand baht	(1,514,815)	46,600	(46,511)	89
U.S. dollar	37,036	Turkish lira	(80,489)	37,036	(37,429)	(393)
U.S. dollar	2,978	UAEdirham	(10,945)	2,978	(2,980)	(2)
UAEdirham	236	U.S. dollar	(64)	64	(64)	....
Total				\$ 3,116,687	\$ (3,123,460)	\$ (6,773)

Schedules of the Lawton Chiles Endowment Fund's and the Florida Prepaid Investment Plan's foreign currency exchange contracts outstanding at June 30, 2014, is presented below, by currency (in thousands)

Lawton Chiles Endowment Fund
Foreign Currency Exchange Contracts
As of June 30, 2014

Currency to Buy	Amount to Buy (Local Currency)	Currency to Sell	Amount to Sell (Local Currency)	Receivable Fair Value (in U.S. \$)	Payable Fair Value (in U.S. \$)	Net Unrealized Gain/Loss (in U.S. \$)
U.S. dollar	577	Australian dollar	(613)	\$ 577	\$ (579)	\$ (2)
U.S. dollar	21	Brazilian real	(46)	21	(21)	.....
U.S. dollar	356	British pound sterlin	(208)	355	(356)	(1)
U.S. dollar	12	Canadian dollar	(13)	12	(12)	.....
U.S. dollar	540	Euro currency unit	(396)	541	(542)	(1)
U.S. dollar	50	Indonesian rupiah	(594,882)	50	(50)	.....
U.S. dollar	101	Japanese yen	10,290	101	(101)	.....
U.S. dollar	68	Malasian ringgit	(220)	68	(68)	.....
U.S. dollar	11	New Zealand dollar	(13)	11	(11)	.....
U.S. dollar	21	Peruvian sol	(58)	21	(21)	.....
U.S. dollar	74	South Korean won	(74,821)	74	(74)	.....
U.S. dollar	30	Turkish lira	(63)	30	(30)	.....
Total				\$ 1,861	\$ (1,865)	\$ (4)

Florida Prepaid Investment Plan
Foreign Currency Exchange Contracts
As Of June 30, 2014

Currency to Buy	Amount to Buy (Local Currency)	Currency to Sell	Amount to Sell (Local Currency)	Receivable Fair Value (in U.S. \$)	Payable Fair Value (in U.S. \$)	Net Unrealized Gain/Loss (in U.S. \$)
U.S. dollar	23	Euro currency unit	(17)	\$ 23	\$ (23)	\$
Total				\$ 23	\$ (23)	\$

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 percent of the fair value of the underlying security plus accrued interest. Such collateral may consist of cash or government securities. 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, 2014. 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 \$1,905,158,075 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 \$1,861,973,976. 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, 2014, are as follows (fair value equals carrying value of investment on loan): Domestic bonds and notes of \$487,232,877, Federal agencies of \$77,480,672, International bonds and notes of \$90,930,713, and U.S. guaranteed obligations of \$1,206,329,714.

Other Investments

Through the SBA, various funds, including the FRS Pension Trust Fund, the Florida Lottery Trust Fund, the LCEF, and the Florida Prepaid College Program participate in security lending programs. Initial collateral requirements for securities on loan range from 100% to 105%, depending on the lending agent, the type of security lent and the type of collateral received. The SBA had received and invested \$7,309,747,571 in cash and \$2,408,964,079 in U.S. government securities as collateral for the lending programs as of June 30, 2014. At June 30, 2014, the collateral held for the security lending transactions exceeded the fair value of the securities underlying the agreements (including accrued interest). All security lending programs have indemnity clauses requiring the lending agent to assume borrower's risk from default. 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 Position. 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 50% 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.

At June 30, 2014, the collateral re-investment portfolios for the FRS Pension Trust Fund and the LCEF were primarily reinvested in overnight repurchase agreements (repos) in order to maximize earnings and reduce risk. The portfolios contain some legacy non-repo securities that will remain until they are either sold or mature. All new lending in the FRS Pension Trust Fund and the LCEF are done using one-day repos of U.S. Government guaranteed securities as re-investment. At June 30, 2014, there were three lending agents, including the master custodian and two third-party agents.

The schedule below discloses the fair value and carrying value of investments on loan at June 30, 2014 (in thousands):

**Schedule of Other Investments on Loan Under Security Lending Agreements
As of June 30, 2014**

Securities on Loan for Cash Collateral, by Security type	Fair value of Securities on Loan ¹		Total
	FRS Pension Trust Fund	Other funds Managed by SBA	
Certificates of deposit	\$ 2,001	\$	\$ 2,001
U.S. guaranteed obligations	120,702	2,277,886	2,398,588
Federal agencies	176,026	27,025	203,051
Domestic bonds and notes	240,573	97,538	338,111
International bonds and notes	192,621	36,981	229,602
Domestic stocks	2,540,426	115,908	2,656,334
International stocks	1,231,741	29,120	1,260,861
Total securities on loan for cash collateral	\$ 4,504,090	\$ 2,584,458	\$ 7,088,548
Securities on Loan for Non-Cash Collateral, by Security type			
U.S. guaranteed obligations	\$	\$ 12,797	\$ 12,797
Domestic bonds and notes	.....	75	75
International bonds and notes	.....	1,455	1,455
Domestic stocks	2,240,654	160	2,240,814
International stocks	107,161	588	107,749
Total securities on loan for non-cash collateral	2,347,815	\$ 15,075	2,362,890
Total securities on loan	\$ 6,851,905	\$ 2,599,533	\$ 9,451,438

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

6. Derivatives

A derivative instrument is defined as a financial instrument or other contract that has all of the following characteristics:

- Settlement factors. It has (1) one or more reference rates and (2) one or more notional amounts or payment provisions or both. These terms determine the amount of the settlement or settlements and, in some cases, whether or not a settlement is required.
- 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.
- 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.

Derivative instruments consisted of futures, options, forward currency contracts, and swaps.

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 are permitted under the State Treasury's investment guidelines, interest rate futures were the only type of derivative held as of June 30, 2014. The State Treasury did not utilize derivatives for hedging activities during the fiscal year ending June 30, 2014. All of the State Treasury investment derivatives were reported at fair value in the accompanying financial statements as of June 30, 2014.

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

	Changes in Fair Value		Fair Value at June 30, 2014		Notional (in U.S. \$)
	Classification	Amount	Classification	Amount	
State Treasury					
Investment derivative instruments:					
Futures	Investment Income	\$ (5,276)	Receivable/(Payable)	\$ (1,292)	\$ (128,400)

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

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. Upon entering in to a futures contract, collateral (cash and/or securities) is deposited with the broker, in 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 on specified collateral and margin limits mutually agreed upon by the SBA and third-party clearing broker. Future contracts involve, to varying degrees, risk of loss in excess of the variation margin disclosed in the Statement of Fiduciary Net Position. Losses may arise from future changes in the value of the underlying instrument.

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.

A forward currency 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 contract, 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 utilizing a central clearing house (new regulation requirements that went into effect in fiscal year 2014), whereby, each party in the transaction enters into a contract with the central counterparty. These agreements may be over-the-counter or exchange-traded. Upon entering into a swap contract through a clearing house, collateral is deposited with the broker, in SBA's name, in accordance with the initial margin requirements of the broker. Swaps are available in and between all active financial markets. Examples include:

Interest rate swap - An agreement between two parties where one stream of future interest payments is exchanged for another based on a specified principal amount. Interest rate swaps often exchange a fixed payment for a floating payment that is linked to an interest rate.

Credit default swap - 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 event occurs.

A summary of investment derivatives traded in the FRS Pension Trust Fund is presented below (in thousands). As of June 30, 2014, all of the SBA investment derivatives were reported at fair value.

	Increase/(Decrease) in Fair Value		Fair Value at June 30, 2014		Notional (in U.S. \$)
	Classification	Amount (in U.S. \$)	Classification	Amount (in U.S. \$)	
Fiduciary funds (FRS Pension Trust Fund)					
Investment derivative instruments:					
Futures ¹	Investment Income	\$ 93,583	Receivable/(Payable)	\$ 1,018	\$4,846,806
Options	Investment Income	1,635	Investment/(Liability) ²	195	1,641,000
Forward currency contracts	Investment Income	(432)	Receivable/(Payable) ³	(6,820)	(6,820)
Interest rate swaps	Investment Income	158	Investment	5	13,250
Credit default swaps	Investment Income	1,458	Investment	1,487	75,000

¹ The total unrealized gain for open futures contracts at June 30, 2014, was \$1,017,702 in the FRS Pension Trust Fund. Cash payments in the amount of \$13,601,802 had already been settled with the broker on or before June 30, 2014. Outstanding remaining net futures margin at June 30, 2014, totaled \$14,619,504 for the FRS Pension Trust Fund, which is reported gross on the Statement of Fiduciary Net Position as "Accounts receivable" and "Accounts payable and accrued liabilities".

² Purchased options are reported as investments and short sales of options are reported as liabilities on the Statement of Fiduciary Net Position. This schedule nets both long and short positions.

³ The total receivable and payable notional and fair values (in U.S. \$) for forward currency contracts in the FRS Pension Trust Fund were \$2,967,243,022 and (\$2,974,062,780) as of June 30, 2014. These amounts are included in "Foreign currency contracts receivable" and "Foreign currency contracts payable" on the Statement of Fiduciary Net Position.

7. Commitments

Each year the FRS Pension Trust Fund enters into a number of agreements that commit the Fund, upon request, to make additional investment purchases (i.e., capital commitments) up to predetermined amounts over certain investment time periods. The unfunded capital commitments that are not reported on the FRS Pension Trust Fund Statement of Fiduciary Net Position totaled \$9.9 billion as of June 30, 2014.

NOTE 3 - RECEIVABLES AND PAYABLES

“Receivables, net” and “Other loans and notes receivable, net,” as presented on the Government-wide Statement of Net Position and the applicable balance sheets and statements of net position 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	\$ 102,903	\$ 13,212	\$ 654	\$ 714,219	\$ 6,548
Contracts & grants receivable	.....	140	.....	.....	3
Due from Federal government	2,317	13,424	9,906	1,930,087	27,109
Due from other governmental units	65	805	.....	.....	112,932
Interest & dividends receivable	15,742	2,050	1,145	242	4,756
Loans & notes receivable	66,592	128,201	285	.....	11
Fees receivable	127,597	21	.....	.....	.....
Taxes receivable	3,165,519	20,340	55,132	.....	207,317
Allowance for uncollectibles	(1,832,836)	(9,555)	(849)	(19,490)	(7,904)
Receivables, net	\$ 1,647,899	\$ 168,638	\$ 66,273	\$ 2,625,058	\$ 350,772
Loans & notes receivable					
from other governments	\$ 42,685	\$ 1,128,987	\$	\$	\$ 821,768
Long-term interest receivable	.....	.....	.....	.....	390
Other loans & notes receivable	15,593	.....	1,489	303,042	773
Allowance for uncollectibles	(89)	.....	(1,335)	(266,728)	(7,883)
Other loans & notes receivable, net	\$ 58,189	\$ 1,128,987	\$ 154	\$ 36,314	\$ 815,048

(Continued below)

	Nonmajor Governmental Funds	Total Governmental Funds	Internal Service Funds	Government-wide Reconciling Balances	Total Governmental Activities
Accounts receivable	\$ 231,534	\$ 1,069,070	\$ 17,829	394,313	\$ 1,481,212
Contracts & grants receivable	71,760	71,903	.....	.....	71,903
Due from Federal government	73,613	2,056,456	.....	.....	2,056,456
Due from other governmental units	12,768	126,570	4,075	.....	130,645
Interest & dividends receivable	1,965	25,900	569	.....	26,469
Loans & notes receivable	123,726	318,815	.....	.....	318,815
Fees receivable	228	127,846	.....	.....	127,846
Taxes receivable	15,266	3,463,574	.....	.....	3,463,574
Allowance for uncollectibles	(123,366)	(1,994,000)	.....	.....	(1,994,000)
Receivables, net	\$ 407,494	\$ 5,266,134	\$ 22,473	\$ 394,313	\$ 5,682,920
Loans & notes receivable					
from other governments	\$ 837,890	\$ 2,831,330	\$	\$	\$ 2,831,330
Long-term interest receivable	.....	390	.....	.....	390
Other loans & notes receivable	143,736	464,633	.....	.....	464,633
Allowance for uncollectibles	(8,747)	(284,782)	.....	.....	(284,782)
Other loans & notes receivable, net	\$ 972,879	\$ 3,011,571	\$	\$	\$ 3,011,571

BUSINESS-TYPE ACTIVITIES

	Transportation	Lottery	Hurricane Catastrophe Fund	Prepaid College Program	Reemployment Assistance
Accounts receivable	\$ 8,484	\$ 49,097	\$ 158,080	\$ 77,530	\$ 272,575
Due from Federal government	.....	.....	.....	.....	1,457
Due from other governmental units	459	.....	.....	.....	2,044
Interest & dividends receivable	1,680	531	2,101	24,343	115,251
Loans & notes receivable	.....	.....	.....	307,681	.....
Fees receivable	6,896	.....	.....	.....	2,993
Taxes receivable	.....	.....	.....	.....	486,230
Allowance for uncollectibles	.....	(2,094)	(19,977)	(4)	(435,762)
Receivables, net	\$ 17,519	\$ 47,534	\$ 140,204	\$ 409,550	\$ 444,788

Loans & notes receivable	\$ 76,751	\$	\$	\$	\$
Allowance for uncollectibles	.....	.....	.....	.....	.....
Future contract premiums and other receivables	.....	.....	.....	1,637,012	.....
Other loans & notes receivable, net	\$ 76,751	\$	\$	\$ 1,637,012	\$

(Continued below)

	Nonmajor Enterprise Funds	Total Enterprise Funds	Government-wide Reconciling Balances	Total Business-type Activities
Accounts receivable	\$ 40,787	\$ 606,553	\$ 66,464	\$ 673,017
Due from Federal government	.....	1,457	.....	1,457
Due from other governmental units	14,240	16,743	.....	16,743
Interest & dividends receivable	338	144,244	.....	144,244
Loans & notes receivable	1,013	308,694	.....	308,694
Fees receivable	147	10,036	.....	10,036
Taxes receivable	.....	486,230	.....	486,230
Allowance for uncollectibles	(37,638)	(495,475)	.....	(495,475)
Receivables, net	\$ 18,887	\$ 1,078,482	\$ 66,464	\$ 1,144,946
Loans & notes receivable	\$ 6,815	\$ 83,566	\$	\$ 83,566
Allowance for uncollectibles	(1,285)	(1,285)	.....	(1,285)
Future contract premiums and other receivables	.....	1,637,012	.....	1,637,012
Other loans & notes receivable, net	\$ 5,530	\$ 1,719,293	\$	\$ 1,719,293

COMPONENT UNITS

Accounts receivable	\$ 1,610,810
Contracts & grants receivable	195,552
Due from Federal government	19,200
Due from other governmental units	192,679
Interest & dividends receivable	118,705
Loans & notes receivable	221,551
Allowance for uncollectibles	(388,495)
Receivables, net	\$ 1,970,002
Other loans & notes receivable	\$ 2,963,322
Allowance for uncollectibles	(281,270)
Other loans & notes receivable, net	\$ 2,682,052

“Accounts payable and accrued liabilities,” as presented on the Government-wide Statement of Net Position and the applicable balance sheets and statements of net position 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 payable	\$ 192,780	\$ 21,966	\$ 10,348	\$ 201,224	\$ 199,555
Accrued salaries & wages	65,959	829	38	33,143	12,040
Claims payable	.....	.....	.....	.....	.....
Construction contracts	176	.....	.....	.....	228,709
Deposits payable	179	479	.....	9	5,484
Due to Federal government	.....	.....	.....	142,511	1,503
Due to other governmental units	143,198	18,502	.....	23,485	7,366
Other payables	.....	.....	.....	.....	.....
Vouchers payable	8,816	.....	.....	.....	157
Accounts payable and accrued liabilities	\$ 411,108	\$ 41,776	\$ 10,386	\$ 400,372	\$ 454,814

(Continued below)

	Nonmajor Governmental Funds	Total Governmental Funds	Internal Service Funds	Government-wide Reconciling Balances	Total Governmental Activities
Accounts payable	\$ 160,622	\$ 786,495	\$ 25,840	172,625	\$ 984,960
Accrued salaries & wages	8,654	120,663	2,401	.....	123,064
Claims payable	.....	.....	134,268	.....	134,268
Construction contracts	66	228,951	.....	.....	228,951
Deposits payable	556	6,707	.....	.....	6,707
Due to Federal government	1,397	145,411	1	.....	145,412
Due to other governmental units	20,449	213,000	.....	.....	213,000
Other payables	2,905	2,905	4,900	.....	7,805
Vouchers payable	257	9,230	.....	.....	9,230
Accounts payable and accrued liabilities	\$ 194,906	\$ 1,513,362	\$ 167,410	\$ 172,625	\$ 1,853,397

BUSINESS-TYPE ACTIVITIES

	Transportation	Lottery	Hurricane Catastrophe Fund	Prepaid College Program	Reemployment Assistance
Accounts payable	\$ 100	\$ 5,409	\$ 150,780	\$ 461,525	\$ 29,771
Accrued interest payable	.....	.....	47,851	.....	.....
Accrued salaries & wages	.....	60	.....	.....	.....
Construction contracts	68,701	.....	.....	.....	.....
Deposits payable	238	2,219	.....	.....	.....
Other payables	.....	.....	.....	.....	.....
Accounts payable and accrued liabilities	\$ 69,039	\$ 7,688	\$ 198,631	\$ 461,525	\$ 29,771

(Continued below)

	Nonmajor Enterprise Funds	Total Enterprise Funds	Government-wide Reconciling Balances	Total Business-type Activities
Accounts payable	\$ 30,368	\$ 677,953	\$ 318	\$ 678,271
Accrued interest payable	.....	47,851	.....	47,851
Accrued salaries & wages	2,820	2,880	.....	2,880
Construction contracts	.....	68,701	.....	68,701
Deposits payable	101	2,558	.....	2,558
Other payables	9	9	.....	9
Accounts payable and accrued liabilities	\$ 33,298	\$ 799,952	\$ 318	\$ 800,270

COMPONENT UNITS

Accounts payable	\$ 691,218
Accrued interest payable	65,642
Accrued salaries & wages	257,240
Claims payable	1,487,200
Construction contracts	76,782
Deposits payable	323,777
Due to Federal government	3,143
Due to other governmental units	10,165
Vouchers payable	17,957
Accounts payable and accrued liabilities	\$ 2,933,124

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	\$ 21,259,671	\$	\$	\$	\$	\$	\$ 21,259,671
Fuel taxes:							
Motor fuel tax	.....	.....	.....	.....	2,360,459	.....	2,360,459
Pollutant tax	.....	234,663	.....	.....	.....	.....	234,663
Aviation fuel tax	.....	.....	.....	.....	39,388	.....	39,388
Solid minerals severance tax	.....	35,033	.....	.....	.....	.....	35,033
Oil and gas production tax	10,838	.....	.....	.....	.....	.....	10,838
Total fuel taxes	10,838	269,696	.....	.....	2,399,847	.....	2,680,381
Corporate income tax	2,043,380	.....	.....	.....	.....	.....	2,043,380
Documentary stamp tax	1,806,604	.....	.....	.....	.....	.....	1,806,604
Intangible personal property tax	254,236	.....	.....	.....	.....	.....	254,236
Communications service tax	914,260	.....	402,925	.....	.....	.....	1,317,185
Estate tax	839	.....	.....	.....	.....	.....	839
Gross receipts utilities tax	.....	7,181	607,156	.....	.....	.....	614,337
Beverage and tobacco taxes:							
Alcoholic beverage tax	439,120	.....	.....	.....	.....	13,235	452,355
Cigarette tax	1,151,190	.....	.....	.....	.....	.....	1,151,190
Smokeless tobacco tax	27,564	.....	.....	.....	.....	.....	27,564
Total beverage and tobacco taxes	1,617,874	.....	.....	.....	.....	13,235	1,631,109
Other taxes:							
Insurance premium tax	908,555	.....	.....	.....	.....	9,138	917,693
Hospital public assistance tax	.....	.....	.....	958,587	.....	.....	958,587
Citrus excise tax	.....	.....	.....	.....	.....	31,149	31,149
Pari-mutuel wagering tax	6,826	.....	1	.....	.....	190,164	196,991
Total other taxes	915,381	.....	1	958,587	.....	230,451	2,104,420
Total	\$ 28,823,083	\$ 276,877	\$ 1,010,082	\$ 958,587	\$ 2,399,847	\$ 243,686	\$ 33,712,162

	Sales and Use Tax
Governmental fund statements	\$ 21,259,671
Government-wide accruals	(3,713)
Government-wide statements	\$ 21,255,958

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 roadways, bridges and other infrastructure assets included in the State Highway System. Under this approach, the Department of Transportation has made the commitment to 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 maintain these assets at the predetermined condition levels. Refer to the Other 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, 2014, is as follows (in thousands):

General Government	\$	69,317
Education		10,337
Human Services		31,963
Criminal Justice & Correction		95,595
Natural Resources & Environment		52,970
Transportation		38,459
State Courts		3,298
Total depreciation expense (governmental activities)	\$	301,939

Primary government capital asset activities for the fiscal year ended June 30, 2014, are as follows (in thousands):

GOVERNMENTAL ACTIVITIES

	Balance		Balance	
	July 1, 2013	Increases	Decreases	June 30, 2014
Capital assets, not being depreciated:				
Land and other nondepreciable assets	\$ 17,474,839	\$ 287,101	\$ 50,482	\$ 17,711,458
Infrastructure and infrastructure improvements - nondepreciable	37,662,552	1,556,173	274,973	38,943,752
Construction work in progress	7,759,436	326,503	1,066,632	7,019,307
Total capital assets, not being depreciated	62,896,827	2,169,777	1,392,087	63,674,517
Capital assets, being depreciated:				
Buildings and building improvements	4,898,417	366,051	117,600	5,146,868
Infrastructure and infrastructure improvements	700,137	19,212	1,142	718,207
Leasehold improvements	1,064	3	.....	1,067
Property under capital lease	176,998	.....	546	176,452
Furniture and equipment	1,776,601	273,699	287,943	1,762,357
Works of art and historical treasures	1,897	82	36	1,943
Library resources	29,998	78	54	30,022
Other	75,582	159	2,152	73,589
Total capital assets, being depreciated	7,660,694	659,284	409,473	7,910,505
Less accumulated depreciation for:				
Buildings and building improvements	2,325,407	139,496	11,905	2,452,998
Infrastructure and infrastructure improvements	361,353	28,392	965	388,780
Leasehold improvements	549	76	.....	625
Property under capital lease	66,603	8,292	541	74,354
Furniture and equipment	1,359,568	119,940	135,110	1,344,398
Works of art and historical treasures	827	142	32	937
Library resources	14,998	1,239	53	16,184
Other	49,840	4,362	1,999	52,203
Total accumulated depreciation	4,179,145	301,939	150,605	4,330,479
Total capital assets, being depreciated, net	3,481,549	357,345	258,868	3,580,026
Governmental activities capital assets, net	\$ 66,378,376	\$ 2,527,122	\$ 1,650,955	\$ 67,254,543

BUSINESS-TYPE ACTIVITIES

	Balance		Balance	
	July 1, 2013	Increases	Decreases	June 30, 2014
Capital assets, not being depreciated:				
Land and other nondepreciable assets	\$ 885,690	\$ 25,216	\$ 952	\$ 909,954
Infrastructure and infrastructure improvements - nondepreciable	6,903,264	447,266	.....	7,350,530
Construction work in progress	647,531	935,663	31,617	1,551,577
Total capital assets, not being depreciated	8,436,485	1,408,145	32,569	9,812,061
Capital assets, being depreciated:				
Buildings and building improvements	386,063	31,648	8,454	409,257
Infrastructure and infrastructure improvements	1,169	47	.....	1,216
Leasehold improvements	79	.....	.....	79
Furniture and equipment	199,296	43,459	18,506	224,249
Library resources	4	3	.....	7
Other	51,443	4,487	25	55,905
Total capital assets, being depreciated	638,054	79,644	26,985	690,713
Less accumulated depreciation for:				
Buildings and building improvements	140,090	12,241	8,693	143,638
Infrastructure and infrastructure improvements	238	71	.....	309
Leasehold improvements	47	11	.....	58
Furniture and equipment	115,182	25,463	15,803	124,842
Library resources	1	1	.....	2
Other	31,391	9,740	34	41,097
Total accumulated depreciation	286,949	47,527	24,530	309,946
Total capital assets, being depreciated, net	351,105	32,117	2,455	380,767
Business-type activities capital assets, net	\$ 8,787,590	\$ 1,440,262	\$ 35,024	\$ 10,192,828

Component units' capital asset activities for the fiscal year ended June 30, 2014, are as follows (in thousands):

COMPONENT UNITS				
	Balance July 1, 2013	Increases	Decreases	Balance June 30, 2014
Capital assets, not being depreciated:				
Land and other non-depreciable assets	\$ 6,322,224	\$ 142,914	\$ 47,284	\$ 6,417,854
Construction work in progress	1,640,879	869,210	935,468	1,574,621
Total capital assets, not being depreciated	7,963,103	1,012,124	982,752	7,992,475
Capital assets, being depreciated:				
Buildings and building improvements	16,946,002	640,202	190,871	17,395,333
Infrastructure and infrastructure improvements	2,397,984	267,618	29,426	2,636,176
Leasehold improvements	317,216	14,914	3,503	328,627
Property under capital lease	147,146	3,865	14,353	136,658
Furniture and equipment	3,165,250	248,408	164,128	3,249,530
Works of art and historical treasures	3,519	463	21	3,961
Library resources	892,100	28,987	21,700	899,387
Other	305,176	35,786	8,098	332,864
Total capital assets, being depreciated	24,174,393	1,240,243	432,100	24,982,536
Less accumulated depreciation for:				
Buildings and building improvements	5,394,113	460,327	46,650	5,807,790
Infrastructure and infrastructure improvements	932,800	86,242	21,515	997,527
Leasehold improvements	102,717	13,994	1,271	115,440
Property under capital lease	62,440	7,842	10,577	59,705
Furniture and equipment	2,199,775	238,120	139,136	2,298,759
Works of art and historical treasures	1,386	232	14	1,604
Library resources	699,206	40,829	20,806	719,229
Other	215,510	33,216	6,512	242,214
Total accumulated depreciation	9,607,947	880,802	246,481	10,242,268
Total capital assets, being depreciated, net	14,566,446	359,441	185,619	14,740,268
Component units capital assets, net	\$ 22,529,549	\$ 1,371,565	\$ 1,168,371	\$ 22,732,743

NOTE 6 - PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS

A. Pensions

The plan administrator for the Florida Retirement System and the Retiree Health Insurance Subsidy Program (plans) prepares and publishes its own stand-alone comprehensive annual financial report, including financial statements and required supplementary information. Copies of this report can be obtained from the Department of Management Services, Division of Retirement, Bureau of Research and Member Communications, P.O. Box 9000, Tallahassee, Florida 32315-9000; by telephone toll free at (844) 377-1888 or (850) 907-6500; by email at rep@dms.myflorida.com; or at the Division's website (www.frs.myflorida.com). The plans implemented GASB Statement No. 67, *Financial Reporting for Pensions Plans - an amendment of GASB Statement No. 25*, for the fiscal year ended June 30, 2014. Further information is included in the stand-alone comprehensive annual financial report.

1. The Florida Retirement System

The Florida Retirement System (FRS) was created in Chapter 121, Florida Statutes (F.S.), effective December 1, 1970, by consolidating and closing these existing plans to new members: the Teachers' Retirement System (Chapter 238, 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 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 SMSC 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 (from July 1, 2001 through June 30, 2014), certain health-care related positions within state forensic or correctional facilities, or specified forensic employees of a medical examiner's office 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.

Since July 1, 2001, the FRS Pension Plan has provided for vesting of benefits after six years of creditable service. Members not actively working in a position covered by the FRS on July 1, 2001, must return to covered employment for up to one work year to be eligible to vest with less service than was required under the law in effect before July 1, 2001. Members initially enrolled on or after July 1, 2001, through June 30, 2011, vest after six years of service. Members initially enrolled on or after July 1, 2011, vest after eight years of creditable service. 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* – For members initially enrolled in the FRS before July 1, 2011, six or more years of creditable service and age 62, or the age after completing six years of creditable service if after age 62. Thirty years of creditable service regardless of age before age 62.

For members initially enrolled in the FRS on or after July 1, 2011, eight or more years of creditable service and age 65, or the age after completing eight years of creditable service if after age 65. Thirty-three years of creditable service regardless of age before age 65.

- *Special Risk Class and Special Risk Administrative Support Class Members* – For members initially enrolled in the FRS before July 1, 2011, 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. Twenty-five 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.

For members initially enrolled in the FRS on or after July 1, 2011, eight or more years of Special Risk Class service and age 60, or the age after completing eight years of Special Risk Class service if after age 60. Thirty years of special risk service regardless of age before age 60. Without eight years of Special Risk Class service, members of the Special Risk Administrative Support Class must meet the requirements of the Regular Class.

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 cost-of-living adjustment. If the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3% per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3% determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3%. FRS Pension Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

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, 2014, the FRS Trust Fund projected \$3,389,125,451 in accumulated benefits and interest for 38,058 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 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 0.03% 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 and employee 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. 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, 2014, was \$150,014,335,000. 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	Uniform Employer Rates Recommended by Actuarial Valuation as of July 1, 2012 for Fiscal Year 2013-2014*	July 1, 2013 Statutory Rates* (Ch. 121, F.S.)
Regular	5.72%	5.72%
Senior Management Service	17.08%	17.08%
Special Risk	17.83%	17.83%
Special Risk Administrative Support	34.73%	34.73%
Elected Officers - Judges	27.05%	27.05%
Elected Officers - Legislators/Attorneys/Cabinet	31.37%	31.37%
Elected Officers - County	31.80%	31.80%
Deferred Retirement Option Program - applicable to members from all of the above classes or plans	11.64%	11.64%

* Rates indicated are uniform rates for all FRS members created by blending the FRS Investment Plan and FRS Pension Plan rates and including UAL contribution rates. These rates do not include a 0.03% contribution for the FRS Investment Plan administration and educational program fee. In addition, the July 1, 2013, statutory employer rates do not include 3.00% mandatory employee contribution required for all membership classed except for members in the Deferred Retirement Option Program.

FRS Participating Employers:

State Agencies	45
County Agencies	396
District School Boards	67
Universities	12
State Colleges	28
Cities*	186
Special Districts*	262
Hospitals*	6
Other	12
Total Participating Employers	1,014

* This total includes 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	131,220	1,471	16,930	3	349	149,973
Vested	412,214	6,320	51,663	81	1,838	472,116
DROP Participants	32,878	669	4,240	6	265	38,058
Current Retirees and Beneficiaries	324,853	3,531	31,348	171	2,313	362,216
Vested Terminated	103,387	1,352	6,290	17	389	111,435
Total Members	1,004,552	13,343	110,471	278	5,154	1,133,798

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

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, 2014, the state’s total covered payroll includes 125,246 active members and 8,483 DROP participants. The total contributions 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 22.00% of the total contributions required of all participating employers. The table below provides information on contributions for the fiscal year ended June 30, 2014 and the two preceding years:

State Share	Fiscal Year Ended June 30,		
	2014	2013	2012
FRS Defined Benefit Plan:			
Employer Contributions	\$ 473,915,249	\$ 273,078,027	\$ 238,711,455
Employee Contributions	125,008,226	127,395,166	113,221,250
FRS Defined Contribution Plan:			
Employer Contributions	57,818,150	53,146,281	94,289,195
Employee Contributions	33,827,464	33,007,209	29,118,663
Total Contributions	\$ 690,569,089	\$ 486,626,683	\$ 475,340,563
Covered Payroll (State share)	\$ 5,525,070,727	\$ 5,435,607,912	\$ 5,555,137,141
State Percent of Covered Payroll	12.50%	8.95%	8.56%

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, 2014, 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 members. For the fiscal year ended June 30, 2014, the contribution rate was 1.20% 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 table below provides additional information for the HIS as of June 30 (in thousands where amounts are dollars):

	Fiscal Year Ended June 30,		
	2014	2013	2012
Recipients	323,098	310,139	297,303
Contributions	\$ 342,567	\$ 327,574	\$ 322,610
Benefits paid	\$ 407,276	\$ 390,973	\$ 374,444
Trust Fund net position	\$ 93,385	\$ 157,928	\$ 220,346

3. Funded Status for Defined Benefit Pension Plans

The following table provides funding information for the actuarial valuation dates shown below (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, 2013	\$ 131,680,615	\$ 154,125,953	\$ 22,445,338	85.44%	\$ 24,568,642 ⁽¹⁾	91.36%
HIS	July 1, 2012	\$ 220,346	\$ 9,018,467	\$ 8,798,121	2.44%	\$ 31,345,990 ⁽²⁾	28.07%

Additional information as of the actuarial valuation date is as follows:

	FRS	HIS
Valuation date	July 1, 2013	July 1, 2012
Actuarial cost method	Entry Age	Entry Age Normal
Amortization method	Level Percentage of Pay, Closed	Level Percentage of Pay, Open
Equivalent single amortization period	Weighted average of 28 Years ⁽³⁾	30 Years ⁽³⁾
Asset valuation method	5-Year Smoothed Method	Market Value
Actuarial assumptions:		
Investment rate of return	7.75% ⁽⁴⁾	4.00% ⁽⁴⁾
Projected salary increases	5.85% ^(4, 5)	5.85% ^(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 Investment Plan 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, 2012.

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 5.15% of the participants' gross monthly compensation from July 2013 through June 2014. 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 also a UAL payment required of 2.19% for fiscal year 2013-14. 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 5.14% was distributed to the provider companies designated by the participant. Effective July 1, 2011, there is a mandatory employee contribution of 3%. 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		18,228		
Payroll	\$	1,522,076,738		
Contributions:				
Employee	\$	81,837,071	5.38%	of payroll
Employer	\$	111,682,292	7.34%	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 6.27% of covered payroll from July 2013 through June 2014. 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 a UAL payment of 12.27% required for fiscal year 2013-14. The employers' contributions were paid to the provider companies designated by the participant. Effective July 1, 2011, there is a mandatory employee contribution of 3%. 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		30		
Payroll	\$	3,258,908		
Contributions:				
Employee	\$	140,775	4.32%	of payroll
Employer	\$	630,981	19.36%	of payroll

B. Other Postemployment Benefits (OPEB)

The following is based on the September 26, 2014, update to the July 1, 2013, actuarial valuation of the State Employees' Health Insurance Program Retiree healthcare benefits as of July 1, 2013.

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 twenty-one participating employers including the primary government of the state, the twelve state universities, and other governmental entities. There was an average enrollment of 171,960 contracts including 36,238 retirees and 135,722 employees and COBRA participants for fiscal year 2013-2014. 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 June 2014 coverage, for active employees and retirees under the age of 65 for the standard plan were \$641.52 and \$1,444.06 for single and family contracts, respectively. Retirees over the age of 65 pay premiums for a Medicare supplement. Monthly premiums, through June 2014 coverage, for the standard Preferred Provider Organization Plan were \$359.61 for a single contract, \$719.22 for two Medicare eligible members, and \$1,036.90 for a family contract when only one member is Medicare eligible. The following schedules regarding OPEB cost, net OPEB obligation and OPEB funded status disclose only the State of Florida's share of the OPEB. Refer to Other Required Supplementary Information for information on the OPEB plan as a whole.

Actuarially-Determined Annual OPEB Cost and Net OPEB Obligation as of June 30, 2014 and the two preceding fiscal years (dollars in thousands):

	2014	2013	2012
Annual required contribution (ARC)	\$ 399,026	\$ 327,829	\$ 330,167
Interest on the net OPEB obligation	37,540	28,412	19,093
Adjustments to the ARC	(32,534)	(24,624)	(16,547)
Annual OPEB Cost	404,032	331,617	332,713
Employer contribution	(99,706)	(103,428)	(99,734)
Increase/(decrease) in net OPEB obligation	304,326	228,189	232,979
Net OPEB obligation - July 1	938,498	710,309	477,330
Net OPEB obligation - June 30	<u>\$1,242,824</u>	<u>\$ 938,498</u>	<u>\$ 710,309</u>
Percent of annual OPEB cost contributed	24.68%	31.19%	29.98%

Funded Status – State Share

The funded status of the plan as of June 30, 2014, was as follows (dollars in thousands):

Actuarial valuation date	July 1, 2013
Actuarial accrued liability (AAL)	\$ 5,771,534
Actuarial value of plan assets	.....
Unfunded actuarial accrued liability (UAAL)	<u>\$ 5,771,534</u>
Actuarial value of assets as a percentage of the AAL	0.00%
Covered payroll -- State share	\$ 4,367,874
UAAL (State) as a percentage of covered payroll	132.14%

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, 2013. 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. Initial healthcare cost trend rates used for the Preferred Provider Organization (PPO) Plans are 7.21%, 7.89%, and 7.59% for the first three years followed by 7.70% in the fourth year grading to 5.0% over the course of 70 years. For the Health Maintenance Organization (HMO) Plans, initial healthcare cost trend rates of 6.95%, 7.64%, and 7.75% for the first three years followed by 8.10% in the fourth year and grading to 5.0% 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, 2014, the Department had available approximately \$9.4 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, 2014, totaled \$184 million. Refer to Note 5 for additional disclosures relating to construction in progress. Construction commitments for component units totaled \$1.8 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 \$504,611,895 for the fiscal year ended June 30, 2014. The table below represents the Florida Ports Financing Commission revenue bonds outstanding as of June 30, 2014. The bonds noted below were issued in May 2011 with proceeds used to defease the Commission's Series 1996 and Series 1999 bonds:

Series	Amount
2011A	\$ 9,775,000
2011B	127,170,000
2011A (Intermodal)	64,115,000
2011B (Intermodal)	45,210,000
Total	\$ 246,270,000

C. Operating Leases

Operating leases are not recorded on the balance sheets or statements of net position; 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 \$132.6 million, \$10 million, and \$60.5 million, respectively, for the year ended June 30, 2014. The following is a schedule of future non-cancelable operating lease payments for the primary government and component units at June 30, 2014 (in thousands):

	Primary Government		Component Units
	Governmental Activities	Business-type Activities	
2015	\$ 125,047	\$ 7,056	\$ 52,053
2016	117,741	6,701	35,916
2017	109,144	6,616	29,405
2018	104,523	5,963	24,673
2019	97,216	3,214	19,785
2020-2024	113,935	6,075	50,220
2025-2029	9,345	4,204	15,601
2030-2034	965	3,098	10,696
2035-2039	779	.....	2,621
2040-2044	793	.....	2,961
2045-2049	.....	.....	610
2050-2054	.....	.....	610
2055-2059	.....	.....	329
2060-2064	.....	.....	142
2065-2069	.....	.....	142
2070-2074	.....	.....	142
2075-2079	.....	.....	142
2080-2084	.....	.....	142
2085-2089	.....	.....	57
Total	\$ 679,488	\$ 42,927	\$ 246,247

D. Encumbrances

As of June 30, 2014, encumbrances for major and nonmajor governmental funds were (in thousands):

	General Fund	Environment, Recreation and Conservation	Public Education	Health and Family Services	Transportation	Nonmajor Governmental Funds	Total
Encumbrances:	<u>\$ 144,735</u>	<u>\$ 10,477</u>	<u>\$ 147,589</u>	<u>\$ 54,687</u>	<u>\$ 37,442</u>	<u>\$ 273,958</u>	<u>\$ 668,888</u>

NOTE 8 - BONDS PAYABLE AND CERTIFICATES OF PARTICIPATION

A. Bonds Payable

1. Outstanding Bonds

Bonds payable at June 30, 2014, are as follows (in thousands):

Bond Type	Original Amount	Amount Outstanding	Interest Rates	Annual Maturity To
Governmental Activities:				
Road and Bridge Bonds	\$ 1,879,965	\$ 1,638,090	3.000%-6.375%	2041
SBE Capital Outlay Bonds	765,850	391,310	2.000%-5.000%	2030
Lottery Education Bonds	3,173,860	2,421,187	3.000%-6.584%	2032
Public Education Bonds	11,642,270	9,786,140	2.000%-6.000%	2041
State University System Bonds	241,960	189,495	3.000%-6.500%	2033
University Auxiliary Bonds	1,195,540	983,226	2.000%-7.500%	2043
Inland Protection Bonds	96,730	73,280	4.260%-5.400%	2024
Florida Forever Bonds	1,679,225	1,273,705	3.000%-7.045%	2029
Water Pollution Control Bonds	614,775	432,880	2.750%-5.500%	2031
Florida Facilities Pool Bonds	479,060	310,110	3.500%-5.750%	2039
State Infrastructure Bank Bonds	123,615	59,910	4.250%-5.000%	2027
Seaport Investment Bonds	138,145	131,950	4.000%-5.000%	2043
Everglades Restoration Bonds	288,550	227,850	0.130%-6.450%	2032
	<u>22,319,545</u>	<u>17,919,133</u>		
Unamortized premiums (discounts) on bonds payable	.....	812,839		
Total Bonds Payable	<u>\$ 22,319,545</u>	<u>\$ 18,731,972</u>		
Business-type Activities:				
Toll Facilities Bonds	\$ 3,339,645	\$ 2,821,955	2.875%-6.800%	2043
Florida Hurricane Catastrophe Fund Bonds	3,300,920	3,000,920	1.298%-5.000%	2021
	<u>6,640,565</u>	<u>5,822,875</u>		
Unamortized premiums (discounts) on bonds payable	.....	136,999		
Total Bonds Payable	<u>\$ 6,640,565</u>	<u>\$ 5,959,874</u>		

2. Types of Bonds

Road and Bridge Bonds are issued to finance the cost of acquiring real property, or the rights to real property for state roads, or to finance the cost of state bridge construction. The bonds, serial and term, are secured by a pledge of a portion of the state-assessed motor fuel tax revenues, 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, serial and term, 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, serial and term, 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, serial and term, 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, serial and term, are secured by university pledges of certain housing system revenues, parking system revenues, and student fee assessments.

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.

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, serial and term, 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.

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.

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.

Seaport Investment Program Bonds are issued primarily to finance improvements at various seaports within the State of Florida. The bonds, serial and term, are secured by a first lien on the annual allocation of certain fees derived from motor vehicle certificates to the Seaport Investment Program.

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 and to fund the Florida Keys Area of Critical State Concern protection program. 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 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):

The table below contains information regarding revenues pledged to repay debt obligations. For each Bond Type, the table discloses Gross Revenue, Operating Expenses, Net Revenue Available for Debt Service, Principal, Interest, Coverage Ratio, Final Maturity, Remaining Debt Service, and Revenue Ratio. The Bond Types with Operating Expenses are considered self-supporting debt and are paid from the associated facilities being financed. If Operating Expenses are not shown, the bond type is considered to be Net Tax Supported debt and serviced by dedicated tax or fee revenues.

Bond Type	Revenue ³	Less Operating Expenses	Net Available for Debt Service	Debt Service			Coverage Ratio	Final Maturity	Remaining Debt Service	Revenue Ratio ⁴
				Principal	Interest ⁵	Total Debt Service				
Florida Turnpike (Toll Facility)	808,374	157,343	651,031	116,398	130,033	246,431	2.64	2043	4,403,295	80.54%
Florida Forever/P2000/Everglades ¹	1,049,500	.....	1,049,500	97,960	72,963	170,923	6.14	2032	2,036,667	100.00%
Lottery Education ^{1,2}	1,498,409	.....	1,498,409	194,105	118,649	312,754	4.79	2032	2,915,847	100.00%
Alligator Alley (Toll Facility)	26,755	8,272	18,483	1,740	1,707	3,447	5.36	2027	44,845	69.08%
State Infrastructure Bank	69,407	.....	69,407	10,710	3,491	14,201	4.89	2027	72,198	100.00%
Florida Hurricane Catastrophe	1,789,747	17,650	1,772,097	300,000	88,295	388,295	4.56	2016	3,000,920	99.01%
State University System Bonds	55,766	.....	55,766	12,835	8,796	21,631	2.58	2033	234,935	100.00%
University Auxiliary Bonds ⁷										
Parking System Revenue Bonds										
Florida International University	13,762	5,032	8,730	2,655	3,023	5,678	1.54	2043	136,245	63.44%
University of South Florida	13,783	7,661	6,122	2,285	1,272	3,557	1.72	2026	34,188	44.42%
Florida Agricultural & Mechanical University	2,216	1,501	715	180	53	233	3.07	2018	931	32.27%
University of Florida	12,499	7,176	5,323	2,260	870	3,130	1.70	2028	25,179	42.59%
Florida Atlantic University	7,161	3,164	3,997	1,300	779	2,079	1.92	2032	26,181	55.82%
University of Central Florida	19,251	3,335	15,916	3,275	1,639	4,914	3.24	2032	49,800	82.68%
Florida State University	11,045	3,027	8,018	3,620	1,994	5,614	1.43	2031	58,527	72.59%
Housing System Revenue Bonds										
Florida Agricultural & Mechanical University	11,146	7,297	3,849	2,684	3,228	5,912	0.65	2032	94,429	34.53%
Florida International University	30,469	16,622	13,847	5,175	4,521	9,696	1.43	2041	158,706	45.45%
University of Florida	52,210	35,004	17,206	3,500	3,040	6,540	2.63	2033	117,352	32.96%
Florida Atlantic University	15,898	7,153	8,745	2,795	2,971	5,766	1.52	2036	96,151	55.01%
University of Central Florida	29,316	17,450	11,866	3,125	5,117	8,242	1.44	2042	158,270	40.48%
Florida State University	42,203	18,193	24,010	4,285	6,886	11,171	2.15	2040	242,742	56.89%
Student Health and Wellness Center Revenue Bonds										
University of Central Florida	14,127	.....	14,127	375	242	617	22.90	2024	6,182	100.00%
Florida State University	13,851	.....	13,851	1,155	1,228	2,383	5.81	2030	38,082	100.00%
University of North Florida	4,248	.....	4,248	420	627	1,047	4.06	2036	26,970	100.00%
Bookstore Revenue Bonds										
University of Central Florida	1,840	548	1,292	240	53	293	4.41	2017	878	70.22%
Student Services Center Revenue Bonds										
University of Florida	21,347	.....	21,347	1,045	1,571	2,616	8.16	2033	61,427	100.00%
Water Pollution Control Bonds	90,394	.....	90,394	34,840	22,025	56,865	1.59	2031	594,131	100.00%
Inland Protection Bonds	192,444	.....	192,444	5,885	2,931	8,816	21.83	2024	94,483	100.00%
Seaport Investment Program	200,000	.....	200,000	6,195	2,387	8,582	23.30	2043	248,884	100.00%

¹ Operating Expenses are not listed for various 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 Source Department of Lottery, Audited Financial Statements.

³ Refer to Note 8A.2. for information on the sources of pledged revenues.

⁴ Revenue Ratio is calculated as Net Available for Debt Service divided by Revenue.

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 the fiscal year 2013-14, the ratio improved to below 6%, primarily due to a decrease in debt service and an increase in tax revenues. Chapter 2013-41, Section 45, Laws of Florida, provided the legislature's determination that the authorization and issuance of debt for the 2013-14 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, 2014, are as follows (in thousands):

Year Ending June 30	Primary Government					
	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2015	\$ 1,013,554	\$ 856,528	\$ 1,870,082	\$ 446,070	\$ 224,525	\$ 670,595
2016	1,075,109	807,407	1,882,516	469,205	202,651	671,856
2017	1,092,908	755,674	1,848,582	965,810	176,483	1,142,293
2018	1,116,121	703,025	1,819,146	139,845	158,412	298,257
2019	1,098,874	649,117	1,747,991	647,235	146,229	793,464
2020-2024	5,449,661	2,441,012	7,890,673	1,660,365	495,174	2,155,539
2025-2029	3,630,995	1,279,842	4,910,837	574,630	301,290	875,920
2030-2034	2,179,641	600,274	2,779,915	495,805	180,304	676,109
2035-2039	1,158,355	173,972	1,332,327	340,845	66,241	407,086
2040-2044	103,915	8,697	112,612	83,065	7,273	90,338
Bonds Payable and Interest	17,919,133	8,275,548	26,194,681	5,822,875	1,958,582	7,781,457
Unamortized premiums (discounts)	812,839	.....	812,839	136,999	.....	136,999
Total bonds payable and interest	<u>\$ 18,731,972</u>	<u>\$ 8,275,548</u>	<u>\$ 27,007,520</u>	<u>\$ 5,959,874</u>	<u>\$ 1,958,582</u>	<u>\$ 7,918,456</u>

Year Ending June 30	Component Units		
	Principal	Interest	Total
2015	\$ 950,220	\$ 659,424	\$ 1,609,644
2016	2,188,531	294,780	2,483,311
2017	1,293,423	231,471	1,524,894
2018	396,541	196,730	593,271
2019	482,894	177,873	660,767
2020-2024	1,422,105	643,725	2,065,830
2025-2029	871,778	454,407	1,326,185
2030-2034	859,891	289,437	1,149,328
2035-2039	680,724	148,242	828,966
2040-2044	473,289	47,914	521,203
2045-2049	47,792	2,537	50,329
2050-2054	3,965	56	4,021
Bonds payable and interest	9,671,153	3,146,596	12,817,749
Unamortized premiums (discounts)	167,279	.....	167,279
Total bonds payable and interest	<u>\$ 9,838,432</u>	<u>\$ 3,146,596</u>	<u>\$ 12,985,028</u>

Annual debt service requirements for university capital improvement debt payable at June 30, 2014, are as follows (in thousands):

Year Ending June 30	Universities		
	Principal	Interest	Total
2015	\$ 47,084	\$ 41,942	\$ 89,026
2016	50,546	40,421	90,967
2017	48,646	38,298	86,944
2018	50,421	36,234	86,655
2019	51,765	34,024	85,789
2020-2024	258,626	135,530	394,156
2025-2029	230,435	81,069	311,504
2030-2034	150,444	35,929	186,373
2035-2039	51,877	11,959	63,836
2040-2044	21,449	1,848	23,297
Total capital improvement debt payable and interest	961,293	457,254	1,418,547
Unamortized premiums (discounts)	12,745	.....	12,745
Total capital improvement debt payable and interest	<u>\$ 974,038</u>	<u>\$ 457,254</u>	<u>\$ 1,431,292</u>

6. Advance Refundings and Current Refundings

During the fiscal year ended June 30, 2014, 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 were used to immediately call the refunded bonds or deposited in Special Purpose Investment Accounts with the State Treasury and used to call refunded bonds within 90 days of the issuance of the refunding bonds. The proceeds of the advance refundings were deposited in Special Purpose Investment Accounts with the State Treasury and economically defeased the refunded bonds. The funds deposited along with the interest earned and other available funds were sufficient to meet the future principal and interest payments on the refunded bonds as they became 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.

Advance Refundings**Governmental Activities**

State of Florida, Full Faith and Credit, Department of Transportation Right-of-Way Acquisition and Bridge Construction Refunding Bonds, Series 2012B in the amount of \$234,715,000 along with additional funds of \$5,263,789 were used to advance refund \$244,190,000 of the State of Florida, Full Faith and Credit, Department of Transportation Right-of-Way Acquisition and Bridge Construction Bonds, Series 2004A maturing in the years 2015 through 2034. The refunding resulted in debt savings of \$60,226,829, an economic gain of \$44,669,451, and a deferred loss on refunding of \$646,453.

State of Florida, Full Faith and Credit, State Board of Education Public Education Capital Outlay Refunding Bonds, 2013 Series C in the amount of \$297,965,000 along with additional funds of \$1,296,728 were used to advance refund \$163,020,000 of the State of Florida, Full Faith and Credit, State Board of Education Public Education Capital Outlay Bonds, 2003 Series C maturing in the years 2015 through 2034 and \$159,580,000 of the State of Florida, Full of Faith and Credit, State Board of Education Public Education Capital Outlay Bonds, 2004 Series A maturing in the years 2015 through 2034. The refunding resulted in debt savings of \$64,062,790, an economic gain of \$47,213,119, and a deferred loss on refunding of \$83,725.

Business-type Activities

State of Florida, Department of Transportation Turnpike Revenue Bonds, Series 2013C in the amount of \$267,405,000, in part, along with additional funds of \$6,039,091 were used to advance refund \$110,210,000 of the State of Florida, Department of Transportation Turnpike Revenue Bonds, Series 2004A maturing in the years 2015 through 2026. The refunding resulted in debt savings of \$13,481,136, an economic gain of \$11,294,622, and a deferred loss on refunding of \$7,580,981.

Current Refundings

Governmental Activities

State of Florida, Full Faith and Credit, State Board of Education Public Education Capital Outlay Refunding Bonds, 2014 Series A in the amount of \$108,840,000 along with additional funds of \$1,954,188 were used to refund \$122,210,000 of the State of Florida, Full Faith and Credit, State Board of Education Public Education Capital Outlay Refunding Bonds, 2004 Series B maturing in the years 2015 through 2026. The refunding resulted in debt savings of \$19,149,320, an economic gain of \$16,391,383, and a deferred loss on refunding of \$4,223,413.

State of Florida, Full Faith and Credit, State Board of Education Capital Outlay Refunding Bonds, 2014 Series A in the amount of \$24,555,000, in part, along with additional funds of \$90,338 were used to refund \$13,735,000 of the State of Florida, Full Faith and Credit, State Board of Education Capital Outlay Bonds, 2004 Series A maturing in the years 2015 through 2024. The refunding resulted in debt savings of \$1,829,496, an economic gain of \$1,652,213, and a deferred loss on refunding of \$176,582.

State of Florida, Board of Governors, Florida International University Parking Facility Revenue Bonds, Series 2013A in the amount of \$48,365,000, in part, along with \$178,348 were used to refund \$3,175,000 of the State of Florida, Board of Regents Florida International University Parking Facility Revenue Bonds, Series 1999 maturing in the years 2014 through 2019 and \$12,730,000 of the State of Florida, Florida Board of Education Florida International University Parking Facility Revenue Bonds, Series 2002 maturing in the years 2014 through 2022. The refunding resulted in debt savings of \$1,142,450, an economic gain of \$1,001,780, and a deferred loss on refunding of \$48,539.

State of Florida, Board of Governors, Florida State University Dormitory Revenue Refunding Bonds, Series 2014A in the amount of \$46,085,000, in part, were used to refund \$13,795,000 of the State of Florida, Florida Board of Education Florida State University Housing Facility Revenue Bonds, Series 2004A maturing in the years 2015 through 2024 and a portion of bonds maturing in 2034. The refunding resulted in a debt savings of \$1,751,872, an economic gain of \$1,422,104, and a deferred loss on refunding of \$273,933.

Business-type Activities

State of Florida, Department of Transportation Turnpike Revenue Bonds, Series 2013B in the amount of \$206,035,000 along with additional funds of \$6,862,583 were used to refund \$234,550,000 of the State of Florida, Department of Transportation Turnpike Revenue Refunding Bonds, Series 2003A maturing in the years 2014 through 2022. The refunding resulted in debt savings of \$26,798,302, an economic gain of \$25,158,732, and a deferred loss on refunding of \$3,933,236.

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 6/30/2014
<u>Governmental Activities</u>	
University Auxilliary Bonds	\$ 1,344
<u>Business-type Activities</u>	
Toll Facilities	\$ 12,000

8. Arbitrage Regulations

The state 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):

<u>Governmental Activities</u>	<u>Interest</u>
Education:	
SBE Capital Outlay Bonds	\$ 17,300
Lottery Education Bonds	97,332
Public Education Bonds	416,669
State University System Bonds	7,802
University Auxiliary Bonds	40,406
Total Education	<u>579,509</u>
Natural Resources and Environment:	
Inland Protection Bonds	3,383
Everglades Restoration Bonds	6,856
Water Pollution Control Bonds	17,292
Florida Forever Bonds	54,780
Total Natural Resources and Environment	<u>82,311</u>
Transportation:	
Road and Bridge Bonds (Right of Way)	74,325
State Infrastructure Bonds	3,072
Seaport Bonds	2,500
Total Transportation	<u>79,897</u>
Total Direct Interest	<u>\$ 741,717</u>

10. Governmental Activities – Unrestricted Net Position Deficit

Governmental activities reflect a negative unrestricted net position balance of \$9.8 billion at June 30, 2014. This deficit is primarily the result of education-related bonds in which the state is responsible for the debt, but the state colleges, state universities, or the 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 "Net investment in capital assets." Instead, this bonded debt is netted with unrestricted net position. 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, 2014, of \$13.4 billion. The state has an additional \$1.0 billion in other bonds, including Florida Forever bonds in which the state does not own the related capital assets. 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 position for governmental activities would be \$4.6 billion.

B. Certificates of Participation

1. Primary Government

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 3.250% - 6.825% and the last maturity date is August 1, 2029. The following is a schedule of future minimum principal and interest payments for certificates of participation for governmental activities at June 30, 2014 (in thousands):

Year Ending June 30	Principal	Interest	Total
2015	\$ 44,585	\$ 35,022	\$ 79,607
2016	44,005	32,867	76,872
2017	43,390	30,777	74,167
2018	42,930	28,721	71,651
2019	36,900	26,558	63,458
2020-2024	210,505	101,864	312,369
2025-2029	214,235	40,341	254,576
2030	33,880	1,051	34,931
Total	670,430	297,201	967,631
Unamortized premiums (discounts)	6,032	.....	6,032
Total certificates of participation payable	<u>\$ 676,462</u>	<u>\$ 297,201</u>	<u>\$ 973,663</u>

2. Component Units

Component units (universities and a water management district) have issued certificates of participation (original amount of \$1,227,910,000) primarily to finance academic and student facilities, and construction projects for Everglades restoration. The certificates of participation's interest rates range from 2.500% to 6.000% and the last maturity date is July 1, 2040. The following is a schedule of future minimum principal and interest payments for certificates of participation for component units at June 30, 2014 (in thousands):

Year Ending June 30	Principal	Interest	Total
2015	\$ 26,815	\$ 50,283	\$ 77,098
2016	28,955	49,351	78,306
2017	30,275	47,993	78,268
2018	31,695	46,576	78,271
2019	33,095	45,087	78,182
2020-2024	188,790	200,322	389,112
2025-2029	231,425	151,423	382,848
2030-2034	290,195	90,308	380,503
2035-2039	218,545	20,815	239,360
2040-2044	2,340	203	2,543
Total	1,082,130	702,361	1,784,491
Unamortized premiums (discounts)	18,689	.....	18,689
Total certificates of participation payable	<u>\$ 1,100,819</u>	<u>\$ 702,361</u>	<u>\$ 1,803,180</u>

NOTE 9 - INSTALLMENT PURCHASES, CAPITAL LEASES, AND PUBLIC-PRIVATE PARTNERSHIPS

A. Installment Purchases

The state has a number of installment purchase contracts primarily providing for the acquisition of buildings, furniture, and equipment. At June 30, 2014, 69% of the state's installment purchase contracts for primary governmental activities were for furniture and equipment, and the remaining 31% for buildings. Installment purchase contracts for component units consisted of 100% of 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, 2014 (in thousands):

Year Ending June 30	Primary Government		Component Units
	Governmental Activities	Business-type Activities	
2015	\$ 11,045	\$ 1,658	\$ 3,523
2016	9,709	2,185	1,952
2017	8,349	2,451	1,298
2018	7,466	1,360	480
2019	5,751	1,361	217
2020-2024	13,629	6,800	.....
2025-2029	4,049	6,800	.....
2030-2034	.....	6,800	.....
2035-2039	.....	792	.....
Total	59,998	30,207	7,470
Less: Interest	(8,406)	(9,586)	(250)
Present value of future minimum payments	\$ 51,592	\$ 20,621	\$ 7,220

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, 2014, 64% of the state's capital leases for governmental activities were for buildings, and the remaining 36% were for furniture and equipment. Capital leases for component units consisted of 56% for buildings, 37% for furniture and equipment, and the remaining 7% for land. The following is a schedule of future minimum capital lease payments for the primary government and component units at June 30, 2014 (in thousands):

Year Ending June 30	Primary Government	
	Governmental Activities	Component Units
2015	\$ 5,981	\$ 11,884
2016	2,532	9,707
2017	2,524	7,193
2018	2,492	3,961
2019	2,492	2,967
2020-2024	3,282	11,545
2025-2029	924	8,097
2030-2034	.....	1,379
Total	20,227	56,733
Less: Interest	(2,871)	(8,629)
Present value of future minimum payments	\$ 17,356	\$ 48,104

C. Public-Private Partnerships

Pursuant to Section 334.30, Florida Statutes, the Department of Transportation executed two 35-year, Public-Private Partnership concession agreements in March and October of 2009 for the design, build, finance, operation and maintenance of the Interstate 595 Corridor and the Port of Miami Tunnel. Payments consist of construction-period payments, lump-sum final acceptance payments upon completion of construction, and annual performance-based availability payments to be made during the 30-year operations and maintenance period. Annual availability payments are all-inclusive payments consisting of unpaid portions of construction costs, annual operations costs, and maintenance expenses. The payment schedule below is an estimate of unpaid construction payments during the term of the agreements based on the percentage of completion of the projects at June 30, 2014. The annual availability payments are performance-based and are subject to change based on a fixed percentage as defined in the agreement and on the Consumer Price Index, which could impact the payment schedule. The projects are expected to be completed in early fiscal year 2015. The Department has six other public-private partnership agreements for the design, build, and finance; and two other agreements for the build and finance of various transportation projects. The remaining unpaid construction costs for these eight agreements represent 23% and 34%, respectfully, of payments due in 2015 and 2016. The following is a schedule of future maximum payments for the primary government at June 30, 2014 (in thousands):

Year Ending June 30	Primary Government	
	Governmental Activities	Business-type Activities
2015	\$ 825,860	\$ 72,781
2016	214,272	35,247
2017	165,113	41,817
2018	239,136	63,195
2019	77,951	16,330
2020-2024	408,873	84,024
2025-2029	474,186	97,286
2030-2034	543,660	112,643
2035-2039	625,397	130,425
2040-2044	665,310	130,097
2045	13,526	.....
Total	4,253,284	783,845
Less: Interest	(1,945,472)	(438,811)
Present value of future maximum payments	\$ 2,307,812	\$ 345,034

NOTE 10 - CHANGES IN LONG-TERM LIABILITIES

Changes in long-term liabilities for governmental activities during the fiscal year ended June 30, 2014, are as follows (in thousands):

	Balance July 1, 2013	Restatements and Adjustments	Additions	Deletions	Balance June 30, 2014	Due Within One Year (Current)
Governmental Activities						
Bonds payable:						
Road and Bridge Bonds	\$ 1,948,285	\$	\$	\$ 310,195	\$ 1,638,090	\$ 68,205
SBE Capital Outlay Bonds	456,675	.....	24,555	89,920	391,310	75,235
Lottery Education Bonds	2,429,122	.....	186,170	194,105	2,421,187	203,389
Public Education Bonds	10,251,190	.....	406,805	871,855	9,786,140	427,975
State University System Bonds	178,385	.....	23,945	12,835	189,495	13,460
University Auxiliary Bonds	857,192	.....	203,290	77,256	983,226	45,815
Inland Protection Bonds	79,165	.....	.....	5,885	73,280	6,180
Save Our Coast Bonds	.....	.....	.....	.....	.....	.....
Preservation 2000 Bonds	.....	.....	.....	.....	.....	.....
Florida Forever Bonds	1,359,050	.....	.....	85,345	1,273,705	89,595
Water Pollution Control Bonds	467,720	.....	.....	34,840	432,880	34,875
State Infrastructure Bank Bonds	70,620	.....	.....	10,710	59,910	10,085
Seaport Investment Bonds	.....	.....	138,145	6,195	131,950	2,145
Everglades Restoration Bonds	240,465	.....	.....	12,615	227,850	13,120
Florida Facilities Pool Bonds	332,590	.....	.....	22,480	310,110	23,475
	18,670,459	.....	982,910	1,734,236	17,919,133	1,013,554
Unamortized bond premiums (discounts)	871,855	.....	122,543	181,559	812,839	.....
Total bonds payable	19,542,314	.....	1,105,453	1,915,795	18,731,972	1,013,554
Certificates of participation payable*	722,839	(915)	.....	45,462	676,462	44,585
Deposits*	659,728	40,172	1,439,688	1,368,630	770,958	691,269
Compensated absences	763,727	.....	256,530	249,333	770,924	201,200
Claims payable	4,169,690	.....	1,864,618	2,247,143	3,787,165	2,044,384
Installment purchases/capital leases	68,622	.....	14,963	14,637	68,948	14,606
Public-private partnership agreements	2,279,735	.....	389,393	361,316	2,307,812	651,618
Advances - Due to Unclaimed Prop. TF	811,623	.....	5,244	.....	816,867	.....
Other Postemployment Benefits	909,004	.....	304,567	.....	1,213,571	.....
Other liabilities	35,073	.....	.....	7,615	27,458	.....
Total Governmental Activities	\$ 29,962,355	\$ 39,257	\$ 5,380,456	\$ 6,209,931	\$ 29,172,137	\$ 4,661,216

*Restatement to Beginning Balance due to the reclassification of certain items in accordance with GASB Statement 65.

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, Health and Family Services 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. Other Postemployment Benefits (OPEB) related to all governmental funds are reported above. The state does not currently fund the OPEB liability so it is non-liquidating. Refer to Note 6 for additional information on OPEB. The Transportation-Governmental Fund will liquidate the public-private partnership agreements liability from annual appropriations. Refer to Note 9 for additional information on the public-private partnership agreements.

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Changes in long-term liabilities for business-type activities and component units during the fiscal year ended June 30, 2014, are as follows (in thousands):

	Balance July 1, 2013	Restatements and Adjustments	Additions	Deletions	Balance June 30, 2014	Due Within One Year (Current)
Business-type Activities						
Bonds payable:						
Toll Facility Bonds	\$ 2,806,440	\$	\$ 473,440	\$ 457,925	\$ 2,821,955	\$ 121,070
Florida Hurricane Catastrophe Fund Bonds	3,300,920	.....	.....	300,000	3,000,920	325,000
	6,107,360	.....	473,440	757,925	5,822,875	446,070
Unamortized bond premiums (discounts)						
	125,879	.....	46,087	34,967	136,999	.....
Total bonds payable	6,233,239	.....	519,527	792,892	5,959,874	446,070
Accrued prize liability	560,472	.....	5,023,665	5,095,439	488,698	190,232
Deposits ¹	39,073	47,200	135,735	70,642	151,366	106,091
Compensated absences	21,370	.....	8,944	8,094	22,220	5,038
Claims payable	206,945	.....	.....	206,945	.....	.....
Tuition and housing benefits payable	11,022,049	.....	39,035	490,014	10,571,070	724,482
Installment purchases/capital leases	4,098	.....	17,500	977	20,621	1,228
Public-private partnership agreements ²	.....	.....	345,034	.....	345,034	38,050
Other Postemployment Benefits	16,262	.....	10,455	.....	26,717	.....
Other liabilities	4,294	.....	.....	4,294	.....	.....
Total Business-type Activities	\$ 18,107,802	\$ 47,200	\$ 6,099,895	\$ 6,669,297	\$ 17,585,600	\$ 1,511,191
Component Units						
Bonds payable ¹	\$ 11,415,938	\$ (11,357)	\$ 275,983	\$ 1,842,132	\$ 9,838,432	\$ 950,220
Deposits ¹	1,661,527	490,557	411,931	620,943	1,943,072	1,748,929
Compensated absences	612,003	.....	122,967	85,585	649,385	75,183
Installment purchases/capital leases	66,688	.....	8,566	19,930	55,324	13,746
Claims payable	96,068	.....	921,339	38,784	978,623	42,802
Certificates of participation payable	1,129,718	.....	121,153	150,052	1,100,819	26,815
Due to other governments/primary	869,322	.....	220,159	113,444	976,037	47,084
Other liabilities	2,234,526	.....	253,640	1,129,716	1,358,450	199,297
Total Component Units	\$ 18,085,790	\$ 479,200	\$ 2,335,738	\$ 4,000,586	\$ 16,900,142	\$ 3,104,076

¹Restatement to Beginning Balance due to the reclassification of certain items in accordance with GASB Statement 65.

²Public-private partnerships are included in the Installment purchases/capital leases lines of the Proprietary Funds Statement of Net Position.

NOTE 11 - INTERFUND BALANCES AND TRANSFERS

At June 30, 2014, 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, 2014, consist of the following (in thousands):

Due to Other Funds (in thousands)	Due from Other Funds (in thousands)				
	Governmental Activities				
	General Fund	Environment, Recreation and Conservation	Public Education	Health and Family Services	Transportation
Governmental Activities					
General Fund	\$	\$ 1,685	204	\$ 104,513	\$ 9,718
Environment, Recreation and Conservation	9,062	.....	.....	698	13,346
Public Education	93	.....	.....	1,654	.....
Health and Family Services	15,440	.....	16	.....	4,158
Transportation	6,556	1,225	.....	144	.....
Nonmajor	67,616	1,990	13,633	1,378	24,001
Internal Service Funds	877	1	.....	12	123
Business-type Activities					
Transportation	88	.....	.....	.....	104,377
Lottery	26	.....	55,409	.....	.....
Hurricane Catastrophe Fund	.....	.....	.....	.....	.....
Prepaid College Program	.....	.....	.....	.....	.....
Reemployment Assistance	163	.....	.....	.....	2
Nonmajor	5,170	.....	.....	8	.....
Fiduciary Funds					
Private-purpose Trust Funds	26	.....	8,524	.....	.....
Pension and Other Employee Benefits Trust Funds	12	.....	.....	.....	.....
Agency Funds	78,745	.....	916	3,673	3,553
Investment Trust Funds	.....	.....	.....	.....	.....
Total	\$ 183,874	\$ 4,901	\$ 78,702	\$ 112,080	\$ 159,278

(Continued Below)

Due to Other Funds (in thousands)	Due from Other Funds (in thousands)	
	Governmental Activities	
	Nonmajor	Internal Service Funds
Governmental Activities		
General Fund	\$ 16,619	\$ 6,813
Environment, Recreation and Conservation	411	339
Public Education	884	278
Health and Family Services	4,983	3,798
Transportation	22,276	4,089
Nonmajor	5,560	1,727
Internal Service Funds	43	421
Business-type Activities		
Transportation	.....	.....
Lottery	8	42
Hurricane Catastrophe Fund	.....	.....
Prepaid College Program	.....	1
Reemployment Assistance	1,380	.....
Nonmajor	422	177
Fiduciary Funds		
Private-purpose Trust Funds	450	1
Pension and Other Employee Benefits Trust Funds	7	33
Agency Funds	5	.....
Investment Trust Funds	.....	.....
Total	\$ 53,048	\$ 17,719

(Continued next page)

Due to Other Funds (in thousands)	Due from Other Funds (in thousands)			
	Business-type Activities			
	Transportation	Prepaid College Program	Reemployment Assistance	Nonmajor
Governmental Activities				
General Fund	\$	\$	\$ 1,102	\$ 737
Environment, Recreation and Conservation	.....	.....	34	15
Public Education	.....	.....	.....	.....
Health and Family Services	.....	.....	489	48
Transportation	.....	.....	.....	.....
Nonmajor	.....	.....	186	41
Internal Service Funds	.....	.....	.....	.....
Business-type Activities				
Transportation	.....	.....	.....	.....
Lottery	.....	.....	.....	8
Hurricane Catastrophe Fund	.....	.....	.....	217
Prepaid College Program	.....	.....	.....	.....
Reemployment Assistance	.....	.....	.....	.....
Nonmajor	.....	.....	19	.....
Fiduciary Funds				
Private-purpose Trust Funds	.....	11	.....	.....
Pension and Other Employee Benefits Trust Funds	.....	.....	.....	6,137
Agency Funds	60,201	.....	45	20
Investment Trust Funds	.....	.....	.....	50
Total	\$ 60,201	\$ 11	\$ 1,875	\$ 7,273

(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	\$	\$ 131	\$ 72,385	\$ 213,907
Environment, Recreation and Conservation	.....	3	.....	23,908
Public Education	.....	1	.....	2,910
Health and Family Services	.....	.....	14	28,946
Transportation	.....	.....	12,548	46,838
Nonmajor	.....	2	64	116,198
Internal Service Funds	.....	.....	32,756	34,233
Business-type Activities				
Transportation	.....	.....	4	104,469
Lottery	.....	.....	.....	55,493
Hurricane Catastrophe Fund	.....	.....	.....	217
Prepaid College Program	90	.....	.....	91
Reemployment Assistance	.....	.....	223	1,768
Nonmajor	.....	.....	.....	5,796
Fiduciary Funds				
Private-purpose Trust Funds	.....	.....	.....	9,012
Pension and Other Employee Benefits Trust Funds	.....	47,085	.....	53,274
Agency Funds	.....	.....	.....	147,158
Investment Trust Funds	.....	.....	.....	50
Total	\$ 90	\$ 47,222	\$ 117,994	\$ 844,268

Advances from Other Funds (in thousands)	Advances to Other Funds (in thousands)			
	Governmental Activities		Business-type Activities	
	General Fund	Transportation	Health & Family Services	Transportation
Governmental Activities				
General Fund	\$	\$ 100	\$	\$
Public Education	.....	.....	.....	.....
Nonmajor	625	.....	.....	.....
Internal Service Funds	1,978	800	.....	.....
Business-type Activities				
Transportation	.....	185,559	.....	.....
Total	\$ 2,603	\$ 186,459	\$	\$

(Continued below)

Advances from Other Funds (in thousands)	Advances to Other Funds (in thousands)	
	Fiduciary Funds	
	Private-purpose Trust Funds	Total
Governmental Activities		
General Fund	\$	\$ 100
Public Education	816,867	816,867
Nonmajor	.....	625
Internal Service Funds	.....	2,778
Business-type Activities		
Transportation	185,559
Total	\$ 816,867	\$ 1,005,929

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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 to Other Funds (in thousands)	Transfers from Other Funds (in thousands)				
	Governmental Activities				
	General Fund	Environment, Recreation and Conservation	Public Education	Health and Family Services	Transportation
Governmental Activities					
General Fund	\$	\$ 470,606	\$ 344,771	\$ 1,518,111	\$ 295,704
Environment, Recreation and Conservation	119,088	.....	.....	3,348	.....
Public Education	601	112	.....	10,429	.....
Health and Family Services	123,368	.....	209,507	.....	33,529
Transportation	57,255	25,319	.....	308	.....
Nonmajor	172,074	52,800	303,516	45,042	1,013,193
Internal Service Funds	6,401	755	.....	598	979
Business-type Activities					
Transportation	.....	.....	.....	.....	29,220
Lottery	1	.....	1,495,409	.....	.....
Hurricane Catastrophe Fund	.....	.....	.....	.....	.....
Prepaid College Program	.....	.....	.....	.....	.....
Reemployment Assistance	.....	.....	.....	.....	.....
Nonmajor	73,308	.....	.....	3,469	.....
Fiduciary Funds					
Private-purpose Trust Funds	14	.....	82	314	.....
Pension and Other Employee Benefits Trust Funds	2,391	.....	.....	.....	.....
Investment Trust Funds	.....	.....	.....	.....	.....
Total	\$ 554,501	\$ 549,592	\$ 2,353,285	\$ 1,581,619	\$ 1,372,625

(Continued below)

Transfers to Other Funds (in thousands)	Transfers from Other Funds (in thousands)	
	Governmental Activities	
	Nonmajor	Internal Service Funds
Governmental Activities		
General Fund	\$ 314,255	\$ 178
Environment, Recreation and Conservation	210,080	.....
Public Education	1,443,613	.....
Health and Family Services	148,806	.....
Transportation	467,976	.....
Nonmajor	163,854	1,766
Internal Service Funds	8,398	.....
Business-type Activities		
Transportation	.....	.....
Lottery	141	.....
Hurricane Catastrophe Fund	10,000	.....
Prepaid College Program	.....	.....
Reemployment Assistance	16,921	.....
Nonmajor	15,708	.....
Fiduciary Funds		
Private-purpose Trust Funds	3,641	.....
Pension and Other Employee Benefits Trust Funds	98	20,450
Investment Trust Funds	.....	.....
Total	\$ 2,803,491	\$ 22,394

(Continued next page)

Transfers from Other Funds (in thousands)			
Business-type Activities			
Transfers to Other Funds (in thousands)	Transportation	Reemployment Assistance	Nonmajor
Governmental Activities			
General Fund	\$ 119	\$ 3,795	\$ 2,173
Environment, Recreation and Conservation	177	.....
Public Education	11	.....
Health and Family Services	2,263	828
Transportation	28,508	132	.....
Nonmajor	1,071	1,749
Internal Service Funds	57	30
Business-type Activities			
Transportation
Lottery	19	.....
Hurricane Catastrophe Fund
Prepaid College Program
Reemployment Assistance
Nonmajor	148	.....
Fiduciary Funds			
Private-purpose Trust Funds
Pension and Other Employee Benefits Trust Funds	8	7,798
Investment Trust Funds
Total	\$ 28,627	\$ 7,681	\$ 12,578

(Continued below)

Transfers from Other Funds (in thousands)				
Fiduciary Funds				
Transfers to Other Funds (in thousands)	Private-purpose Trust Funds	Pension and Other Employee Benefits Trust Funds	Investment Trust Funds	Total
Governmental Activities				
General Fund	\$	\$ 129	\$	\$ 2,949,841
Environment, Recreation and Conservation	.....	.....	.....	332,693
Public Education	.....	.....	.....	1,454,766
Health and Family Services	.....	.....	.....	518,301
Transportation	.....	.....	.....	579,498
Nonmajor	24	.....	.....	1,755,089
Internal Service Funds	.....	.....	.....	17,218
Business-type Activities				
Transportation	.....	.....	.....	29,220
Lottery	.....	.....	.....	1,495,570
Hurricane Catastrophe Fund	.....	.....	.....	10,000
Prepaid College Program	361	.....	.....	361
Reemployment Assistance	.....	.....	.....	16,921
Nonmajor	14	.....	.....	92,647
Fiduciary Funds				
Private-purpose Trust Funds	.....	.....	.....	4,051
Pension and Other Employee Benefits Trust Funds	.....	891,309	.....	922,054
Investment Trust Funds	.....	.....	77,007	77,007
Total	\$ 399	\$ 891,438	\$ 77,007	\$ 10,255,237

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. The property insurance program has a self-insured retention of \$2 million per occurrence for losses arising from all perils listed above except named windstorm and flood. The property insurance program also has a self-insured retention of \$2 million per occurrence for losses arising from named windstorm and flood, but with an additional annual aggregate self-insured retention of \$40 million. Commercial reinsurance is purchased for losses over the self-insured retention up to \$54 million per occurrence for named windstorm and flood losses through February 15, 2015, and \$200 million per occurrence for covered perils other than named wind and flood.

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, 2013, and June 30, 2014, 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, 2013	\$ 1,455	\$ (315)	\$ (848)	\$ 292
June 30, 2014	\$ 292	\$ 293	\$ (85)	\$ 500

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 and property insurance claims at June 30, 2014, was \$1.18 billion. 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 claims liability of \$292.5 million, discounted using a 4 percent annual percentage rate per Section 625.091, Florida Statutes. The undiscounted workers' compensation indemnity claims liability is \$405.8 million.

Changes in the Fund’s casualty insurance claims liability for the fiscal years ended June 30, 2013, and June 30, 2014, 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, 2013	\$ 1,201,137	\$ 76,257	\$ (130,012)	\$ 1,147,382
June 30, 2014	\$ 1,147,382	\$ 122,139	\$ (94,724)	\$ 1,174,797

Actual current year claims and changes in estimate for casualty lines of coverage for the fiscal year ended June 30, 2014, increased by \$45.9 million, as compared to the previous fiscal year.

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 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, 2013, and June 30, 2014, were as follows (in thousands):

Fiscal Year Ended	Beginning of Fiscal Year Liability	Claims and Changes in Estimate	Claim Payments	Balance at Fiscal Year-end
June 30, 2013	\$ 150,940	\$ 1,482,911	\$ (1,495,336)	\$ 138,515
June 30, 2014	\$ 138,515	\$ 1,587,548	\$ (1,571,092)	\$ 154,971

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 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, 2014, were transferred from the State Employees 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. The decrease in the actuarial present value of future contract benefits from the prior year is primarily due to the decrease in key inflation assumptions. Additional information as of June 30, 2014, is as follows:

Actuarial present value of future contract benefits and expenses payable	\$ 10,571,069,685
Net position available (net of outstanding refund payments and unrealized gain/loss on securities lending portfolio)	\$ 12,369,702,467
Net position as a percentage of future contract benefits and expenses obligation	117.0%

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 reimbursement 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 reimbursement coverage with the FHCF. Chapter 2007-1, Laws of Florida, amended, in part, the FHCF statutes to require the FHCF to provide optional additional coverage with the Temporary Increase in Coverage Limit Options (TICL) which expands an insurer's coverage above its mandatory coverage.

The mandatory coverage covers a portion of hurricane losses in excess of an insurer's share of an 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, 2014, the industry retention for determining each insurer's retention was \$7.213 billion per hurricane for the two hurricanes with the largest losses and \$2.404 billion for each additional hurricane in the contract year. The aggregate coverage capacity for the contract year (in excess of retention) was \$17.0 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 coverage.

The optional TICL coverage covers a portion of hurricane losses in excess of the mandatory coverage, up to the lesser of either \$12 billion or the actual claims-paying capacity of the FHCF. In 2009, the statute was 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, 2014, was \$2 billion.

The maximum reimbursable claims for the optional coverage and the mandatory coverage (in the contract year ending May 31, 2014) were \$19 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, 2014, the FHCF had net assets of \$10.16 billion, including net assets of the State Board of Administration Finance Corporation formerly known as the FHCF Finance Corporation.

In April 2013, pre-event Series 2013A Revenue Bonds were issued in the amount of \$2.0 billion to maximize the ability of the Fund to meet future obligations. The proceeds from these bonds will be used to pay for losses incurred from future covered events. Investment earnings on these funds, as well as reimbursement premiums, if necessary, are used to pay the debt service requirements of these bonds. The maturity dates for these bonds will be \$500 million on July 1, 2016, \$500 million on July 1, 2018, and \$1.0 billion on July 1, 2020.

If available resources and pre-catastrophe debenture financing are not adequate to satisfy reimbursement claims, the State Board of Administration 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, 2014, the FHCF is levying assessments of 1.3%. 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 Guaranty Association, Inc. (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 the mandatory coverage. 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.

Hurricane losses represent the estimated ultimate cost of all reported and unreported claims during the year that exceed the participating insurers' individual company retention levels. The estimates for current year and prior year losses are continually reviewed and adjusted as experience develops or new information becomes known and such adjustments are included in current operations. The State of Florida was not hit by any hurricanes during the 2013 season. As a result of ongoing loss development and actuarial analysis, estimates for prior years' hurricane losses were reduced by \$186.0 million, which resulted in a decrease in expenses (and reserves) for the change in actuarial value of the unreported losses for the year ended June 30, 2014. In May, 2010, the State Board of Administration Finance Corporation issued post-event Series 2010A Revenue Bonds in the amount of \$675.9 million. These bond proceeds and their investment earnings enhanced the Fund's ability to make payments to participating insurers for losses resulting from the 2005 hurricane season. The funding for these bonds came 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 will 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):

Year:	Par Outstanding*	Interest Rates
2015	\$ 15,775	3.50%
2015	5,765	4.00
2015	320,915	5.00
2016	17,990	3.75
2016	315,475	5.00
	\$ 675,920	

* Subsequent to the closing of the fiscal period, a legal defeasance of the bonds was executed on July 11, 2014, in accordance with the master trust indenture. See note 18 for additional discussion.

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 OIR. 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 OIR.

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, called the Coastal Account, became the High Risk Account under Citizens. In 2007, Citizens received authority to issue multi-peril policies in the High-Risk Account.

Citizens' enabling legislation and the Plan 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 OIR. 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 2% of such premium of the Coastal Account only. Effective July 1, 2012, the Regular Assessment was eliminated for the Personal Lines Account and the Commercial Lines Account and was reduced from 6% to 2% for the Coastal 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 the Coastal 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. (FIGA), a not-for-profit corporation, was established by the Florida Legislature through the Florida Insurance Guaranty Act of 1970 (the Act). FIGA 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. FIGA operates under the supervision and approval of a board of directors, comprised of nine persons, recommended by member insurers pursuant to Section 631.56, Florida Statutes, and subsequently appointed by the Florida Department of Financial Services.

The members of FIGA are all insurers that hold a certificate of authority to provide property and casualty coverage in the State of Florida.

The funding of FIGA'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. FIGA 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 FIGA 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), Florida Statutes, to pay covered claims of insurers rendered insolvent by the effects of a hurricane. Also in 2006, FIGA 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), Florida Statutes. As of June 30, 2014, FIGA has not needed to utilize this bonding authority and no tax-exempt bonds have been issued.

D. FLORIDA WORKERS' COMPENSATION INSURANCE GUARANTY ASSOCIATION, INC.

The Florida Workers' Compensation Insurance Guaranty Association, Inc. (FWCIGA), a not-for-profit corporation, was established by the Florida Legislature in 1997 as a merger of the workers' compensation account of the Florida Insurance Guaranty Association, Inc. and the Florida Self-Insurance Fund Guaranty Association. FWCIGA was created to provide a mechanism for the payment of covered claims of insolvent workers' compensation insurers and to assist in the detection and prevention of insurers' insolvencies. FWCIGA operates under the supervision and approval of a board of directors, comprised of eleven persons. Nine directors are recommended by member insurers pursuant to Chapter 631.912, Florida Statutes, and subsequently appointed by the Florida Department of Financial Services. The remaining two directors are appointed by the Florida Insurance Consumer Advocate and the state's Chief Financial Officer.

The members of FWCIGA are all insurers that hold a certificate of authority to provide workers' compensation coverage in the State of Florida.

The funding of FWCIGA'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 workers' compensation net direct written premiums in the State of Florida without taking into account any applicable discounts or credits for deductibles. FWCIGA obtains the amount of the net direct written premiums, by company, to use as the basis for assessment calculations. The maximum regular assessment rate is 2% for insurance companies and 1.5% for self-insurance funds. In addition to the regular assessment, the Florida Legislature granted FWCIGA the authority to levy an emergency assessment up to an additional 1.5% of net direct written premiums.

NOTE 15 – CONTINGENCIES

A. Federal Family Education Loans Program

The Florida Department of Education (FDOE) administers the Federal Family Education Loan Program (FFELP), 20 USC s. 1071 et. seq. The primary purpose is to guarantee the repayment of principal and accrued interest of eligible student loans made by participating lenders under the FFELP.

The Higher Education Amendments of 1998 (the Amendments) were enacted on October 7, 1998, with a retroactive date of October 1, 1998, for most provisions. The Amendments changed the financial and reporting structure of guaranty agencies. Under the amendments, the FDOE established a Federal Student Loan Reserve Fund (Federal Fund) and a Guaranty Agency Operating Fund (Operating Fund), as required, to account for the FFELP activities, 20 USC s. 1072a and s. 1072b.

The regulations for administering the program are found in 34 CFR 682. Student loans are issued by participating financial institutions to eligible students and their parents under FFELP. If a student loan guaranteed by FDOE defaults, the Federal Fund pays the lender for the defaulted student loan. The United States Department of Education (USDOE) is the program's reinsurer. Reinsurance amounts received from the USDOE to replenish the Federal Fund vary from 95% to 100% based on the date the loan was guaranteed. Once the loan has defaulted, the FDOE begins collection activities with the borrower.

The passage of the Health Care and Education Reconciliation Act of 2010 ended the guarantor portion of the program after June 30, 2010. FDOE still maintains administrative and collection activities for the loans guaranteed by FDOE prior to July 1, 2010, as required by FFELP. The Federal Fund is used to account for assets held by FDOE as an agent for the Federal government and therefore is custodial in nature and is the property of USDOE. At June 30, 2014, approximately \$1.7 billion of Program loans were still outstanding from loans that had been made prior to the Program ending on June 30, 2010. The amount of potential liability to the federal fund 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. The amounts of any foreseeable disallowances were not subject to reasonable estimation.

Component units - The United States Department of Health and Human Services' (USDHHS) and National Science Foundation's Offices of Inspector General, with the United States Department of Justice (civil division), are investigating the University of Florida's (University) practices relating to Federal awards finances and accounting. 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.

Medicaid Program - In response to Florida Auditor General Report No. 2012-021, Finding No. 3, the USDHHS issued Report No. A-04-12-18633 and requested, on August 28, 2013, that the Florida Agency for Health Care Administration (FAHCA) return \$74,545,746 (the Federal portion of the total \$117,274,230 in overpayments) related to overpayments made in fiscal years 2007-08, 2008-09, and 2009-10. The FACHA challenged the request and as of January 29, 2015, had conceded to returning overpayments totaling \$42,934,061. As of January 29, 2015, the FAHCA continued to challenge the remaining \$31,611,985, see Note 16 F. for more information.

C. Other

New Cingular Wireless PCS LLC ("AT&T Mobility" and Affiliates) Refund Claims - The issue in these refund claims is whether various monthly recurring service charges made by the taxpayer are charges for internet access; therefore, not subject to communications services tax. The amount of tax refunds at issue are approximately \$150 million. The refund claims will likely be denied; if so, the matter will then undoubtedly proceed to litigation.

Wholesale Tobacco Tax Refund Claims - The issue in these refund claims is whether charges, such as federal excise taxes and delivery costs should be included when calculating the "wholesale sales price" for a tobacco tax. The Second District Court of Appeals held that in the case *Micjo v. DBPR*, 78 So. 3d 124, including the particular charges at issue in that case were not allowable in that narrow factual circumstance. This ruling exposes DBPR to the risk of other retailers seeking a refund for a portion of the tobacco tax. As of February 2015, there were eleven pending cases in various courts and the Division of Administrative Hearings related to the "wholesales sale prices". A judicial determination in favor of the claimants and the potential of additional claims filed in the future could result in refunds of over \$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. DirecTV, EchoStar Satellite LLC n/k/a Dish Network, LLC and Ogborn v. Department of Revenue (Consolidated Case No. 05-CA-1037); DirecTV, EchoStar Satellite LLC n/k/a Marcus and Patricia Ogborn v. Jim Zingale, acting in his official etc. et al., Case No. 1D13-5455 (Fla. 1st DCA); DIRECTV, Inc. n/k/a DIRECTV, LLC et al. v. State of Florida, Department of Revenue. et al., Case No. 1D13-5444 (Fla. 1st DCA)**

DirecTV challenged the statute applying a different statutory rate of tax on the sale of competing services arguing it violated the Commerce Clause and the Equal Protection Clause. The amount of tax refund at issue was \$40 million annually. Oral argument was held on the substantive merits of the case on September 17, 2014, for which an opinion is currently pending.

- B. In re Citrus Canker Litigation, Case No. 00-18394 (17th Cir. Broward County); Mendez v. Florida Department of Agriculture and Consumer Services, Case No. 02-13717 (15th Cir. Palm Beach County); Ayers v. Florida Department of Agriculture and Consumer Services, Case No. 05-CA-4120 (9th Cir. Orange County); Dellaselva v. Florida Department of Agriculture and Consumer Services, Case No. 03-1947 (20th Cir. Lee County); In re Citrus Canker Litigation, Case No. 03-8255 (11th Cir. Miami-Dade County); and Martinez v. Florida Department of Agriculture and Consumer Services, Case No. 03-30110 (11th Cir. Miami-Dade County)**

In re Citrus Canker Litigation, Case No. 00-18394, concerns a class of Broward County homeowners who sued for compensation for their citrus trees that had been exposed to citrus canker and removed by the Florida Department of Agriculture and Consumer Services (FDACS) after January 1, 2000. Plaintiffs were awarded a judgment of \$8,043,450, which accrues interest post-judgment as of October 6, 2008, along with awarded attorneys' fees and costs in the amount of \$4,584,147.48 on March 22, 2012.

In related cases, similar classes have been certified in Palm Beach, Lee, Orange, and Miami-Dade Counties. In the Palm Beach County class action, the circuit judge held the FDACS liable for removal of the class' canker-exposed citrus, and, after a trial on compensation, awarded \$19,222,491. The award was held on appeal to be in error and a new compensation trial is scheduled to be held in March, 2015. The Fourth District Court of Appeals (DCA) also held in both the Broward County and Palm Beach County lawsuits that plaintiffs are required to proceed to collect on judgments by way of a claim bill in the Legislature. In the Lee County class action, liability was found against FDACS and a jury awarded compensation in the amount of \$7,961,147. With prejudgment interest, the final judgment against FDACS was \$13,625,249. FDACS has appealed the judgment to the Second DCA. In the Orange County class action, liability was found against FDACS and a jury awarded compensation in the amount of \$18,780,139. With prejudgment interest, the final judgment against FDACS was \$31,534,722. FDACS is on appeal to the Fifth DCA. All final judgments are bearing interest at the statutory rate.

A part of the Broward County lawsuit that relates to Miami-Dade County residents, *In re Citrus Canker Litigation*, Case No. 03-8255, is currently pending, but no hearing has yet been scheduled.

- C. Angelfish Swim School, et al. v. Hood, Case No. 2003-13413-CA-01 (11th Cir.); 3D10-1611 (Fla. 3rd DCA); SC12-2643 (Fla.)**

Plaintiffs in this class action allege the late charge for late corporate filing imposed by Section 607.193(2)(b), Florida Statutes (F.S.), and fee for reinstatement of corporation after administrative dissolution imposed by Section 607.0122(13), F.S., are excessive fines in violation of the Florida Constitution. The parties have agreed to settle the matter for \$10,000. Final dismissal of the action is pending.

- D. Blairstone Delaware, LLC v. Florida Department of Corrections, Case No. 2012 CA 004007 (2nd Cir.)**

This is a breach of contract case filed by the lessor of property leased by the Florida Department of Corrections (FDOC). Lessor alleges that the FDOC breached its lease by failing to relocate all of its state employees to state-owned buildings, failing to act in good faith with the lessor by seeking to modify or terminate the lease, failing to state why the proposed relocation was in the best interest of the State, and failing to make a reasonable effort to place another state agency on the premises. In March, 2014, the trial court entered summary judgment in favor of FDOC, which was upheld on appeal in December, 2014. The case is now closed.

- E. United States of America v. State of Florida, Case No. 12-60460 (United States District Court for the Southern District of Florida)**

The United States' Department of Justice (DOJ) alleges that the State of Florida's Agency for Health Care Administration, Department of Health, Department of Children and Families, Agency for Persons with Disabilities and the Department of Elder Affairs violated Title II of the Americans with Disabilities Act by unnecessarily institutionalizing Medicaid eligible medically complex persons under the age of 21 in nursing facilities. The United States seeks compensatory damages for the Plaintiffs' pain and suffering, plus injunctive relief, which could exceed \$25 million. On November 21, 2013, the state filed a Motion for Judgment on the Pleadings alleging DOJ lacks authority to bring the suit. Discovery is ongoing and the Court has mandated mediation be conducted by August 24, 2015.

F. Jackson Memorial Hospital, et al., v. Agency for Health Care Administration, Case No. 13-4177; 13-1478; 14-3137; 14-3140 and 14-003159RU

Petitioner hospitals brought an administration action challenging certain Medicaid reimbursement rates the Agency for Health Care Administration (AHCA) established between the years 2000 and 2013. Petitioners allege the methodology AHCA used for calculating their Medicaid per diem inpatient hospital reimbursement rates is flawed and has resulted in undercompensation for the inpatient care of thousands of Medicaid beneficiaries.

The cases are brought under Section 120.57(1), F.S., as “substantial interests” challenges to final agency action. If Petitioners prevail in the “substantial interests” challenges, AHCA could be ordered to recalculate new/revised reimbursement rates which could result in a liability range of \$60 to \$100 million, approximately half of which may be paid by the Federal government.

In October, 2014, the cases were dismissed with prejudice. Appeals of the dismissals are now pending in the First DCA.

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

A citizens advocacy group brought suit against the Department of Education, the Governor, and the Legislature 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 case is now in discovery and pending trial, which is tentatively scheduled for March 14, 2016. Potential damages to the state are indeterminate.

H. McLane Suneast, Inc. v. Florida Department of Business and Professional Regulation, Case No. 14-CA-372 (9th Judicial Circuit Court, Osceola County)

McLane Suneast, Inc., a major distributor of tobacco products, including cigars, cigarettes, and smokeless tobacco, alleges that the “Protecting Florida’s Health Act,” (Ch. 2009-79, Laws of Florida), violates the dormant Commerce Clause and the Equal Protection Clause of the United States Constitution by taxing different kinds of tobacco products differently, and by increasing taxes on cigarettes and smokeless tobacco products without taxing cigars. The Plaintiff contends that the law violates the dormant Commerce Clause by preferring the domestic cigar industry over interstate suppliers of cigarettes and other tobacco products. The Plaintiff seeks declaratory and monetary relief, including a determination that DBPR should be required to issue tax refunds in an unstated amount. DBPR advises that the potential costs exceeds \$3.5 billion. The case is now in discovery and pending trial.

NOTE 17 – DEFICIT FUND EQUITY**A. Governmental Funds**

The *State School Trust Fund* has a deficit fund balance of approximately \$809 million. The deficit is primarily the result of establishing an advance (long-term liability) on potential future claims by the Department of Financial Service's *Unclaimed Property Trust Fund*. The Department of Financial Services pays claims as they are due from current remittances. If sufficient funds are not available to pay claims, requests are made by the Department of Financial Services to the Department of Education to return the amount of funds necessary to pay claims or funds are borrowed from the Department of Financial Service's *Trust Funds Control Fund* and repaid prior to year-end.

B. Proprietary Funds

The *Beachline East Expressway Toll Trust Fund* has a deficit net position of approximately \$16.7 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 *Legal Services Trust Fund* has a deficit net position of approximately \$4.0 million. The deficit is a result of revenues being insufficient to cover long-term obligations, consisting mainly of a compensated absences liability and an accrual of Other Postemployment Benefits (OPEB) liability in accordance with GASB Codification Section P50, *Postemployments Benefits Other Than Pension Benefits – Employer Reporting*. Due to the long-term nature of the liability, the Department of Legal Affairs plans to continue providing legal services and liquidate the liabilities on a pay-as-you-go basis.

The Internal Service Fund, *Data Centers*, has a deficit net position of approximately \$4.6 million. This deficit is primarily due to long-term obligations, consisting mainly of a compensated absences liability and an accrual of an OPEB liability. The liabilities will be liquidated on a pay-as-you-go basis.

NOTE 18 – SUBSEQUENT EVENTS**A. Bonds and Certificates of Participation**

The following bonds and certificates of participation for governmental activities and business-type activities of the primary government were issued or sold subsequent to June 30, 2014:

Agency/Bond	Series	Amount	Matures	Interest Rate
Governmental Activities:				
Full Faith and Credit, State Board of Education, Public Education Capital Outlay Refunding Bonds	2014 Series B	\$ 117,300,000	06/01/2015-06/01/2029	3.000% - 5.000%
Full Faith and Credit, State Board of Education, Public Education Capital Outlay Refunding Bonds	2014 Series C	\$ 220,520,000	06/01/2015-06/01/2035	2.000% - 5.000%
Department of Environmental Protection, Florida Forever Revenue Refunding Bonds	2014A	\$ 215,515,000	07/01/2016-07/01/2026	5.000%
Full Faith and Credit, State Board of Education, Capital Outlay Refunding Bonds	2014 Series B	\$ 129,880,000	01/01/2016-01/01/2020	2.000% - 5.000%
Board of Governors, Florida State University Parking Facility Revenue Refunding Bonds	2014A	\$ 13,485,000	07/01/2015-07/01/2025	5.000%
Department of Management Services, Refunding Certificates of Participation	2015A	\$ 99,625,000	08/01/2015-08/01/2025	5.000%
Business-type Activities*:				
Department of Transportation, Turnpike Revenue Bonds	2014A	\$ 223,580,000	07/01/2015-07/01/2044	2.000% - 5.000%

* A legal defeasance of the Florida Hurricane Catastrophe Fund Series 2010A Revenue Bonds was executed on July 11, 2014, in accordance with the Master Trust Indenture; therefore, the \$675,920,000 bonds are no longer outstanding as of that date. With the defeasance of the Series 2010A Revenue Bonds and no outstanding hurricane losses, the Florida Office of Insurance Regulation issued orders on July 21, 2014, establishing that for all policies issued or renewed on or after January 1, 2015, the emergency assessment is 0.0%. (See Note 14A for additional discussion.)

B. Public-Private Partnerships

The Florida Department of Transportation completed the commercial and financial closure of the \$2.3 billion I-4 Ultimate Project on September 4, 2014. This 40-year public-private partnership concession agreement with I-4 Mobility Partners OpCo., LLC is for designing, constructing, financing, maintaining and operating a segment of I-4 from Orange County to Seminole County.

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**OTHER REQUIRED
SUPPLEMENTARY
INFORMATION**

2014 STATE OF FLORIDA CAFR

**BUDGETARY COMPARISON SCHEDULES
GENERAL AND MAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	General Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Fund Balances, July 1, 2013	\$ 3,949,524	\$ 3,949,524	\$ 3,949,524	\$
Reversions	128,777	128,777	128,777	.....
Fund Balances, July 1, 2013, restated	4,078,301	4,078,301	4,078,301	.....
REVENUES				
Fees and charges	1,286,708	1,203,808	1,525,161	321,353
Licenses	1,128,081	1,135,181	495,556	(639,625)
Taxes	28,203,835	28,637,935	28,982,277	344,342
Miscellaneous	3,847	3,847	6,585	2,738
Interest	113,559	64,759	68,892	4,133
Grants	30,579	30,579	22,648	(7,931)
Refunds	17,163	17,163	305,961	288,798
Transfers and distributions	2,834,146	2,806,176	2,807,042	866
Other	356,482	353,982	383,738	29,756
Total Revenues	33,974,400	34,253,430	34,597,860	344,430
Total Available Resources	38,052,701	38,331,731	38,676,161	344,430
EXPENDITURES				
Operating expenditures:				
Salaries and benefits	3,260,714	3,637,551	3,597,688	39,863
Other personal services	54,416	71,823	62,376	9,447
Expenses	328,162	380,284	370,747	9,537
Grants and aids	13,252,166	13,324,716	13,318,147	6,569
Operating capital outlay	12,537	14,119	12,757	1,362
Food products	57,225	56,919	56,868	51
Fixed capital outlay	36,755	36,755	36,755	.....
Lump sum	745,261	13,201	13,201	.....
Special categories	9,411,488	9,235,046	9,135,876	99,170
Financial assistance payments	252,115	252,115	249,602	2,513
Continuing Appropriations	.....	167,522	167,522	.....
Grants/aids to local governments	64,253	64,253	64,253	.....
Data processing services	46,778	48,034	43,202	4,832
Pensions and benefits	17,802	17,802	15,519	2,283
Total Operating Expenditures	27,539,672	27,320,140	27,144,513	175,627
Nonoperating expenditures:				
Transfers	5,353,088	5,353,088	5,353,088	.....
Qualified expenditures	750	.....	.....	.....
Refunds	725,834	391,418	391,418	.....
Other	1,741,450	1,741,450	1,741,450	.....
Total Nonoperating Expenditures	7,821,122	7,485,956	7,485,956	.....
Total Expenditures	35,360,794	34,806,096	34,630,469	175,627
Fund Balances, June 30, 2014	\$ 2,691,907	\$ 3,525,635	\$ 4,045,692	\$ 520,057

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

2014 STATE OF FLORIDA CAFR

**BUDGETARY COMPARISON SCHEDULES
GENERAL AND MAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Environment, Recreation and Conservation			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2013	\$ 1,271,763	\$ 1,271,763	\$ 1,271,763	\$
Reversions	1,381	1,381	1,381	.....
Fund Balances, July 1, 2013, restated	1,273,144	1,273,144	1,273,144	.....
REVENUES				
Fees and charges	180,731	176,079	168,030	(8,049)
Licenses	34,391	46,704	46,630	(74)
Taxes	1,824	276,917	279,773	2,856
Miscellaneous	154	480	496	16
Interest	16,261	37,939	11,951	(25,988)
Grants	188,680	171,810	183,466	11,656
Refunds	650	18,137	3,894	(14,243)
Bond proceeds	143	.....	.....	.....
Transfers and distributions	977,092	972,557	1,000,882	28,325
Other	127,651	6,049	171,091	165,042
Total Revenues	1,527,577	1,706,672	1,866,213	159,541
Total Available Resources	2,800,721	2,979,816	3,139,357	159,541
EXPENDITURES				
Operating expenditures:				
Salaries and benefits	228,058	235,837	224,492	11,345
Other personal services	23,186	23,342	18,542	4,800
Expenses	48,787	47,997	43,533	4,464
Grants and aids	3,761	6,531	6,433	98
Operating capital outlay	1,659	2,727	2,395	332
Fixed capital outlay	320,266	320,266	320,266	.....
Special categories	267,554	280,872	229,719	51,153
Grants/aids to local governments	308,497	308,497	308,497	.....
Data processing services	588	594	594	.....
Total Operating Expenditures	1,202,356	1,226,663	1,154,471	72,192
Nonoperating expenditures:				
Transfers	226,388	226,388	226,388	.....
Qualified expenditures	800	.....	.....	.....
Refunds	45,996	19,299	19,299	.....
Other	325,738	325,738	325,738	.....
Total Nonoperating Expenditures	598,922	571,425	571,425	.....
Total Expenditures	1,801,278	1,798,088	1,725,896	72,192
Fund Balances, June 30, 2014	\$ 999,443	\$ 1,181,728	\$ 1,413,461	\$ 231,733

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

2014 STATE OF FLORIDA CAFR

**BUDGETARY COMPARISON SCHEDULES
GENERAL AND MAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Public Education			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2013	\$ 446,898	\$ 446,898	\$ 446,898	\$
Reversions	41,897	41,897	41,897	.....
Fund Balances, July 1, 2013, restated	488,795	488,795	488,795	.....
REVENUES				
Fees and charges	1,873,709	59,525	58,156	(1,369)
Licenses	1,492	563	834	271
Taxes	584,890	584,890	601,120	16,230
Miscellaneous	33,193	3,184	16	(3,168)
Interest	20,995	20,861	22,816	1,955
Grants	2,636,304	2,635,546	2,297,733	(337,813)
Refunds	1,919	.....	2,589	2,589
Transfers and distributions	3,227,078	3,100,204	3,100,204	.....
Other	60	256,941	223,496	(33,445)
Total Revenues	8,379,640	6,661,714	6,306,964	(354,750)
Total Available Resources	8,868,435	7,150,509	6,795,759	(354,750)
EXPENDITURES				
Operating expenditures:				
Salaries and benefits	36,774	38,471	32,258	6,213
Other personal services	1,702	1,543	266	1,277
Expenses	9,460	8,960	5,060	3,900
Grants and aids	4,571,430	2,785,968	2,762,192	23,776
Operating capital outlay	1,488	1,488	186	1,302
Fixed capital outlay	1,761,083	1,728,257	1,728,257	.....
Special categories	1,206,385	1,192,087	1,192,087	.....
Financial assistance payments	48,826	48,826	48,651	175
Payments to U.S. Treasury	970	47	47	.....
Data processing services	9,820	10,182	6,604	3,578
Total Operating Expenditures	7,647,938	5,815,829	5,775,608	40,221
Nonoperating expenditures:				
Transfers	586,921	373,970	373,970	.....
Refunds	9,616	160	160	.....
Other	172,130	2,600	2,600	.....
Total Nonoperating Expenditures	768,667	376,730	376,730	.....
Total Expenditures	8,416,605	6,192,559	6,152,338	40,221
Fund Balances, June 30, 2014	\$ 451,830	\$ 957,950	\$ 643,421	\$ (314,529)

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

2014 STATE OF FLORIDA CAFR

**BUDGETARY COMPARISON SCHEDULES
GENERAL AND MAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Health and Family Services			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2013	\$ 1,308,002	\$ 1,308,002	\$ 1,308,002	\$
Reversions	976,043	976,043	976,043	.....
Fund Balances, July 1, 2013, restated	2,284,045	2,284,045	2,284,045	.....
REVENUES				
Fees and charges	1,764,151	1,719,794	1,740,397	20,603
Licenses	21,523	21,252	22,599	1,347
Taxes	582,373	582,373	585,162	2,789
Miscellaneous	4	3	4	1
Interest	7,095	4,910	3,075	(1,835)
Grants	17,144,993	17,168,470	16,168,175	(1,000,295)
Refunds	1,302,641	1,271,230	1,424,863	153,633
Transfers and distributions	1,726,622	1,648,463	1,720,617	72,154
Other	39,932	38,885	43,168	4,283
Total Revenues	22,589,334	22,455,380	21,708,060	(747,320)
Total Available Resources	24,873,379	24,739,425	23,992,105	(747,320)
EXPENDITURES				
Operating expenditures:				
Salaries and benefits	1,288,205	1,338,092	1,225,902	112,190
Other personal services	118,238	122,823	103,968	18,855
Expenses	264,307	267,905	234,743	33,162
Grants and aids	50,092	50,123	36,453	13,670
Operating capital outlay	15,701	15,726	8,021	7,705
Food products	1,262	1,262	1,262	.....
Fixed capital outlay	8,642	8,642	8,642	.....
Lump sum	28,763	.....	.....	.....
Special categories	21,060,288	20,599,652	19,920,352	679,300
Financial assistance payments	50,487	56,266	42,239	14,027
Grants/aids to local governments	9,236	9,236	9,236	.....
Data processing services	20,781	21,076	20,824	252
Claim bills and relief acts	2,650	2,650	2,650	.....
Total Operating Expenditures	22,918,652	22,493,453	21,614,292	879,161
Nonoperating expenditures:				
Continuing Appropriations	.....	29,719	29,719	.....
Transfers	840,119	803,806	803,806	.....
Qualified expenditures	29,921	.....	.....	.....
Refunds	10,887	8,323	8,323	.....
Other	12,133	35,230	35,230	.....
Total Nonoperating Expenditures	893,060	877,078	877,078	.....
Total Expenditures	23,811,712	23,370,531	22,491,370	879,161
Fund Balances, June 30, 2014	\$ 1,061,667	\$ 1,368,894	\$ 1,500,735	\$ 131,841

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

2014 STATE OF FLORIDA CAFR

**BUDGETARY COMPARISON SCHEDULES
GENERAL AND MAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Transportation			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2013	\$ 307,004	\$ 307,004	\$ 307,004	\$
Reversions	248	248	248	.....
Fund Balances, July 1, 2013, restated	307,252	307,252	307,252	.....
REVENUES				
Fees and charges	156,686	170,025	156,686	(13,339)
Taxes	2,442,729	2,400,855	2,442,729	41,874
Miscellaneous	214,779	.....	.....	.....
Interest	3,878	3,878	1,970	(1,908)
Refunds	13,998	.....	13,998	13,998
Bond proceeds	.....	.....	.....	.....
Transfers and distributions	340,602	340,603	318,792	(21,811)
Other	23,400	19,239	19,240	1
Total Revenues	3,196,072	2,934,600	2,953,415	18,815
Total Available Resources	3,503,324	3,241,852	3,260,667	18,815
EXPENDITURES				
Operating expenditures:				
Salaries and benefits	3,756	3,955	3,521	434
Other personal services	81	81	69	12
Expenses	930	928	697	231
Operating capital outlay	15	15	5	10
Fixed capital outlay	226,897	226,897	226,897	.....
Special categories	113,175	113,197	112,579	618
Continuing Appropriations	(28,803)	.....	.....	.....
Total Operating Expenditures	316,051	345,073	343,768	1,305
Nonoperating expenditures:				
Transfers	20,813	20,813	20,813	.....
Refunds	51,733	51,733	51,733	.....
Other	2,540,521	2,540,521	2,540,521	.....
Total Nonoperating Expenditures	2,613,067	2,613,067	2,613,067	.....
Total Expenditures	2,929,118	2,958,140	2,956,835	1,305
Fund Balances, June 30, 2014	\$ 574,206	\$ 283,712	\$ 303,832	\$ 20,120

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

2014 STATE OF FLORIDA CAFR

**BUDGET TO GAAP RECONCILIATION
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	General Fund	Environment, Recreation and Conservation	Public Education	Health and Family Services	Transportation
Budgetary basis fund balances	\$4,045,692	\$ 1,413,461	\$ 643,421	\$ 1,500,735	\$ 303,832
Items not included in budgetary basis fund balances:					
Security lending investments within the State Treasury	1,074,711	121,776	71,065	9,572	191,727
Fair value adjustments to investments within the State Treasury	63,299	10,086	5,886	793	15,879
Special investments within the State Treasury	28,867	.....	.....	14,241	.....
Non-State Treasury cash and investments	898,871	2,493	.....	92,940	1,042,320
Other GAAP basis fund balances not included in budgetary basis fund balances	.....	.....	.....	.....	1,129,257
Adjusted budgetary basis fund balances	6,111,440	1,547,816	720,372	1,618,281	2,683,015
Adjustments (basis differences):					
Net receivables/(payables) not carried forward	494,936	1,133,672	179,174	1,081,509	343,711
Net deferred outflows/(inflows) of resources	(296,808)	(841)	.....	(1,126,096)	(607,539)
Inventories, prepaid items and deferred charges	20,154	475	.....	39,300	18,832
Encumbrances	144,735	10,477	147,589	54,687	37,442
GAAP basis fund balances	<u>\$6,474,457</u>	<u>\$ 2,691,599</u>	<u>\$ 1,047,135</u>	<u>\$ 1,667,681</u>	<u>\$ 2,475,461</u>

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. 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 by October 15 as required in Section 216.023(1), F.S. 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 then 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, F.S., establish appropriations and corresponding releases for amounts not appropriated by the Legislature to agencies and the Judicial Branch, respectively. This includes appropriations 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 percent 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 percent 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. If these appropriations, however, have not been disbursed by September 30 they will revert pursuant to Section 216.301(1), F.S.

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 funded 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 maintained outside of the State Treasury, known as local funds, are available to agencies for their operations. 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 a 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, 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%
July 1, 2010	120,929,666	139,652,377	18,722,711	86.59%	25,765,362	72.67%
July 1, 2011	126,078,053	145,034,475	18,956,422	86.93%	25,686,138	73.80%
July 1, 2012	127,891,781	148,049,596	20,157,815	86.38%	24,491,371	82.31%
July 1, 2013 ⁽²⁾	131,680,615	154,125,953	22,445,338	85.44%	24,568,642	91.36%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

(in thousands)

Year Ended 6/30	Annual Required Contributions	Percent Contributed
2008	\$ 2,612,672	107%
2009	2,535,854	111%
2010	2,447,374	111%
2011	3,680,042	83%
2012	1,962,816	60%
2013	2,091,343	66%

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

⁽²⁾ Refer to Note 6(A)(3) for additional information regarding the July 1, 2013 actuarial valuation.

OTHER REQUIRED SUPPLEMENTARY INFORMATION

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

Actuarial Valuation Date ⁽¹⁾	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%
July 1, 2010	291,459	8,464,530	8,173,071	3.44%	31,717,281	25.77%
July 1, 2012 ⁽³⁾	220,346	9,018,467	8,798,121	2.44%	31,345,990	28.07%

SCHEDULE OF EMPLOYER CONTRIBUTIONS
(in thousands)

Year Ended 6/30	Annual Required Contribution	Percent Contributed
2006	N/A ⁽²⁾	N/A
2007	\$ 363,175	90%
2008	391,847	85%
2009	395,256	86%
2010	409,546	81%
2011	563,907	59%
2012 ⁽³⁾	584,600	55%

⁽¹⁾ Actuarial valuations for the Retiree Health Insurance Subsidy Program are prepared biannually.

⁽²⁾ First valuation completed July 1, 2006, which determined ARC for the 2006-2007 fiscal year.

⁽³⁾ Refer to Note 6(A)(3) for additional information regarding the July 1, 2012 actuarial valuation.

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, 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%
July 1, 2010	4,545,845	4,545,845	0.00%	7,574,317	60.02%
July 1, 2011	6,415,754	6,415,754	0.00%	7,256,798	88.41%
July 1, 2012	6,782,210	6,782,210	0.00%	7,188,525	94.35%
July 1, 2013	7,487,707	7,487,707	0.00%	7,467,560	100.27%

SCHEDULE OF EMPLOYER CONTRIBUTIONS*
(in thousands)

Year Ended 6/30	Annual Required Contribution	Percent Contributed
2009	186,644	54.36%
2010	336,419	30.87%
2011	313,415	32.87%
2012	455,584	27.07%
2013	452,658	28.50%
2014	541,600	22.34%

* 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 No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments, the state has adopted an alternative process to record 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 12,109 centerline miles of roads and 6,794 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 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, the Bridge Replacement 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. By FDOT policy, a rating of 8 to 9 is excellent. A rating of 6 to 7 is good. A rating of 5 indicates fair condition. A rating of 4 or less identifies bridges in poor condition requiring major repairs or replacement per FDOT policy. A rating of 2 indicates a critical bridge condition, and a rating of 1 indicates imminent bridge failure and 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. Per FDOT policy, bridges rated fair or poor do not meet performance standards.

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 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 periodic surveys, using the Maintenance Rating Program (MRP), which results 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

<u>2014</u>	<u>2013</u>	<u>2012</u>
93%	92%	91%

Percentage of bridges meeting FDOT standards

<u>2014</u>	<u>2013</u>	<u>2012</u>
95%	96%	95%

Maintenance Rating

<u>2014</u>	<u>2013</u>	<u>2012</u>
86	86	87

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

Resurfacing Program

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Needed	\$467.6	\$514.4	\$628.4	\$751.5	\$727.2
Actual	455.6	521.8	521.4	543.9	422.0

Bridge Repair/Replacement Program

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Needed	\$239.4	\$332.8	\$319.0	\$315.7	\$231.0
Actual	182.6	323.5	340.5	328.8	134.8

Routine Maintenance Program

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Needed	\$592.2	\$574.4	\$609.4	\$572.4	\$556.0
Actual	641.2	636.4	627.3	676.1	655.8

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 167.

CAPITAL PROJECTS FUNDS

Individual fund descriptions and financial statements begin on page 195.

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, 2014
(in thousands)**

	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Permanent Funds	Totals 6/30/14
ASSETS					
<u>Current assets</u>					
Cash and cash equivalents	\$ 24,984	\$	\$ 295	\$ 463	\$ 25,742
Pooled investments with State Treasury	1,433,476	3,362	.....	16,560	1,453,398
Other investments	262,883	.....	44,189	3,164	310,236
Receivables, net	407,151	3	322	18	407,494
Due from other funds	43,023	10,025	.....	.....	53,048
Inventories	1,831	.....	.....	.....	1,831
Other	204	.....	.....	.....	204
Total current assets	<u>2,173,552</u>	<u>13,390</u>	<u>44,806</u>	<u>20,205</u>	<u>2,251,953</u>
<u>Noncurrent assets</u>					
Long-term investments	17,004	.....	218,266	.....	235,270
Advances to other entities	21	.....	.....	.....	21
Other loans and notes receivable, net	972,879	.....	.....	.....	972,879
Total noncurrent assets	<u>989,904</u>	<u>.....</u>	<u>218,266</u>	<u>.....</u>	<u>1,208,170</u>
Total assets	<u>3,163,456</u>	<u>13,390</u>	<u>263,072</u>	<u>20,205</u>	<u>3,460,123</u>
LIABILITIES					
<u>Current liabilities</u>					
Accounts payable and accrued liabilities	194,311	559	19	17	194,906
Due to other funds	116,171	1	24	2	116,198
Due to component units/primary	2,936	.....	.....	.....	2,936
Compensated absences	1,973	.....	.....	.....	1,973
Claims payable	26,334	.....	.....	.....	26,334
Deposits	86,196	.....	.....	.....	86,196
Obligations under security lending agreements	66,752	201	.....	1,337	68,290
Total current liabilities	<u>494,673</u>	<u>761</u>	<u>43</u>	<u>1,356</u>	<u>496,833</u>
<u>Noncurrent liabilities</u>					
Advances from other funds	625	.....	.....	.....	625
Deposits	16,648	.....	.....	.....	16,648
Other	1,972	.....	.....	.....	1,972
Total noncurrent liabilities	<u>19,245</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>19,245</u>
Total liabilities	<u>513,918</u>	<u>761</u>	<u>43</u>	<u>1,356</u>	<u>516,078</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	66,213	.....	.....	.....	66,213
Total deferred inflows of resources	<u>66,213</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>66,213</u>
FUND BALANCES					
Nonspendable	1,910	.....	.....	17,743	19,653
Restricted	1,654,768	307	263,029	42	1,918,146
Committed	926,647	12,322	.....	1,064	940,033
Total fund balances	<u>2,583,325</u>	<u>12,629</u>	<u>263,029</u>	<u>18,849</u>	<u>2,877,832</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 3,163,456</u>	<u>\$ 13,390</u>	<u>\$ 263,072</u>	<u>\$ 20,205</u>	<u>\$ 3,460,123</u>

2014 STATE OF FLORIDA CAFR

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Permanent Funds	Totals 6/30/14
REVENUES					
Taxes	\$ 243,686	\$	\$	\$	\$ 243,686
Licenses and permits	1,295,081	.....	.....	1,904	1,296,985
Fees and charges	699,425	.....	21,010	.....	720,435
Grants and donations	2,221,074	.....	.....	.....	2,221,074
Investment earnings (losses)	37,631	61	7,611	882	46,185
Fines, forfeits, settlements and judgments	543,197	.....	.....	.....	543,197
Other	124,686	.....	8,506	8	133,200
Total revenues	5,164,780	61	37,127	2,794	5,204,762
EXPENDITURES					
Current:					
General government	1,899,165	5,208	2,545	.....	1,906,918
Education	183,653	1,276	.....	88	185,017
Human services	424,735	8,639	.....	.....	433,374
Criminal justice and corrections	404,594	37,105	.....	.....	441,699
Natural resources and environment	1,278,593	.....	.....	2	1,278,595
State courts	101,146	.....	.....	.....	101,146
Capital outlay	56,977	2,810	.....	.....	59,787
Debt service:					
Principal retirement	711	3,185	993,093	.....	996,989
Interest and fiscal charges	14	.....	888,763	.....	888,777
Total expenditures	4,349,588	58,223	1,884,401	90	6,292,302
Excess (deficiency) of revenues over expenditures	815,192	(58,162)	(1,847,274)	2,704	(1,087,540)
OTHER FINANCING SOURCES (USES)					
Proceeds of bond issues	.....	.....	4,470	.....	4,470
Proceeds of refunding bonds	.....	.....	807,336	.....	807,336
Operating transfers in	858,571	61,216	1,883,704	.....	2,803,491
Operating transfers out	(1,697,040)	(3)	(57,919)	(127)	(1,755,089)
Proceeds of financing agreements	3,527	.....	.....	.....	3,527
Payments to refunded bond agent	.....	.....	(807,336)	.....	(807,336)
Total other financing sources (uses)	(834,942)	61,213	1,830,255	(127)	1,056,399
Net change in fund balances	(19,750)	3,051	(17,019)	2,577	(31,141)
Fund balances - beginning	2,603,075	9,578	280,048	16,272	2,908,973
Fund balances - ending	\$ 2,583,325	\$ 12,629	\$ 263,029	\$ 18,849	\$ 2,877,832

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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 Economic Opportunity.

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 Executive Office of the Governor, Department of Legal Affairs, Department of Revenue, 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.

BLENDING 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.

FLORIDA 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 and the Insurance Capital Build-up Program.

FLORIDA 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.

FLORIDA SURPLUS LINES SERVICE OFFICE

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 initiate developmental projects; raise funds; request and receive grants, gifts, and bequests; acquire, receive, hold, invest and administer securities, funds, or other property 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.

2014 STATE OF FLORIDA CAFR

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2014
(in thousands)**

	Employment Services	Government Administration	Business and Community Development	Regulation and Licensing
ASSETS				
<u>Current assets</u>				
Cash and cash equivalents	\$ 654	\$	\$ 82	\$ 281
Pooled investments with State Treasury	258,936	102,678	151,811	290,470
Other investments	4,789	.....	49,658	.....
Receivables, net	64,423	301	83,161	58,283
Due from other funds	4,608	355	4,314	5,831
Inventories	.....	.....	.....	217
Other	29	.....	.....	60
Total current assets	333,439	103,334	289,026	355,142
<u>Noncurrent assets</u>				
Long-term investments	.....	.....	100	.....
Advances to other entities	.....	.....	21	.....
Other loans and notes receivable, net	9,090	.....	573	.....
Total noncurrent assets	9,090	.....	694	.....
Total assets	342,529	103,334	289,720	355,142
LIABILITIES				
<u>Current liabilities</u>				
Accounts payable and accrued liabilities	7,787	9,403	17,243	10,464
Due to other funds	6,455	1,280	3,510	88,326
Due to component units/primary	209	.....	.....	.....
Compensated absences	166	90	63	253
Claims payable	26,334	.....	.....	.....
Deposits	2,012	.....	7,726	66,085
Obligations under security lending agreements	20,290	7,639	2,693	14,852
Total current liabilities	63,253	18,412	31,235	179,980
<u>Noncurrent liabilities</u>				
Advances from other funds	.....	.....	.....	.....
Deposits	.....	.....	21	.....
Other	.....	.....	.....	.....
Total noncurrent liabilities	.....	.....	21	.....
Total liabilities	63,253	18,412	31,256	179,980
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	.....	.....	64,824	23
Total deferred inflows of resources	.....	.....	64,824	23
FUND BALANCES				
Nonspendable	.....	.....	.....	277
Restricted	126,998	53,877	177,066	8,194
Committed	152,278	31,045	16,574	166,668
Total fund balances	279,276	84,922	193,640	175,139
Total liabilities, deferred inflows and fund balances	\$ 342,529	\$ 103,334	\$ 289,720	\$ 355,142

2014 STATE OF FLORIDA CAFR

Tobacco Settlement	Public Safety	Corrections	Consumer Protection and Safety	Agriculture	Juvenile Justice
\$	\$ 50	\$	\$ 53	\$ 611	\$
35,483	108,264	18,512	89,698	63,406	63,018
.....
21	7,479	87	4,137	47,201	4,256
.....	2,006	891	914	3,198	923
.....	.....	.....	.....	1,382	.....
.....
35,504	117,799	19,490	94,802	115,798	68,197
.....
.....
.....
35,504	117,799	19,490	94,802	115,798	68,197
14,338	16,326	546	4,544	48,488	9,365
414	3,246	70	1,422	1,608	469
2,489	2	1	.....	174	.....
.....	152	.....	.....	126	.....
.....
.....	2,320	.....	601	2,895	4,526
1,492	1,981	.....	2,271	3,990	347
18,733	24,027	617	8,838	57,281	14,707
.....	625	.....	.....	.....	.....
.....
.....	.....	.....	.....	.....	1,972
.....	625	.....	.....	.....	1,972
18,733	24,652	617	8,838	57,281	16,679
.....	797	.....	569	.....	.....
.....	797	.....	569	.....	.....
.....	.....	.....	.....	1,382	.....
16,638	12,218	1,845	26,995	2,543	29,087
133	80,132	17,028	58,400	54,592	22,431
16,771	92,350	18,873	85,395	58,517	51,518
\$ 35,504	\$ 117,799	\$ 19,490	\$ 94,802	\$ 115,798	\$ 68,197

2014 STATE OF FLORIDA CAFR

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2014
(in thousands)**

	Judicial Services	Military and Veterans' Affairs	Florida Clerks of Court Operations Corp	Citrus Commission
ASSETS				
<u>Current assets</u>				
Cash and cash equivalents	\$ 30	\$ 2,916	\$ 320	\$ 6
Pooled investments with State Treasury	89,420	69,378	.....	19,811
Other investments	.....	.....	.....	.....
Receivables, net	7,245	2,841	.....	2,920
Due from other funds	2,310	86	.....	.....
Inventories	.....	.....	.....	227
Other	.....	.....	11	34
Total current assets	<u>99,005</u>	<u>75,221</u>	<u>331</u>	<u>22,998</u>
<u>Noncurrent assets</u>				
Long-term investments	.....	.....	.....	.....
Advances to other entities	.....	.....	.....	.....
Other loans and notes receivable, net	.....	.....	.....	.....
Total noncurrent assets	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>
Total assets	<u>99,005</u>	<u>75,221</u>	<u>331</u>	<u>22,998</u>
LIABILITIES				
<u>Current liabilities</u>				
Accounts payable and accrued liabilities	2,005	3,333	22	4,367
Due to other funds	2,992	696	.....	562
Due to component units/primary	.....	.....	.....	61
Compensated absences	160	941	.....	22
Claims payable	.....	.....	.....	.....
Deposits	31	.....	.....	.....
Obligations under security lending agreements	.....	3,824	.....	1,596
Total current liabilities	<u>5,188</u>	<u>8,794</u>	<u>22</u>	<u>6,608</u>
<u>Noncurrent liabilities</u>				
Advances from other funds	.....	.....	.....	.....
Deposits	.....	.....	.....	.....
Other	.....	.....	.....	.....
Total noncurrent liabilities	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>
Total liabilities	<u>5,188</u>	<u>8,794</u>	<u>22</u>	<u>6,608</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	.....	.....	.....	.....
Total deferred inflows of resources	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>
FUND BALANCES				
Nonspendable	.....	.....	.....	232
Restricted	15,559	6,183	.....	16,026
Committed	78,258	60,244	309	132
Total fund balances	<u>93,817</u>	<u>66,427</u>	<u>309</u>	<u>16,390</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 99,005</u>	<u>\$ 75,221</u>	<u>\$ 331</u>	<u>\$ 22,998</u>

2014 STATE OF FLORIDA CAFR

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
\$ 1,534	\$ 116	\$	\$ 14,590	\$	\$
.....	1,288	40,217	.....	31,086	.....
4,888	10,957	.....	.....	188,020	2
12,326	33	13,178	3,873	95,357	.....
17,459	128	.....	.....	.....	.....
.....
.....	.....	.....	48	.....	.....
36,207	12,522	53,395	18,511	314,463	2
79	.....	.....	.....	.....	.....
.....
125,326	.....	.....	.....	837,890	.....
125,405	.....	.....	.....	837,890	.....
161,612	12,522	53,395	18,511	1,152,353	2
17,464	415	23,999	695	.....	.....
5,100	.....	11	.....	10	.....
.....
.....
.....
.....	.....	3,252	.....	2,525	.....
22,564	415	27,262	695	2,535	.....
.....
.....	.....	.....	16,627	.....	.....
.....
.....	.....	.....	16,627	.....	.....
22,564	415	27,262	17,322	2,535	.....
.....
.....
.....
.....	11,786	.....	100	1,149,609	.....
139,048	321	26,133	1,089	209	2
139,048	12,107	26,133	1,189	1,149,818	2
\$ 161,612	\$ 12,522	\$ 53,395	\$ 18,511	\$ 1,152,353	\$ 2

2014 STATE OF FLORIDA CAFR

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2014
(in thousands)**

	Blended Component Units			Totals 6/30/14
	Surplus Lines	Corrections Foundation Inc	Scripps Florida Funding Corp	
ASSETS				
<u>Current assets</u>				
Cash and cash equivalents	\$ 2,472	\$ 945	\$ 324	\$ 24,984
Pooled investments with State Treasury	.....	.....	.....	1,433,476
Other investments	1,470	.....	3,099	262,883
Receivables, net	29	.....	.....	407,151
Due from other funds	.....	.....	.....	43,023
Inventories	.....	5	.....	1,831
Other	8	.....	14	204
Total current assets	3,979	950	3,437	2,173,552
<u>Noncurrent assets</u>				
Long-term investments	16,825	.....	.....	17,004
Advances to other entities	.....	.....	.....	21
Other loans and notes receivable, net	.....	.....	.....	972,879
Total noncurrent assets	16,825	.....	.....	989,904
Total assets	20,804	950	3,437	3,163,456
LIABILITIES				
<u>Current liabilities</u>				
Accounts payable and accrued liabilities	592	6	2,909	194,311
Due to other funds	.....	.....	.....	116,171
Due to component units/primary	.....	.....	.....	2,936
Compensated absences	.....	.....	.....	1,973
Claims payable	.....	.....	.....	26,334
Deposits	.....	.....	.....	86,196
Obligations under security lending agreements	.....	.....	.....	66,752
Total current liabilities	592	6	2,909	494,673
<u>Noncurrent liabilities</u>				
Advances from other funds	.....	.....	.....	625
Deposits	.....	.....	.....	16,648
Other	.....	.....	.....	1,972
Total noncurrent liabilities	.....	.....	.....	19,245
Total liabilities	592	6	2,909	513,918
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	.....	.....	.....	66,213
Total deferred inflows of resources	.....	.....	.....	66,213
FUND BALANCES				
Nonspendable	.....	5	14	1,910
Restricted	.....	44	.....	1,654,768
Committed	20,212	895	514	926,647
Total fund balances	20,212	944	528	2,583,325
Total liabilities, deferred inflows and fund balances	\$ 20,804	\$ 950	\$ 3,437	\$ 3,163,456

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2014 STATE OF FLORIDA CAFR

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Employment Services	Government Administration	Business and Community Development	Regulation and Licensing
REVENUES				
Taxes	\$	\$	\$	\$ 212,536
Licenses and permits	.....	.....	.....	1,270,972
Fees and charges	139,300	32,986	2,087	86,338
Grants and donations	554,845	12,004	305,040	125
Investment earnings (losses)	5,181	1,631	2,429	3,363
Fines, forfeits, settlements and judgments	25,601	.....	.....	8,615
Other	7,274	48	86,316	1,068
Total revenues	<u>732,201</u>	<u>46,669</u>	<u>395,872</u>	<u>1,583,017</u>
EXPENDITURES				
Current:				
General government	532,735	113,942	586,121	231,231
Education	178,412	.....	.....	.....
Human services	.....	.....	.....	.....
Criminal justice and corrections	.....	.....	.....	.....
Natural resources and environment	.....	.....	.....	1,528
State courts	.....	.....	.....	.....
Capital outlay	3,312	287	989	3,232
Debt service:				
Principal retirement	.....	24	.....	179
Interest and fiscal charges	.....	1	.....	5
Total expenditures	<u>714,459</u>	<u>114,254</u>	<u>587,110</u>	<u>236,175</u>
Excess (deficiency) of revenues over expenditures	<u>17,742</u>	<u>(67,585)</u>	<u>(191,238)</u>	<u>1,346,842</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	78,249	74,918	191,156	71,470
Operating transfers out	(87,934)	(7,117)	(21,917)	(1,411,875)
Proceeds of financing agreements	.....	.....	.....	.....
Total other financing sources (uses)	<u>(9,685)</u>	<u>67,801</u>	<u>169,239</u>	<u>(1,340,405)</u>
Net change in fund balances	8,057	216	(21,999)	6,437
Fund balances - beginning	271,219	84,706	215,639	168,702
Fund balances - ending	<u>\$ 279,276</u>	<u>\$ 84,922</u>	<u>\$ 193,640</u>	<u>\$ 175,139</u>

2014 STATE OF FLORIDA CAFR

Tobacco Settlement	Public Safety	Corrections	Consumer Protection and Safety	Agriculture	Juvenile Justice
\$	\$	\$	\$	\$	\$ 1
.....	.....	.....	.....	23,572	.....
.....	86,502	8,354	3,463	64,552	29,754
.....	25,902	9,269	39,836	1,137,319	4,853
480	473	188	568	1,164	81
377,784	38,914	3	21,774	2,304	1,672
.....	1,284	130	23,318	2,770	26
<u>378,264</u>	<u>153,075</u>	<u>17,944</u>	<u>88,959</u>	<u>1,231,681</u>	<u>36,387</u>
38	11,625	.....	18,739	.....	.....
.....
344,869	.....	.....	.....	.....	.....
.....	134,503	16,115	70,930	.....	94,637
.....	.....	.....	.....	1,277,065	.....
.....
247	21,063	1,094	231	4,310	131
.....	508	.....	.....	.....	.....
.....	8	.....	.....	.....	.....
<u>345,154</u>	<u>167,707</u>	<u>17,209</u>	<u>89,900</u>	<u>1,281,375</u>	<u>94,768</u>
<u>33,110</u>	<u>(14,632)</u>	<u>735</u>	<u>(941)</u>	<u>(49,694)</u>	<u>(58,381)</u>
5,300	33,751	11,260	18,929	54,424	72,226
(35,588)	(14,375)	(9,311)	(9,399)	(11,242)	(2,226)
.....	3,527	.....	.....	.....	.....
<u>(30,288)</u>	<u>22,903</u>	<u>1,949</u>	<u>9,530</u>	<u>43,182</u>	<u>70,000</u>
2,822	8,271	2,684	8,589	(6,512)	11,619
13,949	84,079	16,189	76,806	65,029	39,899
<u>\$ 16,771</u>	<u>\$ 92,350</u>	<u>\$ 18,873</u>	<u>\$ 85,395</u>	<u>\$ 58,517</u>	<u>\$ 51,518</u>

2014 STATE OF FLORIDA CAFR

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Judicial Services	Military and Veterans' Affairs	Florida Clerks of Court Operations Corp	Citrus Commission
REVENUES				
Taxes	\$	\$	\$	\$ 31,149
Licenses and permits	537	.....	.....	.....
Fees and charges	89,090	39,839	.....	49
Grants and donations	11,855	98,070	1,622	4,274
Investment earnings (losses)	.....	916	.....	359
Fines, forfeits, settlements and judgments	66,530	.....	.....	.....
Other	1,972	376	.....	14
Total revenues	169,984	139,201	1,622	35,845
EXPENDITURES				
Current:				
General government	1,883	44,775	1,313	35,244
Education	.....	.....	.....	.....
Human services	.....	79,866	.....	.....
Criminal justice and corrections	87,804	.....	.....	.....
Natural resources and environment	.....	.....	.....	.....
State courts	101,146	.....	.....	.....
Capital outlay	2,209	19,644	.....	22
Debt service:				
Principal retirement	.....	.....	.....	.....
Interest and fiscal charges	.....	.....	.....	.....
Total expenditures	193,042	144,285	1,313	35,266
Excess (deficiency) of revenues over expenditures	(23,058)	(5,084)	309	579
OTHER FINANCING SOURCES (USES)				
Operating transfers in	41,033	7,343	.....	.....
Operating transfers out	(11,276)	(779)	.....	(1,274)
Proceeds of financing agreements	.....	.....	.....	.....
Total other financing sources (uses)	29,757	6,564	.....	(1,274)
Net change in fund balances	6,699	1,480	309	(695)
Fund balances - beginning	87,118	64,947	.....	17,085
Fund balances - ending	\$ 93,817	\$ 66,427	\$ 309	\$ 16,390

2014 STATE OF FLORIDA CAFR

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
\$	\$	\$	\$	\$	\$
.....
.....	839	108,753	.....	.....	.....
.....	2,346	.....	12,916	.....	.....
4,053	293	686	.....	15,627	1
.....
.....
4,053	3,478	109,439	12,916	15,627	1
196,753	.....	98,091	12,453	90	.....
.....	5,241	.....	.....	.....	.....
.....
.....
.....
.....	40	.....	.....	.....	.....
.....
.....
196,753	5,281	98,091	12,453	90	.....
(192,700)	(1,803)	11,348	463	15,537	1
196,676	1,836	.....	.....	.....	.....
(19,956)	(39)	(70)	.....	(52,662)	.....
.....
176,720	1,797	(70)	.....	(52,662)	.....
(15,980)	(6)	11,278	463	(37,125)	1
155,028	12,113	14,855	726	1,186,943	1
\$ 139,048	\$ 12,107	\$ 26,133	\$ 1,189	\$ 1,149,818	\$ 2

2014 STATE OF FLORIDA CAFR

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Blended Component Units			
	Surplus Lines	Corrections Foundation Inc	Scripps Florida Funding Corp	Totals 6/30/14
REVENUES				
Taxes	\$	\$	\$	\$ 243,686
Licenses and permits	.....	.....	.....	1,295,081
Fees and charges	7,519	.....	.....	699,425
Grants and donations	.....	798	.....	2,221,074
Investment earnings (losses)	130	.....	8	37,631
Fines, forfeits, settlements and judgments	.....	.....	.....	543,197
Other	90	.....	.....	124,686
Total revenues	7,739	798	8	5,164,780
EXPENDITURES				
Current:				
General government	5,551	.....	8,581	1,899,165
Education	.....	.....	.....	183,653
Human services	.....	.....	.....	424,735
Criminal justice and corrections	.....	605	.....	404,594
Natural resources and environment	.....	.....	.....	1,278,593
State courts	.....	.....	.....	101,146
Capital outlay	166	.....	.....	56,977
Debt service:				
Principal retirement	.....	.....	.....	711
Interest and fiscal charges	.....	.....	.....	14
Total expenditures	5,717	605	8,581	4,349,588
Excess (deficiency) of revenues over expenditures	2,022	193	(8,573)	815,192
OTHER FINANCING SOURCES (USES)				
Operating transfers in	.....	.....	.....	858,571
Operating transfers out	.....	.....	.....	(1,697,040)
Proceeds of financing agreements	.....	.....	.....	3,527
Total other financing sources (uses)	.....	.....	.....	(834,942)
Net change in fund balances	2,022	193	(8,573)	(19,750)
Fund balances - beginning	18,190	751	9,101	2,603,075
Fund balances - ending	\$ 20,212	\$ 944	\$ 528	\$ 2,583,325

2014 STATE OF FLORIDA CAFR

**BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Employment Services		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2013	\$ 170,621	\$ 170,621	\$
Reversions	11,617	11,617	.....
Fund Balances, July 1, 2013, restated	182,238	182,238	.....
REVENUES			
Fees and charges	119,811	130,023	10,212
Licenses	906	977	71
Miscellaneous	2,683	1,730	(953)
Interest	2,522	1,954	(568)
Grants	634,856	560,634	(74,222)
Refunds	3,748	6,439	2,691
Transfers and distributions	77,540	83,722	6,182
Other	13,428	16,783	3,355
Total Revenues	855,494	802,262	(53,232)
Total Available Resources	1,037,732	984,500	(53,232)
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	138,920	130,620	8,300
Other personal services	22,794	19,898	2,896
Expenses	31,911	30,035	1,876
Grants and aids	4,522	3,776	746
Operating capital outlay	1,449	907	542
Food products	200	96	104
Special categories	533,251	501,002	32,249
Data processing services	5,118	4,737	381
Total Operating Expenditures	738,165	691,071	47,094
Nonoperating expenditures:			
Transfers	49,316	49,316	.....
Refunds	324	324	.....
Other	85,612	85,612	.....
Total Nonoperating Expenditures	135,252	135,252	.....
Total Expenditures	873,417	826,323	47,094
Fund Balances, June 30, 2014	\$ 164,315	\$ 158,177	\$ (6,138)

2014 STATE OF FLORIDA CAFR

**BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Government Administration		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2013	\$ 85,743	\$ 85,743	\$
Reversions	281	281	.....
Fund Balances, July 1, 2013, restated	86,024	86,024	.....
REVENUES			
Fees and charges	96,120	71,051	(25,069)
Interest	738	762	24
Grants	13,439	12,493	(946)
Refunds	.....	93	93
Transfers and distributions	14,666	37,949	23,283
Other	1	49	48
Total Revenues	124,964	122,397	(2,567)
Total Available Resources	210,988	208,421	(2,567)
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	38,043	36,190	1,853
Other personal services	2,329	1,855	474
Expenses	7,877	6,692	1,185
Grants and aids	2,383	1,871	512
Operating capital outlay	295	261	34
Fixed capital outlay	63	63	.....
Special categories	70,566	65,495	5,071
Data processing services	296	188	108
Total Operating Expenditures	121,852	112,615	9,237
Nonoperating expenditures:			
Transfers	4,311	4,311	.....
Refunds	115	115	.....
Other	4,278	4,278	.....
Total Nonoperating Expenditures	8,704	8,704	.....
Total Expenditures	130,556	121,319	9,237
Fund Balances, June 30, 2014	\$ 80,432	\$ 87,102	\$ 6,670

2014 STATE OF FLORIDA CAFR

**BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Business and Community Development		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2013	\$ 142,183	\$ 142,183	\$
Reversions	67,140	67,140	.....
Fund Balances, July 1, 2013, restated	209,323	209,323	.....
REVENUES			
Fees and charges	2,433	2,097	(336)
Interest	1,308	1,697	389
Grants	456,288	421,770	(34,518)
Refunds	85,982	22,175	(63,807)
Employee/employer contributions	10	10	.....
Transfers and distributions	204,432	191,471	(12,961)
Other	251	233	(18)
Total Revenues	750,704	639,453	(111,251)
Total Available Resources	960,027	848,776	(111,251)
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	12,104	10,909	1,195
Other personal services	1,711	1,139	572
Expenses	4,565	2,969	1,596
Grants and aids	8,506	5,746	2,760
Operating capital outlay	66	6	60
Special categories	727,681	594,062	133,619
Continuing Appropriations	967	967	.....
Grants/aids to local governments	64,857	64,857	.....
Data processing services	274	217	57
Total Operating Expenditures	820,731	680,872	139,859
Nonoperating expenditures:			
Transfers	16,666	16,666	.....
Refunds	1,923	1,923	.....
Other	421	421	.....
Total Nonoperating Expenditures	19,010	19,010	.....
Total Expenditures	839,741	699,882	139,859
Fund Balances, June 30, 2014	\$ 120,286	\$ 148,894	\$ 28,608

2014 STATE OF FLORIDA CAFR

**BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Regulation and Licensing		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2013	\$ 252,749	\$ 252,749	\$
Reversions	969	969	.....
Fund Balances, July 1, 2013, restated	253,718	253,718	.....
REVENUES			
Fees and charges	126,755	125,598	(1,157)
Licenses	1,241,600	1,259,939	18,339
Taxes	210,679	211,964	1,285
Miscellaneous	483	1,416	933
Interest	369	1,441	1,072
Grants	.....	125	125
Refunds	422	642	220
Transfers and distributions	18,272	48,704	30,432
Other	8,194	8,653	459
Total Revenues	1,606,774	1,658,482	51,708
Total Available Resources	1,860,492	1,912,200	51,708
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	119,228	112,052	7,176
Other personal services	3,612	2,688	924
Expenses	20,054	18,383	1,671
Operating capital outlay	1,915	1,828	87
Fixed capital outlay	295	280	15
Special categories	36,434	30,156	6,278
Data processing services	1,409	1,348	61
Continuing Appropriations	50	50	.....
Total Operating Expenditures	182,997	166,785	16,212
Nonoperating expenditures:			
Transfers	1,406,534	1,406,534	.....
Refunds	5,284	5,284	.....
Other	74,140	74,140	.....
Total Nonoperating Expenditures	1,485,958	1,485,958	.....
Total Expenditures	1,668,955	1,652,743	16,212
Fund Balances, June 30, 2014	\$ 191,537	\$ 259,457	\$ 67,920

2014 STATE OF FLORIDA CAFR

**BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Tobacco Settlement		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2013	\$ 13,837	\$ 13,837	\$
Reversions	409	409	.....
Fund Balances, July 1, 2013, restated	14,246	14,246	.....
REVENUES			
Interest	301	266	(35)
Refunds	.....	32	32
Transfers and distributions	383,204	383,204	.....
Other	369,240	383,053	13,813
Total Revenues	752,745	766,555	13,810
Total Available Resources	766,991	780,801	13,810
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	314	306	8
Expenses	133	63	70
Grants and aids	11,554	11,554	.....
Fixed capital outlay	229	229	.....
Special categories	370,345	368,975	1,370
Total Operating Expenditures	382,575	381,127	1,448
Nonoperating expenditures:			
Transfers	383,354	383,354	.....
Total Nonoperating Expenditures	383,354	383,354	.....
Total Expenditures	765,929	764,481	1,448
Fund Balances, June 30, 2014	\$ 1,062	\$ 16,320	\$ 15,258

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**BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Public Safety		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2013	\$ 81,171	\$ 81,171	\$
Reversions	3,122	3,122	.....
Fund Balances, July 1, 2013, restated	84,293	84,293	.....
REVENUES			
Fees and charges	85,799	83,519	(2,280)
Miscellaneous	.....	82	82
Interest	223	212	(11)
Grants	22,913	27,261	4,348
Refunds	787	1,470	683
Transfers and distributions	41,057	38,795	(2,262)
Other	48,279	44,681	(3,598)
Total Revenues	199,058	196,020	(3,038)
Total Available Resources	283,351	280,313	(3,038)
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	56,553	50,308	6,245
Other personal services	4,347	1,439	2,908
Expenses	23,990	17,825	6,165
Grants and aids	29,692	12,510	17,182
Operating capital outlay	6,613	3,540	3,073
Fixed capital outlay	69	69	.....
Special categories	77,915	77,915	.....
Data processing services	36	2	34
Total Operating Expenditures	199,215	163,608	35,607
Nonoperating expenditures:			
Transfers	839	839	.....
Refunds	1,663	1,663	.....
Other	25,651	25,651	.....
Total Nonoperating Expenditures	28,153	28,153	.....
Total Expenditures	227,368	191,761	35,607
Fund Balances, June 30, 2014	\$ 55,983	\$ 88,552	\$ 32,569

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**BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Corrections		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2013	\$ 16,045	\$ 16,045	\$
Reversions	119	119	.....
Fund Balances, July 1, 2013, restated	16,164	16,164	.....
REVENUES			
Fees and charges	8,040	7,993	(47)
Grants	9,300	9,242	(58)
Refunds	.....	98	98
Transfers and distributions	11,422	11,393	(29)
Other	634	617	(17)
Total Revenues	29,396	29,343	(53)
Total Available Resources	45,560	45,507	(53)
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	9,443	5,458	3,985
Other personal services	1,092	405	687
Expenses	7,798	3,807	3,991
Operating capital outlay	188	188	.....
Food products	615	210	405
Fixed capital outlay	67	67	.....
Special categories	15,768	15,768	.....
Data processing services	57	5	52
Total Operating Expenditures	35,028	25,908	9,120
Nonoperating expenditures:			
Transfers	284	284	.....
Refunds	867	867	.....
Other	598	598	.....
Total Nonoperating Expenditures	1,749	1,749	.....
Total Expenditures	36,777	27,657	9,120
Fund Balances, June 30, 2014	\$ 8,783	\$ 17,850	\$ 9,067

2014 STATE OF FLORIDA CAFR

**BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Consumer Protection and Safety		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2013	\$ 67,511	\$ 67,511	\$
Reversions	3,865	3,865	.....
Fund Balances, July 1, 2013, restated	71,376	71,376	.....
REVENUES			
Fees and charges	3,564	3,449	(115)
Interest	319	262	(57)
Grants	45,005	40,809	(4,196)
Refunds	1,267	23,013	21,746
Transfers and distributions	41,283	21,270	(20,013)
Other	21,352	21,814	462
Total Revenues	112,790	110,617	(2,173)
Total Available Resources	184,166	181,993	(2,173)
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	27,460	21,025	6,435
Other personal services	537	139	398
Expenses	3,957	2,463	1,494
Operating capital outlay	927	452	475
Special categories	72,849	52,937	19,912
Grants/aids to local governments	957	957	.....
Data processing services	68	20	48
Total Operating Expenditures	106,755	77,993	28,762
Nonoperating expenditures:			
Transfers	3,915	3,915	.....
Refunds	22,021	22,021	.....
Other	3,164	3,164	.....
Total Nonoperating Expenditures	29,100	29,100	.....
Total Expenditures	135,855	107,093	28,762
Fund Balances, June 30, 2014	\$ 48,311	\$ 74,900	\$ 26,589

2014 STATE OF FLORIDA CAFR

**BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Agriculture		
	Budget	Actual	Variance with Final Budget Positive (Negative)
	Budget	Actual	Positive (Negative)
Fund Balances, July 1, 2013	\$ 25,546	\$ 25,546	\$
Reversions	6,254	6,254	.....
Fund Balances, July 1, 2013, restated	31,800	31,800	.....
REVENUES			
Fees and charges	57,969	58,550	581
Licenses	22,716	22,984	268
Miscellaneous	.....	14	14
Interest	644	559	(85)
Grants	1,165,974	1,056,471	(109,503)
Refunds	4,521	4,546	25
Transfers and distributions	65,757	65,816	59
Other	3,526	3,476	(50)
Total Revenues	1,321,107	1,212,416	(108,691)
Total Available Resources	1,352,907	1,244,216	(108,691)
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	105,531	94,476	11,055
Other personal services	7,642	5,922	1,720
Expenses	32,391	27,763	4,628
Grants and aids	1,073,309	963,053	110,256
Operating capital outlay	2,624	2,254	370
Fixed capital outlay	4,751	4,751	.....
Special categories	57,223	57,223	.....
Grants/aids to local governments	18,850	18,850	.....
Data processing services	1	1	.....
Total Operating Expenditures	1,302,322	1,174,293	128,029
Nonoperating expenditures:			
Payments to U.S. Treasury	5,311	5,311	.....
Transfers	10,826	10,826	.....
Refunds	1,484	1,484	.....
Other	9,820	9,820	.....
Total Nonoperating Expenditures	27,441	27,441	.....
Total Expenditures	1,329,763	1,201,734	128,029
Fund Balances, June 30, 2014	\$ 23,144	\$ 42,482	\$ 19,338

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**BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Juvenile Justice		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2013	\$ 42,686	\$ 42,686	\$
Reversions	3,884	3,884	.....
Fund Balances, July 1, 2013, restated	46,570	46,570	.....
REVENUES			
Fees and charges	31,953	30,516	(1,437)
Interest	79	38	(41)
Grants	8,890	3,568	(5,322)
Refunds	.....	21	21
Transfers and distributions	70,903	72,103	1,200
Other	1,553	1,677	124
Total Revenues	113,378	107,923	(5,455)
Total Available Resources	159,948	154,493	(5,455)
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	40,467	26,598	13,869
Other personal services	2,929	1,458	1,471
Expenses	9,301	3,934	5,367
Grants and aids	413	237	176
Operating capital outlay	383	103	280
Food products	2,967	801	2,166
Special categories	65,719	65,719	.....
Total Operating Expenditures	122,179	98,850	23,329
Nonoperating expenditures:			
Transfers	1	1	.....
Refunds	40	40	.....
Other	1,676	1,676	.....
Total Nonoperating Expenditures	1,717	1,716	.....
Total Expenditures	123,896	100,566	23,329
Fund Balances, June 30, 2014	\$ 36,052	\$ 53,927	\$ 17,875

2014 STATE OF FLORIDA CAFR

**BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Judicial Services		
	Budget	Actual	Variance with Final Budget Positive (Negative)
	\$	\$	\$
Fund Balances, July 1, 2013	102,752	102,752	.....
Reversions	2,168	2,168	.....
Fund Balances, July 1, 2013, restated	104,920	104,920	.....
REVENUES			
Fees and charges	92,611	84,918	(7,693)
Licenses	537	527	(10)
Miscellaneous	4	4	.....
Grants	11,870	11,798	(72)
Refunds	3,751	1,451	(2,300)
Transfers and distributions	111,594	111,594	.....
Other	66,528	64,622	(1,906)
Total Revenues	286,895	274,914	(11,981)
Total Available Resources	391,815	379,834	(11,981)
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	211,057	173,361	37,696
Other personal services	6,525	2,974	3,551
Expenses	3,868	2,328	1,540
Operating capital outlay	208	21	187
Special categories	12,358	12,358	.....
Data processing services	2,424	2,194	230
Total Operating Expenditures	236,440	193,236	43,204
Nonoperating expenditures:			
Transfers	86,793	86,793	.....
Refunds	354	354	.....
Other	12,870	12,870	.....
Total Nonoperating Expenditures	100,017	100,017	.....
Total Expenditures	336,457	293,253	43,204
Fund Balances, June 30, 2014	\$ 55,358	\$ 86,581	\$ 31,223

2014 STATE OF FLORIDA CAFR

**BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Military and Veterans' Affairs		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2013	\$ 56,751	\$ 56,751	\$
Reversions	382	382	.....
Fund Balances, July 1, 2013, restated	<u>57,133</u>	<u>57,133</u>	<u>.....</u>
REVENUES			
Fees and charges	39,195	39,615	420
Miscellaneous	1	1	.....
Interest	843	384	(459)
Grants	98,118	98,157	39
Refunds	285	244	(41)
Transfers and distributions	10,516	6,532	(3,984)
Other	18	5	(13)
Total Revenues	<u>148,976</u>	<u>144,938</u>	<u>(4,038)</u>
Total Available Resources	<u>206,109</u>	<u>202,071</u>	<u>(4,038)</u>
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	60,485	59,325	1,160
Other personal services	3,166	1,983	1,183
Expenses	29,156	28,028	1,128
Operating capital outlay	1,390	1,157	233
Food products	3,707	3,535	172
Fixed capital outlay	23,267	23,267	.....
Special categories	30,036	23,048	6,988
Total Operating Expenditures	<u>151,207</u>	<u>140,343</u>	<u>10,864</u>
Nonoperating expenditures:			
Transfers	2,070	2,070	.....
Refunds	1,359	1,359	.....
Other	216	216	.....
Total Nonoperating Expenditures	<u>3,645</u>	<u>3,645</u>	<u>.....</u>
Total Expenditures	<u>154,852</u>	<u>143,988</u>	<u>10,864</u>
Fund Balances, June 30, 2014	<u>\$ 51,257</u>	<u>\$ 58,083</u>	<u>\$ 6,826</u>

2014 STATE OF FLORIDA CAFR

**BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Citrus Commission		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2013	\$ 14,610	\$ 14,610	\$
Reversions	2,046	2,046	.....
Fund Balances, July 1, 2013, restated	16,656	16,656	.....
REVENUES			
Taxes	32,449	31,149	(1,300)
Miscellaneous	43	45	2
Interest	139	(4,563)	(4,702)
Grants	4,406	3,051	(1,355)
Refunds	75	20	(55)
Other	.....	37	37
Total Revenues	37,112	29,739	(7,373)
Total Available Resources	53,768	46,395	(7,373)
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	5,613	4,164	1,449
Other personal services	212	119	93
Expenses	2,889	691	2,198
Operating capital outlay	371	22	349
Special categories	27,002	27,002	.....
Data processing services	37	37	.....
Total Operating Expenditures	36,124	32,035	4,089
Nonoperating expenditures:			
Other	1,393	1,393	.....
Total Nonoperating Expenditures	1,393	1,393	.....
Total Expenditures	37,517	33,428	4,089
Fund Balances, June 30, 2014	\$ 16,251	\$ 12,967	\$ (3,284)

2014 STATE OF FLORIDA CAFR

**BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	School for the Deaf and the Blind		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2013	\$ 1,473	\$ 1,473	\$
Carry forward adjustment	.....	.....	.....
Fund Balances, July 1, 2013, restated	1,473	1,473	.....
REVENUES			
Grants	1,463	1,462	(1)
Transfers and distributions	1,836	1,852	16
Total Revenues	3,299	3,314	15
Total Available Resources	4,772	4,787	15
EXPENDITURES			
Operating expenditures:			
Special categories	3,498	3,498	.....
Continuing appropriations	.....	.....	.....
Total Operating Expenditures	3,498	3,498	.....
Nonoperating expenditures:			
Transfers	1	1	.....
Total Nonoperating Expenditures	1	1	.....
Total Expenditures	3,499	3,499	.....
Fund Balances, June 30, 2014	\$ 1,273	\$ 1,288	\$ 15

2014 STATE OF FLORIDA CAFR

**BUDGETARY COMPARISON SCHEDULES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Wireless Emergency Telephone System		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2013	\$ 1,654	\$ 1,654	\$
Reversions	495	495	.....
Fund Balances, July 1, 2013, restated	2,149	2,149	.....
REVENUES			
Interest	353	285	(68)
Refunds	.....	359	359
Other	108,823	108,823	.....
Total Revenues	109,176	109,467	291
Total Available Resources	111,325	111,616	291
EXPENDITURES			
Operating expenditures:			
Salaries and benefits	368	346	22
Other personal services	84	75	9
Expenses	515	146	369
Grants and aids	98,102	98,102	.....
Operating capital outlay	4	.....	4
Special categories	187	187	.....
Data processing services	3	2	1
Total Operating Expenditures	99,263	98,858	405
Nonoperating expenditures:			
Transfers	69	69	.....
Total Nonoperating Expenditures	69	69	.....
Total Expenditures	99,332	98,927	405
Fund Balances, June 30, 2014	\$ 11,993	\$ 12,689	\$ 696

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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.

OTHER

This fund includes various internal reporting capital projects funds administered by other agencies.

FLORIDA SCHOOL FOR THE DEAF AND THE BLIND

This capital projects fund is administered by the School for the Deaf and the Blind.

2014 STATE OF FLORIDA CAFR

**COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 2014
(in thousands)**

	General Government	Other	School for the Deaf and the Blind	Totals 6/30/14
ASSETS				
<u>Current assets</u>				
Pooled investments with State Treasury	\$ 207	\$ 2,782	\$ 373	\$ 3,362
Receivables, net	.....	3	.....	3
Due from other funds	10,025	.....	.....	10,025
Total current assets	<u>10,232</u>	<u>2,785</u>	<u>373</u>	<u>13,390</u>
Total assets	<u>10,232</u>	<u>2,785</u>	<u>373</u>	<u>13,390</u>
LIABILITIES				
<u>Current liabilities</u>				
Accounts payable and accrued liabilities	.....	493	66	559
Due to other funds	.....	1	.....	1
Obligations under security lending agreements	.....	201	.....	201
Total current liabilities	<u>.....</u>	<u>695</u>	<u>66</u>	<u>761</u>
Total liabilities	<u>.....</u>	<u>695</u>	<u>66</u>	<u>761</u>
FUND BALANCES				
Restricted	.....	.....	307	307
Committed	10,232	2,090	.....	12,322
Total fund balances	<u>10,232</u>	<u>2,090</u>	<u>307</u>	<u>12,629</u>
Total liabilities and fund balances	<u>\$ 10,232</u>	<u>\$ 2,785</u>	<u>\$ 373</u>	<u>\$ 13,390</u>

2014 STATE OF FLORIDA CAFR

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	General Government	Other	School for the Deaf and the Blind	Totals 6/30/14
REVENUES				
Investment earnings (losses)	\$	\$ 61	\$	\$ 61
Total revenues	.....	61	.....	61
EXPENDITURES				
Current:				
General government	3,410	1,798	.....	5,208
Education	.....	.....	1,276	1,276
Human services	8,639	.....	.....	8,639
Criminal justice and corrections	37,105	.....	.....	37,105
Capital outlay	2,134	.....	676	2,810
Debt service:				
Principal retirement	3,185	.....	.....	3,185
Total expenditures	54,473	1,798	1,952	58,223
Excess (deficiency) of revenues over expenditures	(54,473)	(1,737)	(1,952)	(58,162)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	59,418	.....	1,798	61,216
Operating transfers out	.....	(2)	(1)	(3)
Total other financing sources (uses)	59,418	(2)	1,797	61,213
Net change in fund balances	4,945	(1,739)	(155)	3,051
Fund balances - beginning	5,287	3,829	462	9,578
Fund balances - ending	\$ 10,232	\$ 2,090	\$ 307	\$ 12,629

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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, Florida Statutes.

SPACE FLORIDA

Pursuant to Section 331.302, Florida Statutes, this entity was created to promote aerospace business development by facilitating business financing, spaceport operations, research and development, workforce development, and innovative education programs

2014 STATE OF FLORIDA CAFR

**COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
JUNE 30, 2014
(in thousands)**

	Other	FL Engineers Management Corp	Space Florida	Totals 6/30/14
ASSETS				
<u>Current assets</u>				
Cash and cash equivalents	\$ 2,122	\$ 290	\$ 30,530	\$ 32,942
Pooled investments with State Treasury	322,714	.....	.....	322,714
Other investments	23,652	.....	3,797	27,449
Receivables, net	3,114	98	15,675	18,887
Due from other funds	7,273	.....	.....	7,273
Due from component units/primary	248	.....	.....	248
Other	.....	71	454	525
Total current assets	359,123	459	50,456	410,038
<u>Noncurrent assets</u>				
Long-term investments	50,940	.....	.....	50,940
Other loans and notes receivable, net	.....	.....	5,530	5,530
<u>Capital assets</u>				
Buildings, equipment, and other depreciable assets	28,496	477	86,847	115,820
Accumulated depreciation	(24,084)	(352)	(21,693)	(46,129)
Construction work in progress	.....	.....	26,287	26,287
Total noncurrent assets	55,352	125	96,971	152,448
Total assets	414,475	584	147,427	562,486
LIABILITIES				
<u>Current liabilities</u>				
Accounts payable and accrued liabilities	13,415	140	19,743	33,298
Due to other funds	5,796	.....	.....	5,796
Due to component units/primary	411	248	.....	659
Compensated absences	4,260	.....	94	4,354
Installment purchases/capital leases	.....	.....	1,228	1,228
Deposits	16,517	.....	9,601	26,118
Obligations under security lending agreements	22,000	.....	.....	22,000
Total current liabilities	62,399	388	30,666	93,453
<u>Noncurrent liabilities</u>				
Deposits	32,881	.....	.....	32,881
Installment purchases/capital leases	.....	.....	19,393	19,393
Compensated absences	13,597	.....	112	13,709
Other noncurrent liabilities	22,708	.....	.....	22,708
Total noncurrent liabilities	69,186	.....	19,505	88,691
Total liabilities	131,585	388	50,171	182,144
NET POSITION				
Net investment in capital assets	4,412	125	86,105	90,642
Restricted - other	.....	.....	9,144	9,144
Unrestricted	278,478	71	2,007	280,556
Total net position	\$ 282,890	\$ 196	\$ 97,256	\$ 380,342

2014 STATE OF FLORIDA CAFR

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Other	FL Engineers Management Corp	Space Florida	Totals 6/30/14
OPERATING REVENUES				
Sales - nonstate	\$ 77,529	\$	\$ 2,462	\$ 79,991
Fees	241,350	1,920	.....	243,270
Sales - state	37,378	.....	.....	37,378
Rents and royalties - nonstate	3	.....	.....	3
Rents - state	88	.....	.....	88
Fines, forfeits, settlements and judgments	8,300	.....	.....	8,300
Other	1	.....	28,439	28,440
Total operating revenues	364,649	1,920	30,901	397,470
OPERATING EXPENSES				
Contractual services	71,066	535	19,533	91,134
Personal services	169,520	1,239	1,920	172,679
Depreciation	3,222	58	4,227	7,507
Materials and supplies	6,555	110	.....	6,665
Repairs and maintenance	1,443	27	.....	1,470
Basic services	31,663	.....	.....	31,663
Interest and fiscal charges	1,389	.....	.....	1,389
Total operating expenses	284,858	1,969	25,680	312,507
Operating income (loss)	79,791	(49)	5,221	84,963
NONOPERATING REVENUES (EXPENSES)				
Grants and donations	197	.....	4,334	4,531
Investment earnings (losses)	5,297	.....	281	5,578
Interest and fiscal charges	(293)	.....	(454)	(747)
Property disposition gain (loss)	(21)	.....	(1,246)	(1,267)
Grant expense and client benefits	(923)	.....	.....	(923)
Other	(73)	.....	.....	(73)
Total nonoperating revenues (expenses)	4,184	.....	2,915	7,099
Income (loss) before transfers and contributions	83,975	(49)	8,136	92,062
Operating transfers in	12,578	.....	.....	12,578
Operating transfers out	(92,647)	.....	.....	(92,647)
Capital contributions	20	.....	.....	20
Change in net position	3,926	(49)	8,136	12,013
Total net position - beginning	278,964	245	89,120	368,329
Total net position - ending	\$ 282,890	\$ 196	\$ 97,256	\$ 380,342

**COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Other	FL Engineers Management Corporation	Space Florida	Totals 6/30/14
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 367,713	\$ 2,070	\$ 9,069	\$ 378,852
Cash paid to vendors	(109,528)	(665)	(13,471)	(123,664)
Cash paid to employees	(162,221)	(1,214)	(3,030)	(166,465)
Cash received/(paid) for grants	.....	.....	26,099	26,099
Loans collected/(issued)	.....	.....	(25)	(25)
Cash paid for insurance claims	(63)	.....	.....	(63)
Reemployment assistance	.....	.....	.....	.....
Net cash provided (used) by operating activities	95,901	191	18,642	114,734
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers in (out)	(80,278)	.....	.....	(80,278)
Advances, grants or loans (to) from or repayment from others	(923)	.....	.....	(923)
Cash received from noncapital grants or donations	198	.....	.....	198
Net cash provided (used) by noncapital financing activities	(81,003)	.....	.....	(81,003)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Cash received from sale of capital assets	8	.....	.....	8
Cash received from the issuance of debt	.....	.....	17,500	17,500
Cash received from capital grants and donations	.....	.....	733	733
Purchase or construction of capital assets	(1,530)	(20)	(11,388)	(12,938)
Line of credit draws/(payments)	.....	.....	(1,332)	(1,332)
Net cash provided (used) by capital and related financing activities	(1,522)	(20)	5,513	3,971
CASH FLOWS FROM INVESTING ACTIVITIES				
Security lending	1,708	.....	.....	1,708
Proceeds from the sale or maturity of investments	89,626	.....	.....	89,626
Investment earnings	4,821	.....	(174)	4,647
Purchase of investments	(91,886)	.....	(500)	(92,386)
Net cash provided (used) by investing activities	4,269	.....	(674)	3,595
Net increase (decrease) in cash and cash equivalents	17,645	171	23,481	41,297
Cash and cash equivalents - beginning	307,191	119	7,049	314,359
Cash and cash equivalents - ending	\$ 324,836	\$ 290	\$ 30,530	\$ 355,656

**COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

**Reconciliation of operating income (loss) to net cash
provided (used) by operating activities**

	Other	FL Engineers Management Corporation	Space Florida	Totals 6/30/14
Operating income (loss)	\$ 79,791	\$ (49)	\$ 5,221	\$ 84,963
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation and amortization expense	3,222	58	4,227	7,507
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	(26,631)	(98)	(1,932)	(28,661)
(Increase) decrease in due from other funds	(609)	.....	.....	(609)
Increase (decrease) in allowance for uncollectibles	30,987	.....	298	31,285
(Increase) decrease in other non-current assets	(14)	.....	.....	(14)
Increase (decrease) in accounts payable	4,950	283	4,471	9,704
Increase (decrease) in compensated absences	647	.....	63	710
Increase (decrease) in due to other funds	(1,873)	.....	.....	(1,873)
Increase (decrease) in other non-current liability	6,456	.....	.....	6,456
(Increase) decrease in deposits	.....	(3)	12	9
Increase (decrease) in unearned revenue	(1,025)	.....	6,282	5,257
Net cash provided (used) by operating activities	<u>\$ 95,901</u>	<u>\$ 191</u>	<u>\$ 18,642</u>	<u>\$ 114,734</u>

Noncash investing, capital, and financing activities

Change in fair value of investments	\$ 16	\$	\$ (993)	\$ (977)
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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).

2014 STATE OF FLORIDA CAFR

**COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2014
(in thousands)**

	Employee Health and Disability	Data Centers	Communications and Facilities	Other	Totals 6/30/14
ASSETS					
<u>Current assets</u>					
Cash and cash equivalents	\$ 997	\$	\$ 39,916	\$	\$ 40,913
Pooled investments with State Treasury	483,491	1,323	74,604	10,567	569,985
Other investments	.....	.....	75,858	.....	75,858
Receivables, net	16,193	7	5,383	890	22,473
Due from other funds	23	4,139	7,852	5,705	17,719
Due from component units/primary	.....	1	1,185	.....	1,186
Total current assets	500,704	5,470	204,798	17,162	728,134
<u>Noncurrent assets</u>					
Capital assets					
Land and other non-depreciable assets	.....	.....	321	1	322
Buildings, equipment, and other depreciable assets	43	51,878	1,523,802	8,360	1,584,083
Accumulated depreciation	(35)	(40,886)	(386,408)	(6,390)	(433,719)
Total noncurrent assets	8	10,992	1,137,715	1,971	1,150,686
Total assets	500,712	16,462	1,342,513	19,133	1,878,820
DEFERRED OUTFLOWS OF RESOURCES					
Amount deferred on refunding of debt	.....	.....	2,973	.....	2,973
Total deferred outflows of resources	.....	.....	2,973	.....	2,973
LIABILITIES					
<u>Current liabilities</u>					
Accounts payable and accrued liabilities	138,395	4,141	22,607	2,267	167,410
Due to other governments	.....	.....	.....	15	15
Due to other funds	32,796	150	306	981	34,233
Due to component units/primary	.....	299	.....	5	304
Compensated absences	39	837	556	1,564	2,996
Installment purchases/capital leases	.....	1,983	1,186	.....	3,169
Bonds payable	.....	.....	23,475	.....	23,475
Deposits	145,120	56	2,849	13	148,038
Obligations under security lending agreements	38,334	41	5,514	110	43,999
Certificates of participation payable	.....	.....	37,925	.....	37,925
Total current liabilities	354,684	7,507	94,418	4,955	461,564
<u>Noncurrent liabilities</u>					
Advances from other funds	.....	1,478	500	800	2,778
Bonds payable	.....	.....	292,561	.....	292,561
Certificates of participation payable	.....	.....	535,542	.....	535,542
Installment purchases/capital leases	.....	5,430	10,774	.....	16,204
Compensated absences	129	2,597	1,809	7,161	11,696
Other noncurrent liabilities	615	4,038	3,886	9,300	17,839
Total noncurrent liabilities	744	13,543	845,072	17,261	876,620
Total liabilities	355,428	21,050	939,490	22,216	1,338,184
DEFERRED INFLOWS OF RESOURCES					
Amount deferred on refunding of debt	.....	.....	893	.....	893
Total deferred inflows of resources	.....	.....	893	.....	893
NET POSITION					
Net investment in capital assets	7	3,579	238,333	1,971	243,890
Restricted - other	.....	.....	76,679	.....	76,679
Unrestricted	145,277	(8,167)	90,091	(5,054)	222,147
Total net position	\$ 145,284	\$ (4,588)	\$ 405,103	\$ (3,083)	\$ 542,716

2014 STATE OF FLORIDA CAFR

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Employee Health and Disability	Data Centers	Communications and Facilities	Other	Totals 6/30/14
OPERATING REVENUES					
Sales - nonstate	\$	\$ 29	\$ 41,821	\$ 7,974	\$ 49,824
Sales - state	1,930,000	65,336	82,077	59,796	2,137,209
Rents and royalties - nonstate	.....	.....	222	.....	222
Rents - state	.....	.....	167,525	.....	167,525
Fines, forfeits, settlements and judgments	.....	.....	.....	54	54
Other	18,291	1	.....	.....	18,292
Total operating revenues	1,948,291	65,366	291,645	67,824	2,373,126
OPERATING EXPENSES					
Contractual services	302,910	39,018	135,777	6,127	483,832
Insurance claims expense	1,587,834	.....	.....	.....	1,587,834
Personal services	1,517	21,345	19,925	54,176	96,963
Depreciation	2	3,983	20,814	698	25,497
Materials and supplies	50	4,766	991	3,334	9,141
Repairs and maintenance	.....	1,250	2,837	153	4,240
Basic services	120	4,033	4,920	3,333	12,406
Total operating expenses	1,892,433	74,395	185,264	67,821	2,219,913
Operating income (loss)	55,858	(9,029)	106,381	3	153,213
NONOPERATING REVENUES/(EXPENSES)					
Grants and donations	.....	472	.....	.....	472
Investment earnings (losses)	7,748	52	1,352	39	9,191
Interest and fiscal charges	(414)	(34)	(60,138)	(3)	(60,589)
Property disposition gain (loss)	.....	(1,799)	(4)	(89)	(1,892)
Other	.....	1	.....	.....	1
Total nonoperating revenues (expenses)	7,334	(1,308)	(58,790)	(53)	(52,817)
Income (loss) before transfers and contributions	63,192	(10,337)	47,591	(50)	100,396
Operating transfers in	20,450	.....	1,194	750	22,394
Operating transfers out	(346)	(1,033)	(13,149)	(2,690)	(17,218)
Capital contributions	.....	159	10	210	379
Change in net position	83,296	(11,211)	35,646	(1,780)	105,951
Total net position - beginning	61,988	6,623	369,457	(1,303)	436,765
Total net position - ending	\$ 145,284	\$ (4,588)	\$ 405,103	\$ (3,083)	\$ 542,716

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)

	Employee Health and Disability	Data Centers	Communications and Facilities
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	\$ 1,962,422	\$ 82,158	\$ 295,286
Cash paid to vendors	(320,290)	(67,384)	(136,835)
Cash paid to employees	(1,362)	(13,777)	(19,954)
Cash received/(paid) for grants	(285)	.....	.....
Cash paid for insurance claims	(1,570,179)	.....	.....
Net cash provided (used) by operating activities	<u>70,306</u>	<u>997</u>	<u>138,497</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers in (out)	21,112	(1,032)	(11,941)
Net cash provided (used) by noncapital financing activities	<u>21,112</u>	<u>(1,032)</u>	<u>(11,941)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Payment of bond principal	.....	.....	(23,475)
Payment of principal on installment purchase/capital lease	.....	(1,507)	(23,620)
Payment of interest on bonds/installment purchase/capital lease	.....	(78)	(31,893)
Purchase or construction of capital assets	.....	(1,290)	(55,791)
Net cash provided (used) by capital and related financing activities	<u>.....</u>	<u>(2,875)</u>	<u>(134,779)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Security lending	13,063	(197)	536
Investment earnings	7,329	47	2,101
Purchase of investments	.....	.....	.....
Net cash provided (used) by investing activities	<u>20,392</u>	<u>(150)</u>	<u>2,637</u>
Net increase (decrease) in cash and cash equivalents	<u>111,810</u>	<u>(3,060)</u>	<u>(5,586)</u>
Total cash and cash equivalents - beginning	<u>372,678</u>	<u>4,383</u>	<u>120,106</u>
Cash and cash equivalents - ending	<u>\$ 484,488</u>	<u>\$ 1,323</u>	<u>\$ 114,520</u>

Other	Totals 6/30/14
\$ 65,910	\$ 2,405,776
(12,139)	(536,648)
(51,434)	(86,527)
.....	(285)
.....	(1,570,179)
2,337	212,137
(1,698)	6,441
(1,698)	6,441
.....	(23,475)
.....	(25,127)
.....	(31,971)
(218)	(57,299)
(218)	(137,872)
34	13,436
36	9,513
(35)	(35)
35	22,914
456	103,620
10,111	507,278
\$ 10,567	\$ 610,898

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(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)	\$ 55,858	\$ (9,029)	\$ 106,381
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation and amortization expense	2	3,983	20,814
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	282	94	933
(Increase) decrease in due from other funds	47	16,783	3
Increase (decrease) in accounts payable	18,050	(9,260)	6,635
Increase (decrease) in compensated absences	.....	(2,342)	(92)
Increase (decrease) in due to other funds	.....	(313)	779
Increase (decrease) in other non-current liability	(17,735)	1,175	1,093
Increase (decrease) in unearned revenue	13,802	(94)	1,951
Net cash provided (used) by operating activities	<u>\$ 70,306</u>	<u>\$ 997</u>	<u>\$ 138,497</u>

<u>Other</u>	<u>Totals 6/30/14</u>
\$ 3	\$ 153,213
698	25,497
290	1,599
(1,760)	15,073
959	16,384
151	(2,283)
(310)	156
2,632	(12,835)
(326)	15,333
<u>\$ 2,337</u>	<u>\$ 212,137</u>

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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.

2014 STATE OF FLORIDA CAFR

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

JUNE 30, 2014

(in thousands)

	Trust Escrow Administration	Unclaimed Property	Student Loan Guaranty Reserve	Other
ASSETS				
Cash and cash equivalents	\$ 11,153	\$	\$	\$ 100
Pooled investments with State Treasury	493,387	8,485	36,282	1,495
Total cash and cash equivalents	504,540	8,485	36,282	1,595
<u>Investments</u>				
U.S. government & federally guaranteed obligations	4,893	.....	.....	.....
Federal agencies	.....	.....	.....	.....
Bonds and notes	.....	.....	.....	.....
International bonds and notes	.....	.....	.....	.....
Mutual fund investments	4,877	.....	.....	.....
Money market and short-term investments	513	.....	.....	.....
Domestic equity	.....	19,121	.....	.....
International equity	.....	.....	.....	.....
Total investments	10,283	19,121	.....	.....
<u>Receivables</u>				
Accounts receivable	16,128	177	.....	.....
Interest receivable	559	4	20	.....
Dividends receivable	.....	.....	.....	.....
Foreign currency contracts receivable	.....	.....	.....	.....
Pending investment sales	.....	.....	.....	.....
Due from state funds	.....	.....	.....	.....
Due from other governments	.....	.....	12,898	.....
Total receivables	16,687	181	12,918	.....
Advances to other funds	.....	816,867	.....	.....
Advances to other entities	1,069,191	.....	.....	.....
Other loans and notes receivable, net	.....	215	.....	.....
Capital assets	10,640	1,355	25	.....
Accumulated depreciation	.....	(1,046)	(25)	.....
Other assets	4,043	.....	.....	.....
Total assets	1,615,384	845,178	49,200	1,595
LIABILITIES				
Accounts payable and accrued liabilities	685	19,143	.....	.....
Due to other funds	473	3	8,525	.....
Pending investment purchases	.....	.....	.....	.....
Foreign currency contracts payable	.....	.....	.....	.....
Due to other governments	.....	.....	18,693	.....
Obligations under security lending agreements	40,007	270	2,917	31
Deposits payable	110	.....	.....	.....
Compensated absences	.....	439	.....	.....
Other liabilities	.....	589	.....	.....
Total liabilities	41,275	20,444	30,135	31
NET POSITION				
Held in trust for individuals, organizations, and other governments	\$ 1,574,109	\$ 824,734	\$ 19,065	\$ 1,564

2014 STATE OF FLORIDA CAFR

College Savings Plan	Totals 6/30/14
\$ 2,164	\$ 13,417
.....	539,649
2,164	553,066
35,765	40,658
43,963	43,963
55,718	55,718
7,502	7,502
.....	4,877
62,276	62,789
168,104	187,225
44,853	44,853
418,181	447,585
.....	16,305
641	1,224
324	324
23	23
3,372	3,372
90	90
.....	12,898
4,450	34,236
.....	816,867
.....	1,069,191
.....	215
6	12,026
(6)	(1,077)
.....	4,043
424,795	2,936,152
741	20,569
11	9,012
29,746	29,746
23	23
.....	18,693
.....	43,225
11,680	11,790
15	454
.....	589
42,216	134,101
\$ 382,579	\$ 2,802,051

2014 STATE OF FLORIDA CAFR

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

(in thousands)

	Trust Escrow Administration	Unclaimed Property	Student Loan Guaranty Reserve	Other
ADDITIONS				
<u>Contributions and other deposits</u>				
Fees	\$	\$	\$	\$
Grants and contributions	.....	.....	147,569	.....
Fines, forfeits, settlements and judgments	.....	393	.....	.....
Unclaimed property remittances	.....	383,391	.....	.....
Receivership assets acquired	86,331	.....	.....	.....
Transfers in from state funds	.....	38	.....	.....
Total contributions and other deposits	86,331	383,822	147,569	.....
<u>Investment income</u>				
Interest income	21,978	60	467	3
Dividends	.....	.....	.....	.....
Other investment income (loss)	(5)	.....	.....	.....
Net increase (decrease) in fair market value	.....	.....	.....	.....
Total investment income	21,973	60	467	3
Investment activity expense	(953)	(1)	.....	.....
Net income (loss) from investing activity	21,020	59	467	3
Total net investment income (loss)	21,020	59	467	3
Other additions	.....	192	6,159	.....
Total additions	107,351	384,073	154,195	3
DEDUCTIONS				
Insurance claims expense	112,204	4	.....	.....
Interest expense	680	3	21	.....
Student loan default payments	.....	.....	154,349	.....
Payments to unclaimed property claimants	.....	242,973	.....	.....
Distribution to State School Fund	.....	137,086	.....	.....
Administrative expense	21,236	3,883	.....	.....
Transfers out to state funds	.....	3,969	82	.....
Other deductions	14,894	686	.....	36
Total deductions	149,014	388,604	154,452	36
<u>Depositor activity</u>				
Deposits	71,184	.....	.....	486
Withdrawals	(104,630)	.....	.....	.....
Excess (deficiency) of deposits over withdrawals	(33,446)	.....	.....	486
Change in net position	(75,109)	(4,531)	(257)	453
Net position - beginning	1,649,218	829,265	19,322	1,111
Net position - ending	\$ 1,574,109	\$ 824,734	\$ 19,065	\$ 1,564

College Savings Plan	Totals 6/30/14
\$ 2,602	\$ 2,602
41,315	188,884
5	398
.....	383,391
.....	86,331
361	399
<u>44,283</u>	<u>662,005</u>
3,788	26,296
3,848	3,848
.....	(5)
<u>44,716</u>	<u>44,716</u>
52,352	74,855
<u>(652)</u>	<u>(1,606)</u>
51,700	73,249
51,700	73,249
.....	6,351
<u>95,983</u>	<u>741,605</u>
.....	112,208
.....	704
.....	154,349
.....	242,973
.....	137,086
4,050	29,169
.....	4,051
<u>19,871</u>	<u>35,487</u>
<u>23,921</u>	<u>716,027</u>
.....	71,670
<u>(6)</u>	<u>(104,636)</u>
<u>(6)</u>	<u>(32,966)</u>
72,056	(7,388)
<u>310,523</u>	<u>2,809,439</u>
<u>\$ 382,579</u>	<u>\$ 2,802,051</u>

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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.

2014 STATE OF FLORIDA CAFR

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS**

JUNE 30, 2014

(in thousands)

	Defined Benefit Pension Plan	Other Defined Contribution Plans	Deferred Compensation Plan	Life and Other Benefits
ASSETS				
Cash and cash equivalents	\$ 308,022	\$	\$ 42,339	\$
Pooled investments with State Treasury	52,741	4,398	1,385	14,345
Total cash and cash equivalents	360,763	4,398	43,724	14,345
<u>Investments</u>				
Certificates of deposit	1,417,426	.....	.....	.....
U.S. government & federally guaranteed obligations	9,274,839	.....	.....	.....
Federal agencies	8,819,935	.....	.....	.....
Commercial paper	6,161,121	.....	.....	.....
Repurchase agreements	1,150,000	.....	.....	.....
Bonds and notes	7,171,944	.....	1,436,243	.....
International bonds and notes	2,593,571	.....	.....	.....
Real estate contracts	9,910,420	.....	.....	.....
Mutual fund investments	7,501,662	.....	1,860,589	.....
Money market and short-term investments	9,734	.....	26,177	.....
Domestic equity	44,070,462	.....	3,029	.....
Alternative investments	16,501,387	.....	.....	.....
International equity	38,330,351	.....	4,203	.....
Deferred compensation annuities	.....	.....	29,601	.....
Self-directed brokerage investments	.....	.....	.....	.....
Other investments	2,389	.....	.....	.....
Total investments	152,915,241	.....	3,359,842	.....
<u>Receivables</u>				
Accounts receivable	15,274	.....	.....	.....
State contributions receivable	42,812	2	.....	.....
Nonstate contributions receivable	158,200	12	.....	.....
Interest receivable	157,144	5	2	24
Dividends receivable	170,618	.....	.....	.....
Pending investment sales	1,764,144	.....	.....	.....
Foreign currency contracts receivable	3,116,687	.....	.....	.....
Due from state funds	45,943	2	.....	130
Total receivables	5,470,822	21	2	154
Security lending collateral	4,618,260	.....	.....	.....
Capital assets	976	.....	.....	.....
Accumulated depreciation	(503)	.....	.....	.....
Other assets	10,172	.....	.....	.....
Total assets	163,375,731	4,419	3,403,568	14,499
LIABILITIES				
Accounts payable and accrued liabilities	87,466	135	.....	34
Due to other funds	5,618	.....	.....	8
Pending investment purchases	5,287,741	.....	.....	.....
Short sell obligations	179,821	.....	.....	.....
Foreign currency contracts payable	3,123,460	.....	.....	.....
Broker rebate fees	146	.....	.....	.....
Obligations under security lending agreements	4,674,440	276	112	619
Deposits payable	25	.....	.....	11,655
Compensated absences	851	33	.....	57
Other liabilities	1,828	18	.....	100
Total liabilities	13,361,396	462	112	12,473
NET POSITION				
Held in trust for pension benefits and other purposes	\$ 150,014,335	\$ 3,957	\$ 3,403,456	\$ 2,026

2014 STATE OF FLORIDA CAFR

Retiree Health Insurance Subsidy	Defined Contribution Pension Plan	Totals 6/30/14
\$ 121	\$ 47,213	\$ 350,361 120,203
121	47,213	470,564
.....	.....	1,417,426
.....	.....	9,274,839
.....	.....	8,819,935
.....	.....	6,161,121
.....	.....	1,150,000
276	.....	8,608,463
.....	.....	2,593,571
.....	.....	9,910,420
29	7,815,309	17,177,589
60,180	1,102,335	1,198,426
.....	.....	44,073,491
.....	.....	16,501,387
.....	.....	38,334,554
.....	.....	29,601
.....	123,082	123,082
.....	.....	2,389
60,485	9,040,726	165,376,294
.....	474	15,748
5,267	9,812	57,893
26,377	33,133	217,722
.....	.....	157,175
.....	567	171,185
.....	.....	1,764,144
.....	.....	3,116,687
1,139	8	47,222
32,783	43,994	5,547,776
.....	.....	4,618,260
.....	.....	976
.....	.....	(503)
.....	.....	10,172
93,389	9,131,933	176,023,539
4	2,450	90,089
.....	47,648	53,274
.....	.....	5,287,741
.....	.....	179,821
.....	.....	3,123,460
.....	.....	146
.....	.....	4,675,447
.....	5	11,685
.....	.....	941
.....	.....	1,946
4	50,103	13,424,550
\$ 93,385	\$ 9,081,830	\$ 162,598,989

2014 STATE OF FLORIDA CAFR

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

	Defined Benefit Pension Plan	Other Defined Contribution Plans	Deferred Compensation Plan	Life and Other Benefits
ADDITIONS				
<u>Contributions and other deposits</u>				
Pension fund employer contributions - state	\$ 473,915	\$ 112,181	\$	\$
Pension fund employer contributions - nonstate	1,715,153	132	.....	.....
Pension fund employee contributions	676,869	81,978	.....	.....
Other contributions	75	.....	.....	149,593
Purchase of time by employees	17,071	.....	.....	.....
Fees	.....	.....	1,069	.....
Flexible benefits contributions	.....	.....	354,648	.....
Fines, forfeits, settlements and judgments	37,405	358	.....	.....
Transfers in from state funds	83,637	.....	.....	129
Total contributions and other deposits	3,004,125	194,649	355,717	149,722
<u>Investment income</u>				
Interest income	1,447,049	87	29	406
Dividends	2,201,178	.....	.....	.....
Other investment income (loss)	137,865	.....	.....	.....
Net increase (decrease) in fair market value	19,454,762	.....	379,476	.....
Total investment income (loss)	23,240,854	87	379,505	406
Investment activity expense	(511,034)	(6)	.....	(26)
Net income (loss) from investing activity	22,729,820	81	379,505	380
<u>Security lending activity</u>				
Security lending income	50,690	.....	.....	.....
Security lending expense	(5,632)	.....	.....	.....
Net income from security lending	45,058	.....	.....	.....
Total net investment income (loss)	22,774,878	81	379,505	380
Other additions	14,360	.....	3	.....
Total additions	25,793,363	194,730	735,225	150,102
DEDUCTIONS				
Benefit payments	8,014,634	.....	346,867	.....
Supplemental insurance payments	.....	.....	.....	62,386
Flexible reimbursement payments	.....	.....	.....	25,071
Life insurance premium payments	.....	.....	.....	31,524
Remittances to annuity companies	24	160,993	.....	.....
Insurance claims expense	.....	.....	.....	129
Interest expense	.....	.....	2	.....
Administrative expense	17,367	231	50	610
Transfers out to state funds	808,606	33,639	1,432	20,556
Other deductions	74	8	.....	.....
Total deductions	8,840,705	194,871	348,351	140,276
Change in net position	16,952,658	(141)	386,874	9,826
Net position - beginning, as restated (Note 1)	133,061,677	4,098	3,016,582	(7,800)
Net position - ending	\$ 150,014,335	\$ 3,957	\$ 3,403,456	\$ 2,026

2014 STATE OF FLORIDA CAFR

Retiree Health Insurance Subsidy	Defined Contribution Pension Plan	Totals 6/30/14
\$ 70,550	\$ 57,818	\$ 714,464
272,017	239,389	2,226,691
.....	139,867	898,714
.....	.....	149,668
.....	275	17,346
.....	.....	1,069
.....	.....	354,648
.....	241	38,004
.....	807,672	891,438
<u>342,567</u>	<u>1,245,262</u>	<u>5,292,042</u>
190	2	1,447,763
.....	20,002	2,221,180
.....	41	137,906
<u>30</u>	<u>1,188,048</u>	<u>21,022,316</u>
220	1,208,093	24,829,165
(1)	(2,364)	(513,431)
<u>219</u>	<u>1,205,729</u>	<u>24,315,734</u>
.....	.....	50,690
.....	.....	(5,632)
.....	.....	<u>45,058</u>
219	1,205,729	24,360,792
.....	.....	14,363
<u>342,786</u>	<u>2,450,991</u>	<u>29,667,197</u>
407,276	1,216,535	9,985,312
.....	.....	62,386
.....	.....	25,071
.....	.....	31,524
.....	.....	161,017
.....	.....	129
.....	.....	2
53	9,765	28,076
.....	57,821	922,054
.....	.....	82
<u>407,329</u>	<u>1,284,121</u>	<u>11,215,653</u>
(64,543)	1,166,870	18,451,544
<u>157,928</u>	<u>7,914,960</u>	<u>144,147,445</u>
<u>\$ 93,385</u>	<u>\$ 9,081,830</u>	<u>\$ 162,598,989</u>

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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.

2014 STATE OF FLORIDA CAFR

COMBINING STATEMENT OF FIDUCIARY NET POSITION
INVESTMENT TRUST FUNDS
JUNE 30, 2014
(in thousands)

	External Treasury Pool	Investment Pool A	Investment Pool B	Other Investment Trust Funds	Totals 6/30/14
ASSETS					
Cash and cash equivalents	\$	\$ 292,808	\$	\$	\$ 292,808
Pooled investments with State Treasury	\$ 1,541,271	\$	\$	\$	\$ 1,541,271
Total cash and cash equivalents	1,541,271	292,808	.....	.....	1,834,079
<u>Investments</u>					
Certificates of deposit	.....	2,394,403	.....	.....	2,394,403
U.S. government & federally guaranteed obligations	.....	28,798	.....	.....	28,798
Commercial paper	.....	977,117	.....	.....	977,117
Repurchase agreements	.....	960,068	.....	.....	960,068
Bonds and notes	.....	598,240	38,775	4	637,019
International bonds and notes	.....	87,599	.....	.....	87,599
Money market and short-term investments	.....	704,387	4,311	.....	708,698
Total investments	.....	5,750,612	43,086	4	5,793,702
<u>Receivables</u>					
Interest receivable	1,773	2,519	1	.....	4,293
Pending investment sales	.....	8,432	.....	.....	8,432
Total receivables	1,773	10,951	1	.....	12,725
Other assets	.....	18	.....	.....	18
Total assets	1,543,044	6,054,389	43,087	4	7,640,524
LIABILITIES					
Accounts payable and accrued liabilities	.....	352	.....	.....	352
Due to other funds	.....	50	.....	.....	50
Pending investment purchases	.....	49,676	.....	.....	49,676
Due to other governments	.....	613	.....	.....	613
Obligations under security lending agreements	125,788	.....	.....	.....	125,788
Total liabilities	125,788	50,691	.....	.....	176,479
NET POSITION					
Held in trust for pool participants	\$ 1,417,256	\$ 6,003,698	\$ 43,087	\$ 4	\$ 7,464,045

2014 STATE OF FLORIDA CAFR

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
INVESTMENT TRUST FUNDS
JUNE 30, 2014
(in thousands)**

	External Treasury Pool	Investment Pool A	Investment Pool B	Other Investment Trust Funds	Totals 6/30/14
ADDITIONS					
<u>Contributions and other deposits</u>					
Transfers in from state funds	\$	\$ 77,007	\$	\$	\$ 77,007
Total contributions and other deposits	.....	77,007	.....	.....	77,007
<u>Investment income</u>					
Interest income	29,940	11,958	1,039	.....	42,937
Net increase (decrease) in fair market value	.....	42	6,806	.....	6,848
Total investment income (loss)	29,940	12,000	7,845	.....	49,785
Investment activity expense	(1,749)	(1,820)	(10)	.....	(3,579)
Net income (loss) from investing activity	28,191	10,180	7,835	.....	46,206
Total net investment income (loss)	28,191	10,180	7,835	.....	46,206
Total additions	28,191	87,187	7,835	.....	123,213
DEDUCTIONS					
Administrative expense	.....	50	.....	.....	50
Transfers out to state funds	.....	.....	77,007	.....	77,007
Total deductions	.....	50	77,007	.....	77,057
<u>Depositor activity</u>					
Deposits	733,564	13,384,535	.....	.....	14,118,099
Withdrawals	(755,777)	(13,287,662)	.....	(14)	(14,043,453)
Excess (deficiency) of deposits over withdrawals	(22,213)	96,873	.....	(14)	74,646
Change in net position	5,978	184,010	(69,172)	(14)	120,802
Net position - beginning	1,411,278	5,819,688	112,259	18	7,343,243
Net position - ending	<u>\$ 1,417,256</u>	<u>\$ 6,003,698</u>	<u>\$ 43,087</u>	<u>\$ 4</u>	<u>\$ 7,464,045</u>

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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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2014 STATE OF FLORIDA CAFR

COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
JUNE 30, 2014
(in thousands)

	Tax Distribution and Administration	Other	School for the Deaf and the Blind	State Board of Administration	Totals 6/30/14
ASSETS					
Cash and cash equivalents	\$ 483	\$ 19,038	\$ 42	\$ 3	\$ 19,566
Pooled investments with State Treasury	603,812	164,023	.....	326,776	1,094,611
Total cash and cash equivalents	604,295	183,061	42	326,779	1,114,177
<u>Investments</u>					
U.S. government & federally guaranteed obligations	.....	.....	.....	308,259	308,259
Total investments	.....	.....	.....	308,259	308,259
<u>Receivables</u>					
Accounts receivable	436,242	77,121	.....	.....	513,363
Interest receivable	.....	197	.....	1,463	1,660
Due from state funds	85,119	32,875	.....	.....	117,994
Due from other governments	2,307	.....	.....	.....	2,307
Total receivables	523,668	110,193	.....	1,463	635,324
Total assets	\$ 1,127,963	\$ 293,254	\$ 42	\$ 636,501	\$ 2,057,760
LIABILITIES					
Accounts payable and accrued liabilities	\$ 546,292	\$ 31,506	\$ 42	\$ 2,197	\$ 580,037
Due to other funds	86,796	60,315	.....	47	147,158
Due to other governments	494,875	8,562	.....	.....	503,437
Obligations under security lending agreements	.....	12,637	.....	26,539	39,176
Claims payable	.....	20,703	.....	.....	20,703
Deposits payable	.....	159,378	.....	607,718	767,096
Other liabilities	.....	153	.....	.....	153
Total liabilities	\$ 1,127,963	\$ 293,254	\$ 42	\$ 636,501	\$ 2,057,760

2014 STATE OF FLORIDA CAFR

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

(in thousands)

	Balance 6/30/13	Additions	Deductions	Balance 6/30/14
<u>Tax Distribution and Administration</u>				
ASSETS				
Cash and cash equivalents	\$ 1,959	\$ 1,476	\$ 2,952	\$ 483
Pooled investments with State Treasury	586,513	1,513,648	1,496,349	603,812
Accounts receivable	444,038	26,397	34,193	436,242
Due from state funds	69,253	5,528,058	5,512,192	85,119
Due from other governments	4,565	2,307	4,565	2,307
Total assets	<u>\$ 1,106,328</u>	<u>\$ 7,071,886</u>	<u>\$ 7,050,251</u>	<u>\$ 1,127,963</u>
LIABILITIES				
Accounts payable and accrued liabilities	\$ 561,443	\$ 759,589	\$ 774,740	\$ 546,292
Due to other funds	103,785	1,658,977	1,675,966	86,796
Due to other governments	441,100	5,919,422	5,865,647	494,875
Total liabilities	<u>\$ 1,106,328</u>	<u>\$ 8,337,988</u>	<u>\$ 8,316,353</u>	<u>\$ 1,127,963</u>
<u>Other</u>				
ASSETS				
Cash and cash equivalents	\$ 8,439	\$ 204,381	\$ 193,782	\$ 19,038
Pooled investments with State Treasury	180,712	1,295,691	1,312,380	164,023
Other investments	100	.....	100	.....
Accounts receivable	81,037	14,075	17,991	77,121
Interest receivable	108	860	771	197
Due from state funds	30,974	24,461	22,560	32,875
Total assets	<u>\$ 301,370</u>	<u>\$ 1,539,468</u>	<u>\$ 1,547,584</u>	<u>\$ 293,254</u>
LIABILITIES				
Accounts payable and accrued liabilities	\$ 27,399	\$ 314,739	\$ 310,632	\$ 31,506
Due to other funds	760	60,226	671	60,315
Due to other governments	13,154	6,861	11,453	8,562
Obligations under security lending agreements	13,691	468	1,522	12,637
Claims payable	21,616	6	919	20,703
Deposits payable	224,750	16,581	81,953	159,378
Other liabilities	.....	153	.....	153
Total liabilities	<u>\$ 301,370</u>	<u>\$ 399,034</u>	<u>\$ 407,150</u>	<u>\$ 293,254</u>
<u>School for the Deaf and the Blind</u>				
ASSETS				
Cash and cash equivalents	\$ 44	\$ 99	\$ 101	\$ 42
Total assets	<u>\$ 44</u>	<u>\$ 99</u>	<u>\$ 101</u>	<u>\$ 42</u>
LIABILITIES				
Accounts payable and accrued liabilities	\$ 44	\$ 42	\$ 44	\$ 42
Total liabilities	<u>\$ 44</u>	<u>\$ 42</u>	<u>\$ 44</u>	<u>\$ 42</u>

2014 STATE OF FLORIDA CAFR

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

(in thousands)

<u>State Board of Administration</u>	Balance 6/30/13	Additions	Deductions	Balance 6/30/14
ASSETS				
Cash and cash equivalents	\$ 5,926	\$ 2,123,252	\$ 2,129,175	\$ 3
Pooled investments with State Treasury	276,219	896,712	846,155	326,776
Investments	353,318	31,004	76,063	308,259
Interest receivable	1,765	2,908	3,210	1,463
Total assets	<u>\$ 637,228</u>	<u>\$ 3,053,876</u>	<u>\$ 3,054,603</u>	<u>\$ 636,501</u>
LIABILITIES				
Accounts payable and accrued liabilities	\$	\$ 25,580	\$ 23,383	\$ 2,197
Due to other funds	46	353,374	353,373	47
Obligations under security lending agreements	21,755	4,784	.....	26,539
Deposits payable	615,427	1,018,203	1,025,912	607,718
Total liabilities	<u>\$ 637,228</u>	<u>\$ 1,401,941</u>	<u>\$ 1,402,668</u>	<u>\$ 636,501</u>
<u>Totals - All Agency Funds</u>				
ASSETS				
Cash and cash equivalents	\$ 16,368	\$ 2,329,208	\$ 2,326,010	\$ 19,566
Pooled investments with State Treasury	1,043,444	3,706,051	3,654,884	1,094,611
Investments	353,418	31,004	76,163	308,259
Accounts receivable	525,075	40,472	52,184	513,363
Interest receivable	1,873	3,768	3,981	1,660
Due from state funds	100,227	5,552,519	5,534,752	117,994
Due from other governments	4,565	2,307	4,565	2,307
Total assets	<u>\$ 2,044,970</u>	<u>\$ 11,665,329</u>	<u>\$ 11,652,539</u>	<u>\$ 2,057,760</u>
LIABILITIES				
Accounts payable and accrued liabilities	\$ 588,886	\$ 1,099,950	\$ 1,108,799	\$ 580,037
Due to other funds	104,591	2,072,577	2,030,010	147,158
Due to other governments	454,254	5,926,283	5,877,100	503,437
Obligations under security lending agreements	35,446	5,252	1,522	39,176
Claims payable	21,616	6	919	20,703
Deposits payable	840,177	1,034,784	1,107,865	767,096
Other liabilities	153	153
Total liabilities	<u>\$ 2,044,970</u>	<u>\$ 10,139,005</u>	<u>\$ 10,126,215</u>	<u>\$ 2,057,760</u>

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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 11 state universities. Refer to Note 1 for additional information.

FLORIDA COLLEGES

This category includes 28 Florida College System Institutions. 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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2014 STATE OF FLORIDA CAFR

**COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
JUNE 30, 2014
(in thousands)**

	Water Management Districts	Other State Universities	Florida Colleges	Other Nonmajor Component Units	Totals 6/30/14
ASSETS					
<u>Current assets</u>					
Cash and cash equivalents	\$ 196,298	\$ 295,528	\$ 143,475	\$ 116,216	\$ 751,517
Pooled investments with State Treasury	40,455	1,342,301	188,258	43,874	1,614,888
Other investments	806,592	1,688,621	880,375	1,183,286	4,558,874
Receivables, net	12,775	454,770	260,003	147,311	874,859
Due from component units/primary	11,062	281,123	8,174	8,289	308,648
Inventories	6,727	8,144	14,849	9,500	39,220
Restricted cash and cash equivalents	.....	73,185	232,879	141,088	447,152
Restricted pooled investments with State Treasury	.....	229,753	345,214	.....	574,967
Restricted investments	379,801	1,821,358	1,071,033	.....	3,272,192
Other loans and notes receivable, net	.....	50,424	.....	1,106	51,530
Other assets	3,923	190,268	100,769	5,774	300,734
Capital assets, net	7,036,815	8,199,786	3,964,167	580,634	19,781,402
Total assets	<u>8,494,448</u>	<u>14,635,261</u>	<u>7,209,196</u>	<u>2,237,078</u>	<u>32,575,983</u>
DEFERRED OUTFLOWS OF RESOURCES					
Accum. decrease in fair value -Hedging derivatives	.....	16,399	1,517	.....	17,916
Amount deferred on refunding of debt	.....	3,653	.....	.....	3,653
Total deferred outflows of resources	.....	<u>20,052</u>	<u>1,517</u>	.....	<u>21,569</u>
LIABILITIES					
Accounts payable and accrued liabilities	115,935	312,909	324,857	161,708	915,409
Due to component units/primary	93	78,694	8,272	.....	87,059
Long-term liabilities					
Due within one year	97,361	348,334	89,838	28,087	563,620
Due in more than one year	567,796	3,084,821	436,369	930,511	5,019,497
Total liabilities	<u>781,185</u>	<u>3,824,758</u>	<u>859,336</u>	<u>1,120,306</u>	<u>6,585,585</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred service concession arrangement receipts	.....	.....	.....	337	337
Accum. increase in fair value -Hedging derivatives	.....	4,059	234	.....	4,293
Total deferred outflows of resources	.....	<u>4,059</u>	<u>234</u>	<u>337</u>	<u>4,630</u>
NET POSITION					
Net investment in capital assets	6,543,376	5,948,488	3,745,283	568,800	16,805,947
Restricted for					
Debt service	.....	34,098	11,051	.....	45,149
Other	618,423	1,100,906	1,473,624	148,971	3,341,924
Funds held for permanent endowment					
Expendable	.....	234,852	150,489	.....	385,341
Nonexpendable	.....	1,758,100	460,466	.....	2,218,566
Unrestricted	551,464	1,750,052	510,230	398,664	3,210,410
Total net position	<u>\$ 7,713,263</u>	<u>\$ 10,826,496</u>	<u>\$ 6,351,143</u>	<u>\$ 1,116,435</u>	<u>\$ 26,007,337</u>

2014 STATE OF FLORIDA CAFR

**COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(in thousands)**

Functions/Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Water Management Districts	\$ 720,695	\$ 40,044	\$ 64,609	\$ 63,274
Other State Universities	6,293,892	2,353,735	1,841,703	196,903
Florida Colleges	3,280,007	661,001	1,242,615	204,846
Other Nonmajor Component Units	913,365	171,043	589,396	37,357
Total component units	\$ 11,207,959	\$ 3,225,823	\$ 3,738,323	\$ 502,380

General revenues

Property taxes
Investment earnings (losses)
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 position
Net position - beginning, as restated (Note 1)
Net position - ending

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Net (Expense) Revenue and Changes in Net Position

Water Management Districts	Other State Universities	Florida Colleges	Other Nonmajor Component Units	Totals 6/30/14
\$ (552,768)	\$	\$	\$	\$ (552,768)
.....	(1,901,551)	.....	.....	(1,901,551)
.....	.....	(1,171,545)	.....	(1,171,545)
.....	.....	.....	(115,569)	(115,569)
(552,768)	(1,901,551)	(1,171,545)	(115,569)	(3,741,433)
468,554	.....	.....	.....	468,554
3,411	396,612	165,777	152,363	718,163
428	(8,249)	202	.....	(7,619)
.....	1,672,164	1,116,083	64,000	2,852,247
5,337	300,361	64,883	95,517	466,098
.....	16,086	9,519	.....	25,605
477,730	2,376,974	1,356,464	311,880	4,523,048
(75,038)	475,423	184,919	196,311	781,615
7,788,301	10,351,073	6,166,224	920,124	25,225,722
\$ 7,713,263	\$ 10,826,496	\$ 6,351,143	\$ 1,116,435	\$ 26,007,337

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**STATISTICAL
SECTION**

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STATISTICAL SECTION

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Net Position by Component
For the Last Ten Fiscal Years
(in thousands)
 (Accrual Basis of Accounting)

SCHEDULE A-1

	Fiscal Year				
	2005	2006	2007	2008	2009
Governmental Activities					
Net investment of capital assets	\$ 43,469,131	\$ 46,546,117	\$ 49,603,845	\$ 51,937,584	\$ 54,585,016
Restricted					
Environment, Recreation and Conservation	2,251,215	2,974,802	2,861,436	2,910,269	2,563,254
Public Education ⁽¹⁾⁽²⁾	1,037,249	.....	.....	1,438,845	1,223,164
Health and Family Services	682,991	800,337	843,301	760,644	835,026
Transportation	1,017,620	1,624,834	1,680,338	1,564,767	1,131,641
Tax Collection and Administration ⁽¹⁾	220,221	.....	.....	.....	.....
Employment Services ⁽¹⁾	405,403	.....	.....	.....	.....
Nonmajor governmental funds ⁽¹⁾	339,061	2,056,047	2,664,650	1,852,966	1,886,160
Debt Service	82,955	75,671	72,890	84,221	142,933
Other	.....	.....	.....	.....	.....
Funds held for permanent endowment					
Expendable	.....	.....	44,830	409,958	.....
Nonexpendable	1,873,866	2,023,738	2,287,402	1,312,289	.....
Unrestricted	(6,051,178)	(5,844,743)	(7,552,727)	(11,996,949)	(15,242,901)
Total governmental activities net position	\$ 45,328,534	\$ 50,256,803	\$ 52,505,965	\$ 50,274,594	\$ 47,124,293
Percent change from prior year	10.53%	10.87%	4.48%	-4.25%	-6.27%
Business-type Activities					
Net investment of capital assets	\$ 3,331,056	\$ 3,829,792	\$ 4,164,740	\$ 4,360,753	\$ 4,929,637
Restricted					
Transportation	.....	.....	.....	154,853	.....
Lottery	204,037	98,472	90,869	158,532	120,944
Prepaid College Program ⁽⁴⁾	583,816	842,793	727,678	345,340
Hurricane Catastrophe Fund	2,387,054	.....	.....	856,986	1,749,163
Reemployment assistance	1,698,824	2,185,249	2,286,489	1,974,312	63,026
Other	395,216	211,257	198,010	.....	221,745
Unrestricted	310,405	(1,103,433)	393,589	622,176	278,870
Total business-type activities net position	\$ 8,326,592	\$ 5,805,153	\$ 7,976,490	\$ 8,855,290	\$ 7,708,725
Percent change from prior year	-22.79%	-30.28%	37.40%	11.02%	-12.95%
Total Primary Government					
Net investment of capital assets	\$ 46,800,187	\$ 50,375,909	\$ 53,768,585	\$ 56,298,337	\$ 59,514,653
Restricted					
Environment, Recreation and Conservation	2,251,215	2,974,802	2,861,436	2,910,269	2,563,254
Public Education ⁽¹⁾⁽²⁾	1,037,249	.....	.....	1,438,845	1,223,164
Health and Family Services	682,991	800,337	843,301	760,644	835,026
Transportation ⁽³⁾	1,017,620	1,624,834	1,680,338	1,719,620	1,131,641
Tax Collection and Administration ⁽¹⁾	220,221	.....	.....	.....	.....
Employment Services ⁽¹⁾	405,403	.....	.....	.....	.....
Nonmajor governmental funds ⁽¹⁾	339,061	2,056,047	2,664,650	1,852,966	1,886,160
Debt Service	82,955	75,671	72,890	84,221	142,933
Lottery	204,037	98,472	90,869	158,532	120,944
Prepaid College Program ⁽⁴⁾	583,816	842,793	727,678	345,340
Hurricane Catastrophe Fund	2,387,054	.....	.....	856,986	1,749,163
Reemployment assistance	1,698,824	2,185,249	2,286,489	1,974,312	63,026
Other ⁽³⁾	395,216	211,257	198,010	.....	221,745
Funds held for permanent endowment					
Expendable	.....	.....	44,830	409,958	.....
Nonexpendable	1,873,866	2,023,738	2,287,402	1,312,289	.....
Unrestricted	(5,740,773)	(6,948,176)	(7,159,138)	(11,374,773)	(14,964,031)
Total primary government net position	\$ 53,655,126	\$ 56,061,956	\$ 60,482,455	\$ 59,129,884	\$ 54,833,018
Percent change from prior year	3.59%	4.49%	7.89%	-2.24%	-7.27%

Note: Reporting standards require that net position be reported in three components in the financial statements: net investment of capital assets; restricted; and unrestricted. See Schedule A-2 for changes on net position 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 positions that were previously 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.

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SCHEDULE A-1

Fiscal Year				
2010	2011	2012	2013	2014
\$ 56,935,300	\$ 57,100,033	\$ 58,403,581	\$ 59,994,370	\$ 61,727,674
2,440,804	2,359,437	2,409,211	2,533,998	2,672,904
1,064,284	700,343	593,657	390,829	502,820
1,166,423	2,117,546	1,042,253	1,562,739	1,771,369
1,092,578	1,440,141	1,706,083	1,665,701	2,475,460
.....
.....
1,666,747	1,401,380	1,195,232	1,137,373	1,100,467
247,039	286,787	289,922	280,048	263,030
476,495	173,331	571,203	557,025	482,457
.....
.....
(15,840,018)	(15,117,243)	(13,435,170)	(10,774,051)	(9,773,999)
<u>\$ 49,249,652</u>	<u>\$ 50,461,755</u>	<u>\$ 52,775,972</u>	<u>\$ 57,348,032</u>	<u>\$ 61,222,182</u>
4.51%	2.46%	4.59%	8.66%	6.76%
\$ 4,910,794	\$ 5,256,229	\$ 5,365,538	\$ 5,841,079	\$ 6,789,610
.....	.....	283,979	168,934	316,989
132,687	120,722	135,245	102,088	93,419
483,365	591,401	565,037	829,845	1,792,466
3,230,193	4,729,314	6,424,436	8,295,259	10,160,217
(903,588)	(1,058,871)	.....	1,158,339	2,044,428
269,844	279,983	90	4,165	9,144
613,896	549,270	617,183	889,008	951,037
<u>\$ 8,737,191</u>	<u>\$ 10,468,048</u>	<u>\$ 13,391,508</u>	<u>\$ 17,288,717</u>	<u>\$ 22,157,310</u>
13.34%	19.81%	27.93%	29.10%	28.16%
\$ 61,846,094	\$ 62,356,262	\$ 63,769,119	\$ 65,835,449	\$ 68,517,284
2,440,804	2,359,437	2,409,211	2,533,998	2,672,904
1,064,284	700,343	593,657	390,829	502,820
1,166,423	2,117,546	1,042,253	1,562,739	1,771,369
1,092,578	1,440,141	1,990,062	1,834,635	2,792,449
.....
.....
1,666,747	1,401,380	1,195,232	1,137,373	1,100,467
247,039	286,787	289,922	280,048	263,030
132,687	120,722	135,245	102,088	93,419
483,365	591,401	565,037	829,845	1,792,466
3,230,193	4,729,314	6,424,436	8,295,259	10,160,217
(903,588)	(1,058,871)	.....	1,158,339	2,044,428
746,339	453,314	571,293	561,190	491,601
.....
.....
(15,226,122)	(14,567,973)	(12,817,987)	(9,885,043)	(8,822,962)
<u>\$ 57,986,843</u>	<u>\$ 60,929,803</u>	<u>\$ 66,167,480</u>	<u>\$ 74,636,749</u>	<u>\$ 83,379,492</u>
5.75%	5.08%	8.60%	12.80%	11.71%

Changes in Net Position
For the Last Ten Fiscal Years
(in thousands)

(Accrual Basis of Accounting)

	Fiscal Year				
	2005	2006	2007	2008	2009
Expenses					
Governmental activities:					
General government	\$ 6,902,109	\$ 7,410,799	\$ 8,410,918	\$ 7,492,475	\$ 6,878,903
Education	17,439,674	18,210,639	19,739,622	20,459,549	18,722,159
Human services	19,865,453	19,765,378	20,634,220	21,715,055	23,988,006
Criminal justice and corrections	3,466,376	3,811,677	3,992,990	4,296,298	4,037,197
Natural resources and environment	3,298,381	4,284,896	2,767,852	2,749,924	2,614,491
Transportation	3,147,739	3,308,209	3,545,752	4,098,203	3,850,791
State courts	367,941	414,044	436,825	464,190	426,639
Indirect interest on long-term debt	20,028	7,062	11,731	12,314	15,586
Total governmental activities expenses	<u>54,507,701</u>	<u>57,212,704</u>	<u>59,539,910</u>	<u>61,288,008</u>	<u>60,533,772</u>
Business-type activities:					
Transportation	321,595	329,966	403,982	446,489	402,235
Lottery	2,528,646	2,874,533	3,029,103	2,987,265	2,765,729
Hurricane Catastrophe Fund	3,811,900	4,758,156	241,568	1,044,927	676,970
Prepaid College Program	.....	459,404	855,997	1,302,094	1,037,026
Reemployment assistance	981,954	.....	.....	.....	4,307,809
Nonmajor enterprise funds	176,683	994,182	1,146,532	1,654,422	267,722
Total business-type activities expenses	<u>7,820,778</u>	<u>9,416,241</u>	<u>5,677,182</u>	<u>7,435,197</u>	<u>9,457,491</u>
Total primary government expenses	<u>\$ 62,328,479</u>	<u>\$ 66,628,945</u>	<u>\$ 65,217,092</u>	<u>\$ 68,723,205</u>	<u>\$ 69,991,263</u>
Program Revenues					
Governmental activities:					
Charges for services					
General government	\$ 3,469,736	\$ 3,485,512	\$ 3,765,988	\$ 3,167,668	\$ 3,411,639
Education	209,149	211,352	250,023	291,975	133,346
Human services	885,836	954,495	1,302,926	1,020,441	1,629,514
Criminal justice and corrections	192,988	267,248	307,550	340,143	293,457
Natural resources and environment	288,837	346,037	368,511	451,363	346,240
Transportation	174,836	651,776	371,726	514,737	333,953
State courts	13,517	17,187	18,512	19,479	43,385
Operating grants and contributions	17,492,835	18,057,457	17,105,209	17,500,769	20,164,996
Capital grants and contributions	1,998,133	1,374,611	2,163,715	2,144,946	1,986,579
Total governmental activities program revenues	<u>24,725,867</u>	<u>25,365,675</u>	<u>25,654,160</u>	<u>25,451,521</u>	<u>28,343,109</u>
Business-type activities:					
Charges for services					
Transportation	665,097	698,409	766,190	738,450	747,347
Lottery	3,635,052	3,993,788	4,286,152	4,338,303	4,017,816
Hurricane Catastrophe Fund	787,759	891,506	1,476,660	1,188,703	1,242,072
Prepaid College Program	.....	502,579	1,114,978	1,619,334	654,688
Reemployment assistance	1,253,872	.....	.....	.....	931,516
Nonmajor enterprise funds	264,304	1,552,136	1,324,114	1,413,825	352,554
Operating grants and contributions	49,151	45,214	39,258	29,476	1,665,431
Capital grants and contributions	432	307	2,287	3,589	659
Total business-type activities program revenues	<u>6,655,667</u>	<u>7,683,939</u>	<u>9,009,639</u>	<u>9,331,680</u>	<u>9,612,083</u>
Total primary government program revenues	<u>\$ 31,381,534</u>	<u>\$ 33,049,614</u>	<u>\$ 34,663,799</u>	<u>\$ 34,783,201</u>	<u>\$ 37,955,192</u>
Net (Expense) Revenue⁽¹⁾					
Governmental activities	\$ (29,781,834)	\$ (31,847,029)	\$ (33,885,750)	\$ (35,836,487)	\$ (32,190,663)
Business-type activities	<u>(1,165,111)</u>	<u>(1,732,302)</u>	<u>3,332,457</u>	<u>1,896,483</u>	<u>154,592</u>
Total primary government net (expense)	<u>\$ (30,946,945)</u>	<u>\$ (33,579,331)</u>	<u>\$ (30,553,293)</u>	<u>\$ (33,940,004)</u>	<u>\$ (32,036,071)</u>

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SCHEDULE A-2

Fiscal Year				
2010	2011	2012	2013	2014
\$ 6,882,931	\$ 6,830,398	\$ 6,342,471	\$ 6,430,345	\$ 6,057,247
18,946,684	20,423,515	17,695,809	17,807,322	19,316,440
27,692,169	29,040,946	29,650,274	30,770,664	32,971,959
4,448,382	4,534,992	4,245,923	4,186,869	3,847,359
2,588,478	2,339,268	2,265,464	2,374,092	2,497,934
3,176,790	3,613,936	3,614,062	3,543,133	3,851,085
427,319	435,153	409,441	455,878	487,056
18,759	6,751	6,257	5,904	5,814
<u>64,181,512</u>	<u>67,224,959</u>	<u>64,229,701</u>	<u>65,574,207</u>	<u>69,034,894</u>
383,106	385,564	421,724	426,056	392,138
2,747,599	2,864,709	3,188,011	3,619,597	3,904,940
362,318	236,475	113,808	(95,313)	(90,146)
1,523,217	691,977	2,010,300	(149,009)	(48,662)
7,656,494	5,743,471	3,407,135	2,389,913	1,448,606
264,580	268,936	256,936	287,278	314,276
<u>12,937,314</u>	<u>10,191,132</u>	<u>9,397,914</u>	<u>6,478,522</u>	<u>5,921,152</u>
<u>\$ 77,118,826</u>	<u>\$ 77,416,091</u>	<u>\$ 73,627,615</u>	<u>\$ 72,052,729</u>	<u>\$ 74,956,046</u>
\$ 3,938,356	\$ 4,092,321	\$ 4,680,250	\$ 5,153,314	\$ 4,804,016
229,149	152,217	156,917	243,580	235,756
1,156,988	1,491,338	1,901,175	1,363,570	2,443,730
772,557	775,476	729,837	762,411	261,949
400,700	382,261	352,007	336,560	342,489
343,782	255,995	361,627	485,131	274,205
421,501	232,771	247,645	105,006	99,211
26,831,434	27,920,491	23,925,002	25,852,502	26,960,994
1,974,293	2,058,453	2,036,464	2,022,429	2,470,890
<u>36,068,760</u>	<u>37,361,323</u>	<u>34,390,924</u>	<u>36,324,503</u>	<u>37,893,240</u>
700,803	699,675	715,835	851,997	922,212
4,006,864	4,044,597	4,524,446	5,012,842	5,392,735
1,524,012	1,358,918	1,362,133	1,295,500	1,296,550
1,661,241	799,886	1,983,897	115,727	913,778
1,242,684	1,722,484	2,200,841	2,235,316	1,911,442
386,372	362,184	358,972	380,370	406,902
5,453,925	3,863,733	2,165,114	1,442,864	432,698
6,055	270	289	6,414	19,732
<u>14,981,956</u>	<u>12,851,747</u>	<u>13,311,527</u>	<u>11,341,030</u>	<u>11,296,049</u>
<u>\$ 51,050,716</u>	<u>\$ 50,213,070</u>	<u>\$ 47,702,451</u>	<u>\$ 47,665,533</u>	<u>\$ 49,189,289</u>
\$ (28,112,752)	\$ (29,863,636)	\$ (29,838,777)	\$ (29,249,704)	\$ (31,141,654)
<u>2,044,642</u>	<u>2,660,615</u>	<u>3,913,613</u>	<u>4,862,508</u>	<u>5,374,897</u>
<u>\$ (26,068,110)</u>	<u>\$ (27,203,021)</u>	<u>\$ (25,925,164)</u>	<u>\$ (24,387,196)</u>	<u>\$ (25,766,757)</u>

Changes in Net Position
For the Last Ten Fiscal Years
(in thousands)
 (Accrual Basis of Accounting)

SCHEDULE A-2
 (Continued)

**General Revenues and Other Changes in
 Net Position**

	Fiscal Year				
	2005	2006	2007	2008	2009
Governmental activities:					
Taxes					
Sales and use tax	\$ 19,056,249	\$ 20,729,364	\$ 20,684,191	\$ 19,716,442	\$ 17,277,989
Fuel taxes	2,414,012	2,591,946	2,575,303	2,548,254	2,495,280
Corporate income tax	1,785,213	2,363,056	2,450,357	2,253,781	1,698,356
Documentary stamp tax	3,376,210	4,051,479	3,022,536	1,924,526	1,104,758
Intangible personal property tax	998,904	1,104,008	757,163	428,804	197,391
Communication service tax	1,343,835	1,433,092	1,484,954	1,546,853	1,541,548
Beverage and tobacco taxes	1,088,542	1,102,408	1,112,580	1,043,526	1,063,483
Insurance premium tax	764,559	879,079	995,340	940,534	846,851
Gross receipts utilities tax	496,725	585,520	615,280	670,442	662,059
Other taxes	1,010,806	477,156	518,536	657,981	668,137
Investment earnings (loss)	300,620	174,039	812,617	578,770	(290,686)
Gain (loss) on sale of capital assets	.....	(75,501)	(250,925)	(107,535)	(126,527)
Miscellaneous	.....	.....	.....	.....	.....
Transfers	1,249,753	1,321,420	1,356,980	1,377,500	1,469,607
Total governmental activities	33,885,428	36,737,066	36,134,912	33,579,878	28,608,246
Business-type activities:					
Investment earnings	28,872	15,877	10,640	11,270	2,055
Gain (loss) on sale of capital assets	(17,018)	(10,341)	(10,006)	(6,425)	(1,694)
Emergency assessments	.....	.....	195,226	356,697	336,963
Miscellaneous	(1,272)	(808)	.....	.....	.....
Transfers	(1,249,753)	(1,321,420)	(1,356,980)	(1,377,500)	(1,469,607)
Total business-type activities	(1,239,171)	(1,316,692)	(1,161,120)	(1,015,958)	(1,132,283)
Total primary government	\$ 32,646,257	\$ 35,420,374	\$ 34,973,792	\$ 32,563,920	\$ 27,475,963
Change in Net Position					
Governmental activities	\$ 4,103,594	\$ 4,890,035	\$ 2,249,162	\$ (2,256,609)	\$ (3,582,417)
Business-type activities ⁽²⁾	(2,404,282)	(3,048,994)	2,171,337	880,525	(977,691)
Total primary government ⁽³⁾	\$ 1,699,312	\$ 1,841,041	\$ 4,420,499	\$ (1,376,084)	\$ (4,560,108)

⁽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.

		Fiscal Year							
		2010	2011	2012	2013	2014			
\$	17,102,054	\$	17,822,003	\$	18,632,812	\$	19,914,591	\$	21,255,958
	2,505,193		2,512,393		2,515,654		2,580,843		2,680,381
	1,785,291		1,880,365		2,042,537		2,055,440		2,043,380
	1,077,836		1,152,222		1,289,321		1,662,044		1,806,604
	158,643		163,553		190,247		279,047		254,236
	1,515,675		1,427,851		1,389,752		1,422,775		1,317,185
	1,872,646		1,886,065		1,847,468		1,700,095		1,631,109
	862,520		876,744		884,180		907,004		917,693
	673,013		647,558		611,534		588,765		614,337
	971,197		1,022,728		1,068,535		1,142,373		1,187,566
	555,053		369,459		288,425		104,112		346,868
	(59,943)		(3,450)		(21,408)		(62,746)		(36,506)
	.....		68		.....		.....		.....
	1,352,669		1,318,180		1,452,437		1,534,368		996,993
	<u>30,371,847</u>		<u>31,075,739</u>		<u>32,191,494</u>		<u>33,828,711</u>		<u>35,015,804</u>
	9,526		4,353		5,148		496		3,957
	(2,374)		(2,732)		(717)		(4,679)		(2,579)
	329,341		386,676		456,797		490,011		498,560
	.....		127		1,056		740		1,050
	(1,352,669)		(1,318,180)		(1,452,437)		(1,534,368)		(996,993)
	<u>(1,016,176)</u>		<u>(929,756)</u>		<u>(990,153)</u>		<u>(1,047,800)</u>		<u>(496,005)</u>
\$	<u>29,355,671</u>	\$	<u>30,145,983</u>	\$	<u>31,201,341</u>	\$	<u>32,780,911</u>	\$	<u>34,519,799</u>
\$	2,259,095	\$	1,212,103	\$	2,352,717	\$	4,579,007	\$	3,874,150
	1,028,466		1,730,859		2,923,460		3,814,708		4,878,892
\$	<u>3,287,561</u>	\$	<u>2,942,962</u>	\$	<u>5,276,177</u>	\$	<u>8,393,715</u>	\$	<u>8,753,042</u>

Fund Balances**Governmental Funds****Last Ten Fiscal Years**

(in thousands)

(Modified Accrual Basis of Accounting)

	Fiscal Year				
	2005	2006	2007	2008	2009
General Fund (Per GASB 54)⁽¹⁾:					
Nonspendable	\$	\$	\$	\$	\$
Restricted	.....	.....	.....	.....	.....
Committed	.....	.....	.....	.....	.....
Unassigned	.....	.....	.....	.....	.....
Total general fund	.....	.....	.....	.....	.....
Percent change from prior year	.....	.....	.....	.....	.....
Other Governmental Funds (Per GASB 54)⁽¹⁾:					
Nonspendable	.....	.....	.....	.....	.....
Restricted	.....	.....	.....	.....	.....
Committed	.....	.....	.....	.....	.....
Unassigned	.....	.....	.....	.....	.....
Total other governmental funds	.....	.....	.....	.....	.....
Total Governmental Funds⁽²⁾	\$				
Percent change from prior year	.....	.....	.....	.....	.....
General Fund (Prior to GASB 54):					
Reserved for:					
Encumbrances	\$ 78,253	\$ 51,988	\$ 106,922	\$ 104,614	\$ 103,142
Inventories	16,091	19,040	25,272	14,628	15,422
Advances	12,719	2,712	2,628	2,631	64,390
Long-term receivables	78,494	65,974	61,373	50,686	168
Capital outlay	93,857	243,947	207,807	177,049	102,685
Budget Stabilization Fund	995,805	1,092,081	1,248,490	1,353,690	273,874
Working Capital Fund	316,562	.....	.....	.....	.....
Other	2,067	2,031	2,597	2,806	616,822
Unreserved	5,257,271	6,572,190	5,574,678	2,324,588	2,191,735
Total general fund	6,851,119	8,049,963	7,229,767	4,030,692	3,368,238
Percent change from prior year	35.55%	17.50%	-10.19%	-44.25%	-16.44%
Other Governmental Funds (Prior to GASB 54):					
Reserved for:					
Encumbrances	719,895	1,214,792	135,249	81,220	116,822
Inventories	52,309	57,319	64,374	75,957	63,167
Advances	173,247	187,722	211,340	222,848	374,379
Long-term receivables	1,461,031	1,586,949	2,047,689	2,341,669	2,361,484
Capital outlay	1,839,728	2,294,027	3,503,486	3,568,444	2,621,895
Debt service	82,955	75,671	72,890	84,221	142,933
Permanent trust	1,873,866	2,023,738	2,332,232	1,722,247	.....
Working Capital Fund	107,171	.....	.....	.....	.....
Other	.....	158,088	155,275	113,439	245,016
Unreserved, reported in:					
Special revenue funds	3,705,392	4,093,227	3,631,599	3,323,598	2,806,191
Capital projects funds	41,250	28,779	45,703	17,733	5,913
Permanent funds	1,982	2,649	3,005	412,246	1,687
Total other governmental funds	10,058,826	11,722,961	12,202,842	11,963,622	8,739,487
Total Governmental Funds⁽²⁾	\$ 16,909,945	\$ 19,772,924	\$ 19,432,609	\$ 15,994,314	\$ 12,107,725
Percent change from prior year	18.43%	16.93%	-1.72%	-17.69%	-24.30%

⁽¹⁾ The state implemented GASB Statement 54 in Fiscal Year 2011, which significantly changed the fund balance classifications. Fiscal year 2011 fund balance classifications are not comparable to prior years' classifications.

⁽²⁾ See Schedule A-4 for changes in fund balances from year to year.

		Fiscal Year			
2010	2011	2012	2013	2014	
\$	\$ 76,554	\$ 33,323	\$ 27,518	\$ 36,142	
.....	52,767	49,739	60,359	90,396	
.....	887,891	982,189	746,914	903,183	
.....	2,609,956	3,735,358	5,322,056	5,444,736	
.....	3,627,168	4,800,609	6,156,847	6,474,457	
.....	-13.01%	32.35%	28.25%	5.16%	
.....	59,967	74,260	117,133	95,290	
.....	4,565,723	4,651,214	5,301,861	5,553,343	
.....	5,598,547	4,389,415	4,880,459	5,920,057	
.....	.....	.....	(743,777)	(808,982)
.....	10,224,237	9,114,889	9,555,676	10,759,708	
<u>\$</u>	<u>\$ 13,851,405</u>	<u>\$ 13,915,498</u>	<u>\$ 15,712,523</u>	<u>\$ 17,234,165</u>	
.....	1.42%	0.46%	12.91%	9.68%	
\$ 67,330	\$	\$	\$	\$	
11,779	.....	.....	.....	.....
54,904	.....	.....	.....	.....
137	.....	.....	.....	.....
91,868	.....	.....	.....	.....
274,916	.....	.....	.....	.....
.....	
684,063	.....	.....	.....	.....
2,984,775	.....	.....	.....	.....
4,169,772	.....	.....	.....	.....
23.80%	.....	.....	.....	.....
190,104	.....	.....	.....	.....
44,172	.....	.....	.....	.....
1,064,894	.....	.....	.....	.....
2,433,814	.....	.....	.....	.....
2,424,194	.....	.....	.....	.....
247,039	.....	.....	.....	.....
.....	
.....	
233,217	.....	.....	.....	.....
2,829,255	.....	.....	.....	.....
19,072	.....	.....	.....	.....
2,276	.....	.....	.....	.....
9,488,037	.....	.....	.....	.....
<u>\$ 13,657,809</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	
12.80%	.....	.....	.....	.....

Changes in Fund Balances**Governmental Funds****Last Ten Fiscal Years****(in thousands)**

(Modified Accrual Basis of Accounting)

	Fiscal Year				
	2005	2006	2007	2008	2009
Revenues					
Taxes	\$ 32,334,920	\$ 35,317,243	\$ 34,216,240	\$ 31,544,362	\$ 27,693,512
Licenses and permits	1,263,525	1,318,920	1,349,929	1,300,154	1,261,366
Fees and charges	2,488,530	3,141,434	3,366,361	3,517,982	3,521,215
Grants and donations	19,270,292	19,567,321	19,204,113	19,610,900	22,075,028
Investment earnings (losses)	729,118	455,205	1,418,723	772,331	(164,294)
Fines, forfeits, settlements and judgments	630,682	804,869	830,178	818,804	764,621
Other	317,190	17,881	73,878	44,062	58,267
Total revenues	57,034,257	60,622,873	60,459,422	57,608,595	55,209,715
Expenditures					
Current:					
General government	6,891,380	7,428,922	8,351,906	7,684,863	6,633,032
Education	16,844,368	17,643,897	19,168,847	19,842,205	18,048,122
Human services	19,810,089	19,755,015	20,586,256	21,768,923	23,436,257
Criminal justice and corrections	3,384,667	3,673,967	3,912,691	4,173,403	3,949,006
Natural resources and environment	3,030,371	4,030,076	2,733,006	2,721,304	2,418,472
Transportation	3,021,534	3,188,602	3,456,266	3,971,868	3,727,772
State courts	360,374	412,793	435,531	457,883	403,267
Capital outlay	2,148,634	2,639,161	3,005,688	2,636,135	2,523,481
Gain/(loss) on disposal of general fixed assets	.....	.....	768	.....	.....
Debt service:					
Principal retirement	795,954	736,331	810,726	860,289	943,493
Interest and fiscal charges	825,872	835,993	842,558	903,637	971,752
Total expenditures	57,113,243	60,344,757	63,304,243	65,020,510	63,054,654
Excess (deficiency) of revenues over expenditures	(78,986)	278,116	(2,844,821)	(7,411,915)	(7,844,939)
Other Financing Sources (Uses)					
Proceeds of bond issues	1,231,340	1,152,268	1,110,197	2,571,311	1,901,696
Proceeds of refunding bonds	2,470,805	426,107	401,977	94,760	.....
Operating transfers in	13,472,264	10,901,916	9,982,178	9,847,759	9,659,500
Operating transfers out	(12,107,675)	(9,559,920)	(8,606,547)	(8,456,830)	(8,185,220)
Proceeds of financing agreements	44,819	23,751	18,678	8,984	117,960
Payments to refunded bond agent	(2,470,805)	(426,107)	(401,977)	(94,760)	.....
Total other financing sources (uses)	2,640,748	2,518,015	2,504,506	3,971,224	3,493,936
Net change in fund balances	\$ 2,561,762	\$ 2,796,131	\$ (340,315)	\$ (3,440,691)	\$ (4,351,003)
Debt Service as a Percentage of Noncapital Expenditures					
	3.0%	2.7%	2.7%	2.8%	3.2%

		Fiscal Year							
		2010	2011	2012	2013	2014			
\$	28,391,262	\$	29,355,780	\$	30,480,459	\$	32,173,233	\$	33,712,162
	1,396,105		1,462,002		1,519,256		1,851,362		1,903,517
	4,507,761		4,543,730		5,236,550		4,930,332		4,827,751
	28,302,772		30,231,722		25,891,493		27,596,477		28,886,209
	776,902		495,585		461,343		191,892		481,773
	1,231,959		1,183,431		1,234,008		1,537,935		866,209
	54,325		119,190		171,866		148,442		565,212
	<u>64,661,086</u>		<u>67,391,440</u>		<u>64,994,975</u>		<u>68,429,673</u>		<u>71,242,833</u>
	6,830,572		6,750,211		6,363,177		6,416,211		6,177,769
	18,201,985		19,685,314		16,960,772		17,149,935		18,723,050
	27,506,447		29,070,430		29,663,993		30,594,941		32,888,676
	4,293,598		4,436,318		4,106,400		4,025,052		3,673,356
	2,353,990		2,162,579		2,095,042		2,206,123		2,351,663
	3,050,317		3,504,054		3,183,656		3,730,419		3,726,115
	430,980		426,559		401,216		445,686		475,097
	2,171,050		1,239,097		2,276,467		2,424,648		2,105,023

	1,093,865		1,153,973		1,310,958		1,270,667		1,012,513
	1,024,211		1,054,036		1,019,426		960,974		894,496
	<u>66,957,015</u>		<u>69,482,571</u>		<u>67,381,107</u>		<u>69,224,656</u>		<u>72,027,758</u>
	(2,295,929)		(2,091,131)		(2,386,132)		(794,983)		(784,925)
	1,705,534		962,333		317,936		229,511		298,118
	1,961,934		1,540,777		2,799,911		1,759,221		807,336
	10,203,770		9,413,135		9,611,610		9,648,910		9,215,113
	(8,841,850)		(8,091,465)		(8,141,874)		(8,097,250)		(7,590,188)
	9,594		724		662,553		631,503		383,524
	<u>(1,961,934)</u>		<u>(1,540,777)</u>		<u>(2,799,911)</u>		<u>(1,759,221)</u>		<u>(807,336)</u>
	<u>3,077,048</u>		<u>2,284,727</u>		<u>2,450,225</u>		<u>2,412,674</u>		<u>2,306,567</u>
\$	<u>781,119</u>	\$	<u>193,596</u>	\$	<u>64,093</u>	\$	<u>1,617,691</u>	\$	<u>1,521,642</u>
	3.3%		3.2%		3.5%		3.3%		2.7%

Revenue Base/Rate
Taxable Sales by Industry
Last Ten Calendar Years
(in thousands)

Industry	Calendar Year				
	2004	2005	2006	2007	2008
Agriculture	\$ 2,227,668	\$ 2,242,702	\$ 2,076,127	\$ 1,652,121	\$ 1,369,553
Mining	570,630	751,037	849,709	663,193	469,944
Construction	4,186,326	4,881,040	5,220,010	3,990,215	3,343,767
Manufacturing	14,619,140	17,726,833	18,880,215	16,277,337	14,056,016
Transportation	8,735,773	9,548,276	10,823,084	10,852,559	10,965,637
Communications ⁽¹⁾	13,165,323	14,253,972	15,042,938	15,677,020	15,924,520
Wholesale	17,282,512	22,480,523	25,890,934	21,307,898	19,899,564
Retail trade	178,084,155	198,092,426	192,829,254	182,161,612	164,058,988
Finance and insurance	21,102,170	23,697,839	18,872,894	20,875,323	21,022,328
Services	39,880,201	44,364,948	45,374,785	46,330,585	46,799,729
Government	147,522	102,172	211,732	274,053	354,338
Other	1,942,456	1,470,912	1,235,108	1,708,341	817,777
Total	\$ 301,943,876	\$ 339,612,680	\$ 337,306,790	\$ 321,770,257	\$ 299,082,161
State direct sales tax rate ⁽³⁾	6.0%	6.0%	6.0%	6.0%	6.0%

Note: Taxable sales information is available for reporting on a calendar-year basis only.

⁽¹⁾ Taxable sales associated with communications services tax.

⁽²⁾ Beginning in 2002, industry classification standards changed from the Standard Industry Classification (SIC) system to the North American Industry Classification System (NAICS), which modified how business establishments are classified. Since GASB statement 44 requires reporting for 10 prior fiscal years, NAICS data was not available for the complete prior reporting periods and SIC based data has been used to complete prior reports. Beginning with calendar year 2012, NAICS data is available for the full 10 prior year reporting periods. Figures and summaries provided for this and future reports will be based upon NAICS classifications.

⁽³⁾ The sales tax rate on non-residential electricity is 7.0%. The sales tax rate on communication services (nonresidential phone and all cable) was 6.8% from October 1, 2001 until August 1, 2010 when it was reduced to 6.65%. 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

Source: Florida Department of Revenue

Calendar Year				
2009	2010	2011	2012 ⁽²⁾	2013
\$ 1,169,974	\$ 1,114,023	\$ 1,165,247	\$ 593,296	\$ 1,231,900
320,213	295,621	311,842	331,665	388,064
2,813,374	2,820,903	2,804,215	3,126,150	3,433,049
11,479,034	10,878,166	11,513,052	11,662,104	12,872,788
11,215,193	10,838,604	11,436,895	8,634,841	11,953,528
16,084,681	17,837,511	15,104,143	14,512,956	14,000,080
17,283,554	19,514,708	19,661,065	10,112,139	24,339,323
158,206,374	161,552,218	173,087,498	158,134,617	194,887,248
27,554,293	27,456,593	28,324,565	39,688,012	30,287,022
44,001,387	45,724,851	47,962,744	77,920,525	53,738,778
331,221	307,812	345,215	320,316	319,054
757,198	741,152	811,416	803,974	996,105
<u>\$ 291,216,496</u>	<u>\$ 299,082,162</u>	<u>\$ 312,527,897</u>	<u>\$ 325,840,595</u>	<u>\$ 348,446,939</u>
6.0%	6.0%	6.0%	6.0%	6.0%

Principal Sales Tax Payers By Industry
Calendar Years 2013 and 2004
(dollars are in thousands)

SCHEDULE B-2

Industry	Calendar Year 2013			Calendar Year 2004		
	Number of filers	Sales Tax Liability	Percentage of Total	Number of filers	Sales Tax Liability	Percentage of Total
Agriculture	3,928	\$ 41,566	0.18%	8,596	\$ 105,639	0.53%
Mining	636	23,651	0.10%	926	38,656	0.19%
Construction	7,820	218,430	0.95%	8,303	329,538	1.65%
Manufacturing	29,084	821,731	3.59%	28,585	963,039	4.81%
Transportation & utilities	5,843	603,310	2.63%	7,332	602,548	3.01%
Communications	3,626	931,005	4.06%	2,618	895,242	4.48%
Wholesale	41,728	757,734	3.31%	32,992	707,112	3.54%
Retail trade	228,211	11,163,395	48.74%	253,699	10,429,416	52.16%
Finance and insurance	193,530	2,768,066	12.09%	162,352	2,111,745	10.56%
Services	148,726	5,497,213	24.00%	129,294	3,775,042	18.88%
Government	175	22,230	0.10%	65	9,830	0.05%
Other	4,432	56,468	0.25%	2,902	27,776	0.14%
Total	667,739	\$ 22,904,799	100.00%	637,664	\$ 19,995,583	100.00%

Note: 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

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**Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(dollars in millions, except per capita)**

SCHEDULE C-1

Governmental Activities						
Fiscal Year	Full Faith and Credit	Pledged Revenue	Installment Purchases and Capital Leases	Public-Private Partnerships ^{(3) (4)}	Certificates of Participation	Total Governmental
2005	\$ 12,035	\$ 5,245	\$ 174	\$	\$ 85	\$ 17,539
2006	11,476	5,379	144	.....	279	17,278
2007	12,004	5,227	135	.....	267	17,633
2008	12,939	5,912	111	.....	256	19,218
2009	13,417	6,395	207	.....	395	20,414
2010	13,782	7,362	70	.....	846	22,060
2011	14,067	7,235	53	.....	807	22,162
2012	13,405	6,760	60	1,649	766	22,640
2013	12,656	6,014	69	2,280	723	21,742
2014	11,816	6,104	69	2,308	676	20,973

Note: 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.
- ⁽³⁾ This column accounts for Public-Private Partnership agreements recorded as of fiscal year 2012.
- ⁽⁴⁾ Refer to Notes 9 and 10 for further detail.

Business-type Activities

Pledged Revenue	Public-Private Partnerships ⁽⁴⁾	Installment Purchases and Capital Leases	Total Primary Government	Debt as a Percentage of Tax-supported Revenues ⁽¹⁾	Debt Per Capita ⁽²⁾
\$ 2,071	\$	\$	\$ 19,610	66.37%	\$ 1,103.04
3,358	20,636	62.56%	1,136.69
6,361	23,994	74.28%	1,300.72
10,220	29,438	98.97%	1,581.51
7,714	28,128	108.18%	1,505.18
8,600	30,660	108.16%	1,630.74
8,230	30,392	102.83%	1,607.61
7,990	30,630	99.75%	1,605.88
6,107	4	27,853	86.14%	1,446.18
5,823	345	21	27,162	80.60%	1,392.40

**Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years
(dollars in millions, except per capita)**

SCHEDULE C-2

Fiscal Year	General Bonded Debt Outstanding			Restricted Resources	Net General Bonded Debt Outstanding	Debt as a Percentage of Tax-supported Revenue ⁽¹⁾	Debt Per Capita ⁽²⁾
	Full Faith and Credit	Certificates of Participation	Total				
2005	\$ 12,035	\$ 85	\$ 12,120	\$ 83	\$ 12,037	40.74%	\$ 677.07
2006	11,476	279	11,755	76	11,679	35.41%	643.31
2007	12,004	267	12,271	73	12,198	37.76%	661.25
2008	12,939	256	13,195	84	13,111	44.08%	704.37
2009	13,417	395	13,812	143	13,669	52.57%	731.45
2010	13,782	846	14,628	247	14,381	50.73%	764.89
2011	14,067	807	14,874	287	14,587	49.35%	771.59
2012	13,405	766	14,171	290	13,881	45.20%	727.76
2013	12,656	723	13,379	280	13,099	40.51%	680.13
2014	11,816	676	12,492	263	12,229	36.29%	626.89

Note: 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)

Legal debt margin calculated for fiscal year 2013-2014:

Tax-supported revenues ⁽¹⁾	\$ 33,699
Debt limit ⁽²⁾	2,022
Debt applicable to limit:	
Aggregate debt service on tax-supported debt	<u>1,887</u>
Legal debt margin	<u>\$ 135</u>

	2005	2006	2007	2008	2009 ⁽³⁾	2010 ⁽³⁾	2011 ⁽³⁾	2012 ⁽³⁾	2013	2014
Debt limit ⁽²⁾	\$ 1,773	\$ 1,979	\$ 1,938	\$ 1,785	\$ 1,560	\$ 1,701	\$ 1,773	\$ 1,843	\$ 1,940	\$ 2,022
Total debt applicable to limit	<u>1,596</u>	<u>1,681</u>	<u>1,772</u>	<u>1,898</u>	<u>2,058</u>	<u>2,095</u>	<u>2,204</u>	<u>2,191</u>	<u>2,196</u>	<u>1,887</u>
Legal debt margin	<u>\$ 177</u>	<u>\$ 298</u>	<u>\$ 166</u>	<u>\$ (113)</u>	<u>\$ (498)</u>	<u>\$ (394)</u>	<u>\$ (431)</u>	<u>\$ (348)</u>	<u>\$ (256)</u>	<u>\$ 135</u>
Total net debt applicable to the limit as a percentage of debt limit.	90.02%	84.94%	91.43%	106.33%	131.92%	123.16%	124.31%	118.88%	113.20%	93.32%

⁽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, 2014, the total outstanding balance of tax-supported debt was approximately \$20,012,500,000.

⁽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, 2010, 2011, and 2012 tax-supported debt service exceeded 7% of tax-supported revenues.

Source: Florida State Board of Administration, Division of Bond Finance

Pledged-Revenue Coverage
Last Ten Fiscal Years
(dollars in thousands)

The schedules below contain information regarding revenues pledged to repay debt obligations. For each bond type, the schedules disclose Gross Revenue, Operating Expenses, Net Revenue Available for Debt Service, Principal, Interest, and Coverage Ratio. The bond types with operating expenses are considered self-supporting debt and are paid from the associated facilities being financed. If operating expenses are not shown, the bond type is considered to be Net Tax Supported Debt and serviced by dedicated tax or fee revenues.

Year Ended 6/30	Revenue ⁽¹⁾	Less Operating Expenses	Net Available for Debt Service	Debt Service		Coverage Ratio
				Principal	Interest ⁽²⁾	
Florida Turnpike						
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
2011	611,946	180,060	431,886	99,000	144,061	1.78
2012	620,201	173,704	446,497	105,060	138,179	1.84
2013	767,985	157,388	610,597	111,680	133,549	2.49
2014	808,374	157,343	651,031	116,398	130,033	2.64
Florida Forever/Preservation 2000/Everglades						
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
2011	669,440	.....	669,440	308,085	125,948	1.54
2012	729,901	.....	729,901	321,675	104,460	1.71
2013	950,700	.....	950,700	345,485	88,253	2.19
2014	1,049,500	.....	1,049,500	97,960	72,963	6.14
Lottery Education⁽³⁾						
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
2011	1,184,000	.....	1,184,000	168,607	146,329	3.76
2012	1,321,663	.....	1,321,663	176,845	134,745	4.24
2013	1,424,307	.....	1,424,307	185,661	125,883	4.57
2014	1,498,409	.....	1,498,409	194,105	118,649	4.79
Alligator Alley						
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
2011	19,737	7,059	12,678	1,525	1,923	3.68
2012	19,647	7,243	12,404	1,590	1,858	3.60
2013	25,115	7,409	17,706	1,660	1,790	5.13
2014	26,755	8,272	18,483	1,740	1,707	5.36
State Infrastructure Bank						
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
2011	56,698	.....	56,698	8,265	4,962	4.29
2012	76,531	.....	76,531	11,200	4,548	4.86
2013	64,368	.....	64,368	9,955	3,988	4.62
2014	69,407	.....	69,407	10,710	3,491	4.89
Florida Hurricane Catastrophe Fund Finance Corporation						
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
2011	1,714,728	15,644	1,699,084	269,485	122,919	4.33
2012	1,791,238	14,642	1,776,596	282,660	121,597	4.39
2013	1,746,135	17,071	1,729,064	3,796,795	80,687	0.45 ⁽⁵⁾
2014	1,789,747	17,650	1,772,097	300,000	88,295	4.56

**Pledged-Revenue Coverage
Last Ten Fiscal Years
(dollars in thousands)**

SCHEDULE C-4
(Continued)

Year Ended	Revenue ⁽¹⁾	Less Operating Expenses	Net Available for Debt Service	Debt Service		Coverage Ratio
				Principal	Interest ⁽²⁾	
State University System Bonds						
2011	37,798	.....	37,798	16,240	11,306	1.37
2012	40,055	.....	40,055	16,495	10,766	1.47
2013	51,730	.....	51,730	17,335	9,614	1.92
2014	55,766	.....	55,766	12,835	8,796	2.58
University Auxiliary Bonds						
Parking System Revenue Bonds						
Florida International University						
2011	10,009	3,212	6,797	2,230	2,165	1.55
2012	11,435	4,673	6,762	2,710	2,865	1.21
2013	12,663	4,062	8,601	2,815	2,151	1.73
2014	13,762	5,032	8,730	2,655	3,023	1.54
University of South Florida						
2011	12,544	7,277	5,267	1,990	1,570	1.48
2012	13,549	7,944	5,605	2,130	1,429	1.57
2013	13,187	7,799	5,388	2,205	1,354	1.51
2014	13,783	7,661	6,122	2,285	1,272	1.72
Florida Agricultural & Mechanical University						
2011	2,628	1,338	1,290	155	77	5.56
2012	2,708	1,261	1,447	160	70	6.29
2013	2,422	1,538	884	170	61	3.82
2014	2,216	1,501	715	180	53	3.07
University of Florida						
2011	12,276	7,388	4,888	1,905	1,225	1.56
2012	12,255	7,320	4,935	2,075	1,055	1.58
2013	11,988	7,545	4,443	2,165	965	1.42
2014	12,499	7,176	5,323	2,260	870	1.70
Florida Atlantic University						
2011	5,708	2,233	3,475	750	508	2.76
2012	6,962	3,486	3,476	805	456	2.76
2013	7,324	2,821	4,503	835	544	3.27
2014	7,161	3,164	3,997	1,300	779	1.92
University of Central Florida						
2011	16,181	3,379	12,801	2,235	1,567	3.37
2012	18,576	3,149	15,427	2,880	1,833	3.27
2013	19,199	3,545	15,654	3,065	1,674	3.30
2014	19,251	3,335	15,916	3,275	1,639	3.24
Florida State University						
2011	9,857	2,145	7,712	2,605	1,901	1.71
2012	11,104	2,347	8,757	3,395	2,223	1.56
2013	11,879	2,660	9,219	3,515	2,112	1.64
2014	11,045	3,027	8,018	3,620	1,994	1.43
Housing System Revenue Bonds						
Florida Agricultural & Mechanical University						
2013	11,600	6,856	4,744	1,216	3,145	1.09
2014	11,146	7,297	3,849	2,684	3,228	0.65
Florida International University						
2011	23,518	12,418	11,099	3,430	3,694	1.56
2012	25,069	14,049	11,020	3,765	3,395	1.54
2013	25,991	14,149	11,842	3,975	4,691	1.37
2014	30,469	16,622	13,847	5,175	4,521	1.43
University of Florida						
2011	44,885	27,209	17,676	2,235	2,625	3.64
2012	45,673	33,519	12,154	2,630	2,265	2.48
2013	48,964	32,770	16,194	3,680	3,125	2.38
2014	52,210	35,004	17,206	3,500	3,040	2.63

**Pledged-Revenue Coverage
Last Ten Fiscal Years
(dollars in thousands)**

Year Ended	Revenue ⁽¹⁾	Less Operating Expenses	Net Available for Debt Service	Debt Service		Coverage Ratio
				Principal	Interest ⁽²⁾	
Florida Atlantic University						
2011	14,802	6,119	8,683	2,405	3,357	1.51
2012	16,299	6,419	9,880	2,585	3,177	1.71
2013	16,498	7,481	9,017	2,690	3,077	1.56
2014	15,898	7,153	8,745	2,795	2,971	1.52
University of Central Florida						
2011	22,872	11,509	11,363	2,740	3,766	1.75
2012	24,712	11,910	12,802	2,985	3,382	2.01
2013	25,577	14,208	11,369	3,125	5,117	1.38
2014	29,316	17,450	11,866	3,125	5,117	1.44
Florida State University						
2011	32,671	16,925	15,745	3,215	5,628	1.78
2012	35,639	16,416	19,223	3,815	5,998	1.96
2013	39,011	15,963	23,048	4,140	5,652	2.35
2014	42,203	18,193	24,010	4,285	6,886	2.15
Student Health and Wellness Center Revenue Bonds						
University of Central Florida						
2011	10,856	.....	10,856	320	299	17.55
2012	12,754	.....	12,754	345	271	20.70
2013	13,243	.....	13,243	360	256	21.50
2014	14,127	.....	14,127	375	242	22.90
Florida State University						
2011	8,734	.....	8,734	.....	.....	3.67 ⁽⁴⁾
2012	13,404	.....	13,404	1,075	1,305	5.63
2013	14,232	.....	14,232	1,110	1,272	5.97
2014	13,851	.....	13,851	1,155	1,228	5.81
University of North Florida						
2012	3,834	.....	3,834	400	929	2.88
2013	3,985	.....	3,985	410	618	3.88
2014	4,248	.....	4,248	420	627	4.06
Bookstore Revenue Bonds						
University of Central Florida						
2011	1,978	434	1,543	195	95	5.31
2012	1,788	485	1,303	220	76	4.40
2013	1,880	401	1,479	230	65	5.02
2014	1,840	548	1,292	240	53	4.41
Student Services Center Revenue Bonds						
Florida Agricultural & Mechanical University						
2011	2,603	1,396	1,207	365	159	2.29
2012	2,416	1,153	1,263	385	141	2.40
2013	2,197	1,395	802	405	120	1.53
2014	.....	.....	.....	.....	.....	.....
University of Florida						
2014	21,347	.....	21,347	1,045	1,571	8.16
Water Pollution Control Bonds						
2011	96,063	.....	96,063	21,285	19,019	2.38
2012	120,674	.....	120,674	25,405	24,721	2.41
2013	87,796	.....	87,796	34,155	23,514	1.52
2014	90,394	.....	90,394	34,840	22,025	1.59
Inland Protection Bonds						
2011	211,533	.....	211,533	5,080	4,695	21.64
2012	189,683	.....	189,683	5,335	3,403	21.71
2013	188,346	.....	188,346	5,605	3,181	21.44
2014	192,444	.....	192,444	5,885	2,931	21.83
Seaport Investment Program						
2014	200,000	.....	200,000	6,195	2,387	23.30

⁽¹⁾ Refer to Note 8A.2. for information on the sources of pledged revenues.

⁽²⁾ Debt service interest is shown net of interest subsidy payments received from the Federal Government for Build America Bonds.

⁽³⁾ Source Department of Lottery, Audited Financial Statements.

⁽⁴⁾ Coverage shown based on maximum annual debt service of \$2,382,950 for illustrative purposes.

⁽⁵⁾ In Fiscal Year 2008, Florida Hurricane Catastrophe Fund executed a \$3.5 billion liquidity bond issue. The proceeds of the issue were used to redeem the bonds at maturity in Fiscal Year 2013. The coverage ratio shown is based only on the net revenue and does not include the bond proceeds used to redeem the bonds. Including the bond proceeds, the coverage ratio is 1.35.

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**Demographic and Economic Statistics
For the Last Ten Calendar Years**

SCHEDULE D-1

Year	Population				Personal Income (in millions)	
	Florida - April 1	Percent Change from Prior Year	U.S. - July 1	Percent Change from Prior Year	Florida	U.S.
2005	17,778,156	2.32%	295,516,599	0.93%	\$ 646,923	\$ 10,605,595
2006	18,154,475	2.12%	298,379,912	0.97%	702,930	11,376,405
2007	18,446,768	1.61%	301,231,207	0.96%	731,383	11,990,104
2008	18,613,905	0.91%	304,093,966	0.95%	735,701	12,429,234
2009	18,687,425	0.39%	306,771,529	0.88%	696,683	12,080,223
2010	18,801,332	0.61%	309,326,295	0.83%	725,160	12,417,659
2011	18,905,070	0.55%	311,582,564	0.73%	767,448	13,189,935
2012	19,074,434	0.90%	313,873,685	0.74%	792,950	13,873,161
2013	19,259,543	0.97%	316,128,839	0.72%	811,377	14,151,427
2014	19,507,369	1.29%	318,351,393	0.70%	850,671	14,765,520

⁽¹⁾ Unemployment Assistance rates are annualized (average of monthly rates).

⁽²⁾ School enrollment is by state fiscal year and other data are by calendar year, April 1, or July 1.

Note: Historical data are from the US Department of Commerce, University of Florida, the US Department of Labor, Florida Department of Education, and Florida Demographic Estimating Conference. Forecast data are based on the National and Florida Economic Estimating Conference, November 2014.

Sources: Florida Legislature, Florida Department of Education

**State of Florida
Population by Age**

Age Group	2000 Census	Percent	2010 Census	Percent	2020 Projection	Percent
0 - 14	3,034,656	18.99%	3,284,608	17.47%	3,564,661	16.81%
15 - 24	1,942,430	12.15%	2,457,140	13.07%	2,565,820	12.10%
25 - 44	4,569,515	28.59%	4,720,799	25.11%	5,245,642	24.73%
45 - 64	3,628,573	22.70%	5,079,161	27.01%	5,511,850	25.99%
65 and Over	2,807,650	17.57%	3,259,602	17.34%	4,321,398	20.37%
Total	15,982,824	100.00%	18,801,310	100.00%	21,209,371	100.00%

Source: Forecast from November 2014 Florida Demographic Estimating Conference adjusted by age percentages from Florida Population Studies, Bulletin 169, June 2014, 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.

<u>Per Capita Personal Income</u>		<u>Unemployment Assitance Rate ⁽¹⁾</u>		<u>Median Age</u>	<u>Public School Enrollment ⁽²⁾</u>
<u>Florida</u>	<u>U.S.</u>	<u>Florida</u>	<u>U.S.</u>	<u>Florida</u>	<u>Florida</u>
\$ 36,389	\$ 35,888	3.8%	5.1%	39.7	2,634,223
38,719	38,127	3.3%	4.6%	39.9	2,668,337
39,648	39,804	4.0%	4.6%	39.9	2,662,701
39,524	40,873	6.3%	5.8%	40.1	2,652,684
37,281	39,379	10.4%	9.3%	40.4	2,628,754
38,570	40,144	11.3%	9.6%	40.6	2,634,382
40,595	42,332	10.3%	8.9%	40.9	2,643,396
41,571	44,200	8.8%	8.1%	41.0	2,667,830
42,129	44,765	7.2%	7.4%	41.1	2,691,322
43,608	46,381	6.2%	6.2%	41.2	2,720,074

Industry Sector Employment
For Calendar Years 2013 and 2004
(in thousands)

SCHEDULE D-2

Industry	2013		2004	
	Employment	Percentage of Total Employment ⁽¹⁾	Employment	Percentage of Total Employment ⁽¹⁾
Retail Trade	1,003	13.09%	964	12.72%
Health Care and Social Assistance	985	12.86%	834	11.00%
Accommodation and Food Services	841	10.98%	745	9.83%
Local Government	738	9.63%	731	9.65%
Administrative and Waste Services	558	7.28%	545	7.19%
Professional and Technical Services	468	6.11%	404	5.33%
Construction	368	4.80%	573	7.56%
Finance and Insurance	347	4.53%	348	4.59%
Manufacturing	322	4.20%	411	5.42%
Wholesale Trade	321	4.19%	333	4.39%
Total	5,951	77.67%	5,888	77.68%

Note: 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.

The Florida economy is continuing to recover from the worst recession since record-keeping began in 1970. In December 2013, Florida's seasonally adjusted total nonagricultural employment was 7,680,600, an increase of 210,300 jobs (+2.8 percent) over the year. Florida's annual job growth rate had been positive for 41 consecutive months. Prior to August 2010, the state had been losing jobs for three years. In December 2013, nine out of the ten major industries gained jobs over the year with trade, transportation, and utilities (+54,800 jobs) gaining the most jobs followed by professional and business services (+38,900 jobs). Government was the only major industry to lose jobs over the year (-800 jobs).

⁽¹⁾ "Employment" is being calculated based on average total employment by industry for each calendar year. Percentages of "Total" employment are based on the following:

	2013	2004
Total non-agricultural employment (in thousands)	7,579	7,481
Total agricultural employment (in thousands)	82	98
Total employment	7,661	7,579

Sources: Florida Department of Economic Opportunity, Bureau of Labor Market Statistics Center, Current Employment Statistics Program, and Quarterly Census of Employment and Wages Program.

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**Full-time Equivalent (FTE) State Employees by Function
Last Ten Fiscal Years**

SCHEDULE E-1

Function	Fiscal Year						
	2005	2006	2007	2008	2009	2010	2011
Financial administration	15,498	15,416	15,551	15,409	15,510	15,542	15,212
Streets and highways	7,173	7,074	7,030	7,156	7,229	7,048	6,751
Public welfare	17,194	12,673	12,458	12,507	12,528	12,723	12,278
Police protection	5,314	5,342	5,355	5,248	5,137	5,079	4,981
Natural resources	7,691	7,698	7,791	7,761	7,773	7,687	7,481
Health	15,583	15,959	16,434	16,388	17,105	16,917	16,303
Housing	27	28	29	28	27	28	31
Community development	277	292	303	284	289	256	278
Criminal justice and corrections	38,870	39,555	40,756	40,558	40,555	41,229	39,051
Utility and transportation	317	315	296	323	321	315	301
Employee security	1,345	1,315	1,272	1,243	1,269	1,439	1,481
Education	2,386	2,461	2,481	2,499	2,359	2,251	2,272
State courts	3,869	4,137	4,457	4,401	4,113	4,117	4,009
Other	2,007	2,154	2,140	2,059	1,908	1,802	1,724
Total	117,551	114,419	116,353	115,864	116,123	116,433	112,153

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 for a FTE working 40 hours). All others are pro-rated accordingly.

Sources: Florida Legislature, Florida State Board of Administration, Florida Department of Management Services

Fiscal Year		
2012	2013	2014
16,778	25,974	25,856
6,116	5,821	5,827
14,148	13,784	13,736
5,201	5,181	5,314
7,437	7,245	7,185
15,437	14,957	14,414
39	87	44
53	37	36
35,875	25,524	24,114
270	269	259
1,563	1,384	1,446
2,251	2,184	2,147
4,042	4,097	4,112
2,698	999	1,025
<u>111,908</u>	<u>107,543</u>	<u>105,515</u>

Operating Indicators by Function
Last Ten Fiscal Years

SCHEDULE E-2

	Fiscal Year				
	2005	2006	2007	2008	2009
General Government					
Department of Revenue					
Total administered taxes (<i>in millions \$</i>)	34,742	38,736	37,477	34,152	30,140
Department of Management Services ⁽¹⁾					
Number of retired members covered	236,974	250,496	263,198	274,842	288,216
Education					
Universities					
University enrollments	277,583	287,375	294,016	301,135	302,513
Degrees awarded	59,771	61,215	64,778	68,423	70,616
Human Services					
Department of Health ⁽²⁾					
Number of live births	226,219	237,166	239,120	231,417	221,391
Number of deaths	170,300	169,365	167,708	170,473	169,854
Department of Children and Families					
Supplemental Nutrition Assistance Program (SNAP) recipients	1,286,530	1,248,359	1,266,308	1,523,273	2,109,289
SNAP households	629,685	623,270	650,277	783,282	1,084,754
Criminal Justice and Corrections					
Department of Corrections					
Inmate admissions	32,204	35,098	37,864	41,054	39,354
Community supervision admissions	99,616	103,387	107,203	107,861	100,619
Facility population	84,901	88,576	92,844	98,192	100,894
Natural Resources and Environment					
Department of Environmental Protection					
State park and trail visitations	17,296,273	18,174,879	19,516,852	20,737,052	21,458,588
Florida Fish and Wildlife Conservation Commission					
Fishing and hunting licenses ⁽³⁾	1,221,884	1,471,395	1,538,965	1,588,227	1,605,617
Transportation					
Department of Highway Safety & Motor Vehicles					
Registrations ⁽⁴⁾	18,762,439	21,773,396	22,126,592	22,125,361	20,918,645
Titles issued ⁽⁴⁾	6,829,690	7,181,742	6,668,861	5,920,326	4,901,295
Traffic crashes ⁽²⁾⁽⁵⁾	268,605	256,200	256,206	243,342	235,778
Department of Transportation ⁽²⁾					
Daily vehicle miles traveled (<i>in thousands</i>)	292,398	300,010	303,603	305,253	293,858
State Courts					
State Courts System					
Number of cases filed/added:					
Circuit criminal defendants	199,009	219,157	230,417	235,451	209,593
County criminal	485,864	509,525	523,274	515,552	464,090
County civil	425,012	479,514	541,823	615,290	503,314
Traffic	510,513	571,858	604,054	618,506	538,406
Family court	365,990	365,468	356,485	350,477	335,854
Circuit civil	162,116	164,245	226,288	418,579	547,194
Probate	109,505	111,583	105,486	102,532	98,345

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 the following employer groups: State Agencies, County Agencies, District School Boards, Universities, State Colleges, Cities, Special Districts, Hospitals, and Other. Refer to Note 6 and Other Required Supplementary Information for further details.
- (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.
- (3) Beginning in 2014, the count being included reports the number of actual licenses versus prior years that reported the count of license holders.
- (4) Includes motor vehicles, manufactured homes, and vessels.
- (5) Effective July 1, 2012, Section 316.066, F.S., was amended to require all law enforcement agencies to report additional crash data to Department of Highway Safety and Motor Vehicles. The 2012 data reflects six months of the reporting change in crashes and the 2013 data reflects a full year of the reporting change in crashes. The statutory change resulted in more crash reports being received for reporting.

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, Florida Department of Agriculture and Consumer Services, Department of Highway Safety and Motor Vehicles, Department of Transportation, Florida State Courts

Fiscal Year				
2010	2011	2012	2013	2014
29,677	31,391	31,989	34,659	41,095
302,978	318,881	333,870	347,147	362,216
312,259	321,503	329,737	334,989	337,750
73,579	76,021	79,323	81,260	83,001
214,519	213,237	212,954	215,194	Unavailable
172,509	172,856	175,849	180,014	Unavailable
2,726,167	3,170,445	3,326,637	3,581,136	3,565,520
1,452,191	1,725,855	1,815,239	1,962,933	1,946,026
36,992	34,992	32,279	33,295	32,442
94,387	92,258	90,880	88,819	86,369
102,232	102,319	100,527	100,884	100,942
20,110,021	20,442,212	24,983,179	25,575,794	27,170,451
1,576,518	1,534,518	1,638,055	1,544,549	2,350,586
19,496,005	19,197,024	20,024,942	20,259,599	21,357,026
5,104,919	5,361,258	5,039,215	5,362,575	6,014,150
235,461	227,998	281,340	316,943	Unavailable
286,902	288,007	284,052	287,977	Unavailable
201,785	196,453	188,669	186,117	176,768
433,437	405,248	367,478	361,046	355,981
483,521	459,538	477,024	438,963	417,323
500,316	483,644	472,662	383,776	280,102
347,049	349,222	322,854	289,752	281,154
490,092	293,415	305,732	294,124	198,856
98,553	100,849	101,606	107,144	114,024

Capital Assets by Function
Last Ten Fiscal Years

SCHEDULE E-3

	Fiscal Year				
	2005	2006	2007	2008	2009
<u>General Government</u>					
Department of Management Services					
Buildings	90	85	85	85	85
<u>Education</u>					
Universities and colleges ⁽¹⁾					
Assignable square feet (in thousands)	40,495	41,779	45,460	49,990	50,702
<u>Human Services</u>					
Department of Health					
Buildings	48	49	49	53	51
Vehicles	212	209	235	319	300
Department of Children and Families					
Buildings	515	227	211	211	211
<u>Criminal Justice and Corrections</u>					
Department of Corrections					
Correctional institutions	59	59	60	60	78
Work camps, forestry camps	37	40	41	42	42
Work release centers	26	30	30	32	34
Other facilities	6	6	6	5	5
<u>Natural Resources and Environment</u>					
Division of Recreation and Parks					
Number of state parks, greenways and trails	158	159	159	161	161
Acres of land owned	730,573	723,852	724,629	698,648	700,296
Department of Environmental Protection					
Acres of land owned ⁽²⁾	4,257,103	4,316,161	4,429,484	4,500,719	4,521,508
Florida Fish and Wildlife Conservation Commission					
Vehicles	1,562	1,514	1,519	1,549	1,520
<u>Transportation</u>					
Department of Transportation					
Highway lane miles	41,295	41,613	42,022	42,181	42,542
Vehicles	5,709	5,841	5,445	5,313	5,125
Buildings	1,584	1,578	1,622	1,691	1,719
<u>State Courts</u>					
State Courts System					
Machinery and equipment	4,800	7,825	8,608	9,335	9,400

⁽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 each program 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.

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, Florida Fish and Wildlife Conservation Commission.

Fiscal Year				
2010	2011	2012	2013	2014
85	84	86	88	88
51,787	54,488	54,890	56,277	57,938
57 327	57 328	73 323	36 315	38 378
223	530	296	211	211
62 43 34 5	61 41 34 4	63 40 33 7	55 39 32 16	56 38 35 16
160 702,730	160 704,139	171 788,982	171 789,059	171 788,619
4,535,931	4,563,632	4,239,023	4,245,742	4,268,885
1,669	1,637	1,876	1,637	1,800
42,711 5,125 1,774	42,883 4,683 1,745	43,138 4,607 391	43,337 4,703 385	43,514 4,406 383
9,760	9,697	9,199	10,495	10,656

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SEAL OF THE STATE OF
CHIEF FINANCIAL OFFICER
JEFF ATWATER
FLORIDA DEPARTMENT OF FINANCIAL SERVICES
IN GOD WE TRUST

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, 2014



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) 412-2781. 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) 412-2869. Please address all other inquiries regarding this report to Jane Flowers, CPA, Audit Manager, by e-mail at janeflowers@aud.state.fl.us or by telephone at (850) 412-2757.

This report and other audit reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 412-2722; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

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

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EXECUTIVE SUMMARY

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, 2014, 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, 2014, issued by the Chief Financial Officer.

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

Internal Control Over Financial Reporting

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

- The Agency for Health Care Administration inadvertently overlooked various errors in the calculation of the year-end receivable due from the Federal Government. (Finding No. 2014-001)
- The Agency for Health Care Administration did not reclassify drug rebates (refunds) from Other Revenue to a reduction of the corresponding expenditure account. (Finding No. 2014-002)

We noted the following matter involving the internal control over financial reporting and its operation to be a significant deficiency:

- The Department of Economic Opportunity was unable to obtain all relevant data needed to calculate the allowance for uncollectibles account related to the overpayment of reemployment assistance benefit payments. (Finding No. 2014-003)

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

- The Department of Financial Services did not consider information in the June 30, 2014, Special Disability Trust Fund Actuarial Report when recording adjusting entries for the Special Disability Trust Fund. (Finding No. 2014-004)
- The Agency for Health Care Administration procedures for preparing the Schedule of Expenditures of Federal Awards data form were not sufficient to ensure amounts reported were accurate. (Finding No. 2014-005)

**SUMMARY OF INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON
INTERNAL CONTROL OVER COMPLIANCE**

State agencies, universities, and colleges administered approximately 590 Federal awards programs or program clusters during the 2013-14 fiscal year. Expenditures for the 36 major programs totaled \$31.8 billion, or approximately 91 percent of the total expenditures of \$35 billion, as reported on the supplementary Schedule of Expenditures of Federal Awards.

Compliance requirements for Federal awards programs are established in the *OMB Circular A-133 Compliance Supplement*. Types of compliance requirements include: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Eligibility; Equipment and Real Property Management; Matching, Level of Effort, Earmarking; Period of Availability of Federal Funds; Procurement and Suspension and Debarment; Reporting; Subrecipient Monitoring; and Special Tests and Provisions.

Compliance

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

- The Department of Economic Development computer system, CONNECT, used to process and maintain Unemployment Insurance (UI) Program data did not provide accurate and complete UI claims payment data, including overpayment data, such that all Federal reports could be accurately completed and timely submitted. Additionally, the Department of Economic Development could not provide complete records to demonstrate that benefit overpayments were properly identified and handled, and did not follow the established benefit accuracy measurement (BAM) case investigation procedures and methodology necessary to meet Federal BAM program testing requirements for the UI Program. (Finding Nos. 2014-009, 2014-010, and 2014-011)
- Department of Transportation procedures were not sufficient to ensure that the Federal Financial Reports for the Federal Transit Cluster were properly completed and, as a result, the Department of Transportation submitted reports that may have included inaccurate information. (Finding No. 2014-014)
- The Department of Education did not meet the Federal maintenance of effort (MOE) requirement for the Career and Technical Education – Basic Grants to States Program. (Finding No. 2014-018)
- The Department of Education did not follow established procedures to obtain periodic certifications for employees whose salaries and benefits were paid solely from Rehabilitation Services – Vocational Rehabilitation Grants to States Program funds. (Finding No. 2014-019)
- The Department of Children and Families failed to impose Child Support Enforcement sanctions for uncooperative Temporary Assistance for Needy Families (TANF) recipients. (Finding No. 2014-027)
- The Division of Emergency Management did not always require adequate documentation be submitted by subgrantees to substantiate amounts requested for reimbursement for the Homeland Security Grant Program. Additionally, one subgrantee was reimbursed for payments for unused leave charged directly to the Program, contrary to Federal regulations. (Finding No. 2014-045)

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

Internal Control Over Compliance

We noted numerous matters at various State agencies, universities, and colleges involving internal control over compliance and its operation that we considered to be material weaknesses or significant deficiencies. Material weaknesses and significant deficiencies are described in the SCHEDULE OF FINDINGS AND

QUESTIONED COSTS and pertained to several compliance requirements. The following deficiencies in internal control over compliance were considered material weaknesses:

- The Department of Economic Development computer system, CONNECT, used to process and maintain UI Program data did not provide accurate and complete UI claims payment data, including overpayment data, such that all Federal reports could be accurately completed and timely submitted. Additionally, the Department of Economic Development could not provide complete records to demonstrate that benefit overpayments were properly identified and handled for the UI Program and did not follow the established benefit accuracy measurement (BAM) case investigation procedures and methodology necessary to meet Federal BAM program testing requirements. (Finding Nos. 2014-009, 2014-010, and 2014-011)
- Department of Transportation procedures were not sufficient to ensure that the Federal Financial Reports for the Federal Transit Cluster were properly completed and, as a result, the Department of Transportation submitted reports that may have included inaccurate information. (Finding No. 2014-014)
- The Department of Education did not follow established procedures to obtain periodic certifications for employees whose salaries and benefits were paid solely from Rehabilitation Services – Vocational Rehabilitation Grants to States Program funds. (Finding No. 2014-019)
- The Department of Children and Families did not always pay TANF benefits in the correct amount, and did not always timely process Income Eligibility and Verification System (IEVS) data exchange responses. (Finding No. 2014-024)
- The Department of Children and Families failed to impose Child Support Enforcement sanctions for uncooperative TANF recipients. (Finding No. 2014-027)
- The Division of Emergency Management did not always require adequate documentation be submitted by subgrantees to substantiate amounts requested for reimbursement for the Homeland Security Grant Program. Additionally, one subgrantee was reimbursed for payments for unused leave charged directly to the Program, contrary to Federal regulations. (Finding No. 2014-045)

SUMMARY OF INDEPENDENT AUDITOR’S REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

The State’s 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 Federal awards expenditures for the State’s blended component units, Workforce Florida, Inc., Scripps Florida Funding Corporation, and Space Florida; discretely presented component units of the State’s universities and colleges; or discretely presented component units other than the State’s universities and colleges. Information on the SEFA is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009 (ARRA)

During the 2013-14 fiscal year, the State of Florida received and expended over \$458 million in Federal funding provided pursuant to ARRA. The United States Congress mandated additional reporting and transparency requirements to be met by recipients of ARRA funds, and the Federal Single Audit has been identified as one of the tools used to measure the degree of stewardship and accountability provided by the states for moneys provided under ARRA. Expenditures of ARRA funds are separately identified on the supplementary Schedule of Expenditures of Federal Awards. Programs that included ARRA funds, and for which ARRA-related findings are disclosed in the **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**, are distinctively identified in the **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** and the **INDEX OF FEDERAL FINDINGS BY FEDERAL AGENCY AND COMPLIANCE REQUIREMENT**.

SCOPE

As a condition of receiving Federal funds, the U.S. Office of Management and Budget (OMB) requires, as described in OMB Circular A-133, an audit of the State’s financial statements and major Federal awards

programs. Pursuant to Section 11.45, Florida Statutes, we conducted an audit of the basic financial statements of the State of Florida as of and for the fiscal year ended June 30, 2014. 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, 2014.

OBJECTIVES

The objectives of our audit were:

- The expression of opinions concerning whether the State's basic financial statements were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The expression of an opinion concerning whether the State's Schedule of Expenditures of Federal Awards is presented fairly, in all material respects, in relation to the State's basic financial statements taken as a whole.
- To obtain an understanding of the internal control over compliance for each major Federal awards 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 awards programs.

METHODOLOGY

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, applicable standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and OMB Circular A-133.



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

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

We have audited 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, 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, 2014, and the related notes to the financial statements, which collectively comprise the State of Florida's basic financial statements, and have issued our report thereon dated February 27, 2015. Our report includes a reference to other auditors who audited the financial statements of the Prepaid College Program Fund, Florida Turnpike System, Hurricane Catastrophe Fund, College Savings Plan, trust fund maintained by the State Board of Administration to account for the investments of the Public Employee Optional Retirement Program, assets and investment income of the Florida Retirement System Defined Benefit Pension Plan, Florida Housing Finance Corporation, Citizens Property Insurance Corporation, component units related to the State's universities and community colleges, and certain other funds and entities 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 of the financial statements, we considered the State's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However,

as described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**, we identified certain deficiencies in internal control that we consider to be a material weaknesses and a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in finding Nos. 2014-001 and 2014-002 in the **FINANCIAL STATEMENTS FINDINGS** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in finding Nos. 2014-003 in the **FINANCIAL STATEMENTS FINDINGS** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State's financial statements are free from 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*.

Additional Matters

We also noted two additional matters involving the State's internal control that we reported to management as finding Nos. 2014-004 and 2014-005 in the **FINANCIAL STATEMENTS FINDINGS** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**.

State of Florida Response to Findings

State agency responses to the findings identified in our audit are included in the **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**. The State agency responses were not subjected to auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of the Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the State's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State of Florida's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



David W. Martin, CPA
February 27, 2015



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Report on Compliance for Each Major Federal Program

We have audited the State of Florida's compliance with the types of compliance requirements described in the *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, 2014. 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**.

The State of Florida's basic financial statements include the operations of component units which received Federal awards during the fiscal year ended June 30, 2014, that are not included in the State's Schedule of Expenditures of Federal Awards required by OMB Circular A-133. Our audit of Federal awards, described below, did not include the operations of the blended component units, Workforce Florida, Inc., Scripps Florida Funding Corporation, and Space Florida; discretely presented component units of the State of Florida's universities and colleges; or discretely presented component units other than the State of Florida's universities and colleges. As applicable, Federal awards administered by these component units are the subjects of audits completed by other auditors. Our audit also did not include the operations of the Legislature.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its Federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the State of Florida's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and

material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the State of Florida’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of the State of Florida’s compliance.

Basis for Qualified Opinion on the Unemployment Insurance Program, Federal Transit Cluster, Career and Technical Education – Basic Grants to States Program, Rehabilitation Services – Vocational Rehabilitation Grants to States Program, Temporary Assistance for Needy Families (TANF) Program, and Homeland Security Grant Program

As described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**, the State of Florida did not comply with requirements regarding the following:

Finding No. 2014-	CFDA No(s).	Major Program (or Cluster) Name	Compliance Requirement(s)
009	17.225	Unemployment Insurance	Reporting
010	17.225	Unemployment Insurance	Special Tests and Provisions – Unemployment Compensation Program Integrity - Overpayments
011	17.225	Unemployment Insurance	Special Tests and Provisions – Unemployment Insurance Benefit Payments
014	20.500, 20.507, 20.525, and 20.526	Federal Transit Cluster	Reporting
018	84.048	Career and Technical Education – Basic Grants to States	Matching, Level of Effort, Earmarking
019	84.126	Rehabilitation Services – Vocational Rehabilitation Grants to States	Allowable Costs/Cost Principles
027	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions – Child Support Non-Cooperation
045	97.067	Homeland Security Grant Program	Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Compliance with such requirements is necessary, in our opinion, for the State of Florida to comply with the requirements applicable to the respective Program.

Qualified Opinion on the Unemployment Insurance Program, Federal Transit Cluster, Career and Technical Education – Basic Grants to States Program, Rehabilitation Services – Vocational Rehabilitation Grants to States Program, Temporary Assistance for Needy Families (TANF) Program, and Homeland Security Grant Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the State of Florida complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Unemployment Insurance Program, Federal Transit Cluster, Career and Technical Education – Basic Grants to States Program, Rehabilitation Services – Vocational Rehabilitation Grants to States Program, Temporary Assistance for Needy Families (TANF) Program, and Homeland Security Grant Program for the fiscal year ended June 30, 2014.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State of Florida complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major Federal programs identified in the **SUMMARY OF AUDITOR’S RESULTS** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** for the fiscal year ended June 30, 2014.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, 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. 2014-:			
006	013	015	017-018
022-026	028-030	032-036	038-040
043-044	046-047	050-069	

Our opinion on each major Federal program is not modified with respect to these matters.

The State agencies’, universities’, and colleges’ responses to the noncompliance findings identified in our audit are described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**. The State agencies’, universities’, and colleges’ responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Management of the State of Florida is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State of Florida’s internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program 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 material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and 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 a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the following findings of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** to be material weaknesses:

Finding No. 2014-	CFDA No(s).	Major Program (or Cluster) Name	Compliance Requirement(s)
009	17.225	Unemployment Insurance	Reporting
010	17.225	Unemployment Insurance	Special Tests and Provisions – Unemployment Compensation Program Integrity – Overpayments
011	17.225	Unemployment Insurance	Special Test and Provisions – Unemployment Insurance Benefit Payments
014	20.500, 20.507, 20.525, and 20.526	Federal Transit Cluster	Reporting
019	84.126	Rehabilitation Services – Vocational Rehabilitation Grants to States	Allowable Costs/Cost Principles
024	93.558	Temporary Assistance for Needy Families	Eligibility
027	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions – Child Support Non-Cooperation
045	97.067	Homeland Security Grant Program	Activities Allowed or Unallowed and Allowable Costs/Cost Principles

A *significant deficiency in internal control over compliance* is a deficiency, or a 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 findings of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** to be significant deficiencies:

Finding Nos. 2014-:

006-008	012	016-017	020-023
025	030-042	044	046
048-049	051-052	054-055	058-061

The State agencies’, universities’, and colleges’ responses to the internal control over compliance findings identified in our audit are described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**. The State agencies’, universities’, and colleges’ responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

David W. Martin, CPA
 Tallahassee, Florida
 March 24, 2015



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

INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

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, 2014, and the related notes to the financial statements, which collectively comprise the State of Florida's basic financial statements. We issued our Independent Auditor's Report thereon dated February 27, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State of Florida's basic financial statements.

The accompanying **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** is fairly stated in all material respects in relation to the basic financial statements as a whole.

Respectfully submitted,

David W. Martin, CPA
February 27, 2015

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor's report issued:
Unmodified on all opinion units

Internal control over financial reporting:

Material weaknesses identified? Yes

Significant deficiencies identified? Yes

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major Federal programs:

Material weaknesses identified? Yes

Significant deficiencies identified? Yes

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

Unmodified for all major programs, except for the following programs
for which the report was qualified:

- Unemployment Insurance (17.225)**
- Federal Transit Cluster (20.500, 50.507, 20.525, and 20.526)**
- Career and Technical Education – Basic Grants to States (84.048)**
- Rehabilitation Services - Vocational Rehabilitation Grants to States (84.126)**
- Temporary Assistance for Needy Families (TANF) (93.558)**
- Homeland Security Grant Program (97.067)**

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

Dollar threshold used to distinguish between
Type A and Type B programs: \$52,551,223

Auditee qualified as low-risk auditee? No

**LISTING OF MAJOR PROGRAMS
FISCAL YEAR ENDED JUNE 30, 2014**

<u>Name of Federal Program or Cluster (1)</u>	<u>CFDA Number(s)</u>	<u>Total Expenditures</u>
SNAP Cluster	10.551 & 10.561	\$ 5,694,715,740
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	363,534,885
CDBG - State-Administered CDBG Cluster	14.228 & 14.255	63,303,670
Employment Service Cluster	17.207, 17.801, & 17.804	55,592,012
Unemployment Insurance (2)	17.225 & 17.245	1,506,065,692
WIA Cluster	17.258, 17.259, & 17.278	163,609,336
Highway Planning and Construction Cluster (2)	20.205, 20.219, & 23.003	2,051,059,514
Federal Transit Cluster	20.500, 20.507, 20.525 & 20.526	52,292,641
Capitalization Grants for Clean Water State Revolving Funds	66.458	45,066,000
Capitalization Grants for Drinking Clean Water State Revolving Funds (2)	66.468	59,455,576
State Energy Program (2)	81.041	16,779,653
Title I Grants to Local Educational Agencies	84.010	729,168,238
Special Education Cluster	84.027 & 84.173	661,480,106
Federal Family Education Loans	84.032	146,653,803
Career and Technical Education - Basic Grants to States	84.048	57,582,655
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	178,689,791
Twenty-First Century Community Learning Centers	84.287	51,795,723
English Language Acquisition State Grants	84.365	39,621,092
Improving Teacher Quality State Grants	84.367	103,875,481
School Improvement Grants Cluster (2)	84.377 & 84.388	42,344,407
State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants (2)	84.395	234,317,252
Temporary Assistance for Needy Families	93.558	390,487,400
Refugee and Entrant Assistance State Administered Programs	93.566	98,949,839
Low-Income Home Energy Assistance	93.568	84,359,391
CCDF Cluster	93.575 & 93.596	347,702,088
Foster Care Title IV-E	93.658	178,682,298
Adoption Assistance	93.659	99,183,039
Social Services Block Grant	93.667	150,359,706
Children's Health Insurance Program	93.767	384,992,705
Medicaid Cluster (2)	93.775, 93.777, & 93.778	13,131,106,114
Block Grants for Prevention and Treatment of Substance Abuse	93.959	104,533,980
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	49,555,984
Hazard Mitigation Grant	97.039	55,983,513
Homeland Security Grant Program	97.067	59,270,956
Student Financial Assistance Cluster (2)	(1)	3,660,336,092
Research and Development Cluster (2)	(1)	<u>739,117,867</u>
Total		<u>\$31,851,624,239</u>

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

(2) These programs include ARRA funds expended during the 2013-14 fiscal year.

FINANCIAL STATEMENTS FINDINGS

Our audit of the State of Florida's basic financial statements for the fiscal year ended June 30, 2014, 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 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 and correct, 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 the above-noted designations.

MATERIAL WEAKNESS

NET RECEIVABLES

Finding Number	2014-001
Opinion Unit	Health and Family Services Fund
Financial Statements Account Title(s)	Receivables, net; Unavailable Revenue; and Grants and Donations
SW Fund Number(s)	202400
State Agency	Florida Agency for Health Care Administration (FAHCA)
OLO-GF-SF-FID	680000-20-2-474001; 680000-20-2-003001
GL Code(s)	164, 473, and 614
Adjustment Amounts	\$683,081,251; \$617,314,843; and \$65,766,408
Finding	During the FAHCA Bureau of Finance and Accounting (Bureau) supervisory review, various errors, which had a direct and material effect on the calculated year-end receivable balance due from the Federal Government, were inadvertently overlooked.
Criteria	The State shares Medicaid costs with the Federal Government, based on the Federal Medical Assistance Percentages (FMAP) published each year by the Secretary of the U.S. Department of Health and Human Services pursuant to Sections 1905(b) and 1101(a)(8)(B) of the Social Security Act. The State's Medicaid claims payments create a receivable from the Federal Government for the Federal Government's share of the Medicaid costs.
Condition	The Bureau utilized an internally prepared spreadsheet to determine the year-end receivable amount due from the Federal Government. However, the spreadsheet for the 2013-14 fiscal year contained multiple errors, including formula errors and errors related to the FMAP, and supervisory review of the spreadsheet did not detect the errors.
Cause	The Bureau stated that the errors were inadvertently overlooked during the supervisory review.
Effect	The amounts recorded in Receivables, net (Due from the Federal Government) were understated by \$683,081,251; Unavailable Revenue was understated by \$617,314,843; and revenues related to Grants and Donations were understated by \$65,766,408.
Recommendation	We recommend that the Bureau perform a more rigorous supervisory review of fiscal year-end receivable balance calculations to ensure that all errors are identified and appropriately corrected.
State Agency Response and Corrective Action Plan	<p>The calculation for the receivable balance due from federal government is prepared manually using FLAIR data. To enhance reporting capabilities of the receivable, the Bureau of Financial Services (Bureau) is updating its OCA Matrix (data element table) which identifies the federal participation rate (FFP), where the state match is charged, and other critical data elements. The work on the OCA Matrix will aid in the accurate capture of financial information and analysis. The policy for titling OCAs is being changed to better distinguish between state and federal share; which will allow better use of the FLAIR reporting tools available. The new structure will be implemented by July 1, 2015. The Bureau will implement a quarterly review of the FLAIR data in September, December, March, and June, which will validate how we capture and identify state and federal share. The receivable balance due to the federal government will be prepared within the Grants Unit and the secondary review will be conducted by the Policy and Systems Unit Finance and Accounting Director.</p> <p>In preparation for 2014-2015 year-end, the Bureau will begin the analysis of data quarterly as of March and June to alert staff of any abnormalities prior to the Bureau's year-end submission timeline.</p>

**Estimated Corrective
Action Date**

July 1, 2015

**Agency Contact and
Telephone Number**

Anita B. Hicks
(850) 412-3815

MATERIAL WEAKNESS

OTHER REVENUE

Finding Number 2014-002
Opinion Unit Health and Family Service Fund
Financial Statements Other Revenue; Expenditures, Current
Account Title(s)
SW Fund Number(s) 202400
State Agency Florida Agency for Health Care Administration (FAHCA)
OLO-GF-SF-FID 680000 20-2-339094
GL Code(s) 618 and 711
Adjustment Amount \$898,436,512

Finding The FAHCA Bureau of Finance and Accounting (Bureau) did not reclassify drug rebates (refunds) from Other Revenue to a reduction of the corresponding expenditure account.

Criteria The Statewide Financial Statements Guidance Manual, issued by the Florida Department of Financial Services (FDFS), provides that when a refund is received in the same fiscal year as the original payment, a reduction of the corresponding expenditure is appropriate. Also, Federal regulations specify that Medicaid expenditures must be net of beneficiary cost-sharing obligations and applicable credits, including drug rebates.

Condition In previous fiscal years, it has been the Bureau's practice to reclassify Other Revenue related to refunds to the corresponding expenditure account. A similar reclassification was not recorded for the current fiscal year.

Cause The Bureau did not follow the refunds guidance provided by the FDFS.

Effect Prior to audit adjustment, Other Revenue and Expenditures were overstated in the Health and Family Service fund by \$898,436,512.

Recommendation We recommend that the Bureau follow the refunds guidance provided by the FDFS to ensure that current year refunds are identified and appropriately reclassified at fiscal year-end to reduce the applicable expenditures.

State Agency Response and Corrective Action Plan The Agency sought guidance from FDFS regarding the reclassification of all refunds in General Ledger Code (GLC) 61800 for financial statements. Per our conversation, we were advised that reclassifying was not a requirement but a preference among agencies.

After further discussion with the Auditor General, it was determined that the portion of refunds from Drug Rebates which could be tied to current year expenditures should have been reclassified for financial statements.

The agency will ensure that all future Drug Rebates received for current year expenditures will be reclassified at fiscal year-end to reduce the applicable expenditures.

Estimated Corrective Action Date February 11, 2015

Agency Contact and Telephone Number Anita B. Hicks
(850) 412-3815

SIGNIFICANT DEFICIENCY

NET RECEIVABLES

Finding Number 2014-003
Opinion Unit Reemployment Assistance Fund
Financial Statements **Receivables, net; Benefit Payments; and Restricted for Reemployment**
Account Title(s) **Assistance**
SW Fund Number(s) 507501
State Agency **Florida Department of Economic Opportunity (FDEO)**
OLO-GF-SF-FID 400000 50-2-765002
GL Code(s) 159, 535, and 779
Adjustment Amount \$111,428,896

Finding The FDEO was unable to obtain all relevant data needed to calculate the allowance for uncollectibles account related to the overpayment of reemployment assistance benefit payments.

Criteria For proprietary funds, generally accepted accounting principles require that receivable balances be reported net of an allowance for uncollectibles account.

Condition The FDEO's fiscal year-end closing procedures for calculating the allowance for uncollectibles account required FDEO personnel to consider all overpayment activity for the previous 3 years. Overpayment activity includes overpayment recoveries, expiration of receivable overpayments under the statute of limitations, and cancellations.

The FDEO's fiscal year-end closing processes include calculating an amount collectible for the accounts receivable utilizing the past 3 year's overpayment activity. However, the FDEO was unable to obtain all the relevant overpayment data to perform this process. Therefore, the FDEO did not consider overpayment recoveries, expiration of receivable overpayments under the statute of limitations, and cancellations. As a result, the FDEO understated the allowance for uncollectibles account by \$111,428,896.

Cause In response to our audit inquiry, FDEO management stated that the FDEO computer system used to process and maintain payment data, CONNECT, could not provide accurate and complete overpayment data for consideration during the performance of fiscal year-end closing procedures.

Effect Prior to the audit adjustment, the Receivable, net account was overstated by \$111,428,896 and the Benefit Payments account was understated by \$111,428,896. Additionally, Restricted for Reemployment Assistance was overstated by \$111,428,896.

Recommendation We recommend that the FDEO ensure that, during the performance of fiscal year-end closing procedures, all relevant data be obtained and considered in the determination of receivable and allowance for uncollectibles amounts.

State Agency Response and Corrective Action Plan The FDEO concurs with the finding and the audit adjustment necessary to increase the allowance for uncollectible accounts by \$111,428,896.

Based upon the audit recommendation and discussions with Auditor General (AG) staff regarding the audit adjustment to be made, FDEO's Bureau of Financial Management (BFM) staff reviewed the related year-end procedure for calculating the allowance for uncollectible accounts related to overpayment of reemployment assistance benefit payments. BFM has made slight revisions to the methodology used in the year-end process to more appropriately determine the allowance for uncollectible accounts. FDEO will ensure that all relevant data will be obtained and considered in the determination of receivable and allowance for uncollectible amounts.

**Estimated Corrective
Action Date**

The revised methodology was reviewed with the FDEO BFM Chief and the Auditor on Friday, February 6, 2015, and will be effective for the current fiscal year-end closing process. BFM's sign-off on the audit adjustment prepared by AG staff was dated December 18, 2014.

**Agency Contact and
Telephone Number**

Emily P. Burke, Chief, Bureau of Financial Management
(850) 245-7362

ADDITIONAL MATTER
LONG-TERM LIABILITIES

Finding Number	2014-004
Opinion Unit	Governmental Activities and Aggregate Remaining Fund Information
Financial Statements	Claims Payable; Long-Term Liabilities; and Expenditures, Current
Account Titles	
SW Fund Numbers	209999 and 900000
State Agency	Florida Department of Financial Services (FDFS)
OLO-GF-SF-FID	430000 20-2-798001 and 430000 90-9-400001
GL Codes	315, 498, and 711
Adjustment Amounts	\$21,071,230, \$25,140,836, \$77,226,440, and \$102,367,276
Finding	The FDFS did not consider information in the June 30, 2014, Special Disability Trust Fund (Fund) Actuarial Report when recording adjusting entries to the Florida Accounting Information Resource Subsystem (FLAIR).
Criteria	Generally accepted accounting principles require that long-term liabilities be separated into categories of amounts that are due in less than 1 year and those that are due in subsequent years. The Fund's actuarial report provides the information necessary to properly record the Fund's liabilities in FLAIR.
Condition	For the Fund's long- and short-term liabilities, the FDFS, Bureau of Financial Services, recorded amounts based on estimates provided by the FDFS, Bureau of Financial Accountability, rather than information included in the June 30, 2014, actuarial report received on November 1, 2014. Subsequent to our audit inquiry on November 17, 2014, the FDFS, Bureau of Financial Services, received the actuarial report from the FDFS, Bureau of Financial Accountability, and recorded adjustments to correct the liability account balances.
Cause	The FDFS, Bureau of Financial Accountability, had not established procedures to provide the actuarial report, when received, to the Bureau of Financial Services for use in preparing the required FLAIR entries. The FDFS, Bureau of Financial Accountability, subsequently established such procedures on December 18, 2014.
Effect	Prior to audit adjustment, the Nonmajor Governmental Fund's short-term liabilities (60 day estimate) and expenditures were understated by \$21,071,230, the Governmental Activities Long-Term Liabilities, short-term amounts (61 to 365 day estimate) were overstated by \$4,069,606; long-term amounts (greater than 365 day estimate) were overstated by \$77,226,440, and expenditures were overstated by \$81,296,046.
Recommendation	We recommend that the FDFS, Bureau of Financial Accountability, comply with its recently established procedures and provide the actuarial report, when received, to the FDFS, Bureau of Financial Services, for use when preparing and recording liability entries in FLAIR.
State Agency Response and Corrective Action Plan	We concur. While the final actuarial report was not provided to the Bureau of Financial Services, it was provided to the parties specified in Section 440.49, Florida Statutes, on September 18, 2014. The Bureau of Financial Accountability has established procedures to provide the final actuarial report to the Bureau of Financial Services in a timely manner to ensure that liabilities are properly reported for the Special Disability Trust Fund.
Estimated Corrective Action Date	Corrective action implemented as of December 31, 2014.
Agency Contact and Telephone Number	Greg Jenkins, Chief of Financial Accountability, Division of Workers' Compensation, (850) 413-1630

ADDITIONAL MATTERS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Finding Number	2014-005
State Agency	Florida Agency for Health Care Administration (FAHCA)
Finding	FAHCA procedures for preparing the Schedule of Expenditures of Federal Awards (SEFA) data form were not sufficient to ensure the accuracy of reported amounts. As a result, amounts reported on the State's SEFA were materially misstated before adjustment.
Criteria	OMB A-133 §____.310(b), <i>Schedule of Expenditures of Federal Awards</i> To reasonably ensure the accuracy and completeness of the State's SEFA, the Florida Department of Financial Services (FDFS) prepared SEFA Instructions that required State agencies to prepare a SEFA data form and certify its accuracy. Included were specific instructions for each column of the data form.
Condition	Our examination of the FAHCA's SEFA disclosed that expenditures were not always supported by accounting records and, subsequent to submitting the SEFA data form to the FDFS, the FAHCA made financial statement adjustments affecting Federal expenditures. Specifically, our audit tests disclosed that the FAHCA: <ul style="list-style-type: none"> ➤ Overstated total expenditures by \$2,189,946,484 for some Federal programs. ➤ Overstated amounts totaling \$83,782,906 that were subgranted to State entities and amounts totaling \$214,497,833 that were subgranted to non-State entities.
Cause	The FAHCA's SEFA reconciliation and supervisory review procedures failed to detect amounts reported in error. For example, expenditures were recorded twice and some accruals were omitted. In addition, the FAHCA's process for allocating, documenting, and recording payroll-related expenditures made it difficult to readily identify, for some programs, the Federal share of these expenditures. The FAHCA also did not timely make year-end adjusting entries.
Effect	Absent effective procedures for reviewing the data provided prior to submitting the data form to the FDFS, accurately identifying the Federal share of expenditures, and ensuring that year-end adjusting entries are timely made, inaccurate or incomplete information may be reported on the State's SEFA.
Recommendation	We recommend that the FAHCA enhance its procedures to ensure that amounts reported on the SEFA data form are complete and accurate and provided in accordance with FDFS instructions.
State Agency Response and Corrective Action Plan	The Schedule of Expenditures of Federal Awards (SEFA) is prepared manually using FLAIR data. The Bureau of Financial Services (Bureau) has consulted with other state agencies on their SEFA process. The Bureau plans to implement a similar process to the Florida Department of Health (FDOH). Updating its OCA Matrix (data element table), which identifies the federal participation rate (FFP); where the state match is charged; and other critical data elements will assist in the Bureau's reporting responsibilities. Changing the policy for titling OCAs will allow better use of the FLAIR reporting tools available. The new structure will be implemented by July 1, 2015. The SEFA will be prepared within the Grants Unit and the secondary review will be conducted by the Policy and Systems Unit.

**Estimated Corrective
Action Date**

July 1, 2015

**Agency Contact and
Telephone Number**

Anita B. Hicks
(850) 412-3815

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FEDERAL FINDINGS AND QUESTIONED COSTS

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

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

As part of the audit process, our findings were provided to the applicable agencies for management's response. The responses were prepared by agency management and are included with the audit findings. The agency responses include the agency's corrective action plan, a point of contact responsible for ensuring appropriate corrective action, and an estimated corrective action date.

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

the finding is presented within the section for the Federal grantor agency that provided the most funding for the applicable agency. Findings for the Student Financial Assistance Cluster and the Research and Development 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 HOUSING AND URBAN DEVELOPMENT

Finding Number	2014-006
CFDA Number	14.228 and 14.255
Program Title	Community Development Block Grants – State-Administered CDBG Cluster (CDBG)
Compliance Requirement	Reporting
State Agency	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	B-12-DC-12-0001 2012
Finding Type	Noncompliance and Significant Deficiency
Finding	FDEO procedures were not sufficient to ensure that the Consolidated Annual Performance and Evaluation Report (CAPER) was properly completed. As a result, the FDEO submitted the 2012-13 fiscal year CAPER to the U.S. Department of Housing and Urban Development (USDHUD) with inaccurate information.
Criteria	24 CFR 91.520 <i>Performance Reports</i> – Each jurisdiction that has an approved consolidated plan shall annually review and report, in a form prescribed by the USDHUD, on the progress it has made in carrying out its strategic plan and its action plan.
Condition	<p>The USDHUD requires states receiving certain Federal funds to prepare a consolidated plan that provides a framework for a process to identify housing, homeless, community, and economic development needs, and the resources for meeting those needs. The consolidated plan is designed to be a collaborative process whereby a state or local jurisdiction establishes a unified vision for community development actions. It offers state and local jurisdictions the opportunity to shape the various housing and community development programs into effective, coordinated community development strategies. The CAPER is submitted annually based on the State fiscal year and is prepared using the consolidated plan as guidance. The FDEO submitted the 2012-13 fiscal year CAPER during the 2013-14 fiscal year. For the 2012-13 fiscal year, the FDEO reported total CDBG Program expenditures of \$105,392,432. We reviewed the 2012-13 fiscal year CAPER and noted reported amounts that were not in agreement with supporting documentation. Specifically:</p> <ul style="list-style-type: none"> ➤ The amount reported for Sidewalk Improvements was \$1,150,963.20, rather than \$33,525, or a 3,333.15 percent overstatement. ➤ The amount reported for Sewer Line Improvements was \$5,930,297, rather than \$3,540,983.03, or a 67.48 percent overstatement. ➤ The amount reported for Water Line Improvements was \$5,699,554, rather than \$3,204,155, or a 77.88 percent overstatement. ➤ The amount reported for Water Tank/Treatment/Wells was \$3,144,813.67, rather than \$3,650,702.83, or a 13.86 percent understatement. ➤ The amount reported for Commercial-Industrial Infrastructure was \$3,962,206.34, rather than \$5,808,990.86, or a 31.79 percent understatement.
Cause	The FDEO staff who completed the 2012-13 fiscal year CAPER did not properly extract and use the information from the e-CDBG, the FDEO system used for the administration of CDBG grants, to prepare the report. Additionally, the FDEO did not have written procedures for staff use when preparing the CAPER.
Effect	The FDEO submitted inaccurate and incomplete data to the USDHUD.

Recommendation	We recommend that the FDEO develop written procedures for the preparation of the CAPER to ensure that accurate and complete information is submitted to the USDHUD.
State Agency Response and Corrective Action Plan	<p>The Operations Unit, within DEO's Bureau of Community Revitalization, prepares the CAPER. During the 2012-2013 Fiscal Year CAPER reporting cycle (July 1, 2012 - June 30, 2013), the Operations Unit sustained personnel changes in two key positions: the employee responsible for preparing the CAPER and the supervisor responsible for reviewing the CAPER prior to submittal. This change in staff contributed to the 2012-2013 Fiscal Year CAPER preparation errors.</p> <p>The Operations Unit staff carefully examined the information prepared in the 2013-2014 Fiscal Year CAPER to ensure that all reported information was accurate and current.</p> <p>The Operations Unit is currently updating its CAPER procedures to ensure that future information is accurately prepared and reviewed prior to final reporting. The updated procedures will be completed by June 1, 2015 and the applicable Operations Unit staff will be appropriately trained by June 30, 2015, when the procedures will be implemented to prepare the 2014-2015 Fiscal Year CAPER.</p>
Estimated Corrective Action Date	June 30, 2015
Agency Contact and Telephone Number	Ryan Butler (850) 717-8518

U.S. DEPARTMENT OF LABOR

Finding Number	2014-007
CFDA Number	17.225
Program Title	Unemployment Insurance (UI) Program
Compliance Requirement	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
State Agency	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Finding	FDEO staff did not timely complete reconciliations of CONNECT, the system used for processing all UI claims payment transactions, to the Florida Accounting Information Resource Subsystem (FLAIR), the State’s accounting system.
Criteria	OMB Circular A-133, §__.300(b), <i>Auditee responsibilities</i> – The auditee shall maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.
Condition	<p>In October 2013 the FDEO transitioned from the Unemployment Compensation Claims and Benefits Subsystem (UCCB) to CONNECT. CONNECT is a Web-based multi-purpose system that provides a portal for UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. CONNECT also serves employers and third party administrators by providing a way to manage UI claims and appeals, update and monitor their UI accounts, and communicate with FDEO staff. The FDEO uses the Unemployment Compensation Trust Fund (UCTF) in FLAIR and CONNECT to account for all collections, including contributions, payments in lieu of contributions, and special assessments; and all payments, including regular benefits paid, Federal and State shares of extended benefits paid, and Federal temporary program benefits paid. During the 2013-14 fiscal year, the FDEO made UI Program claim payments totaling \$1,346,434,653.84.</p> <p>The FDEO has established written procedures requiring monthly reconciliations be performed to ensure amounts recorded in FLAIR are accurate and in agreement with supporting records. Our review of monthly reconciliations for the period October 2013 through June 2014 disclosed that the monthly CONNECT to FLAIR reconciliations had not been completed for any of the 9 months.</p>
Cause	FDEO management indicated that they were unable to obtain the necessary information from CONNECT to perform the monthly reconciliations. While they were unable to perform the monthly reconciliations, FDEO management also indicated that daily reconciliations had been performed. However, the performance of the daily reconciliations was not documented.
Effect	Absent timely reconciliations of information in CONNECT to FLAIR, the FDEO has limited assurance that all UI Program transactions have been accurately recorded in FLAIR.
Recommendation	To better ensure that all UI Program transactions have been accurately recorded in FLAIR, the FDEO should continue efforts to obtain the necessary data to perform monthly reconciliations. In addition, we recommended that documentation be retained to demonstrate the conduct of all reconciliations.
State Agency Response and Corrective Action Plan	In the absence of monthly report availability from CONNECT, DEO has converted to daily reconciliation to ensure that all UI Program transactions have been accurately recorded in FLAIR.

**Estimated Corrective
Action Date**

Documentation of the daily reconciliation has been maintained since February 2014 and will continue to be maintained as recommended.

**Agency Contact and
Telephone Number**

Emily P. Burke, Bureau of Financial Management
(850) 245-7362

U.S. DEPARTMENT OF LABOR

Finding Number	2014-008
CFDA Number	17.225
Program Title	Unemployment Insurance (UI) Program
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments, EUC Benefit Payments, and UC Program Integrity – Overpayments
State Agency	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency

Finding CONNECT is a Web-based multi-purpose system that provides a portal for UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. CONNECT also serves employers and third party administrators by providing a way to manage UI claims and appeals, update and monitor their UI accounts, and communicate with FDEO staff.

In our information technology operational audit report No. 2015-107, dated February 2015, we disclosed significant deficiencies related to CONNECT. Specifically, in finding Nos. 5, 8, and 9, we described edits that were inadequate to prevent duplicate claims and ineffective input controls, including manual overrides, related to claimant identify verification authentication. In finding No. 14, we disclosed significant deficiencies related to the lack of functioning reports and interfaces used to collect overpayment information. Additionally, in finding Nos. 24 through 27, we disclosed significant security control deficiencies related to access control procedures and access privileges. Details of the findings and recommendations, as well as FDEO management’s response are included in report No. 2015-107.

U.S. DEPARTMENT OF LABOR

Finding Number 2014-009
CFDA Number 17.225
Program Title Unemployment Insurance (UI) Program
Compliance Requirement Reporting
State Agency Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year N/A
Finding Type Opinion Qualification, Material Noncompliance, and Material Weakness

Finding The FDEO computer system used to process and maintain UI Program data, CONNECT, did not provide accurate and complete UI claims payment data, including overpayment data, such that all Federal reports could be accurately completed and timely submitted.

Criteria UI Reports Handbook No. 401, *ETA 2112 UI Financial Transaction Summary* – ETA 2112 is a monthly summary of transactions in a state unemployment fund which consists of the Clearing Account, Unemployment Trust Fund (UTF) Account, and Benefit Payment Account. A properly completed ETA 2112 will accurately show the net result of all transactions in the three accounts comprising the state unemployment fund as they appear in each state’s records.

UI Reports Handbook No. 401, *ETA 227 Overpayment Detection and Recovery Activities* - The ETA 227 report is due quarterly on the first day of the second month after the quarter of reference. All applicable data on the ETA 227 report should be traceable to the data regarding overpayments and recoveries in the State’s financial accounting system.

Condition On October 15, 2013, FDEO transitioned the processing of all UI claims payment transactions to a new system, CONNECT. At that time, all data processed, including historical data, was converted to CONNECT and the prior system was no longer used for processing. CONNECT is a Web-based multi-purpose system that provides a portal for UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. CONNECT also serves employers and third party administrators by providing a way to manage UI claims and appeals, update and monitor their UI accounts, and communicate with FDEO staff. CONNECT is also designed to be used by FDEO staff to obtain financial reporting data.

During the 2013-14 fiscal year, the FDEO reported expenditures totaling \$1,489,961,047. Our review of the required UI Program financial reports for the 2013-14 fiscal year disclosed, as discussed below, that some required reports were not completed and others were not always accurate when submitted.

ETA 227

The quarterly ETA 227 report provides information on overpayments of intrastate and interstate claims under the regular State UI program, and under Federal UI Programs including the Unemployment Compensation for Federal Employees (UCFE) and Unemployment Compensation for Ex-Service members (UCX) programs. FDEO accomplishments related to benefit payment control are shown in the ETA 227 report. The Employment and Training Administration (ETA) and the FDEO use this information to monitor the integrity of the benefit payment processes in CONNECT.

For the 2013-14 fiscal year, the FDEO did not complete or submit ETA 227 reports for the quarters ended December 31, 2013, March 31, 2014, or June 30, 2014.

ETA 2112

The ETA 2112 is a monthly summary of transactions in the state unemployment fund, which consists of the Clearing Account, Unemployment Trust Fund (UTF), and the Benefit Payment Account. In addition, the ETA 2112 reflects specific areas where adjustments are indicated to determine the adequacy of resources available for regular unemployment benefit payments.

For ETA 2112 reporting purposes, the FDEO prepares monthly reports of preliminary estimates of the reimbursable employer disbursements. The amounts for the first 2 months of each quarter are obtained from FDEO records and the amount for the last month of the quarter is obtained from the Florida Department of Revenue (FDOR). The FDOR was to receive Quarterly Benefit Charge Files from the FDEO generated from CONNECT to calculate the amount for the last month of the quarter based on actual employer billings. However, CONNECT was unable to provide the preliminary reports of estimated amounts for employer reimbursable disbursements until January 2014, and was also unable to provide Quarterly Benefit Charge files to the FDOR until May 2014. As a result, the FDEO was unable to accurately report the reimbursable employer disbursements activity for the months of October 2013 through June 2014 on the ETA 2112. Specifically:

- Amounts reported as UC (Unemployment Compensation) Benefit Debit and EFT (Electronic Funds Transfer) payment amounts, for the months of October and November 2013 totaling approximately \$84,523 and \$22,113, respectively, were reported as the incorrect benefit type.
- For March 2014, the Regular UC Claims were reported as \$55,970, or \$500,000 less than the actual claims amount. Subsequent to our audit inquiry, FDEO staff corrected this error.
- Refund, fraud, and overpayment deposit amounts related to Extended UC benefits for October 2013, totaling \$11,513.19, were reported as Regular UC benefits, resulting in an understatement for Extended UC and an overstatement for Regular UC.
- Refund, fraud, and overpayment deposits received through credit card repayments totaling \$892,337.47, were omitted for ETA 2112 reporting purposes for the 6 months of October 2013 through February 2014, and May 2014.
- Refund, fraud, and overpayment deposits related to Treasury Offset Program amounts totaling \$1,448,369.12, were omitted from reported amounts for the months of May and June 2014. Additionally, due to CONNECT's inability to provide a summary breakdown of payment amounts by benefit type, the FDEO reported all amounts under the Regular UC grant. As a result, benefit totals for claim types other than Regular UC were potentially overstated or understated by the applicable amount for each benefit type. However, FDEO records did not clearly demonstrate the exact amounts applicable to each benefit type.
- The FDEO did not report the warrant, EFT, and debit cancellation activity for the months of October 2013 through April 2014, until May 2014. Therefore, the net benefits amounts reported on the ETA 2112 reports for the months of October 2013 through May 2014 were incorrect. Additionally, the amounts for warrant, EFT, and debit cancellation activity for the months of October 2013 through June 2014, were all reported under the Regular UC benefit type as CONNECT was unable to provide a summary breakdown of amounts by benefit type. FDEO records did not clearly demonstrate the exact amounts applicable to each benefit type and, therefore, any potential overstatement and understatement amounts could not be determined.

- Rebate amounts totaling \$2,701 for the months of March and May 2014 were reported under Regular UC, resulting in Extended UC being understated and Regular UC being overstated. Additionally, Regular UC totaling \$6,156.45, was not included in the rebate totals for the months of April and May 2014, resulting in an overstatement.

Cause	CONNECT, since its inception on October 15, 2013, has not had the functionality necessary to provide FDEO staff with accurate and complete data for Federal reporting purposes.
Effect	Absent accurate information, the U.S. Department of Labor and the FDEO may be unable to determine the adequacy of resources available for payment of unemployment benefits. In addition, the USDOL and the FDEO are not able to effectively monitor the integrity of the UI Program benefit payment processes.
Recommendation	We recommend that the FDEO take action to ensure CONNECT is updated, as appropriate, to provide the functionality necessary to provide FDEO staff with accurate and complete data for Federal reporting purposes.
State Agency Response and Corrective Action Plan	<p>ETA 227 (RA)</p> <p>DEO has worked closely with USDOL regarding UI required reports since October 15, 2013. DEO and USDOL technical teams worked together to ensure that all interfaces, files, and submitted data were accurate. Through this collaborative effort, DEO and USDOL have successfully resolved issues regarding report compliance.</p> <p>As part of this effort, DEO worked with USDOL on the ETA 227 report, which is required quarterly. DEO created a plan of action to work on designated reports within timelines from USDOL. The ETA 227 reports were successfully completed for the fourth quarter of 2013 on October 20, 2014, for the first quarter of 2014 on November 24, 2014, and for the second and third quarters of 2014 on November 25, 2014. DEO is currently compliant with USDOL requirements regarding the ETA 227 report.</p> <p>ETA 2112 (BFM)</p> <p>Financial Management continues to support RA and IT in their efforts regarding the update of CONNECT to ensure the functionality necessary to provide FDEO staff with accurate and complete data to complete the ETA 2112.</p>
Estimated Corrective Action Date	DEO continues to timely submit the ETA 2112 to USDOL. DEO expects full functionality by September 1, 2015. Corrective action dates regarding the ETA 227 are explained above.
Agency Contact and Telephone Number	<p>Altemese Smith, RA (ETA 227) (850) 599-0304</p> <p>Emily P. Burke, Bureau of Financial Management (ETA 2112) (850) 245-7362</p>

U.S. DEPARTMENT OF LABOR

Finding Number	2014-010
CFDA Number	17.225
Program Title	Unemployment Insurance (UI) Program
Compliance Requirement	Special Tests and Provisions – Unemployment Compensation Program Integrity - Overpayments
State Agency	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Opinion Qualification, Material Noncompliance, and Material Weakness

Finding The FDEO could not provide complete records to demonstrate that benefit overpayments were properly identified and handled.

Criteria Section 2103 of Public Law No. 112-96 - States are required to recover overpayments through an offset against Unemployment Compensation (UC) payments. Further, states must enter into two agreements prior to commencing the recoveries: the Cross Program Offset Agreement, which allows states to offset State UI payments from Federal UI payments and the Interstate Reciprocal Overpayment Recovery Agreement, which allows states to recover overpayments from benefits being administered by another state.

Social Security Act, Section 453A - Provides that the State shall furnish information regarding newly hired employees to the National Directory of New Hires maintained by the U.S. Department of Health and Human Services (USDHHS).

FDEO Benefit Payment Control Manual, Chapter VII – Requires that the FDEO perform a cross-match of the National Directory of New Hires database against the CONNECT database of UI claimants to determine if individuals reported as new hires have UI claims. The Manual also provides that the Benefit Payment Control Unit will utilize the services of a collection Agency to assist with recovery of overpayments.

Condition In October 2013, the FDEO transitioned from the Unemployment Compensation Claims and Benefits Subsystem (UCCB) to CONNECT. CONNECT is a Web-based multi-purpose system that provides a portal for UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. CONNECT also serves employers and third party administrators by providing a way to manage UI claims and appeals, update and monitor their UI accounts, and communicate with FDEO staff.

During the 2013-14 fiscal year, the FDEO made UC benefit payments totaling approximately \$1.35 billion. In response to our request for a listing of overpayments established during the 2013-14 fiscal year, the FDEO provided a list of 52,618 established overpayments totaling \$43,178,964. However, CONNECT did not provide the capability for verifying the accuracy and completeness of the overpayments list provided. For example, using the *Overpayments Established for the Month* function within CONNECT, we generated a report of overpayments for the period October 2013 through June 2014 that showed 292,765 established overpayments totaling \$117,295,506.

Additionally, we noted deficiencies in FDEO overpayment recovery documentation and procedures. Specifically:

- The FDEO was unable to provide a valid report showing detailed overpayment activity.
- The FDEO did not perform a cross-match of the National Directory of New Hires database against the CONNECT database of UI claimants to

determine if individuals reported as new hires had UI claims during the period October 15, 2013, through June 30, 2014.

- The FDEO was unable to submit collection agency files (referrals of overpayments to be collected) during the period October 15, 2013, through June 30, 2014, because CONNECT did not have the functionality necessary to generate the collection agency files.
- The U.S. Department of the Treasury maintains the Treasury Offset Program (TOP), by which payments from the Federal Government are offset to collect delinquent UI debts. The FDEO did not certify to TOP the amount of any outstanding overpayments from the October 2013 transition to CONNECT, until April 15, 2014, due to issues with the validity of CONNECT data.

Cause

The FDEO management indicated that the issues noted regarding the identification and handling of overpayments were primarily due to known CONNECT functionality deficiencies.

Effect

Absent controls to accurately identify and offset overpayments, unemployment benefits may continue to be paid in error. Additionally, without proper controls, FDEO management has limited assurance that employers were relieved of charges when overpayments were caused by untimely or inaccurate responses, all debts that resulted from an overpayment of the individual's UC benefits were offset against future payments, and that all required efforts to recover overpayments due to the State were made.

Recommendation

We recommend that the FDEO make appropriate modifications to CONNECT to ensure that benefit overpayments are properly identified and that required collection efforts are made.

State Agency Response and Corrective Action Plan

As it was in Legacy, a request for information could have been submitted to the IT department to obtain the information regarding overpayments established. CONNECT did have the functionality to provide several different reports regarding overpayments, and although some had known issues, there were reports that could have been used to provide the information requested. The Monthly Overpayment by Examiner report gives a breakdown by staff on overpayments created based on an issue. Also, DEO IT would have been able to retrieve data specific to the Auditor's request from the system.

DEO worked closely with collection agencies prior to and after the CONNECT system went live on October 15, 2013. During collaborative meetings, the designs for the interface files were created and reviewed based on Legacy data and the collection agencies' needs. Upon CONNECT "Go Live," issues associated with the interface were identified. These issues will be addressed by June 30, 2015.

The Florida Department of Revenue (DOR) is responsible for the content of the State Directory of New Hires and the reporting of all Florida new hires and wages to the U.S. Department of Health and Human Services (USDHHS). This reporting process has not been interrupted from DOR to USDHHS. DEO continued to receive Florida New Hire files from DOR weekly to identify any claim where a return to work was reported within the State of Florida. From October 15, 2013, DEO has been able to successfully send an outbound file request to USDHHS with an indicator to remove any reported Florida wages. Upon receipt of the inbound file from USDHHS, the system encountered issues. However, since September 2, 2014, the National New Hire inbound file is working as designed. The Benefit Payment Control New Hire Unit is now working on current files.

DEO certified the first Treasury Offset Program (TOP) debt of approximately \$57 million in January 2013. Up until October 9, 2013, DEO continued to run the daily update files and received weekly offset files from the U.S. Department of the Treasury. Between October 15, 2013, and February 14, 2014, the TOP

interface was deactivated due to technical defects within the CONNECT interfaces. The TOP interface was reactivated on February 14, 2014. The first update file was sent on February 18, 2014, and a second pre-certification for debt was completed the same month. On April 15, 2014, DEO certified to the Treasury 20,186 claimants for a total of \$33,016,205.06. Since the inception of DEO's participation in TOP, DEO has recovered \$26,262,916.34, thus leaving approximately \$67,552,380 certified debt to TOP.

**Estimated Corrective
Action Date**

Automated processes for referrals to the collection agencies will be complete by June 30, 2015.

**Agency Contact and
Telephone Number**

Altemese Smith
(850) 599-0301

Auditor's Remarks

FDEO management's response indicates that a request for information could have been submitted to the IT department and that, although some reports had known issues, CONNECT did have the functionality to provide several different reports regarding overpayments that could have been used to provide the information requested. However, the point of our finding is, during the course of our audit field work, we made requests to the responsible FDEO management and the requested detailed overpayment information was not provided.

U.S. DEPARTMENT OF LABOR

Finding Number 2014-011
CFDA Number 17.225
Program Title **Unemployment Insurance (UI) Program**
Compliance Requirement Special Tests and Provisions – UI Benefit Payments
State Agency **Florida Department of Economic Opportunity (FDEO)**
Federal Grant/Contract Number and Grant Year Various
Finding Type Opinion Qualification, Material Noncompliance, and Material Weakness

Finding The FDEO did not follow the established benefit accuracy measurement (BAM) case investigation procedures and methodology necessary to meet Federal BAM program testing requirements.

Criteria 20 CFR Part 602.21(b) and (c) require that each State select representative samples for Quality Control study of at least a minimum size to ensure statistical validity. In addition, each State shall complete prompt and in-depth case investigations to determine the degree of accuracy and timeliness in the administration of the State UI law and Federal programs with respect to benefit determinations, benefit payments, and revenue collections. Furthermore, 20 CFR Part 601.21(e), states that each State shall make and maintain records pertaining to the QC program, and make all such records available in a timely manner for inspection, examination, and audit.

Condition During the 2013-14 fiscal year, the FDEO made UI Program claim payments totaling \$1,346,434,653.84. The Unemployment Insurance (UI) Benefit Accuracy Measurement (BAM) program (formerly Quality Control [QC]) provides the basis for assessing the accuracy of UI payments. It is also a diagnostic tool for use by Federal and FDEO staff to identify errors (e.g., monetary redeterminations, reported wages, and overpayments) and their causes and to correct and track solutions to these problems.

Benefit determinations are to be drawn and examined intensively to determine whether they were properly administered to claimants and whether these claimants were paid the proper amounts, or appropriately denied. The minimum weekly and quarterly samples, based on current annual sample allocations are:

Sample	Annual Allocation	Normal Weekly	Minimum Weekly	Normal Quarterly	Minimum Quarterly
Paid Claims	480	9	6	120	108
Denials	450*	3	2	37-38	32

*150 cases each of monetary, separation, and nonseparation denials are selected each year for a total of 450 Denied Case Accuracy (DCA) cases.

Based on the errors identified and information gathered, states will be able to develop plans and implement corrective actions to ensure accurate administration of State law, rules, and procedures.

Each State is required to develop written procedures to guide the operation of the BAM program. The procedures must cover all investigative and administrative functions of the BAM unit. The procedures should be adapted to the particular circumstances of the state, but must adhere to the guidelines contained in the U.S. Department of Labor Employment and Training (ET) Handbook so as to provide for the proper administration of the BAM program. Our test of FDEO actions related to the BAM program disclosed that the FDEO did not follow established BAM case investigation procedures necessary to meet the Federal BAM requirements as follows:

- State BAM samples are to be randomly selected from the populations of UI, UCFE, and UCX payments and determinations denying eligibility issued by the State each week. The BAM unit records the number of UI weeks and dollars that were paid in the population from which the sample was selected and the number of denied claims for Denied Claims Accuracy (DCA) so that the sample data can be weighted to make inferences concerning the population. During the 2013-14 fiscal year, the BAM unit selected and tested weekly samples from payments and denied claims just for the period July 1, 2013, through October 15, 2013. FDEO management indicated that subsequent to October 15, 2013, the BAM unit was unable to obtain a statistically valid sample of paid or denied claims for testing.
- The FDEO did not meet Federal completion requirements for case investigations. During the 2013-14 fiscal year, FDEO records showed that only 129 of the required 480 paid claims case investigations (27 percent) were completed. In addition, only 203 of the required 450 denied claims case investigations (45 percent) were completed.
- FDEO procedures state that BAM unit case documentation is to be kept within CONNECT, the system used for processing all UI claims payment transactions, and no longer manually maintained. However, our review of 25 BAM case files disclosed that 4 case claims (16 percent) were not available for our review in CONNECT.
- Each case file must contain, at a minimum, a copy of all agency documents from the claimant's original claim file in addition to any documents utilized during the BAM investigation. These documents may include, but are not limited to, documentation of the Federal National Directory of New Hires (NDNH) cross match, the Unemployment Compensation (UC) cross match, claimant wage transcripts, claimant claims history, and the summary of investigation. In 3 of 13 applicable instances (23 percent), paid claim case files did not contain the NDNH cross match information as required by the ET Handbook. In 2 of 21 applicable instances (9.5 percent), BAM case files were missing the summary of investigation, claimant wage transcripts, and claims history documentation required by FDEO procedures.
- Information in the BAM case files was not always accurately recorded. In 1 of 21 applicable instances (4.8 percent) supporting documentation contained in the case file did not match the name and social security number of the sampled claimant.

Cause FDEO management indicated that, subsequent to October 15, 2013, the BAM unit was unable to obtain a valid sample of paid or denied claims for testing from CONNECT. In addition, FDEO management stated that CONNECT did not have the functionality necessary to generate data from the NDNH for a cross match or the capability to archive data at the time denied case files were submitted to be uploaded into CONNECT. Furthermore, FDEO management indicated that missing or incorrect BAM case file documentation was due to the case investigator's oversight.

Effect Absent the ability to select a statistically valid sample for testing, comply with Federal case completion requirements, and maintain appropriate documentation in BAM case files, FDEO management has diminished assurance that UI payments and determinations are accurate.

Recommendation We recommend that the FDEO enhance CONNECT functionality to ensure the required BAM program testing can be performed.

State Agency Response and Corrective Action Plan Since October 15, 2013, DEO experienced issues within the system that prevented the production of the valid BAM sample. Collaborative efforts began between DEO and USDOL in regards to the BAM sample necessary to complete

timely reviews. DEO and contracted developers have taken a proactive approach with respect to the BAM program so as to meet federal standards and to ensure the process will be in compliance with USDOL guidelines.

It has been determined that incomplete information was provided during the audit. The following provides the complete information: During the 2013-14 fiscal year, BAM completed 138 of the required 480 paid claims case investigations, and 211 of the required 450 denied claims case investigations. As of February 2015, per USDOL, the BAM process has met ET 395 Handbook sampling requirements.

**Estimated Corrective
Action Date**

Functionality for the NDNH cross match for BAM will be completed by June 30, 2015.

**Agency Contact and
Telephone Number**

Altemese Smith
(850) 599-0301

U.S. DEPARTMENT OF TRANSPORTATION

Finding Number	2014-012
CFDA Number	20.205, 20.219, and 23.003 (Includes Recovery Act Funding) 20.500, 20.507, 20.525, and 20.526
Program Title	Highway Planning and Construction Cluster Federal Transit Cluster
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Special Tests and Provisions
State Agency	Florida Department of Transportation (FDOT)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Finding	The FDOT did not always maintain documentation to ensure that access to the Consultant Invoice Transmittal System (CITS) and the Laboratory Information Management System (LIMS) was accessible only to authorized users for authorized uses.
Criteria	Information Technology (IT) Best Practices Access Controls: Management should implement and document procedures that provide access control based on an individual's demonstrated need to view, add, modify, or delete data. The risk of inappropriate or unnecessary access to information can be reduced through the use of security controls to ensure that systems are accessible only to authorized users and for authorized uses. Effective access authorization practices include, among other things, the use of access authorization forms to document the user access privileges that management has authorized.
Condition	The FDOT utilized the CITS and LIMS to track payments to vendors and to ensure that materials used in projects were laboratory tested. CITS was developed to reduce the dependence on manually processed paper documents and allows for the electronic generation and submittal of invoices by consultants over the Internet. CITS generated 26,740 invoices totaling \$880,454,753 during the 2013-14 fiscal year. LIMS is a data management program used to report sampling, testing, and business decisions related to the FDOT's quality assurance program. During the 2013-14 fiscal year, 488,633 tests were logged into LIMS. The FDOT used the Automated Access Request Form System (AARFS) to document access authorization to its various systems. Access requests and approval were recorded and maintained within the AARFS. We reviewed access documentation for two external and eight internal CITS users and six external and four internal LIMS users and noted that access authorization forms were not available for five of the internal CITS users and one of the internal LIMS users.
Cause	FDOT staff indicated that documentation may not have been maintained for users whose access was approved prior to the implementation of the AARFS.
Effect	Absent appropriate access authorization documentation for all CITS and LIMS users, the FDOT cannot demonstrate that access was appropriately limited to authorized users for authorized uses.
Recommendation	We recommend that the FDOT adhere to established access authorization procedures and maintain access authorization documentation for all authorized CITS and LIMS users.

State Agency Response and Corrective Action Plan	FDOT concurs. The Department shall implement the following corrective action plan to resolve the identified deficiencies and improve the overall security of the access controls for the stated systems. By June 15 th , 2015, the Office of Information Systems shall work with the appropriate application owners to recertify that users with access to the documented systems, CITS and LIMS still require access privileges and that all users with access to CITS and LIMS have documented access authorization approvals in the Automated Access Request Form System (AARF).
Estimated Corrective Action Date	06/15/2015
Agency Contact and Telephone Number	Tom McCullion, Chief Information Officer (850) 414-4772

U.S. DEPARTMENT OF TRANSPORTATION

Finding Number	2014-013
CFDA Number	20.205, 20.219, and 23.003 (Includes Recovery Act Funding)
Program Title	Highway Planning and Construction Cluster
Compliance Requirement	Subrecipient Monitoring
State Agency	Florida Department of Transportation (FDOT)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance
Finding	FDOT staff did not timely review subrecipient audit reports to determine whether management decisions and corrective actions were required.
Criteria	OMB Circular A-133, §___.400(d), <i>Pass-through entity responsibilities</i> – Pass-through entities are responsible for ensuring that subrecipients expending \$500,000 or more in Federal awards during the subrecipient’s fiscal year have met the OMB Circular A-133 audit requirements.
Condition	The FDOT expended approximately \$150 million in Program funding to 195 subrecipients during the 2012-13 fiscal year. The FDOT had established procedures for obtaining OMB Circular A-133 audits from subrecipients that expended \$500,000 or more in Federal funding and for requiring staff to timely review the audit reports received. FDOT staff also maintained a database of subrecipient single audit information. Our examination of the information maintained for the 2011-12 subrecipient fiscal year related to 17 subrecipients disclosed that FDOT staff did not timely review 4 of the subrecipient audit reports received as of December 31, 2013. The number of days between the receipt of the 4 audit reports and the date of FDOT review ranged from 14 to 62 days.
Cause	FDOT staff indicated that the review process was decentralized resulting in delays.
Effect	Absent the timely review of all required subrecipient audit reports, FDOT management lacked assurance that the subrecipients complied with laws, regulations, and provisions of contracts and grant agreements and could not demonstrate that any management decisions were timely issued to promote prompt corrective actions.
Recommendation	We recommend that the FDOT ensure that, upon receipt, subrecipient audit reports are timely reviewed and any related management decisions are timely issued.
State Agency Response and Corrective Action Plan	FDOT concurs. The Department centralized the single audit compliance process in January 2014 and the district program managers (FDOT Staff) are no longer responsible for reviewing sub recipient single audit reporting packages. Single audit compliance is now the responsibility of one Single Audit Specialist. We also developed a new system (SARA) to document our single audit compliance and it includes a parameter that tracks the due date for the 6-month review. This new process and system will ensure that audit reports are reviewed timely and any management decisions are issued within the required time frame.
Estimated Corrective Action Date	Corrected.
Agency Contact and Telephone Number	Lisa Wilkerson, Statewide Grants Coordinator (850) 414-4391

U.S. DEPARTMENT OF TRANSPORTATION

Finding Number 2014-014
CFDA Number 20.500, 20.507, 20.525, and 20.526
Program Title Federal Transit Cluster
Compliance Requirement Reporting
State Agency Florida Department of Transportation (FDOT)
Federal Grant/Contract Number and Grant Year FL-03-0323-03 2012
Finding Type Opinion Qualification, Material Noncompliance, and Material Weakness

Finding FDOT procedures were not sufficient to ensure that the Federal Financial Reports (FFRs) were properly completed. As a result, the FDOT submitted FFRs during the 2013-14 fiscal year that may have included inaccurate information.

Criteria The Federal Transit Administration (FTA) requires recipients to quarterly report Federal cash receipts and disbursements, Federal expenditures and unobligated balances, and recipient share (matching and cost sharing by the State and local governments).

Condition Our review of the cumulative amounts reported on the September 30, 2013, quarterly report disclosed differences between FDOT records and the amounts reported, as shown in the table below.

Line Item	Amount Per Report	Amount Per FDOT Records	Difference	Percent Difference
Line F – Federal Share of Expenditures	\$138,276,899.00	\$143,342,051.11	\$ (5,065,152.11)	3.66%
Line G – Recipient Share of Expenditures	182,809,107.63	218,662,792.09	(35,853,684.46)	19.61%
Line H – Total Expenditures	321,086,006.63	362,004,843.20	(40,918,836.57)	12.74%
Line I – Federal Share of Unliquidated Obligations	12,682,201.00	0.00	12,682,201.00	100.00%
Line J – Recipient Share of Unliquidated Obligations	48,934,790.00	0.00	48,934,790.00	100.00%
Line K – Total Unliquidated Obligations	61,616,991.00	0.00	61,616,991.00	100.00%
Line L – Total Federal Share	150,959,100.00	143,342,051.11	7,617,048.89	5.05%
Line M – Unobligated Balance of Federal Funds	0.00	7,617,048.89	(7,617,048.89)	100.00%

In addition, we reviewed the amount reported on Lines F and G for two subsequent quarterly reports and noted differences between FDOT records and the amounts reported, as show in the table below.

Line Item	Amount Per Report	Amount Per FDOT Records	Difference	Percent Difference
Line F – Federal Share of Expenditures				
December 31, 2013	\$150,959,100.00	\$167,787,890.13	\$(16,828,790.13)	11.15%
March 31, 2014	155,851,362.00	176,844,371.00	(20,993,009.00)	13.47%
Line G – Recipient Share of Expenditures				
December 31, 2013	182,809,107.63	238,755,363.79	(55,946,526.16)	30.60%
March 31, 2014	182,809,107.63	258,914,171.54	(76,105,063.91)	41.63%

Cause The FDOT did not have adequate written procedures related to the accurate completion of the FFRs. Additionally, a sufficient independent review of the reports prior to submission may have detected the differences; however, the FDOT did not document such review or approval.

Effect The FDOT may have submitted inaccurate data to the FTA.

Recommendation We recommend that the FDOT enhance written procedures to ensure the amounts reported on the quarterly FFRs are accurate.

State Agency Response and Corrective Action Plan	FDOT concurs. The new process was implemented with the FFR submitted for the 1st quarter of FFY 2015. The revised FFR reporting process is provided for reference.
Estimated Corrective Action Date	Corrected.
Agency Contact and Telephone Number	Ed Coven, State Transit Manager (850) 414-4522

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U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-015
CFDA Number	84.027 and 84.173
Program Title	Special Education Cluster (IDEA)
Compliance Requirement	Matching, Level of Effort, Earmarking
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	H027A130129-13A 2013 and H173A130027 2013
Finding Type	Noncompliance
Prior Year Finding	Report No. 2014-173, Finding No. 2013-023
Finding	The FDOE did not correctly allocate IDEA funding to local educational agencies (LEAs) in accordance with Federal regulations.
Criteria	34 CFR 300.705(b) – <i>Allocations to LEAs</i> 34 CFR 300.816(c) – <i>Allocations to LEAs</i>
Condition	<p>To allocate the IDEA Part B Grants and IDEA Preschool Grants, Federal regulations require the FDOE to first distribute IDEA funds to the LEAs based on the amount that each would have received from the 1999 fiscal year appropriation for the IDEA Part B Grants, and the 1997 fiscal year appropriation for the IDEA Preschool Grants. The amounts allocated in 1999 and 1997 for the IDEA Part B Grant and IDEA Preschool Grant were \$179,007,131 and \$13,133,108, respectively.</p> <p>Once the base allocation is calculated, 85 percent of any remaining IDEA Part B and IDEA Preschool Grant funds are required to be allocated to the LEAs on the basis of the relative numbers of children enrolled in public and private elementary and secondary schools within the LEA’s jurisdiction.</p> <p>The final 15 percent of any remaining IDEA Part B and IDEA Preschool Grant funds are required to be allocated to the LEAs in accordance with their relative numbers of children living in poverty, as determined by the FDOE. To determine the number of children living in poverty, the FDOE utilized the Free and Reduced Lunch (FRL) count. This count was determined annually; however, in some instances, schools may elect to offer lunches at no charge regardless of the economic status of the students. This election defines a school as a “Provision 2 school” and prohibits the school from collecting FRL eligibility data on an annual basis. Guidance provided by the USED stated that, when determining Title I eligibility and allocations for a Provision 2 school, LEA officials may assume that the school had the same percentage of students eligible for free and reduced price lunches as it had in the most recent year for which the school collected the eligibility information.</p> <p>Our review of the 2013-14 fiscal year IDEA Part B and IDEA Preschool Grant allocations disclosed that 7 of the 75 LEAs had Provision 2 schools. We noted that for these 7 LEAs, the FDOE did not follow USED guidance for calculating the relative numbers of children living in poverty.</p>
Cause	The FDOE continued to apply the methodology used in previous years as it sought guidance from the USED.
Effect	The LEAs were not allocated IDEA funds in the correct amounts.
Recommendation	We recommend that the FDOE allocate IDEA funds to the LEAs in accordance with Federal regulations and USED guidance.

**State Agency Response and
Corrective Action Plan**

As previously noted, FDOE continues to work with USED Office of Special Education programs (OSEP) regarding the resolution of this issue. However, on June 11, 2014, OSEP issued a policy letter providing guidance on the use of the Community Eligibility Option (CEP) in school districts relative to calculation of the numbers of students living in poverty. The CEP is very similar to Provision 2, and in fact, essentially replaces Provision 2. In this policy letter, OSEP reiterates that "SEAs have the discretion to define poverty for the purpose of allocating IDEA Part B funds" (34 CFR 300.705(b)(3)(ii) and 34 CFR 300.816(c)(2)). The letter also states that "OSEP recommends, but does not require that SEAs that wish to use National School Lunch Program data for purposes of determining the number of children living in poverty...." Our discussions with OSEP indicate that the state's discretion applies also to use of Provision 2 data. They have also indicated that their emphasis is on consistency across districts and across fiscal years to ensure that LEAs do not experience drastic changes in their funding unrelated to significant changes in their populations.

**Estimated Corrective
Action Date**

Upon formal response from USED OSEP.

**Agency Contact and
Telephone Number**

Martha K. Asbury
(850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-016
CFDA Number	84.027 and 84.173
Program Title	Special Education Cluster (IDEA)
Compliance Requirement	Matching, Level of Effort, Earmarking
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	H027A130129-13A 2013 and H173A130027 2013
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2014-173, Finding No. 2013-024
Finding	The FDOE could not provide documentation to support all budgeted amounts used in the State-level maintenance of effort (MOE) calculation for the 2013-14 fiscal year.
Criteria	20 USC 1412(a)(18) - <i>Maintenance of State Financial Support</i> - The State may not reduce the amount of State financial support for special education and related services for children with disabilities (or State financial support otherwise made available because of excess costs of educating those children) below the amount of State financial support provided for the preceding fiscal year.
Condition	The FDOE demonstrated compliance with the MOE requirement for State contributions to special education programs by calculating State-level MOE to appropriated or budgeted amounts for special education. The FDOE submitted to the USED a calculation for the 2013-14 fiscal year that included a total budgeted amount for MOE of \$751,688,481; however, the FDOE was unable to provide support for budgeted amounts used in the calculation totaling \$61,583,300 (approximately 8.2 percent).
Cause	FDOE staff did not obtain and maintain documentation supporting some of the amounts used in the MOE calculation.
Effect	Absent support for the calculation of the State-level MOE, the FDOE could not demonstrate compliance with the MOE requirement.
Recommendation	We recommend that the FDOE maintain documentation to support the calculation of the State-level MOE.
State Agency Response and Corrective Action Plan	As previously noted, the FDOE is dependent on the other state agencies to provide a small portion of the data used in calculating the State-level MOE. The FDOE does not have access to the supporting documentation for these calculations, primarily because these are estimated projections rather than actual historical data. MOE is intended to be determined based on budgeted amounts and projected numbers of students. Each of the other agencies has a different methodology for budget projections and there is no requirement that they provide their data to us. USED has repeatedly acknowledged the various difficulties all states encounter in including the other agencies in the MOE calculation. FDOE will continue to work with USED to secure a formal resolution of this issue.
Estimated Corrective Action Date	Upon formal response from USED OSEP.
Agency Contact and Telephone Number	Martha K. Asbury (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-017
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	V048A130009 2014
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$555,278.73
Prior Year Finding	Report No. 2014-173, Finding No. 2013-025
Finding	The FDOE did not follow established procedures to 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., <i>Support of Salaries and Wages</i>
Condition	During the 2013-14 fiscal year, the FDOE expended CTE Program funds totaling \$57,648,487, of which \$1,744,584 represented salary and benefits costs for FDOE employees. As similarly noted in audit report No. 2014-173, finding No. 2013-025, our review of salary and benefits charges to the Program disclosed that the FDOE did not obtain periodic payroll certifications to support salary and benefits totaling \$555,279 for the 11 employees who were paid solely from CTE Program funds.
Cause	In April 2013, the FDOE revised instructions that were to go into effect July 1, 2013, related to semiannual certifications for employees working 100 percent on a Federal program. However, FDOE management indicated that the collection of the semiannual certifications did not occur during the 2013-14 fiscal year.
Effect	Absent the periodic certifications, salary and benefits costs charged to the Program may not be appropriately supported and could be subject to disallowance by the USED.
Recommendation	We recommend that the FDOE follow its procedures to obtain semiannual certifications for employees working solely on the CTE Program.
State Agency Response and Corrective Action Plan	FDOE has implemented semiannual certifications department-wide for all employees working on a single cost objective; however, collection of the semi-annual certifications did not occur during this audit period due to some technical difficulties. These issues have been resolved and the collection of the semi-annual certifications is proceeding as planned.
Estimated Corrective Action Date	April 15, 2015
Agency Contact and Telephone Number	Martha K. Asbury (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-018
CFDA Number	84.048
Program Title	Career and Technical Education – Basic Grants to States (CTE)
Compliance Requirement	Matching, Level of Effort, Earmarking and Reporting
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	V048A110009 2011
Finding Type	Opinion Qualification, Material Noncompliance - Matching, Level of Effort, Earmarking Noncompliance – Reporting Questioned Costs – \$32,502
Prior Year Finding	Report No. 2014-173, Finding No. 2013-026
Finding	The FDOE did not meet the Federal maintenance of effort (MOE) requirement and incorrectly reported the non-Federal share of outlays amount on the Final Financial Status Report (FSR) submitted in December 2013 for the reporting period July 2011 through September 2013.
Criteria	20 USC 2413 - <i>State Administrative Costs</i> – The State must provide from non-Federal sources an amount that is not less than the amount provided by the State from non-Federal sources for State administrative costs for the preceding fiscal year. 34 CFR 80.41 - <i>Financial Reporting</i>
Condition	For the 2011 Federal grant, the FDOE was required to expend from non-Federal sources \$931,948 for State administrative costs. Based on its established procedures, which had been approved by the USED, the FDOE should have calculated the administrative costs using the time and effort percentages from the May 2012 personnel activity reports. However, the FDOE revised its methodology, absent USED approval, and calculated the administrative costs by averaging the time and effort percentages from the January 2012 and May 2012 personnel activity reports. By calculating administrative costs using the revised methodology, the FDOE reported \$1,080,620 for the non-Federal share of outlays on the Final FSR for the reporting period July 2011 through September 2013 and determined that it met the MOE requirement. However, when the FDOE calculated the administrative costs using only the May 2012 personnel activity reports, consistent with the method approved by the USED, the FDOE determined that the non-Federal share of outlays totaled \$899,446, or \$32,502 (approximately 3.5 percent) less than the MOE amount required.
Cause	The FDOE did not follow the methodology approved by the USED. In a program determination letter (PDL) dated October 29, 2013, the USED required the FDOE to submit to the USED a request to adopt a modified procedure for calculating non-payroll costs used to meet the MOE. Subsequently, in a letter dated December 19, 2013, the FDOE submitted a request to the USED for approval of the modified procedure but, as of January 14, 2015, had not received a response from the USED.
Effect	The FDOE cannot demonstrate compliance with the MOE requirement or substantiate that amounts reported on the FSR as administrative expenditures from non-Federal sources were calculated using the USED-approved procedures.
Recommendation	We recommend that the FDOE follow the USED-approved procedures for calculating the non-Federal share of outlays amount. We also recommend that the FDOE appropriately revise the Final FSR for the reporting period July 2011 through September 2013.

**State Agency Response and
Corrective Action Plan**

Despite numerous inquiries over the past 14 months, FDOE has not received a response to the request to make a minor modification to the calculation of MOE for the Career and Technical Education program. This modification is completely consistent with Florida's substitute system for calculating time and effort, and is a more accurate reflection of actual administrative expenditures; therefore, FDOE will continue to calculate MOE and administrative costs using both procedures and will resubmit the Final FSR for the reporting period of July 2011 through September 2013 should the final determination by USED require us to do so.

**Estimated Corrective
Action Date**

Upon formal response from USED.

**Agency Contact and
Telephone Number**

Martha K. Asbury
(850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-019
CFDA Number	84.126
Program Title	Rehabilitation Services – Vocational Rehabilitation Grants to States (VR)
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	H126A130086 2013 and H126A140086 2014
Finding Type	Opinion Qualification, Material Noncompliance, and Material Weakness Questioned Costs – \$47,464,508.29 (Federal Share - \$37,898,243.31; Federal Grant Award Nos. H126A130086 \$13,287,375.07 and H126A140086 \$24,610,868.24)
Prior Year Finding	Report No. 2014-173, Finding No. 2013-027
Finding	The FDOE Division of Vocational Rehabilitation (DVR) did not follow established procedures to obtain periodic certifications for employees whose salaries and benefits were paid solely from VR Program funds.
Criteria	OMB Circular A-87, Attachment B, Section 8.h., <i>Support of salaries and wages</i>
Condition	During the 2013-14 fiscal year, the FDOE expended VR Program funds totaling approximately \$217 million of which \$58,210,364 represented salary and benefits costs for FDOE employees. Our review of the salaries and benefits charges to the Program disclosed that the DVR did not obtain periodic payroll certifications to support salary and benefits totaling \$47,464,508.29 for employees paid solely from VR Program funds.
Cause	In April 2013, the FDOE revised instructions that were to go into effect July 1, 2013, related to semiannual certifications for employees working 100 percent on a Federal program. However, FDOE management indicated that the collection of the semiannual certifications did not occur during the 2013-14 fiscal year.
Effect	Absent the periodic certifications, salary and benefits costs charged to the Program may not be appropriately supported and could be subject to disallowance by the USED.
Recommendation	We recommend that the FDOE obtain semiannual certifications for employees working solely on the VR Program.
State Agency Response and Corrective Action Plan	FDOE has implemented semiannual certifications department-wide for all employees working on a single cost objective; however, collection of the semi-annual certifications did not occur during this audit period due to some technical difficulties. These issues have been resolved and the collection of the semi-annual certifications is proceeding as planned.
Estimated Corrective Action Date	April 15, 2015
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	2014-020
CFDA Number	Various (Includes Recovery Act Funding) (See Finding)
Program Title	Various (See Finding)
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility
State Agency	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	N/A
Finding Type	Significant Deficiency

Finding The Florida On-line Recipient Integrated Data Access (FLORIDA) System is a Statewide system operated and maintained by the FDCF to assist in public assistance program eligibility determination and benefit issuance. In our information technology operational audit report No. 2014-196, dated June 2014, we disclosed in finding Nos. 1 through 7, deficiencies related to the FLORIDA System regarding application controls, security controls, and program modification that we consider collectively to be a significant deficiency. Details of the findings and recommendations are included in that report.

The FLORIDA System is used in administering the following major programs:

Program that includes Recovery Act Funding:

93.775, 93.777, and 93.778 – Medicaid Cluster

Programs that do not include Recovery Act Funding:

10.551 and 10.561 – Supplemental Nutrition Assistance Program (SNAP) Cluster
 93.558 – Temporary Assistance for Needy Families (TANF)
 93.566 – Refugee and Entrant Assistance – State-Administered Programs

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2014-021
CFDA Number	Various (Includes Recovery Act Funding) (See Condition)
Program Title	Various (See Condition)
Compliance Requirement	Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Eligibility; Period of Availability of Federal Funds; Procurement and Suspension and Debarment; Reporting; and Special Tests and Provisions
State Agency	Florida Northwood Shared Resource Center (NSRC) (Transferred to the Florida Agency for State Technology [FAST] effective July 1, 2014)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Finding	The NSRC did not have a complete, system-generated log of all systems software changes. Also, NSRC staff were unable to provide documentation to evidence that implemented changes were appropriately approved for some software changes.
Criteria	Information Technology (IT) Industry Standards: General Controls Federal Information System Controls Audit Manual (FISCAM), February 2009: 3.3 – Configuration Management – Controls provide reasonable assurance that changes to information system resources are authorized and systems are configured and operated securely and as intended. Effective change control procedures help to ensure that all changes are tracked, documented, and approved. Comprehensive documentation includes documentation that changes were properly approved by management.
Condition	The NSRC provided us a listing of hardware and system software changes that had been manually entered by staff into the ServiceCenter system used for tracking the authorization, testing, approval, and implementation of hardware and system software changes. While NSRC staff were able to provide logs of all system activity, the NSRC did not have a mechanism to provide reasonable assurance that all changes to hardware and system software were entered and tracked in the ServiceCenter system. Notwithstanding the limitations of manually entered change records, we reviewed selected hardware and software changes recorded in the ServiceCenter system. Our review disclosed four changes for which NSRC staff were unable to provide documentation evidencing that implemented changes were appropriately approved. The NSRC was established as a primary data center to serve as an information system utility for customer entities. The NSRC provides services for various systems managed by the Florida Department of Children and Families, including the Florida Online Recipient Integrated Data Access (FLORIDA) System, the GRANT System, the Information Systems for Allocating Costs-Resources Billing, and the Random Moment Sampling System. These systems are used in administering aspects of the following major programs: <u>Program that includes Recovery Act Funding:</u> 93.775, 93.777, and 93.778 – Medicaid Cluster

Programs that do not include Recovery Act Funding:

- 10.551 and 10.561 – Supplemental Nutrition Assistance Program (SNAP) Cluster
- 93.558 – Temporary Assistance for Needy Families (TANF)
- 93.566 – Refugee and Entrant Assistance – State-Administered Programs
- 93.658 – Foster Care - Title IV-E
- 93.659 – Adoption Assistance
- 93.667 – Social Services Block Grant
- 93.959 – Block Grants for Prevention and Treatment of Substance Abuse

Cause

The NSRC established policy was not followed.

Effect

Without a mechanism in place to provide reasonable assurance that all hardware and system software changes are tracked and independently approved, the risk is increased that erroneous or unauthorized changes could be moved into the production environment without timely detection.

Recommendation

The NSRC should establish a monitoring process to provide reasonable assurance that all hardware and system software changes are entered into the ServiceCenter system. Additionally, the NSRC should ensure that all changes are appropriately approved and documentation of the approval is retained.

State Agency Response and Corrective Action Plan

Northwood is implementing a ticketing system in March 2015. The new Cherwell ticketing system will provide Northwood employees the functionality to track hardware and system software changes at the level needed.

Also, Northwood is currently working in a manner consistent with directives present in HB 7073, which was signed into law effective July 1, 2014, and examining the roles and responsibilities that need to be established to effectively establish, develop and document written monitoring processes. It is anticipated these should be in place before January 1, 2016.

Estimated Corrective Action Date

January 1, 2016

Agency Contact and Telephone Number

Tony Powell, Chief Operations Officer
(850) 922-6347

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2014-022
CFDA Number	Various (See Finding)
Program Title	Various (See Finding)
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Equipment and Real Property Management, and Subrecipient Monitoring
State Agency	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	N/A
Finding Type	Noncompliance and Significant Deficiency

Finding In our operational audit report No. 2015-156, dated March 2015, we addressed the oversight of foster care programs and related services by the FDCF and selected Community-Based Care Lead Agencies (CBCs). Our audit disclosed opportunities to improve the efficiency and effectiveness of FDCF and CBC subrecipient monitoring processes and CBC tangible personal property administration. Our audit also disclosed that the FDCF did not always have systems or processes in place to reconcile client service data to the associated expenditure data in their accounting records. Additionally, our audit disclosed that payments made by the CBCs were not always accurate and adequately supported and the CBCs did not always comply with applicable State and Federal laws, rules, and regulations. Our audit findings related to the following Federal programs:

- 93.558 – Temporary Assistance for Needy Families
- 93.658 – Foster Care Title IV-E
- 93.659 – Adoption Assistance
- 93.667 – Social Services Block Grant

Details of the findings and recommendations, as well as management’s responses are included in report No. 2015-156.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number 2014-023
CFDA Number 93.558 and 93.959
Program Title **Temporary Assistance for Needy Families**
Block Grants for Prevention and Treatment of Substance Abuse
Compliance Requirement Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Procurement and Suspension and Debarment, and Subrecipient Monitoring
State Agency **Florida Department of Children and Families (FDCF)**
Federal Grant/Contract Number and Grant Year N/A
Finding Type Noncompliance and Significant Deficiency

Finding In our operational audit report No. 2015-155, dated March 2015, we addressed the oversight of substance abuse and mental health services at the FDCF and selected behavioral health managing entities (MEs). Our audit disclosed opportunities to improve the efficiency and effectiveness of FDCF procurement and subrecipient monitoring processes. Our audit also disclosed that the FDCF and MEs did not always have systems or processes in place to reconcile client service data to the associated payment data in their accounting records. Additionally, our audit disclosed that payments made by the MEs were not always accurate and adequately supported and complied with applicable State and Federal laws, rules, and regulations.

Details of the findings and recommendations, as well as management’s responses are included in report No. 2015-155.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2014-024
CFDA Number	93.558
Program Title	Temporary Assistance for Needy Families (TANF)
Compliance Requirement	Allowable Costs/Cost Principles, Eligibility, Special Tests and Provisions – Income Eligibility and Verification System
State Agency	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	1302FLTANF 2013, 1402FLTANF 2014
Finding Type	Noncompliance and Material Weakness Questioned Costs – \$1,623 (Federal Share \$227.22; Federal Grant Nos. 1302FLTANF \$34.44, 1402FLTANF \$192.78)
Prior Year Finding	Report No. 2014-173, Finding No. 2013-039
Finding	TANF benefits were not always paid in the correct amount. In addition, the FDCF did not always timely process Income Eligibility and Verification System (IEVS) data exchange responses.
Criteria	42 USC 1320b-7 <i>Income and eligibility verification system</i> 45 CFR 205.55 <i>Requirements for requesting and furnishing eligibility and income information</i> Sections 414.095 and 414.105, Florida Statutes TANF State Plan Section 5.13 <i>Relative Caregiver Program</i> Program Policy Manual Sections 1420.2100 <i>Applying the Family Cap Policy</i> and Chapter 3020 relating to Data Exchange Policy
Condition	During the 2013-14 fiscal year, the FDCF made TANF cash benefits payments totaling \$160,863,453.28. We examined FDCF records of eligibility for 60 participant cases and noted 2 instances where the payment amount was incorrect. Specifically: <ul style="list-style-type: none"> ➤ A child born to a recipient of TANF cash assistance more than 10 months from the date of application is subject to a family cap which reduces the additional amount of benefit paid with regard to that child. Our examination disclosed that, for 1 case, the family cap was not applied to a child born more than 10 months after the date of application. The error resulted in overpayments of \$1,074. ➤ A client was paid \$549 per month, the appropriate payment for a relative caregiver of two children. However, when the children left the home, FDCF did not timely discontinue benefits resulting in an overpayment of \$549. <p>We also examined FDCF IEVS data exchange records for 40 participant cases. Our examination disclosed that, for 11 cases, the FDCF did not process IEVS data exchange responses within the established time frame. Federal regulations require the FDCF to verify certain eligibility information through electronic data exchange with other State and Federal agencies. The FDCF established a 10-day time frame for processing data exchange responses considered verified upon receipt and a 45-day time frame for processing all other data exchange responses. As of June 30, 2014, 8 cases required to be processed within 10 days were 9 to 291 days late (average of 88 days late) and 4 cases required to be processed within 45 days were 13 to 46 days late (average of 25 days late).</p>
Cause	Adjustments to payment amounts for changes in eligibility and determination of family cap applicability are manual processes requiring employee action. Due to employee errors, some actions were not appropriately completed or were not timely performed.

Effect	TANF cash assistance payments were made for incorrect amounts. Additionally, the failure to timely review data exchange information may preclude the FDCF from promptly identifying changes in client eligibility status.
Recommendation	We recommend that the FDCF take the necessary steps to ensure that TANF cash assistance payments are made in the correct amounts. In addition, we recommend that the FDCF ensure data exchange responses are processed and any related eligibility status adjustments are made within the established time frames.
State Agency Response and Corrective Action Plan	<ol style="list-style-type: none"> 1. Regarding the family cap error, a refresher training on family cap policy was completed by September 30, 2014, for all eligibility staff and supervisors statewide that process TANF eligibility. (Note: the error occurred before the refresher training was provided). Additionally, a training on family cap policy with emphasis on ensuring the family cap policy is properly applied to each child added to a case will be requested for the local site where the error occurred. 2. Regarding the Relative Caregiver (RCG) error, a training on RCG policy emphasizing the importance of timely closing and discontinuing benefits for RCG cases when the children leave the household will be requested for the local site where the error occurred. 3. The two cases with a possible overpayment will be referred to Benefit Recovery. 4. Regarding the 11 cases with IEVS Data Exchanges (DEs) that were not processed timely, the Department concurs. The policy for DE includes requirements for prioritizing the alerts to process within the established time standards. Policy Transmittal I-09-05-0014, Work Priorities for the Case Maintenance Unit (CMU), provides guidance to staff in processing this workload. 5. As part of its quality assurance efforts, the Department monitors TANF cases including priority DEs at the state and local levels to ensure they are processed timely and accurately and requires corrective action, where necessary. In addition to the case reviews of the CMU (where the majority of DEs are processed), a DE review element is included in the TANF case reviews in the Quality Management System (QMS), the statewide electronic case review system, so that DEs are reviewed consistently throughout service delivery process.
Estimated Corrective Action Date	May 1, 2015
Agency Contact and Telephone Number	Cindy Mickler (850) 717-4123

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2014-025
CFDA Number	Various (See Condition)
Program Title	Various (See Condition)
Compliance Requirement	Reporting
State Agency	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2014-173, Finding No. 2013-036
Finding	The FDCF did not always report, or timely report, applicable subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations. In addition, the subaward key data elements reported by the FDCF were not always accurate.
Criteria	2 CFR part 170, <i>Reporting Subaward and Executive Compensation Information</i>
Condition	<p>FFATA regulations required the FDCF, as a recipient, to report in the FSRS key data elements such as subaward date, subawardee, Dun and Bradstreet Data Universal Number System (DUNS) number, amount of subaward, subaward obligation/action date, date of report submission, and subaward number for its subawards. The FSRS is a reporting tool used to capture and report subaward and executive compensation data and make it available to the public via a single, searchable Web site. FFATA reporting is required for grants or cooperative agreements exceeding \$25,000, effective on or after October 1, 2010, and made with a new Federal Assistance Identification Number on or after that date. Pursuant to Federal regulations, the FDCF should have reported, by the end of the month following the month in which an obligation was made, the key data elements for such grants.</p> <p>We tested 40 subawards and noted that, as of June 30, 2014, the FDCF had not reported data for 14 of 40 applicable subawards. The awarded amounts applicable to these 14 subawards totaled approximately \$508.5 million for the 2013-14 fiscal year.</p> <p>Our audit tests also disclosed that 17 of the 26 subawards reported by the FDCF in the FSRS were not reported timely or were reported with incorrect subaward amounts. The total amount awarded for these 17 subawards was approximately \$13.1 million.</p> <p>The FDCF timely reported another subaward of \$86,533 in the FSRS; however, the obligation date and subaward amount reported were incorrect.</p> <p>The subawards were funded by the following programs:</p> <ul style="list-style-type: none"> 10.561 – Supplemental Nutrition Assistance Program (SNAP) 93.558 – Temporary Assistance for Needy Families (TANF) 93.658 – Foster Care - Title IV-E 93.659 – Adoption Assistance 93.667 – Social Service Block Grant 93.959 – Block Grants for Prevention and Treatment of Substance Abuse
Cause	The FDCF did not have an effective process in place to accurately report all subawards in accordance with FFATA reporting requirements.
Effect	The applicable subaward data was not timely reported in the FSRS as required.
Recommendation	We recommend that the FDCF ensure that all required key data elements are timely and accurately reported in the FSRS for all applicable subawards.

State Agency Response and Corrective Action Plan

The Department of Children and Families asserts there may be a compelling reason as to why subaward data was not reported timely and accurately in the Federal Funding Accountability and Transparency (FFATA) Subaward Reporting System (FSRS), pursuant to Federal Regulations. Only by reviewing the sampling of subawards audited by the Auditor General in which an error was identified, can the Department accurately determine if a particular subaward was truly entered as the result of keying error in FSRS, or if another legitimate reason existed for the error. The Department asserts the error and/or delay in reporting the information on the subaward may be due to the Federal system's failure to timely enter the grant award/subaward data in the Federal Assistance Awards Data System (FAADS) for the Department, in turn, to timely and accurately report it into the FSRS. The Department strives to report subawards and data elements timely and accurately, pursuant to Federal Regulations.

The Department will review the current contracting unit processes to ensure key data elements and/or subawards are timely and accurately reported in the future.

Estimated Corrective Action Date

Ongoing

Agency Contact and Telephone Number

Donna Fitzgerald, Financial Management
(850) 717-4743

Kristen Krueger Griswold, Contracted Client Services
(850) 413-6171

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2014-026
CFDA Number	93.558
Program Title	Temporary Assistance for Needy Families (TANF)
Compliance Requirement	Reporting
State Agency	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	1402FLTANF 2014
Finding Type	Noncompliance
Prior Year Finding	Report No. 2014-173, Finding No. 2013-041
Finding	The FDCF reported incorrect information on the ACF-199 TANF Data Reports.
Criteria	42 USC 611 <i>Data collection and reporting</i> 45 CFR 265.3 <i>What reports must the State file on a quarterly basis?</i>
Condition	We selected a sample of 25 cases for each of the ACF-199 TANF Data Reports for the quarters ended June 30, 2013, December 31, 2013, and March 31, 2014, and examined the related case data reported. Our examination disclosed that, for 3 cases included in the December 31, 2013, report and for 4 cases included in the March 31, 2014, report, the number of months was not calculated and reported correctly on line 44 – Number of Months Countable toward Federal Time Limit. For the 3 cases included in the December 31, 2013, report, a total of 86 months were not included in the total number of months reported. For the 4 cases included in the March 31, 2014, report, a total of 69 months were not included in the total number of months reported.
Cause	The FDCF Office of Information Technology Services within the Office of Administrative Services made a system organization change to the Archive Database and the FDCF reporting section was not made aware of the change.
Effect	The ACF-199 TANF Data Reports for the quarters ended December 31, 2013, and March 31, 2014, were submitted with incorrect data shown for the number of months countable toward the Federal time limit.
Recommendation	We recommend that the FDCF ensure that files used in the Federal reporting process contain all applicable data so that the reported information is accurate.
State Agency Response and Corrective Action Plan	The December 2013 and March 2014 ACF-199 TANF Data reports were corrected and resubmitted to the Administration for Children and Families (ACF) on December 31, 2014. ACF confirmation emails received on December 31, 2014 show that both reports were successfully transmitted. The Department’s Information Technology Services (ITS) will notify the Economic Self-Sufficiency (ESS) Data Unit when changes are made to the Florida database. The ESS Data Unit will evaluate the changes for any impact on their work and make adjustments accordingly.
Estimated Corrective Action Date	April 30, 2015
Agency Contact and Telephone Number	Pat W. Brown (850) 717-4087

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2014-027
CFDA Number	93.558
Program Title	Temporary Assistance for Needy Families (TANF)
Compliance Requirement	Special Tests and Provisions – Child Support Non-Cooperation
State Agency	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	1302FLTANF 2013, 1402FLTANF 2014
Finding Type	Opinion Qualification, Material Noncompliance, and Material Weakness Questioned Costs – \$6,389 (Federal Share \$894.46; Federal Grant Nos. 1302FLTANF \$25.20, 1402FLTANF \$869.26)
Prior Year Finding	Report No. 2014-173, Finding No. 2013-042
Finding	The FDCF failed to impose Florida Department of Revenue (FDOR) Child Support Enforcement (CSE) sanctions for uncooperative TANF recipients.
Criteria	<p>42 USC 608(a)(2), <i>Reduction or elimination of assistance for non-cooperation in establishing paternity or obtaining child support</i></p> <p>45 CFR 264.30, <i>What procedures exist to ensure cooperation with the child support enforcement requirements?</i> 45 CFR 264.31, <i>What happens if a State does not comply with the IV-D sanction requirement?</i></p> <p>45 CFR 264.31, <i>What happens if a State does not comply with the IV-D sanction requirement?</i></p> <p>Section 414.095(6), Florida Statutes, <i>Child Support Enforcement</i> – As a condition of eligibility for public assistance, the family must cooperate with the state agency responsible for administering the child support enforcement program.</p>
Condition	<p>Under State and Federal law, the State CSE Program must take action to locate noncustodial parents, establish paternity, and secure child support, medical support, and other benefits for children receiving public assistance. Applicants for and recipients of TANF (participants) must cooperate with the State CSE Program as a condition of eligibility, unless it is determined that good cause for noncooperation exists. Noncooperation without cause is to result in sanctions involving the loss of TANF eligibility.</p> <p>During the 2013-14 fiscal year, the FDCF made TANF cash assistance payments totaling \$160,863,453.28. Also, during the 2013-14 fiscal year, the FDOR referred more than 10,663 sanctions to FDCF to impose for uncooperative TANF participants. Our examination of FDCF case records for 40 TANF participants who, pursuant to FDOR records, were uncooperative without good cause, disclosed that, although FDOR records indicated that a sanction request had been sent to the FDCF for nine cases, the FDCF could not provide documentation showing that the request had been received and reviewed. As a result, for six cases, TANF participants received possible overpayments totaling \$6,389.</p>
Cause	The sanctions were not received by FDCF's Florida On-line Recipient Integrated Data Access (FLORIDA) System because identifying data elements in FLORIDA and FDOR's Child Support Automated Management System (CAMS) did not match.
Effect	TANF Participants continued to receive cash assistance although they were not eligible.
Recommendation	We recommend that the FDCF collaborate with the FDOR to ensure that all sanction requests are properly transmitted and received.

State Agency Response and Corrective Action Plan	<p>Florida Department of Children and Families (FDCF), Information Technology Services has made modifications to the current interface to notify Florida Department of Revenue (FDOR) when sanction alerts have been posted and to which case the alert posted. This will allow FDOR to research any sanction request sent to FDCF to which FDOR did not receive notification of posting and in turn contact DCF for further assistance. The modifications are currently in testing and are expected to be fully implemented by May 31, 2015.</p> <p>FDCF will continue to work with FDOR to make any system improvements, where necessary, to ensure that FDCF is receiving and posting all sanction requests in a timely manner.</p>
Estimated Corrective Action Date	May 31, 2015
Agency Contact and Telephone Number	LaQuetta Anderson (850) 320-9190 Cindy Mickler (850) 717-4123

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2014-028
CFDA Number	93.558
Program Title	Temporary Assistance for Needy Families (TANF)
Compliance Requirement	Special Tests and Provisions – Penalty for Refusal to Work
State Agency	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	1302FLTANF 2013, 1402FLTANF 2014
Finding Type	Noncompliance Questioned Costs – \$302 (Federal Share \$42.28; Federal Grant Nos. 1302FLTANF \$8.54, 1402FLTANF \$33.74)
Prior Year Finding	Report No. 2014-173, Finding No. 2013-043
Finding	The FDCF failed to timely impose sanctions on TANF recipients who did not comply with work activity requirements.
Criteria	45 CFR 261 – <i>Ensuring that Recipients Work</i> 42 USC 607(e) – <i>Mandatory work requirements, Penalties against individuals</i> Section 414.065, Florida Statutes, <i>Noncompliance with work requirements</i>
Condition	Under State and Federal law, applicants for and recipients of TANF (participants) are required to engage in work activities and the FDCF is to discontinue cash assistance to those who fail to comply with required work activities and who do not meet a good cause reason. The Florida Department of Economic Opportunity (FDEO) is responsible for developing work activities and notifying the FDCF when participants do not comply with the required work activities. During the 2013-14 fiscal year, the FDEO provided 24,814 sanction requests to the FDCF for participants determined to be noncompliant with work activity requirements. Our examination of FDCF case records for 60 TANF participants disclosed that in 2 cases the FDCF did not properly impose sanctions on participants who did not comply with work activity requirements. For these 2 cases, the FDCF did not timely terminate benefit payments resulting in overpayments of \$241 and \$61.
Cause	Sanctions are imposed manually by employees or by system action. Due to employee or system error, some actions were not appropriately completed or were not timely performed.
Effect	When sanctions are not accurately imposed, participants may receive incorrect amounts of TANF assistance.
Recommendation	We recommend that the FDCF ensure sanctions are properly imposed when participants do not comply with work activity requirements.
State Agency Response and Corrective Action Plan	Regarding the two errors cited, a training on imposing work sanctions with emphasis on ensuring that the TANF benefit is properly and timely terminated will be requested for the local sites where each error occurred. As part of its quality assurance efforts, the Department monitors work sanctions at the state and local levels through a targeted review to ensure they are processed timely and accurately and requires corrective action, where necessary. The two cases with a possible overpayment will be referred to Benefit Recovery.
Estimated Corrective Action Date	May 1, 2015
Agency Contact and Telephone Number	Cindy Mickler (850) 717-4123

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number 2014-029
CFDA Number 93.566
Program Title **Refugee and Entrant Assistance – State-Administered Programs (REAP)**
Compliance Requirement Activities Allowed or Unallowed and Allowable Costs/Cost Principles
State Agency **Florida Department of Health (FDOH)**
Federal Grant/Contract Number and Grant Year 1401FLRCMA 2014
Finding Type Noncompliance
 Questioned Costs – \$13,847.68
Prior Year Finding Report No. 2014-173, Finding No. 2013-044

Finding The FDOH did not always correctly allocate salary and benefits expenditures to REAP.

Criteria OMB Circular A-87, Appendix A, Section C, *Basic Guidelines*, and Appendix B, Section 8.h, *Support of Salaries and Wages*

FDOH Financial Memorandum FM12-02, *Federal Timekeeping Requirements*

Condition The FDOH Refugee Health Program within the Bureau of Family Health Services performed medical screening and immunizations for refugees. During the 2013-2014 fiscal year, expenditures for the administration of refugee medical screenings and immunizations totaled \$23,527,919.68 and included salary and benefits costs totaling \$6,405,459.64.

FDOH employees use the Electronic Activity Record System (EARS), an automated online time activity recording system designed to capture the time and efforts of direct clinical staff or client care services staff at the local county health departments (CHD). CHD direct services staff are to report in EARS, 100 percent of their activities to meet Federal requirements for periodic certifications.

Prior to July 31, 2013, salary allocation was performed through a manual process based on the time spent working on and coded to the Refugee Health Program. During this time, the Refugee Health Program was a subcomponent of the Tuberculosis Program in EARS, which created confusion among staff responsible for coding as well as those staff in fiscal offices responsible for salary allocation. Effective July 1, 2013, the Refugee Health Program established a code in EARS to be utilized by staff solely to record time for REAP work performed. Employees working on REAP were provided with guidance on utilizing the new code when allocating hours in EARS. The salary allocation became an automated electronic process based on the EARS coding, and when staff move to another program, the allocation should change based on the EARS coding.

As part of our review of expenditures for 18 employee’s salaries charged to REAP, we reviewed supporting documentation related to the allocation of employee time in EARS and other payroll documentation to determine the nature of the duties performed, the programs the work activities related to, and the approximate amount of time the employees worked on REAP. For 7 employees, we noted inconsistencies in the salary and benefits costs charged to REAP in the State’s accounting system (FLAIR). For the entire bi-weekly time period (or in the case of two employees, a portion of the bi-weekly time period), this compensation was for work not related to REAP.

Salary and benefits costs totaling \$13,847.68 were charged to REAP in FLAIR, although the applicable EARS reports indicated that the employees had not worked on REAP during the corresponding time period.

Cause	For two of the seven employees, no payroll reallocations were set up in the FDOH Payroll Reallocation system to correctly reflect the employees' time spent on REAP. For the remaining five employees, time worked on other programs was improperly coded to REAP.
Effect	The FDOH allocated salary and benefits costs to REAP that were not substantiated by appropriate records.
Recommendation	We recommend that the FDOH ensure that the salary and benefits costs charged to REAP are appropriate and properly supported.
State Agency Response and Corrective Action Plan	<p>The Refugee Health Program Office within the Bureau of Family Health Services communicated via email on February 23, 2015 with the counties referenced in the findings to review the findings, coordinate an interim response, and correct erroneous staff salary charges.</p> <p>The Refugee Health Program has a unique program component in the Employee Activity Record System (EARS). This program component is included in the FDOH Time Coding Manual. EARS coding requirements and allowable expenditure criteria (including staff salary) have been placed in the revised Refugee Health Program Guidelines and Program Attachment I. The Refugee Health Program Administrator, or designee, sends trimester reminders to all Refugee Health Program managers and administrators at county health departments to ensure staff are properly coding their time in EARS and all expenditures charged to the REAP are related to the provision of Refugee Health services.</p> <p>Proper EARS coding and salary allocations based on EARS coding has been added to the program's quality improvement monitoring tool and will be reviewed during the desk review portion of the monitoring. Identified discrepancies will be noted as a finding, and an associated response and corrective action plan will be required.</p>
Estimated Corrective Action Date	June 30, 2015
Agency Contact and Telephone Number	Kelly A. Browne (850) 245-4444, #2306

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2014-030
CFDA Number	Various (See Condition)
Program Title	Various (See Condition)
Compliance Requirement	Subrecipient Monitoring
State Agency	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2014-173, Finding No. 2013-037

Finding FDCF procedures were not adequate to ensure that subrecipient audit reports were reviewed and that determinations were timely made regarding whether management decisions and corrective actions were required.

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.

FDCF Operating Procedure 75-2, *Contract Management System For Contractual Services*, provides the operating procedures to ensure the FDCF is in compliance with applicable state and federal laws, rules and regulations governing contracts for services.

Condition During the 2012-13 State fiscal year, the FDCF provided approximately \$617 million in Federal funds to the subrecipients through 435 contracts. The FDCF had established procedures for obtaining audit reports from subrecipients that expended \$500,000 or more in Federal funding. The procedures required the Contract Managers to include in all contracts an attachment communicating the Single Audit Act requirements and requiring that copies of audit reports be directed to the Contract Manager and electronic copies and management letters, if applicable, be provided to the FDCF Office of the Inspector General, Single Audit Unit (SAU). The SAU was to review the audit reports and notify the Contract Manager when the issuance of a Management Decision Letter was necessary. To document the review process, SAU staff were to complete a Desk Review Checklist that included the reporting requirements of OMB Circular A-133. The completed checklist was to be scanned and stored as a working paper in the Integrated Internal Audit Management System (IIAMS), the system used by the FDCF to document audit report review. To facilitate the tracking of each audit report received by the SAU, IIAMS automatically assigned a project number to each audit report.

OMB Circular A-133, issued pursuant to the Federal Single Audit Act, requires subrecipients expending \$500,000 or more in Federal awards during the subrecipient’s fiscal year to complete an audit within 9 months of the end of subrecipient’s fiscal year.

Our examination of documentation related to 25 subrecipients disclosed that the SAU review of 4 subrecipients’ audit reports, required to be filed with the FDCF during 2013-14 fiscal year, was not timely performed or documented. Specifically, we noted that:

- IIAMS did not evidence that 3 subrecipients’ audit reports had been provided to the SAU and there was no evidence of SAU review as a completed Desk Review Checklist was not available. Subsequent to our audit inquiry, evidence that the SAU completed Desk Review Checklist was provided for 1 of the subrecipients.

- The audit report for another subrecipient was not timely received by the FDCF. Subsequent to our audit inquiry, FDCF staff requested the audit report from the subrecipient and provided evidence that the audit report was obtained 198 days beyond the due date of 9 months after the subrecipient's fiscal year and that the SAU had completed the Desk Review Checklist.

The applicable subrecipients received funding from the following programs:

- 93.566 – Refugee and Entrant Assistance-State Administered Programs
- 93.959 – Block Grants for Prevention and Treatment of Substance Abuse

Cause	FDCF Contract Managers did not always timely obtain and provide subrecipient audit reports to the SAU for review. The SAU had no written procedures addressing the receipt and review of subrecipient audit reports.
Effect	Subrecipient audit reports may not be timely received and reviewed. Absent timely audit report review, the FDCF cannot demonstrate that determinations were timely made regarding whether management decisions and corrective actions were required.
Recommendation	We recommend that the FDCF develop written procedures and take other appropriate actions to ensure that all required subrecipient audit reports are timely received, properly and timely reviewed, and that any related management decisions are timely issued.
State Agency Response and Corrective Action Plan	<p>The Single Audit Unit (SAU) established updated procedures in the Audit Management System, effective July 1, 2014. The SAU works closely with Contract Management to ensure that all single audits are received and reviewed as required. Additionally, the SAU will work with Contracted Client Services to ensure that Contract Managers understand the importance of the single audit requirements.</p> <p>The Office of Contracted Client Services will work with the contract managers to comply with the expectations of the SAU.</p>
Estimated Corrective Action Date	Completed
Agency Contact and Telephone Number	<p>Karen Preacher, Office of Inspector General (850) 717-4164</p> <p>Kristen Krueger Griswold, Office of Contracted Client Services (850) 413-6171</p>

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2014-031
CFDA Number	93.568
Program Title	Low-Income Home Energy Assistance Program (LIHEAP)
Compliance Requirement	Matching, Level of Effort, Earmarking and Period of Availability of Federal Funds
State Agency	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Finding	The FDEO did not always maintain documentation to ensure that access to the eGrants application was accessible only to authorized users.
Criteria	Information Technology (IT) Best Practices Access Controls: Management should implement and document procedures that provide access control based on an individual's demonstrated need to view, add, modify, or delete data. The risk of inappropriate or unnecessary access to information can be reduced through the use of security controls to ensure that systems are accessible only to authorized users and for authorized uses. Effective access authorization practices include, among other things, the use of access authorization forms to document the user access privileges that management has authorized.
Condition	The FDEO utilized the eGrants application to manage contracts for Federal projects and activities, including generating payments to subgrantees totaling \$79,108,038 during the 2013-14 fiscal year related to the LIHEAP Program. FDEO procedures required that requests and authorization for user access to the eGrants application were to be documented through e-mail correspondence and forwarded to the designated security officer. We reviewed access documentation for 6 internal and 14 external eGrants application users and noted that access authorization documentation was not available for 3 of the internal users.
Cause	FDEO management indicated that user access authorization documentation was not always maintained due to staff turnover and reassignment.
Effect	Absent appropriate access authorization documentation for all eGrants application users, the FDEO cannot demonstrate that access was appropriately limited to authorized users for authorized purposes.
Recommendation	We recommend that the FDEO adhere to established access authorization procedures and maintain access authorization documentation for all authorized eGrant users.
State Agency Response and Corrective Action Plan	Subsequent to the auditors initial determinations, DEO's Bureau of Community Assistance obtained the required user access authorization forms for each of the three identified employees. Copies of the completed user access authorization forms were filed with the designated program area security officer for tracking and record retention. In addition, the designated program area security officer executes the enhanced user account verification procedures (specified in the Bureau of Community Assistance eGrants Security Procedures manual) to ensure that current and future user access is properly authorized and tracked for all internal and external users.
Estimated Corrective Action Date	August 27, 2014
Agency Contact and Telephone Number	Ryan Butler (850) 717-8518

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2014-032
CFDA Number	93.767
Program Title	Children’s Health Insurance Program (CHIP)
Compliance Requirement	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
State Agency	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	05-1305FL5021 2013
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$653,809.05 (Federal Share \$465,185.14)
Prior Year Finding	Report No. 2014-173, Finding No. 2013-048
Finding	The FDCF did not ensure that capitation payments made to managing entities (MEs) for the Behavioral Health Network (BNET) program were accurate.
Criteria	OMB Circular A-87, Attachment A, Section C, <i>Basic Guidelines</i> 42 USC 1397ee(a)(1) – CHIP funds may be used for child health assistance
Condition	<p>The FDCF contracted with 7 MEs to provide administration, management, support, and oversight of the BNET program. The MEs subcontracted with community-based organizations to provide behavioral health services to eligible children. Each month, the MEs submitted a capitation payment request to the FDCF for BNET program services provided to eligible enrolled children. The BNET capitation rate in effect during the 2013-14 fiscal year was \$1,000 per eligible enrolled child per month. During the 2013-14 fiscal year, the FDCF made BNET capitation payments totaling approximately \$11 million to the MEs.</p> <p>Our review of 15 BNET capitation payments, made during the 2013-14 fiscal year and totaling \$2,262,627.14, disclosed that 7 capitation payments made to 7 MEs exceeded by \$186,161.13 the amounts that should have been paid based on the \$1,000 BNET capitation rate and number of eligible enrolled children for the applicable month. Additionally, our analysis of all the BNET capitation payments made to the 7 MEs during the 2013-14 fiscal year disclosed that, in total, the payments exceeded the maximum allowable BNET capitation rate by \$653,809.05.</p> <p>The FDCF performed similar 2013-14 fiscal year-end reconciliations of the total payments budgeted for each ME and identified BNET overpayments totaling \$486,688.86. In October 2014, the FDCF sent letters requesting the MEs to refund the overpayments.</p>
Cause	The FDCF allowed the MEs to charge administrative costs in addition to the BNET capitation rate.
Effect	Payments were made in excess of allowable BNET capitation rates.
Recommendation	We recommend that the FDCF ensure that BNET capitation payments do not exceed established capitation rates.
State Agency Response and Corrective Action Plan	FDCF has made substantial progress in ensuring that capitation payments made to MEs for the BNET program are accurate. In December 2013, FDCF notified the MEs via a policy memorandum that the total payments among all parties (MEs and subcontracted BNET provider agencies) are limited to the \$1,000 capitation rate. This directive is now well understood by all MEs and FDCF ME contract managers. Subsequent to disseminating this BNET policy guidance, the majority of MEs opted to initiate discounting the \$1,000 capitation rate at an allowable amount consistent with the terms of their contracts. The BNET provider agencies involved agreed to accept the discounted rates. The remaining MEs elected to forgo discounting the rate, choosing to absorb the cost of their

BNET support operations. ME contracts are due for renewal starting in July 2015.

The ME contract incorporated document relating to BNET guidance and ME payment provisions is under review for further clarity and accuracy. The changes are expected to be included in existing contracts in July 2015. Centralization of ME payment reconciliation for BNET services has resulted in a very effective process improvement. The number of incorrect payments submitted has declined as instances of incorrect payments are returned to the FDCF ME contract managers for correction and re-submittal. MEs receiving unearned premiums or payment in excess of the capitation rate were directed to return the overpayments to the FDCF and were responsive. The federal share of recovered funds will be returned to the Agency for Health Care Administration and appropriately reflected in federal reports.

**Estimated Corrective
Action Date**

August 1, 2015

**Agency Contact and
Telephone Number**

Patrick Williams, BNET Coordinator
(850) 717-4318

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2014-033
CFDA Number	93.767
Program Title	Children’s Health Insurance Program (CHIP)
Compliance Requirement	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-1305FL5021 2013 and 05-1405FL5021 2014
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$19,978.93 (Federal Share \$19,978.93; Federal Grant Nos. 05-1305FL5021 \$18,482.33, 05-1405FL5021 \$1,496.60)
Finding	The FAHCA did not ensure that payments made to the Florida Healthy Kids Corporation (FHKC) for Florida Healthy Kids Program dental services were accurate.
Criteria	OMB Circular A-87, Attachment A, Section C, <i>Basic Guidelines</i> 42 USC 1397ee(a)(1) – CHIP funds may be used for child health assistance.
Condition	The 1998 Florida Legislature created the Florida KidCare Program, which designated the FHKC as one of several providers of health insurance coverage for children enrolled in CHIP. The FAHCA contracted with the FHKC to administer the Florida Healthy Kids Program as part of the Florida KidCare Program, which provides healthcare coverage for children ages 5 through 18. Pursuant to the contract, payments for dental services were to be made at a monthly premium of no more than \$12.57 per member per month. During the 2013-14 fiscal year, the FAHCA paid the FHKC \$321 million for administrative services and healthcare services (medical and dental) provided to enrolled children. We examined a sample of 5 payments totaling \$22,648,468.55 made by the FAHCA to the FHKC during the 2013-14 fiscal year, to determine whether the payments were for allowable activities and paid in the correct amounts. We found that 3 of the 5 payments (60 percent) included premium amounts that exceeded the \$12.57 per member per month premium limit for dental services, resulting in an overpayment of \$3,828.06. Further analysis of the \$21,875,791.61 in total dental service payments made to the FHKC during the 2013-14 fiscal year disclosed additional overpayments totaling \$16,150.87. In August 2014, subsequent to our audit period, an adjustment for \$883.22 was made to dental service payments to reduce the total \$19,978.93 overpayment amount.
Cause	The FHKC negotiated dental service rates that exceeded the established per member per month premium and the FAHCA paid the FHKC for the excess dental service rates.
Effect	Florida Healthy Kids Program dental service payments were made in excess of allowable amounts.
Recommendation	We recommend that the FAHCA ensure that Florida Healthy Kids Program dental service payments do not exceed the established per member per month rate.
State Agency Response and Corrective Action Plan	Proviso language in the SFY 2013-14 General Appropriations Act limited Healthy Kids dental plan payments to \$12.57 per member per month. Florida Healthy Kids Corporation (FHKC) negotiates a dental rate with each plan and projects that the average rate at the end of the fiscal year will be within the allocated amount. FHKC contracted with three dental plans during SFY 2013-14. Previously, FHKC had only contracted with two dental plans. The negotiated rate for the new plan was \$12.32 per member, less than the \$12.59 rate paid to the

two older plans. The new plan has fewer members, but FHKC projected the growth of enrollment in the new plan, coupled with the Affordable Care Act (ACA) requirement that children 6 through 18 with income under 133% FPL would transition to Medicaid effective January 1, 2014. The projection was that approximately 50,000 Healthy Kids enrollees would transfer to Medicaid and most of these children would have been enrolled in the more costly plans. If the ACA transition had progressed as projected, the average dental rate should have been \$12.57 or less.

Due in large part to the Agency's roll out of the Medicaid Managed Medical Assistance Program, the transition of the 50,000 Healthy Kids enrollees identified for transition to Medicaid was delayed, with federal approval, until after July 2014. As a result, these children remained in their more costly dental plans for the entire fiscal year, and the average dental rate at the end of the year was \$12.58 per member per month, or \$0.01 higher than allowed. The total Healthy Kids dental expenditures were within the Healthy Kids dental appropriations.

FHKC has repaid the dental overage of \$19,095.71. This represents the questioned costs of \$19,978.93 less the \$883.22 adjustment to dental service payments. A repayment adjustment was included in the FHKC February 2015 Total invoice received on February 11, 2015. Due to the uniqueness of events in SFY 2013-14, this overage should not recur.

**Estimated Corrective
Action Date**

February 11, 2015 - FHKC invoice submitted February 11, 2015 includes a \$19,095.71 repayment adjustment.

**Agency Contact and
Telephone Number**

Gail Hansen
(850) 412-4195

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2014-034
CFDA Number	93.767
Program Title	Children’s Health Insurance Program (CHIP)
Compliance Requirement	Cash Management
State Agency	Florida Department of Health (FDOH)
Federal Grant/Contract Number and Grant Year	05-1305FL5021 2013 and 05-1405FL5021 2014
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2014-173, Finding No. 2013-049
Finding	FDOH procedures were not sufficient to prevent the accumulation of a significant cash balance in the CHIP capitation account.
Criteria	<p>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.</p> <p>31 CFR 205.11, <i>What requirements apply to funding techniques?</i> – A State and Federal Program Agency must limit the amount of funds transferred to the minimum required to meet a State’s actual and immediate cash needs.</p> <p>45 CFR 92.21, <i>Payment</i> – Methods and procedures for payment shall minimize the time elapsing between the transfer of funds and disbursement by the grantee or subgrantee.</p>
Condition	<p>The FDOH received CHIP funds through a capitation agreement with the Florida Agency for Health Care Administration (FAHCA), whereby the FDOH submitted a capitation payment request each month to the FAHCA for Children’s Medical Services (CMS) provided to eligible enrolled children. The FAHCA used the capitation payment request to determine the amount of CHIP funds to draw down from the Federal Government. The estimated CMS capitation rate in effect during the 2013-14 fiscal year was \$469.16 per eligible enrolled child per month.</p> <p>The FDOH accounted for the receipt and expenditure of CMS funds in the FDOH CHIP capitation account, which was maintained in the FDOH Donations Trust Fund. Our review of FDOH CHIP activity disclosed that the CHIP capitation account had a significant cash balance throughout the 2013-14 fiscal year, for example, as of June 30, 2014, the CHIP capitation account had a cash balance of approximately \$18 million.</p>
Cause	The FDOH requested, and the FAHCA drew down, funds based on estimated capitation rates set for the CMS component of CHIP instead of actual Program costs.
Effect	A balance in excess of the Program actual and immediate cash needs has accumulated in the CHIP capitation account.
Recommendation	To prevent the accumulation of excess CHIP funds, we recommend that the FDOH request funds based on actual Program costs and work with the FAHCA to facilitate the drawdown of Federal funds.
State Agency Response and Corrective Action Plan	We do not concur. The cash balance for the Other Cost Accumulator KIDCM-Florida KidCare Program Title XXI-Children’s Medical Services as of June 30, 2014 was \$18,067,848.89. Final payments totaling \$13,420,805.60 were paid Certified Forward, leaving an adjusted cash balance of \$4,647,043.29. The remaining adjusted cash balance represents providers having 12 months to invoice for services rendered as of June 30, 2014.
Estimated Corrective Action Date	N/A

Agency Contact and Telephone Number

Melissa Vergeson
(850) 245-4677

Auditor's Remarks

The FDOH's response refers to an adjusted cash balance totaling \$4,647,043.29 after final 2013-14 fiscal year Certified Forward payments. However, the FDOH's calculation of the cash balance failed to include approximately \$18 million in Federal funds deposited into the CHIP capitation account during the Certified Forward payment period. Regardless of the State's appropriation process and the Certified Forward payments made, the point to our finding was that the FDOH did not request Federal funds from the FAHCA based on actual Program costs and, as a result, the CHIP capitation account maintained a cash balance in excess of Program actual and immediate cash needs throughout the 2013-14 fiscal year

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number 2014-035
CFDA Number 93.775, 93.777, and 93.778 (Includes Recovery Act Funding)
Program Title Medicaid Cluster
Compliance Requirement Activities Allowed or Unallowed and Allowable Costs/Cost Principles
State Agency Florida Department of Transportation (FDOT)
Federal Grant/Contract Number and Grant Year 05-1305FL5MAP 2013 and 05-1405FL5MAP 2014
Finding Type Noncompliance and Significant Deficiency
 Questioned Costs – \$640,787 (Federal Grant Nos. 05-1305FL5MAP \$206,810, 05-1405FL5MAP \$433,977)

Finding The FDOT’s Commission for the Transportation Disadvantaged (CTD) is responsible for coordinating transportation services provided to the transportation disadvantaged. Through an agreement with the Florida Agency for Health Care Administration, the CTD received Medicaid Program funds to provide Non-Emergency Transportation (NET) services to ensure eligible individuals receive access to medical care. To administer NET services, the CTD contracted with Subcontracted Transportation Providers. During the 2013-14 fiscal year, the CTD expended Program funds totaling \$33,548,944.

In finding Nos. 1 through 8 of our operational audit report No. 2015-058, dated December 2014, we disclosed that ineffective procedures and processes and deficiencies in monitoring contributed to the CTD’s noncompliance with governing laws and agreements, inaccurate reporting, and inadequate controls over access to sensitive Medicaid beneficiary information. Additionally, our audit disclosed that the CTD lacked assurance that 11 NET services payments, totaling \$2,768,833, were allowable, necessary, and made in compliance with grant terms and conditions. Of this amount, payments totaling \$640,787 were made during the 2013-14 fiscal year. Details of the findings and recommendations, as well as CTD management’s response are included in that report.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2014-036
CFDA Number	93.775, 93.777, and 93.778 (Includes Recovery Act Funding)
Program Title	Medicaid Cluster
Compliance Requirement	Activities Allowed or Unallowed and Allowable Costs/Costs Principles
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-1305FL5MAP 2013 and 05-1405FL5MAP 2014
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2014-173, Finding No. 2013-050
Finding	Medical service claim payments made to providers of Medicaid services were not always paid in accordance with established Medicaid policy and fee schedules. Specifically, some payments were for improper amounts or for unallowable services.
Criteria	<p>42 CFR 430, <i>Grants to States for Medical Assistance Programs</i></p> <p>42 CFR 433, <i>Mechanized Claims Processing and Information Retrieval System</i></p> <p>42 CFR 447 Subpart B, <i>Payment Methods: General Provisions</i></p> <p>Florida Medicaid State Plan, Supplement 1 to Attachment 4.19-B</p> <p>Section 409.908(13)(b), Florida Statutes – Medicaid will pay no portion of the Medicare deductibles and coinsurance when payment that Medicare has made for the service equals or exceeds what Medicaid would have paid if it had been the sole payor. The combined payment of Medicare and Medicaid shall not exceed the amount Medicaid would have paid had it been the sole payor. There are exceptions related to end stage renal dialysis center services, emergency transportation services, and portable X-ray services.</p> <p>Medicaid Provider Coverage and Limitations Handbooks, Provider General Handbook, and Medicaid Fee Schedules.</p>
Condition	<p>The FAHCA contracted with a fiscal agent to provide the Florida Medicaid Management Information System (FMMIS) used to process Medicaid claims submitted by providers. Claims totaling approximately \$20.7 billion were processed for Medicaid services during the 2013-14 fiscal year.</p> <p>We examined a sample of 60 claim payments (40 fee-for-service claims and 20 capitation payments [Managed Care]) paid during the 2013-14 fiscal year. We found that 4 of the 60 (6.7 percent) claims were not paid in the correct amounts or were not reimbursed in accordance with Medicaid policy. Specifically:</p> <ul style="list-style-type: none"> ➤ For 2 Physician claims, an Affordable Care Act (ACA) price change was not timely updated in the FMMIS, resulting in an overpayment of \$2.96 and \$3.84. ➤ For 1 Nurse Practitioner claim, the FMMIS processed the claim under outdated reimbursement methodology, resulting in an underpayment of \$5.63 to the provider. ➤ For 1 Physician Medicare crossover claim, a copayment was incorrectly applied, resulting in an underpayment of \$2 to the provider. Medicaid policy exempts recipients who require emergency services from paying a copayment. <p>We also performed queries of FMMIS data for claims paid during the 2013-14 fiscal year for certain types of Inpatient Hospital services in excess of 45 days,</p>

Prescribed Drug services, and Durable Medical Equipment (DME) services. In addition, we performed queries of FMMIS data for claims paid during the 2013-14 fiscal year for services rendered after a provider’s participation termination, and for services rendered subsequent to the recipient’s date of death. Total payments for the claims queried totaled \$24,001,199.98 during the 2013-14 fiscal year. Our queries disclosed instances in which payments totaling \$119,538.53 for select service types were not made in accordance with Medicaid policy. Specifically:

- Our queries disclosed that 245 claims totaling \$35,872.57 were paid for services claimed to have been rendered subsequent to the recipient’s date of death. Of this amount, the FAHCA’s third party administrator had only identified 89 claims totaling \$12,222.49 in overpayments. As of June 30, 2014, \$1,355.33 has been recouped.
- The Durable Medical Equipment (DME) and Medical Supply Services Coverage and Limitations Handbook provides that Medicaid will only reimburse DME, medical supplies, and orthotics and prosthetic devices for Medicaid recipient’s residing in non-institutional settings within the community that include the recipient’s own home, the recipient’s family home, a group home, a custodial care facility, or an assisted living facility. The Medicaid State Plan provides that Medicaid covers the Part B deductible and coinsurance for non-covered Medicaid services only for Qualified Medicare Beneficiaries (QMB) and QMB Plus. Our queries disclosed that 391 DME Medicare crossover claims totaling \$39,177.10 were paid for recipients residing in an institutional setting (i.e., nursing facility and skilled nursing facility) and the recipients were not enrolled as a QMB or QMB Plus.

Cause

For the Physician claims, the ACA price changes were effective January 1, 2014, were provided to the FAHCA by the Centers for Medicare and Medicaid Services (CMS) on March 4, 2014. However, FAHCA staff indicated that the price changes were not loaded in the FMMIS until June 27, 2014.

For the Nurse Practitioner claim, FAHCA staff indicated that the current reimbursement methodology had been loaded into the FMMIS; however, the FMMIS continued to apply the outdated reimbursement methodology. The FAHCA is aware of the situation and has taken steps to correct the issue.

For the Physician Medicare crossover claim where a copayment was improperly deducted, the FAHCA is currently researching to determine the cause.

For the claims paid for services that were claimed to have been provided subsequent to the recipient’s date of death, no explanation could be provided for why the third party administrator had not identified all the overpayments. For a majority of the claims identified, the recipient’s date of death was loaded into the FMMIS on or after the claim payment date.

For the DME Medicare crossover claims paid, edits within the FMMIS were not established to check against place of service restrictions. As a result, the DME claims identified were incorrectly considered to be covered Medicaid services.

Effect

Absent appropriate controls, unallowable claims may be processed and claims may be paid in incorrect amounts and not be timely detected by FAHCA personnel.

Recommendation

We recommend that the FAHCA ensure that appropriate electronic and manual controls are in place and operating effectively to ensure that Medicaid claims are accurately and properly processed.

State Agency Response and Corrective Action Plan

Physician Claims – The initial request for the ACA rate change provided to FAHCA from the Centers for Medicare and Medicaid Services (CMS) on March 4, 2014, was incomplete and required further clarification. Final clarification was received on June 2, 2014. Change Order (CO) #64164 implemented the new ACA rates on July 2, 2014. All Medicaid claims

reprocessing for the ACA rate change between the dates of January 1, 2014, and July 2, 2014, were identified and processed under CO #64165 which was completed on January 13, 2015.

Nurse Practitioner Claim – CO #59553 was generated to complete the coding for the rate segment update for Child Health Check-Up program (CHCUP) and created a new rate type specific to CHCUP. CO #59553 was implemented on July 24, 2014. Reprocessing of the Nurse Practitioner underpayment was performed under change order #65758 and was completed on November 11, 2014.

Physician Medicare Crossover Claim – CO #73223 was created to exclude the QMB benefit plan from copay processing logic. CO #73223 was implemented on January 13, 2015. CO #74982 is currently in an "open" status and will identify and complete the reprocessing of the claims.

Date of Death Claims - In response to the 245 paid claims for services claimed to have been rendered after the recipient’s date of death, the Agency’s TPL vendor identifies potential claims for recovery under the date of death project on a monthly basis for institutional and physician claims, while pharmacy claims are analyzed quarterly. The project compares recipient dates of death in FLMMIS to claim dates of service in order to identify overpayments. Once an individual provider’s total overpayment amount for all recovery projects exceeds \$750.00, the results are forwarded to the Bureau of Medicaid Program Integrity (MPI) where a tracking match is performed to exclude any providers or claims that may be under MPI review. Upon receipt of the tracking match results, an audit letter is generated. Provider audit letters are mailed monthly.

Regarding the 89 claims that had previously been identified with audit letters mailed to the providers, \$1,805.33 has been recovered and providers are appealing eight (8) claims totaling \$2,515.36. For the remaining 156 claims where audit letters had not been mailed to date, once the claims thresholds are reached and tracking matches have been completed, audit letters will also be mailed to those providers.

DME - It appears as though the referenced DME payments may have not been made in accordance with section 409.908(13), Florida Statutes. The Agency for Health Care Administration will further research and take appropriate action to correct these DME payments, if necessary.

Estimated Corrective Action Date

Physician Claims - Corrected July 2, 2014. Claims reprocessing completed January 13, 2015.

Nurse Practitioner Claim - Corrected July 24, 2014. Claims reprocessing completed November 11, 2014.

Physician Medicare Crossover Claims - Corrected January 13, 2015. Claims reprocessing is currently underway, and expected to be complete by April 30, 2015.

Date of Death Claims - Ongoing process.

DME - To be determined once research is complete.

Agency Contact and Telephone Number

Cheryl Travis
(850) 412-3416

Frank Dichio
(850) 412-4137

Monty McCulloug
(850) 412-4234

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number 2014-037
CFDA Number Various (Includes Recovery Act Funding)
Program Title Various (See Condition)
Compliance Requirement Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Reporting, and Special Tests and Provisions – ADP Risk Analysis and System Security Review
State Agency Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year Various
Finding Type Significant Deficiency

Finding General computer controls for the Florida Medicaid Management Information System (FMMIS) need improvement.

Criteria 45 CFR Part 95.621, Subpart F, *Automatic Data Processing Equipment and Services – Conditions for Federal Financial Participation (FFP)* – As part of complying with this requirement, the State may obtain a Statement on Standards for Attestations Engagement No. 16, Report on Controls at a Service Organization (SSAE 16) Type II report from its service organization.

Condition The FAHCA contracted with HP Enterprise Services (HPES) to serve as the State’s Medicaid fiscal agent from July 1, 2008, through June 30, 2018. As part of this contract, the HPES also enrolls providers in the Medicaid Program. Medical service claim payments, and other payments, are processed through FMMIS, which is administered by the HPES. In addition, FMMIS data is used to compile Federal reports and calculate Federal cash draws. Payments are processed through FMMIS for the following major programs:

- 93.566 – Refugee and Entrant Assistance – State-Administered Programs
- 93.767 – Children’s Health Insurance Program
- 93.775, 93.777, and 93.778 (Includes Recovery Act Funding) – Medicaid Cluster

Pursuant to the terms of the contract, the HPES obtained an SSAE SOC 1 Type II report and submitted it to the FAHCA. The following HPES control exceptions were noted in the report for the 12 months ended March 31, 2014:

Control	Exception
Production processing personnel do not initiate claims or have duties as developers and have been limited, to the extent practical, to knowledge of the system necessary to carry out their assigned duties.	27 of 55 software developers had inappropriate update access to production data and programs.
Separate development and test environments have been implemented to support application and data integrity.	27 of 55 software developers had inappropriate update access to production data and programs.

Our review of the SSAE 16 SOC 1 Type II report disclosed that the HPES had no mitigating controls in place to ensure no unauthorized or inappropriate changes were made to production data and programs.

On May 23, 2014, FAHCA staff approved a FMMIS change order to create a monitoring report for HPES staff use in determining whether unauthorized or inappropriate changes had been made. This change order was completed on November 7, 2014, and HPES staff started reviewing the monitoring reports on November 10, 2014.

Cause	HPES management stated that there was a business need for the control exceptions noted in the SSAE 16 SOC 1 Type II report related to inappropriate access.
Effect	Unauthorized or inappropriate changes to FMMIS and FMMIS data could occur and go undetected.
Recommendation	We recommend that the FAHCA ensure the State's Medicaid fiscal agent takes timely and appropriate corrective action to resolve the deficiencies noted in the SSAE 16 SOC 1 Type II report.
State Agency Response and Corrective Action Plan	<p>The Agency has reviewed the issues surrounding this finding and concurs with HPES' management that there is a business need for the control exceptions noted in the SSAE 16 SOC 1 Type II report. CO #65277 - 2014 SSAE16 Audit Support was implemented on November 6, 2014, and identifies when authorized software developers switched to an HP Global ID. Daily system activity reports are generated showing the date, time, production system, HP Global ID and developer's name. The daily report is routed to all Technical Leads. All Oracle changes made while under HP Global ID access must be reviewed and verified to be completed. The individual Technical Leads must specify the reason for the HP Global ID access. The daily report and reasons for the HP Global ID access are kept in a log by the Cycle Monitors.</p> <p>Hardware and Software constraints limit the number of HP Global ID's that can be created within the FL MMIS and therefore these ID's must be "checked out" before a given software developer can gain access to the FL MMIS using the HP Global ID.</p>
Estimated Corrective Action Date	Completed November 6, 2014
Agency Contact and Telephone Number	Cheryl Travis (850) 412-3416

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number 2014-038
CFDA Number 93.566, 93.767, 93.775, 93.777, and 93.778 (Includes Recovery Act Funding)
Program Title **Refugee and Entrant Assistance – State-Administered Programs (REAP), Children’s Health Insurance Program (CHIP), and Medicaid Cluster**
Compliance Requirement Allowable Costs/Cost Principles
State Agency **Florida Agency for Health Care Administration (FAHCA)**
Federal Grant/Contract Number and Grant Year 1301FLRCMA 2013, 1401FLRCMA 2014, 05-1305FL5021 2013, 05-1405FL5021 2014, 05-1305FL5MAP 2013, and 05-1405FL5MAP 2014
Finding Type Noncompliance and Significant Deficiency
Prior Year Finding Report No. 2014-173, Finding No. 2013-051

Finding The FAHCA continued to record medical assistance related payments to incorrect appropriation categories in the State’s accounting records.

Criteria OMB Circular A-87, Attachment A, Section C – To be allowable under Federal awards, costs must be authorized or not prohibited under State or local laws or regulations.

 Section 216.292, Florida Statutes – *Appropriations nontransferable: exceptions.* Funds provided in the General Appropriations Act or as otherwise expressly provided by law shall be expended only for the purpose for which appropriated, except that such moneys may be transferred as provided in this section when it is determined to be in the best interest of the State.

Condition Using amounts reflected in the Florida Medicaid Management Information System (FMMIS) weekly appropriation report, it was the FAHCA’s procedure to record medical assistance related payments in the State’s accounting records to a few medical services appropriation categories (service types) that had the largest amounts of budget released. Subsequently, the FAHCA would make journal transfers in the State’s accounting records to allocate the payments to the correct appropriation categories. The FAHCA established Other Cost Accumulator codes to ensure payments were recorded to the correct Federal program in the State’s accounting records. During the 2013-14 fiscal year, the FAHCA recorded approximately \$22.3 billion to medical services appropriation categories in the State’s accounting records.

We reviewed four FMMIS weekly appropriation reports with medical assistance related payments totaling \$1,292,574,668.95 and related transactions in the State’s accounting records. We noted that the FAHCA made initial entries to medical services appropriation categories in the State’s accounting records which did not always agree with the FMMIS weekly appropriation reports. As a result, while the total amount recorded was accurate, there were inaccuracies across medical services appropriation categories. For example, medical assistance payments made on June 11, 2014, totaling \$326,929,731.41, were recorded to six medical service categories. Subsequently, the FAHCA made journal transfers in the State’s accounting records to allocate the payments to the correct appropriation categories. However, the journal transfers did not correct all the inaccuracies as, after the FAHCA made the journal transfers, the amount for Hospital Inpatient Services totaled \$6,001,235.86 rather than \$50,992,399.04, and the total recorded to REAP and CHIP was \$0 and \$279,073.77 rather than \$366,490.87 and \$2,106,579.49, respectively.

Cause FAHCA procedures provided that medical assistance related payments reflected in the FMMIS weekly appropriation reports were to be recorded in the State’s accounting records to only a few appropriation categories and then journal transfers were to be made to move the expenditures to the correct categories. However, the FAHCA made journal transfers in incorrect amounts. Insufficient

	<p>budget authority in some medical assistance appropriation categories likely contributed to the condition.</p>
Effect	<p>Failure to correctly record medical assistance related payments in the State's accounting records diminishes the reliability of information relied upon by the Federal and State Governments for the proper administration and funding of programs.</p>
Recommendation	<p>We recommend that the FAHCA strengthen procedures for the accurate recording of medical assistance related payments in the State's accounting records.</p>
State Agency Response and Corrective Action Plan	<p>The FAHCA has taken the following steps to ensure that medical assistance related payments are accurately recorded in the State's accounting records:</p> <ol style="list-style-type: none"> 1. As a result of implementing Statewide Medicaid Managed Care, a budget amendment was submitted and approved on December 10, 2014, to establish new categories, realign budget between existing categories, and delete obsolete categories in order to properly capture expenditures. 2. The FAHCA discontinued its practice of recording medical assistance related payments to a few medical services appropriation categories and then journal transferring the expenditures to the correct appropriation categories in accordance with the weekly FMMIS appropriation reports. Effective February 23, 2015, the FAHCA implemented an Electronic Fund Transfer (EFT) process for the payment of the medical assistance related payments. Payments are now recorded in the correct category from the onset if release, budget, and cash are sufficient. 3. The FAHCA will submit a budget amendment, at least annually, to realign the Medicaid Services categories to reflect the results of the latest Medicaid Expenditures Social Services Estimating Conference (SSEC).
Estimated Corrective Action Date	<p>February 2015</p>
Agency Contact and Telephone Number	<p>Anita B. Hicks (850) 412-3518</p>

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2014-039
CFDA Number	93.767, 93.775, 93.777, and 93.778 (Includes Recovery Act Funding)
Program Title	Children’s Health Insurance Program (CHIP) and Medicaid Cluster
Compliance Requirement	Cash Management
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-1405FLINCT 2014, 05-1305FL5021 2013, and 05-1405FL5MAP 2014
Finding Type	Noncompliance and Significant Deficiency
Finding	The FAHCA did not always limit Federal funds draws to amounts needed for immediate cash needs.
Criteria	<p>31 CFR 205.11(b), <i>What requirements apply to funding techniques?</i> – A State and Federal Program Agency must limit the amount of funds transferred to the minimum required to meet a State’s actual and immediate cash needs.</p> <p>Cash Management Improvement Act (CMIA) Agreement between the State of Florida and the United States Department of the Treasury (Treasury-State Agreement) Section 6.2.4</p>
Condition	During the 2013-14 fiscal year, the FAHCA drew Federal funds totaling approximately \$12.8 billion for the Medicaid Program and CHIP. We sampled 40 draws (35 Medicaid draws and 5 CHIP draws) totaling approximately \$6 billion, including Medicaid ARRA draws totaling approximately \$2.9 million. Our audit tests disclosed that for 1 draw, made for both the Medicaid Program and CHIP and totaling \$1,064,919,100, the FAHCA drew down \$532,459,550 in excess of immediate cash needs. Further analysis of this draw disclosed that the FAHCA double drew \$524,322,236 in Medicaid Non-ARRA funds, \$8,035,314 in CHIP funds, and \$102,000 in Medicaid ARRA (Electronic Health Records) funds.
Cause	Human error likely contributed to the FAHCA double drawing amounts for the Medicaid Program and CHIP.
Effect	The failure to draw correct amounts, and correctly calculate cash draws needed for immediate cash needs, may result in cash draws being made for excess amounts which could affect the State’s interest liability.
Recommendation	We recommend that the FAHCA ensure draw amounts are only for immediate cash needs.
State Agency Response and Corrective Action Plan	<p>The overdraw/double draw of funds was caused when a computer program froze in the middle of the transaction. Attempts were made to cancel and resubmit the request; however, the efforts taken inadvertently caused the request to be submitted twice. Staff immediately identified the duplication in the draw request and implemented a plan to offset the overdraw of funds by reducing the draws for two subsequent weeks. In addition, the FAHCA has taken the following steps to ensure that draw amounts are only for the immediate cash needs:</p> <ol style="list-style-type: none"> 1. The draw request responsibility has been reassigned to the Accountant IV from the Revenue Unit Supervisor. 2. The Revenue Unit Supervisor performs a secondary review to ensure that the request is entered into the Federal Payment Management System (PMS) and in our State’s accounting records accurately. Once approved by the Revenue Unit Supervisor, the entry is then transmitted to the State Treasury. 3. The Accountant Supervisor II performs a daily audit of all draw requests entered in PMS and our State’s accounting records to ensure that all entries in PMS and our State’s accounting records match the backup documentation and that all notifications are transmitted.

**Estimated Corrective
Action Date**

May 2014

**Agency Contact and
Telephone Number**

Anita B. Hicks
(850) 412-3518

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2014-040
CFDA Number	93.775, 93.777, and 93.778 (Includes Recovery Act Funding)
Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Provider Health and Safety Standards
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-1305FL5MAP 2013 and 05-1405FL5MAP 2014
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2014-173, Finding No. 2013-055

Finding The FAHCA did not always ensure that facilities receiving Medicaid payments met required health and safety standards.

Criteria 42 CFR 431.610(b) and (c), *Relations with standard-setting and survey agencies*

Florida Medicaid State Plan Section 4.11 - Designates the FAHCA as the State agency having the authority to establish and maintain health and non-health related standards for private or public institutions that provide services to Medicaid recipients.

FAHCA Division of Health Quality Assurance Licensure and Certification Standard Operating Procedures, Section 6-7 – Establishes time frames for the completion of Life Safety Surveys. Hospitals, nursing homes, and intermediate care facilities for the developmentally disabled (ICF-DD) are to receive a Life Safety Survey on an annual basis, with a new Life Safety Survey conducted within 9 to 15 months of the exit date of the last survey.

FAHCA Division of Health Quality Assurance Licensure and Certification Standard Operating Procedures, Section 5-6 – Establishes requirements for follow-up surveys. The field office manager or designee shall monitor and schedule follow-up surveys, which are unannounced, to determine if corrective action has been taken on facility deficiencies found and cited during the survey. For certified facilities, the follow-up visits must be conducted no later than 45 days from the date of the survey.

Condition During the 2013-14 fiscal year, Medicaid fee-for-service (FFS) claim payments to hospitals, nursing homes, and ICF-DD, all of which were required to have an annual Life Safety Survey and an annual Health (Standard) Survey, totaled approximately \$8.8 billion. We reviewed FAHCA records for 40 facilities (15 hospitals, 15 nursing homes, and 10 ICF-DD) to determine whether the FAHCA retained documentation evidencing that Life Safety Surveys, Health (Standard) Surveys, and any necessary follow-up surveys were timely conducted. We noted that:

- For 3 hospitals, the FAHCA completed the Life Safety Surveys late, with the completion dates ranging from 19 to 29 months after the previous survey. The FAHCA made Medicaid payments totaling \$8,281,781.20 to these 3 facilities for the period of time during the 2013-14 fiscal year in which these facilities did not have a current Life Safety Survey certification.
- For 20 facilities (6 hospitals, 6 nursing homes, and 8 ICF-DD) the FAHCA could not provide documentation evidencing that the facilities had received a follow-up survey within 45 days of a Life Safety or Health (Standard) survey with cited deficiencies. In 26 instances, the follow-up surveys were completed from 1 to 80 days late (average of 16 days late). The FAHCA made payments totaling \$4,257,005.01 to these facilities for the period of time during the 2013-14 fiscal year in which a follow-up survey was due, but had not been completed.

Cause	FAHCA internal controls were not operating effectively to ensure Life Safety Surveys and follow-up surveys were conducted within established time frames. Staffing issues contributed to some Life Safety Surveys not being conducted within established time frames. The FAHCA was in the process of revising their Standard Operating Procedures to allow for follow-up surveys to be conducted within 90 days of surveys with cited deficiencies; however, revisions had not been reviewed and approved for implementation as of June 30, 2014.
Effect	Failure to timely complete the required Life Safety Surveys and the follow-up surveys could allow facilities that do not meet applicable health and safety standards to continue to provide Medicaid services.
Recommendation	We recommend that the FAHCA increase efforts to ensure Life Safety Surveys and the follow-up surveys for Life Safety and Health/Standard Surveys with noted deficiencies are conducted within the established time frames.
State Agency Response and Corrective Action Plan	<p>HQA Bureau of Field Operations continues to ensure Life Safety Code (LSC) surveys are conducted annually, but no later than 15.9 months from the previous annual licensure and/or recertification survey. Also, if it is determined an onsite revisit is necessary, the onsite revisit will be conducted no later than 90 days following the survey for which noncompliance was determined. Revisits can be conducted by desk review; however, the same timeframe of no more than 90 days must be followed. There are times in which exceptions to the revisit timeframes may be appropriate, such as a waiver (which is a process to waive the correction of noncompliance for an established timeframe but no more than one year from the original approval) or if a provider fails to submit a timely plan of correction. The field offices would maintain the documentation in these instances.</p> <p>In October 2013, the Bureau of Field Operations implemented the timeframes as noted above and incorporated into the Life Safety Code section of the HQA-Licensure and Certification Procedures Manual. Although the entire Licensure and Certification Procedures Manual has not been fully updated and approved, this section has been updated and should be considered the official process for LSC survey completion. This is the timeframe currently followed by HQA's eight field offices.</p> <p>While reviewing our process for monitoring LSC survey activity, we identified errors in the "Tickler" Report used by the field offices to schedule LSC surveys. Therefore, Field Operations has re-built the reports used for scheduling, monitoring, and tracking the completion of LSC surveys within the established timeframes for both annual and revisit surveys. Additionally, Field Operations has revised the Performance Standards for the Field Office Managers to expand the standard of completion of survey activity to include, specifically, Agency audit reviews, such as Fire Safety surveys, which must be completed within the timeframes noted in audit responses and as mandated in Agency Protocols.</p> <p>Staff within the Bureau's Survey and Certification Support Branch (SCSB) continue to monitor compliance. The specific staff within SCSB who are responsible for tracking timely survey completion conduct monthly conference calls with the Field Office Manager and Field Office Scheduler. The purpose of these calls is to discuss the specific offices' survey activity to ensure that not only LSC surveys are conducted within the established timeframes, but all other state and federal survey activities are conducted within the required timeframes as mandated by the federal government through the Mission and Priority Document and/or State statutes or rules. Performance Standards for these Quality Assurance staff will also include specific reference to monitoring survey activity related to audit responses in addition to other mandated workload.</p>
Estimated Corrective Action Date	Ongoing
Agency Contact and Telephone Number	Kimberly Smoak (850) 412-4516

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2014-041
CFDA Number	93.775, 93.777, and 93.778 (Includes Recovery Act Funding)
Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Inpatient Hospital and Long-Term Care Facility Audits
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-1305FL5MAP 2013 and 05-1405FL5MAP 2014
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2014-173, Finding No. 2013-056

Finding The FAHCA's established policies and procedures did not provide for the timely assignment and issuance of cost report audits of nursing homes or the timely assignment of cost report audits of Intermediate Care Facilities for the Developmentally Disabled (ICF-DD). Additionally, FAHCA had not performed monitoring of the vendor contracted to perform hospital cost report audits.

Criteria 42 CFR 447.253(g), *Audit requirements*

Condition Florida's Medicaid Program transitioned to a Statewide Medicaid Managed Care Program (SMMCP) consisting of two different components: the Long-term Care Managed Care Program (LTCMCP), and the Managed Medical Assistance Program (MMAP). The two programs were rolled-out in phases, with the final phase being completed in March 2014, and August 2014, respectively. The LTCMCP includes institutional care, such as nursing facilities. The MMAP is the medical component of the SMMCP and includes, but is not limited to, hospital services. Provider financial and statistical records are a component used in the FAHCA's SMMCP capitation rate calculations for nursing homes and hospitals. Prior to transitioning to the SMMCP, the Medicaid Program was predominantly a fee-for-service (FFS) Program in which services provided in ICF-DD, nursing homes, and hospitals were reimbursed based on an approved cost-based rate derived from provider financial and statistical records.

During the 2013-14 fiscal year, approximately 672 nursing homes and 101 ICF-DD received Medicaid FFS claim payments totaling \$2,907,049,490.02 and \$353,664,683.43, respectively. In addition, approximately 251 hospitals received Medicaid FFS claim payments totaling \$3,141,016,066.25 during the same fiscal year. FFS payments to nursing homes, ICF-DD, and hospitals are to be based on approved cost-based rates or Diagnosis Related Group (DRG) rates. To ensure the accuracy of those rates, periodic audits of the financial and statistical records of providers participating in the Medicaid Program are required. Periodic audits may be in the form of desk audits or field audits.

The FAHCA contracted with certified public accounting (CPA) firms to perform periodic nursing home and ICF-DD cost report audits. The FAHCA selected the cost reports to be audited by the CPA firms and developed nursing home and ICF-DD audit programs to be utilized by the CPA firms when performing cost report audits. It was the FAHCA's procedure to review each CPA-audited cost report and the related CPA working papers prior to issuing the audit report to the provider.

In addition, the FAHCA contracted with a Medicare intermediary from July 1, 2009, through December 31, 2013, and a CPA firm from February 20, 2014, through January 31, 2019, for the audit of hospital cost reports. For completed hospital cost report audits, the FAHCA's monitoring procedure was to select and review a sample of the audit working papers prepared by the Medicare intermediary and the CPA firm.

Our audit procedures disclosed that FAHCA procedures did not ensure the annual selection of a sufficient number of ICF-DD and nursing home cost reports or the timely issuance of nursing home cost report audits. Specifically:

- During the 2013-14 fiscal year, 101 ICF-DD received Medicaid payments and 14 cost reports pertaining to 14 (13.86 percent) of these facilities were selected for an audit or desk audit. At this rate, it would take approximately 7 years for each ICF-DD to receive at least 1 cost report audit or desk audit.
- During the 2013-14 fiscal year, 672 nursing homes received Medicaid payments and 113 cost reports pertaining to 112 (16.67 percent) of these facilities were selected for an audit or desk audit. At this rate, it would take approximately 6 years for each nursing home to receive at least 1 cost report audit or desk audit.
- For the 34 nursing home cost report audits issued during the 2013-14 fiscal year, the average length of time from the cost report fiscal year-end to the issuance of the audit report was approximately 3.5 years. We would consider the issuance of an audit report to be timely and most useful when issued within 2 years after the close of the provider’s year-end. The following table shows the fiscal years for each nursing home cost report audit issued during the 2013-14 fiscal year.

Cost Reports With Fiscal Years Ended in the Year	Number of Nursing Home Audits Issued During the 2013-14 Fiscal Year
2007	2
2008	-
2009	2
2010	24
2011	5
2012	1
Total	<u>34</u>

Additionally, the FAHCA had not performed programmatic or administrative monitoring of the Medicare intermediary contracted to perform hospital cost report audits during the 2013-14 fiscal year. The most recent programmatic or administrative monitoring of the Medicare Intermediary occurred in May 2012. The CPA firm contracted to perform the hospital cost report audits beginning in February 2014 had not yet completed an audit as of June 30, 2014.

Cause

FAHCA procedures did not provide for the selection of an adequate number of cost reports for audit or the timely issuance of cost report audits. The FAHCA’s review of the CPA working papers supporting each audit and preparation for cost report audit appeals may have hindered the timely issuance of audit reports. FAHCA staff did not adhere to contract monitoring procedures. The FAHCA contract manager indicated that contract monitoring of the Medicare intermediary did not occur because the contract manager’s staff were not CPAs and the contract manager did not have the authority to require one of the CPAs employed by the FAHCA to perform a review of the Medicare intermediary’s working papers.

Effect

The failure to select cost reports for audit and to timely review and issue audits reduces the effectiveness of FAHCA efforts to ensure that nursing homes and ICF-DD are reimbursed at appropriate rates and also limits the FAHCA’s ability to timely apply rate adjustments, if necessary. Furthermore, untimely monitoring of a contractor’s performance increases the risk that contractual noncompliance or performance issues may occur and not be timely detected by the FAHCA.

Recommendation

We recommend that the FAHCA enhance policies and procedures to specify an adequate number of cost reports to be audited annually, as well as to address the timely issuance of cost report audits. We also recommend that the FAHCA

ensure that the performance of the hospital cost report auditor be timely monitored.

State Agency Response and Corrective Action Plan

According to the Florida Title XIX Long-term Care Reimbursement Plan, Section I., cost reports are to be submitted to the Agency by the cost report due date, which is five months after the fiscal year end of the cost report. To be considered timely for rate setting purposes, a cost report must be received by April 30th. A cost report with a fiscal year end of September 30th is not due until February of the following calendar year, and is not late for rate setting purposes until April 30th of that year. By the time the cost report is received by the Agency, it has been over seven months since the cost report fiscal year end. After the cost report is received, it is reviewed for rate setting acceptance before the audit review can begin. Currently, the Audit Services unit is attempting to select cost reports for audit within two years of the fiscal year end in order to expedite the audit process.

Several steps have been taken by the Agency to shorten the timeline associated with cost report audits. The Agency has revised the Long Term-care Reimbursement Plan to begin sanctioning providers for failure to submit timely cost reports. Effective July 1, 2014 providers are subject to sanctions for cost reports not submitted within 60 days after the cost report due date. A cost report with a fiscal year end of June 30th is due to the Agency by November 30th, and if not received by January 29th the provider would be subject to sanctions. This should have the desired effect of causing cost reports to be submitted more timely, allowing the audit process to begin sooner. The Audit Services unit also cleared a backlog of 400 audits during calendar year 2014 which should free resources to work towards completing current period audits more timely. The Agency also contracted with the Office of the Attorney General to assist in closing the backlog of audit appeals. The Office of the Attorney General began working on audit appeals in October 2013. Again, cleaning up this backlog should free resources to work on current period audits. Going forward, the Audit Services unit will attempt to identify cost reports to audit and assign them in a more timely fashion, and in accordance with State and Federal guidelines.

Hospital Audits

The current policies and procedures that are in place do provide for an adequate number of cost reports to be audited annually. The cost report is a combination of Medicare Title XVIII & V and Medicaid Title XIX. The Medicaid portion of the audit process cannot begin until the audit is completed for the Medicare program. The completion of the Medicare audit may take more than a year depending on the scope of the audit. In addition, the scope of the Medicaid audit may take a year or longer to finalize. At the beginning of each federal fiscal year, the Agency and the Medicaid contractor perform a reconciliation of pending audits to ensure audits are completed within a reasonable timeframe. Also, there are legislative budget restraints which only allow for a certain number of audit hours to be performed each state fiscal year.

The Agency's current contract with a CPA vendor to perform the hospitals audits, effective January 2014, calls for a monthly status report of all examinations that are current and ongoing. The Agency has weekly status update calls with the vendor in which an agenda and the previous weekly meeting minutes are provided.

Estimated Corrective Action Date

July 1, 2015

Agency Contact and Telephone Number

Tom Parker
(850) 412-4110
Rydell Samuel
(850) 412-4093

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U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	2014-042
CFDA Number	97.036 and 97.039
Program Title	Disaster Grants – Public Assistance (Presidentially Declared Disasters) Hazard Mitigation Grant Program (HMGP)
Compliance Requirement	Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Matching, Level of Effort, Earmarking; and Subrecipient Monitoring
State Agency	Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Finding	The FDEM did not always maintain documentation to ensure that access to the FloridaPA.org and the Mitigation.org applications was accessible only to authorized users.
Criteria	Information Technology (IT) Best Practices Access Controls: Management should implement and document procedures that provide access control based on an individual's demonstrated need to view, add, modify, or delete data. The risk of inappropriate or unnecessary access to information can be reduced through the use of security controls to ensure that systems are accessible only to authorized users and for authorized uses. Effective access authorization practices include, among other things, the use of access authorization forms to document the user access privileges that management has authorized.
Condition	FloridaPA.org is a Web-based portal used by the FDEM to support the Disaster Grants Program. FloridaPA.org centralizes Program information which can be accessed by the FDEM, its subrecipients, and the Federal Emergency Management Agency. Subrecipient requests for payment and quarterly status reports are submitted, processed, and approved in FloridaPA.org. During the 2013-14 fiscal year, the FDEM used the FloridaPA.org application to process and approve Disaster Grants payments totaling \$49,997,272. The FDEM uses Mitigation.org to manage HMGP projects. During the 2013-14 fiscal year, the FDEM used the Mitigation.org application to process and approve HGMP subrecipient payments totaling \$49,737,681. The FDEM utilized Help Desk tickets or e-mail correspondence from the applicable supervisor to the Division's Information Security Manager to document user access requests and authorizations for the FloridaPA.org and the Mitigation.org applications. However, this documentation was not always maintained. Our review of 17 user accounts (12 for the FloridaPA.org and 5 for the Mitigation.org applications) disclosed that documentation authorizing access was not available for 9 of the 12 FloridaPA.org users or the 5 Mitigation.org users.
Cause	FDEM procedures did not require the maintenance of access authorization documentation for FloridaPA.org and Mitigation.org application users.
Effect	Absent established and properly implemented procedures requiring appropriate user access authorization documentation be prepared and maintained, the FDEM cannot demonstrate that access was appropriately limited to authorized users for authorized purposes.

Recommendation	We recommend that the FDEM establish procedures addressing the preparation and maintenance of user access authorization documentation and that such procedures be properly implemented to ensure that IT applications are accessible only to authorized users and for authorized purposes.
State Agency Response and Corrective Action Plan	<p>FDEM has implemented procedures for access to all IT systems to ensure that access requests are properly documented and that such documentation is maintained. Email requests are no longer accepted for access to any FDEM system.</p> <p>For systems with users external to FDEM, such as FloridaPA.org, requests for access or changes to access must come via a Helpdesk ticket submitted by an FDEM Public Assistance account manager. Once access has been granted, the account managers are responsible for the periodic review of their accounts and requesting any necessary changes. These requests are searchable and are maintained with no current archival expiration.</p> <p>For systems with users that are only internal to FDEM, such as Mitigation.org, requests are submitted via a Helpdesk ticket as above, but are then also documented on an IT Resource Request form signed by both the supervisor of the individual requesting access and the system owner of the system to which the access is requested. Like the Helpdesk requests, these hard-copy forms are maintained with no current archival expiration. They are on file for each DEM staff member granted access, and are reviewed anytime there is a position or status change for that individual.</p>
Estimated Corrective Action Date	June 30, 2015
Agency Contact and Telephone Number	Kevin Smith (850) 922-2289

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	2014-043
CFDA Number	97.036, 97.039, and 97.067
Program Title	Disaster Grants – Public Assistance (Presidentially Declared Disasters) Hazard Mitigation Grant Program (HMGP) Homeland Security Grant Program (HSGP)
Compliance Requirement	Reporting
State Agency	Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year	FEMA-4068-DR 2012, FEMA-4084-DR-FL 2012, FEMA-4138-DR 2013, EMW-2011-SS-00067-S01, EMW-2012-SS-00109-S01, EMW-2013-SS-00088-S01
Finding Type	Noncompliance
Prior Year Finding	Report No. 2014-173, Finding No. 2013-058
Finding	The FDEM did not report applicable Disaster Grants – Public Assistance (Public Assistance) Program, HMGP, and HSGP subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations.
Criteria	2 CFR 170 <i>Reporting Subaward and Executive Compensation Information</i>
Condition	FFATA regulations required the FDEM, as a recipient, to report in the FSRS key data elements regarding its subawards. The FSRS is a reporting tool used to capture and report subaward and executive compensation data and make it available to the public via a single, searchable Web site. FFATA reporting is required for grants or cooperative agreements exceeding \$25,000, effective on or after October 1, 2010, and made with a new Federal Assistance Identification Number on or after that date. Pursuant to Federal regulations, the FDEM should have reported, by the end of the month following the month in which the obligation was made, the key data elements for such grants. During the period July 1, 2013, through June 30, 2014, the FDEM made 302 subawards totaling \$63,295,323.28, for which FFATA reporting was required. However, the FDEM did not report in the FSRS data for any of these subawards. Specifically, we noted that: <ul style="list-style-type: none"> ➤ The FDEM did not report in the FSRS 215 subawards totaling \$39,318,240.28 made directly to other entities for the Public Assistance Program, 19 subawards totaling \$3,721,719 made directly to other entities for the HMGP, and 63 subawards totaling \$19,949,656 made directly to other entities for the HSGP. ➤ The FDEM transferred HSGP funds totaling \$305,708 to the Florida Department of Financial Services (FDFS) and the FDFS used the funds to make 5 subawards to other entities.
Cause	FDEM staff indicated that, due to staffing issues and workload, the subaward data could not be uploaded to the FSRS.
Effect	Applicable Public Assistance Program, HMGP, and HSGP subaward data was not reported in the FSRS as required by FFATA.
Recommendation	We recommend that the FDEM ensure that all data elements are properly and timely reported in the FSRS for subawards made from applicable grants.
State Agency Response and Corrective Action Plan	The workload issue has been resolved and the programs addressed in this audit have been entered into FFATA. As stated previously, DEM continues to work with our program areas and the FFATA helpdesk to address any issues to ensure compliance with this requirement.

We currently have 7 grant programs that Federal Award Identification Numbers have not been loaded in FSRS and therefore are not available for entry in FFATA. We have reported this information to the FFATA helpdesk and, based on their reply, we are reaching out to our federal contacts to resolve this issue.

**Estimated Corrective
Action Date**

June 30, 2015

**Agency Contact and
Telephone Number**

Cherie Milligan
(850) 413-9942

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number 2014-044
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-1306-DR-FL 1999, FEMA-1481-DR-FL 2003, FEMA-1679-DR-FL 2007, FEMA-3293-EM-FL 2008, FEMA-1840-DR-FL 2009, FEMA-4138-DR-FL 2013
Finding Type Noncompliance and Significant Deficiency

Finding FDEM procedures were not sufficient to ensure that the Federal Financial Reports (FFRs) were properly completed. As a result, the FDEM submitted FFRs during the 2013-14 fiscal year that may have been inaccurate.

Criteria The Federal Emergency Management Agency (FEMA) requires recipients to quarterly report Federal cash receipts and disbursements, Federal expenditures and unobligated balances, and recipient share (matching and cost sharing provided by the State).

Condition The FDEM submitted 86 quarterly FFRs related to 22 grants during the 2013-14 fiscal year. We reviewed 9 of these FFRs related to 9 grants and noted differences between the FDEM's records and the amounts reported, as shown in the table below.

Line Item	Grant Number	Quarter Ended	Amount per FFR	Amount per FDEM Records	Difference	Percent Difference
Line 10i – Total Recipient Share Required						
	1840	03/31/2014	\$ 2,028,918.41	\$ 1,825,758.41	\$(203,160.00)	11.1%
	3293	12/31/2013	369,080.51	321,562.51	(47,518.00)	14.8%
	4138	12/31/2013	12,492,734.63	12,305,316.63	(187,418.00)	1.5%
Line 10j – Recipient Share of Expenditures						
	1306	06/30/2013	\$37,862,847.94	\$35,011,518.10	\$(2,851,329.84)	8.1%
	1481	09/30/2013	3,349,600.05	3,741,596.25	391,996.20	10.5%

Cause While the FDEM had procedures in place related to the completion of the FFRs, the procedures were not sufficiently detailed regarding the calculation of recipient share amounts.

Effect The FDEM may have submitted inaccurate data to FEMA.

Recommendation We recommend that the FDEM update procedures to ensure the amounts reported on the quarterly FFRs are accurate.

State Agency Response and Corrective Action Plan The Finance Office within the FDEM has changed its process to no longer calculate the required state match for disaster related grant programs. This amount will now be provided to the Finance Office from the various program offices. The amount received will then be recorded on the Federal Financial Report submitted to the federal grantor.

Estimated Corrective Action Date April 1, 2015

Agency Contact and Telephone Number Karen Peyton
(850) 922-1646

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	2014-045
CFDA Number	97.067
Program Title	Homeland Security Grant Program (HSGP)
Compliance Requirement	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
State Agency	Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year	2010-SS-T0-0092 2010, EMW-2011-SS-00067 2011
Finding Type	Opinion Qualification, Material Noncompliance, Material Weakness Questioned Costs – \$192,207.83 (Federal Grant Nos. 2010-SS-T0-0092 \$17,698.46 and EMW-2011-SS-00067 \$174,509.37)
Finding	The FDEM did not always require adequate documentation be submitted by subgrantees to substantiate amounts requested for reimbursement. Additionally, one subgrantee was reimbursed for payments for unused leave charged directly to the Program, contrary to Federal regulations.
Criteria	OMB Circular A-87, Attachment A, Section C.1.j., <i>Basic Guidelines</i> OMB Circular A-87, Attachment B, Section 8.d., <i>Fringe Benefits</i>
Condition	During the 2013-14 fiscal year, approximately \$58.1 million in HSGP funds was expended by ten State agencies. We tested 55 expenditures totaling \$6,193,644.32 at three State agencies, including 34 subgrantee payments totaling \$5,635,200.22 made by the FDEM. Our review disclosed that the FDEM made 5 payments (for five different subgrantees) totaling \$1,975,581.26 for which available documentation did not adequately support amounts paid for fringe benefits and other costs totaling \$192,207.83. Specifically: <ul style="list-style-type: none"> ➤ For 3 subgrantee payments totaling \$209,798.60, the FDEM was unable to provide documentation, such as vendor invoices and conference sign-in sheets, to support amounts totaling \$174,397.19 requested for reimbursement and subsequently paid by the FDEM. These three payments were for exercise, planning, and equipment expenses. ➤ The FDEM made a payment totaling \$1,761,074.44, which included costs totaling \$17,698.46 for unused leave directly charged to the Program. Costs associated with unused leave are allowable only if allocated as an administrative expense to all activities. ➤ The FDEM made a payment totaling \$4,708.22 for equipment expenses that exceeded the approved budgeted amount by \$112.18.
Cause	FDEM staff did not adequately review documentation submitted by subgrantees with requests for reimbursement prior to approving payments.
Effect	Absent adequate documentation and a proper review of the documentation, the FDEM cannot ensure that amounts paid to subgrantees are allowable, reasonable, and comply with Federal regulations.
Recommendation	We recommend that the FDEM ensure subgrantee requests for reimbursement are adequately supported and that amounts are paid in accordance with OMB Circular A-87.
State Agency Response and Corrective Action Plan	Domestic Security Grant staff have been instructed to properly review grant files to ensure reimbursements are adequately supported and amounts paid are in accordance with OMB Circular A-87 and other related guidance documents. For the next 90 days programmatic staff will sample files to ensure expenditures are supported with appropriate source documentation (e.g. copies of invoices, timesheets, sign-in sheets, etc.). Upon completion of the sample period, FDEM Office of Domestic Security Sub-Recipient Grant Handbook will be updated as

appropriate and staff/sub-recipients will follow procedures outlined in this document.

**Estimated Corrective
Action Date**

June 30, 2015

**Agency Contact and
Telephone Number**

Linda McWhorter
(850) 413-9899

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	2014-046
CFDA Number	97.067
Program Title	Homeland Security Grant Program (HSGP)
Compliance Requirement	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
State Agency	Florida Department of Financial Services (FDFS)
Federal Grant/Contract Number and Grant Year	EMW-2011-SS-00067 2011; EMW-2012-SS-00109 2012
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$745.20
Finding	The FDFS paid amounts to a subgrantee in excess of the documented costs. The FDFS also made payments to another subgrantee for expenditures incurred prior to the execution of the contract.
Criteria	44 CFR 13.22 <i>Limitation on use of funds</i> OMB Circular A-87 – Attachment A, Section C.1.j, <i>Factors affecting Allowability of Costs</i>
Condition	During the 2013-14 fiscal year, the FDFS, Division of State Fire Marshal, expended HSGP funds totaling \$2,630,213.78, including payments totaling \$2,352,690.32 made to subgrantees. Our test of 15 payments totaling \$291,216.41, disclosed that overpayments totaling \$251.35 were made to subgrantees due to errors in training cost calculations. We also noted that the FDFS reimbursed a subgrantee \$493.85 for expenditures incurred 1 to 3 months prior to the start of the contract period.
Cause	FDFS staff indicated that the overpayments related to training costs resulted from clerical errors where incorrect hourly rates were used on the subgrantee reimbursement requests provided to the FDFS. For the expenditures incurred outside the contract period, the subgrantee’s 2011 grant balance was insufficient to cover the costs of all the items purchased, so the subgrantee requested reimbursement from the 2012 grant. However, the contract for the 2012 grant was executed after the dates the expenditures were incurred.
Effect	Undocumented costs and costs incurred prior to the contract period may be subject to disallowance by the USDHS.
Recommendation	We recommend that the FDFS ensure subgrantee requests for reimbursement are made in accordance with OMB Circular A-87. We also recommend that the FDFS only reimburse expenditures incurred during the applicable contract period.
State Agency Response and Corrective Action Plan	Concur. The two exceptions were rare oversights that occurred during the processing of numerous voluminous reimbursement packages. The FDFS requested refunds from the subrecipients and received a refund of \$251.35 from one subrecipient. The second refund of \$493.85 has been issued by the subrecipient and is in transit to FDFS. The FDFS will reimburse DEM for the questioned costs.
Estimated Corrective Action Date	March 1, 2015
Agency Contact and Telephone Number	John P. Kohnke, Domestic Security Coordinator, Division of State Fire Marshal (850) 413-3611

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	2014-047
CFDA Number	97.067
Program Title	Homeland Security Grant Program (HSGP)
Compliance Requirement	Matching, Level of Effort, Earmarking
State Agency	Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year	2009-SS-T9-0081 2009
Finding Type	Noncompliance Questioned Costs – \$66,660.32
Finding	The FDEM did not effectively ensure that no more than 3 percent of funds awarded were used for management and administrative purposes associated with the HSGP award.
Criteria	6 USC 609 (a)(11) <i>Use of funds</i> – The Administrator shall permit the recipient of a grant under section 604 or 605 of this title to use grant funds to achieve target capabilities related to preventing, preparing for, protecting against, and responding to acts of terrorism, consistent with a State homeland security plan and relevant local, tribal, and regional homeland security plans, through paying expenses directly related to administration of the grant, except that such expenses may not exceed 3 percent of the amount of the grant.
Condition	The USDHS awarded the FDEM \$72,345,392 for the 2009 Federal fiscal year, of which no more than 3 percent (or \$2,170,364.76) was to be used for management and administrative (M&A) purposes associated with the HSGP award. However, the FDEM expended \$2,237,022.08 for M&A costs, or \$66,660.32 more than the 3 percent allowed.
Cause	FDEM management indicated that the M&A costs exceeded the amount allowed due to a lack of communication within FDEM when reassigning M&A costs.
Effect	The FDEM exceeded the maximum costs allowed for M&A for the 2009 Federal grant.
Recommendation	We recommend that the FDEM strengthen communication to ensure that HSGP M&A costs do not exceed the amount allowed.
State Agency Response and Corrective Action Plan	Domestic Security Financial Manager and Preparedness Bureau Chief are working more closely with the Finance Bureau to ensure we have a better flow of communications to ensure timely resolution of issues associated with the HSGP program. Budget meetings will be set quarterly to ensure compliance with grant guidance.
Estimated Corrective Action Date	May 31, 2015
Agency Contact and Telephone Number	Linda McWhorter (850) 413-9899

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U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-048
CFDA Number	Various
Program Title	Student Financial Assistance (SFA) Cluster
Compliance Requirement	Allowable Costs/Cost Principles and Eligibility
State Educational Agency	Various
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2014-173, Finding No. 2013-059
Finding	Certain access controls protecting the institution's information technology (IT) resources needed improvement.
Criteria	<p>IT Industry Standards: General Controls</p> <p>IT Governance Institute <i>Control Objectives for Information and related Technology (COBIT)</i>:</p> <p>DSS5.04 Manage user identity and logical access – Ensure that all users have information access rights in accordance with their business requirements.</p> <p>APO11.02 Define and manage quality standards, practices, and procedures – Identify and maintain requirements, standards, procedures, and practices for key processes.</p> <p>Effective access controls over IT resources provide safeguards to assist in the prevention or detection of errors or misappropriations. Effective access controls provide employees access to IT resources based on an employee's demonstrated need to view, change, or delete data and restrict employees from performing incompatible functions or functions outside of their area of responsibility.</p>
Condition	Our audit testing of selected access privileges to the financial aid system disclosed certain institution employees had access privileges that were inappropriate and unnecessary, and that permitted the employees to perform incompatible functions.
Cause	The institution may not have properly separated access responsibilities and, as a result, inappropriate or unnecessary user access may have been granted.
Effect	While our tests did not disclose any instances of errors or fraud, inappropriate or unnecessary access privileges increase the risk of unauthorized disclosure, modification, or destruction of institution data and IT resources.
Recommendation	The institution should ensure that assigned access privileges significant to determining eligibility for awarding and disbursing student financial aid enforce an appropriate separation of incompatible duties and restrict employees to only those functions necessary for their assigned job responsibilities.
	<u>Florida Atlantic University</u>
FAU Response and Corrective Action Plan	Access campus-wide was restricted and corrected as indicated during the audit.
Estimated Corrective Action Date	December 2014
FAU Contact and Telephone Number	Stacey Semmel, Associate Vice President for Financial Affairs and University Budget Director (561) 297-3102

Florida State University

FSU Response and Corrective Action Plan

FSU Office of Financial Aid (OFA) evaluated all employees who had access to student data both to their internal Campus Solutions system as well as the Federal Central Processing System (CPS). As a result of this immediate review, the access of users (outside of OFA) to CPS was revoked as it was not compatible with their current duties due to the transitioning of these processes to Oracle Campus Solutions (CS). In addition, Information Technology Services (ITS) and OFA have instituted changes in the CS system and assigned roles accordingly for access to SAP status update pages. OFA plans on conducting periodic audits of access to both CPS as well as the internal CS system and having these audits evaluated by a senior management team.

Estimated Corrective Action Date

December 2015

FSU Contact and Telephone Number

Byron Menchion, Senior Director of Enterprise Applications
(850) 645-1803

New College of Florida

NCF Response and Corrective Action Plan

The College has taken immediate action to remove access for identified personnel, to establish greater separation of duties and greater limits to access controls for processing and awarding Federal financial aid.

Estimated Corrective Action Date

January 2, 2015 (All access control actions were completed between July and January, with the final corrective action completed January 2, 2015.)

NCF Contact and Telephone Number

Sonia Wu, Associate Dean of Enrollment Services
(941) 487-4461

University of North Florida

UNF Response and Corrective Action Plan

A review of the assigned Financial Aid access privileges was performed and access was modified or revoked as deemed necessary for individual assigned job duties. In addition, any non-Financial Aid access privileges assigned to Financial Aid staff has been reviewed and modified or revoked as needed for individual assigned job duties. Additionally, two members of the leadership staff (Director and AD level) review GSASECR for all assigned Financial Aid classes. All Financial Aid objects within the classes as well as the users assigned to them are reviewed for the appropriateness of the access privileges and whether the user's current role justifies the access granted.

Estimated Corrective Action Date

November 19, 2014

UNF Contact and Telephone Number

Anissa J. Agne
(904) 620-2681

University of West Florida

UWF Response and Corrective Action Plan

The corrective action plan defined previously for implementation in the new Banner financial aid system is complete except for one element, which is being piloted in the Office of Financial Aid during February - April 2015 and will be put in final process form in May 2015. Details of the corrective action plan are considered sensitive and security-related, but are available for review upon request.

Estimated Corrective Action Date

All items except subpart D of the action plan are corrected as of January 30, 2015. Subpart D will be completed as of June 1, 2015.

UWF Contact and Telephone Number

Michael Dieckmann, Chief Information Officer
(850) 474-2558

Broward College

BrwC Response and Corrective Action Plan

A review of each employee’s access controls to the financial aid system was conducted to ensure that employees can only access IT resources that are necessary to perform their assigned job responsibilities and that the assigned access privileges enforce an appropriate separation of incompatible responsibilities. As a result of this review, appropriate changes to the “write” and “read” access for individual personnel was completed on February 2, 2015.

In the future, personnel access to the financial aid system will be internally audited once each term by the Associate Vice President of Financial Aid and results, which will include a random sample of user transactions that may include overrides, will be reported to the Vice President for Student Affairs and Enrollment Management.

Estimated Corrective Action Date

February 2, 2015

BrwC Contact and Telephone Number

Dr. Marielena DeSanctis
(954) 201-7487

Edison State College

ESC Response and Corrective Action Plan

Access privileges for all ESC employees that had access to the Banner Financial Aid module has been reviewed. User access has been modified in accordance with their assigned job responsibilities.

Estimated Corrective Action Date

Completed 11/24/14

ESC Contact and Telephone Number

Catherine A. Morgan, Director Student Financial Aid
(239) 433-8047

Florida Gateway College

FGC Response and Corrective Action Plan

IT removed access deemed inappropriate during the audit process. IT is now developing reports to better monitor access privileges and will insure their review is timely by appropriate managers.

Estimated Corrective Action Date

March 1, 2015

FGC Contact and Telephone Number

Mike Davis, CIO
(386) 754-4242

Florida State College at Jacksonville

FSCJ Response and Corrective Action Plan

Florida State College at Jacksonville concurs that certain access controls protecting the institution’s I.T. resources need improvement within our Financial Aid process. The College is taking corrective action through immediate temporary steps and through a long-term solution.

Access for employees who changed roles in the Financial Aid department have been updated, and a special report has been created to insure future role changes are noted in a timely manner with access updates made as appropriate.

Implementation of the new ERP system will take place in the first quarter of 2016, and the program will allow for a greater granularity of access controls, which should further improve internal controls in Financial Aid.

Estimated Corrective Action Date

Current System - 3/1/15
New ERP System - 4/1/16

FSCJ Contact and Telephone Number

Rod Andrews
(904) 632-5903

Gulf Coast State College

GCSC Response and Corrective Action Plan

GCSC will make a number of changes in an attempt to balance FA system security, sufficient job function backup capability, service to students, and cost. The College will adjust certain individuals' ability to make changes on the FAA Access Federal website. In addition, internal system permissions for certain FA staff members will be adjusted. These changes will ensure that no one person has complete access to the Financial Aid processing system. The College will also periodically monitor certain changes to students' financial aid records as a compensating control.

Estimated Corrective Action Date

December 23, 2014

GCSC Contact and Telephone Number

Chris Westlake, Executive Director of Student Financial Services
(850) 873-3543

Polk State College

PolkSC Response and Corrective Action Plan

The Director of Student Financial Services will review financial aid security on a monthly basis to ensure that employees can only access IT resources necessary to perform assigned duties. Additionally, activity reports will be reviewed by the Quality Assurance and Compliance Coordinator who will document the review and any follow-up action as needed.

Estimated Corrective Action Date

Corrected

PolkSC Contact and Telephone Number

Marcia M. Conliffe, Director of Student Financial Services
(863) 292-3680

Seminole State College

SSC Response and Corrective Action Plan

Student Success Specialists were initially given the same access as Financial Aid Specialists because they were trained by Financial Aid staff and asked to perform tasks associated with this access during the transition to the One Stop model. They no longer are asked to perform those duties. Access to make award and ISIR changes was removed 12/10/2014. We are also in the process of defining a new role which allows view only access to these screens with the exception of the ability to add documents to tracking and comments to 3Cs. This new role will be in place by 5/1/2015.

Estimated Corrective Action Date

5/1/2015

SSC Contact and Telephone Number

Roseann Amato, Director of Student Financial Resources
(407) 708-2713

St. Johns River State College

SJRSC Response and Corrective Action Plan

Access privileges are being reviewed and revised to ensure that the College has the appropriate separation of duties. The College will continue to review and implement separation of incompatible duties and/or compensating controls to assist in the prevention and detection of errors or misappropriations.

Estimated Corrective Action Date

March 1, 2015

SJRSC Contact and Telephone Number

Mike Hawkins, CIO
(386) 312-4134

U.S. DEPARTMENT OF EDUCATION

Finding Number 2014-049
CFDA Number Various
Program Title Student Financial Assistance (SFA) Cluster
Compliance Requirement Allowable Costs/Cost Principles and Eligibility
State Educational Agency Various
Finding Type Significant Deficiency
Prior Year Finding Report No. 2014-173, Finding No. 2013-060

Finding Certain information technology (IT) monitoring controls protecting the institution’s IT resources needed improvement. We are not disclosing specific details of the deficiencies to avoid the possibility of compromising institution student financial aid system information. However, we have notified appropriate institution personnel of the deficiencies.

Criteria IT Industry Standards: General Controls
 United States Government Accountability Office’s Federal Information System Controls Audit Manual:
 DA-1.2 Detective controls are implemented in a manner that effectively supports requirements to identify and react to specific system or user activity within the data management system and its related components.

Condition Discussed with appropriate institution personnel.

Cause Discussed with appropriate institution personnel.

Effect Without adequate monitoring of the student financial aid system activity, there is an increased risk that inappropriate or unauthorized changes, should they occur, may not be detected in a timely manner.

Recommendation The institution should improve its IT monitoring controls related to student financial aid system activity to ensure the continued confidentiality, integrity, and availability of institution data and IT resources.

Florida Atlantic University

FAU Response and Corrective Action Plan There are no findings related to the accuracy of functions performed; however, management recommendations were made to increase quality controls. As a result, the Financial Aid internal controls were enhanced to include once per month Verification and Satisfactory Academic Progress reviews.

Estimated Corrective Action Date January 2015

FAU Contact and Telephone Number Tracy L Boulukos, Director of Student Financial Aid
 (561) 297-3531

Florida State University

FSU Response and Corrective Action Plan The Oracle Campus Solutions system is comprised of numerous pages that store specific attributes about a student. These attributes assist staff in determining student eligibility for financial aid, and on occasion these attributes need to be revised based on business processes and/or eligibility requirements. Office of Financial Aid (OFA) is working closely with our technology division, Information Technology Services, to turn on the audit feature on certain key student attributes (data elements) and then create reports that would allow better monitoring. These reports will be monitored periodically by OFA’s senior management audit team.

Estimated Corrective Action Date December 2015

FSU Contact and Telephone Number

Byron Menchion, Senior Director of Enterprise Applications
(850) 645-1803

New College of Florida

NCF Response and Corrective Action Plan

Adjustments to access and procedures have been completed for appropriate reviews, addressing the recommendations cited in the audit.

Estimated Corrective Action Date

January 2, 2015

NCF Contact and Telephone Number

Sonia Wu, Associate Dean of Enrollment Services
(941) 487-4461

University of North Florida

UNF Response and Corrective Action Plan

A plan for monthly reviews of manual processes has been developed and implemented. The individuals reviewing the process do not have update privileges to the objects they are reviewing. Additionally, the previous practice of reviewing SAP appeals and ISIR verifications has been improved and update privileges to pertinent screens for the reviewers has been revoked. This allows for complete independence and impartiality of the reviewer.

Estimated Corrective Action Date

November 19, 2014

UNF Contact and Telephone Number

Anissa J. Agne
(904) 620-2681

University of West Florida

UWF Response and Corrective Action Plan

The corrective action plan defined previously for implementation in the new Banner financial aid system is complete as of January 30, 2015. Details of the corrective action plan are considered sensitive and security-related, but are available for review upon request.

Estimated Corrective Action Date

Complete as of January 30, 2015.

UWF Contact and Telephone Number

Michael Dieckmann, Chief Information Officer
(850) 474-2558

Broward College

BrwC Response and Corrective Action Plan

A review of each employee's access controls to the financial aid system was conducted to ensure that employees can only access IT resources that are necessary to perform their assigned job responsibilities and that the assigned access privileges enforce an appropriate separation of incompatible responsibilities. As a result of this review, appropriate changes to the "write" and "read" access for individual personnel was completed on February 2, 2015.

In the future, personnel access to the financial aid system will be internally audited once each term by the Associate Vice President of Financial Aid and results, which will include a random sample of user transactions that may include overrides, will be reported to the Vice President for Student Affairs and Enrollment Management.

Estimated Corrective Action Date

February 2, 2015

BrwC Contact and Telephone Number

Dr. Marielena DeSanctis
(954) 201-7487

Edison State College

ESC Response and Corrective Action Plan Reports generated and reviewed daily to reflect any updates to student financial aid records.

Estimated Corrective Action Date Completed December 2014.

ESC Contact and Telephone Number Catherine A. Morgan, Director Student Financial Aid
(239) 433-8047

Florida Gateway College

FGC Response and Corrective Action Plan IT is working with Financial Aid to identify the sensitive transactions that should trigger a logged event in order for the College to monitor for what could be inappropriate changes to data.

Estimated Corrective Action Date February 1, 2015

FGC Contact and Telephone Number Mike Davis, CIO
(386) 754-4242

Florida State College at Jacksonville

FSCJ Response and Corrective Action Plan The current Financial Aid system provides a complete audit trail of all transactions and verifications documenting the staff member making each entry. Verifications were completed as required by Federal guidelines. Per auditor recommendation the College will implement monthly reviews of the transaction and verification issues noted by the auditor.

Estimated Corrective Action Date 3/1/15

FSCJ Contact and Telephone Number Rod Andrews
(904) 632-5903

Gulf Coast State College

GCSC Response and Corrective Action Plan GCSC will make a number of changes in an attempt to balance FA system security, sufficient job function backup capability, service to students, and cost. The College will adjust certain individuals' ability to make changes on the FAA Access Federal website. In addition, internal system permissions for certain FA staff members will be adjusted. These changes will ensure that no one person has complete access to the Financial Aid processing system. The College will also periodically monitor certain changes to students' financial aid records as a compensating control.

Estimated Corrective Action Date December 23, 2014

GCSC Contact and Telephone Number Chris Westlake, Executive Director of Student Financial Services
(850) 873-3543

Polk State College

PolkSC Response and Corrective Action Plan The College's Quality Assurance & Compliance Coordinator will monitor the Financial Aid system activity monthly to protect the institution's financial aid data and IT resources. All review and follow-up action will be thoroughly documented.

Estimated Corrective Action Date Corrected

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

Seminole State College

**SSC Response and
Corrective Action Plan**

Seminole State College performs random monitoring of changes made to student records to ensure data integrity. In response to this finding, the College will institute new processes and procedures to monitor the exact categories mentioned in our meeting (SAP, Award, and ISIR Correction changes.) The College will create a report for each category that will run on a weekly basis and identify changes that occurred, who performed the change and when it occurred.

**Estimated Corrective
Action Date**

08/31/2015

**SSC Contact and
Telephone Number**

Roseann Amato, Director of Student Financial Resources
(407) 708-2713

St. Johns River State College

**SJRSC Response and
Corrective Action Plan**

The College has implemented additional security and compensating controls to ensure continued confidentiality, integrity and availability of institution data and IT resources. Specifically an additional compensating control related to verification review is being implemented beginning with the 2014-2015 academic year.

All specific financial aid access issues identified during the audit process are being addressed.

**Estimated Corrective
Action Date**

March 1, 2015

**SJRSC Contact and
Telephone Number**

Mike Hawkins, CIO
(386) 312-4134

U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-050
CFDA Number	84.007, 84.033, 84.063, and 84.268
Program Title	Student Financial Assistance (SFA) Cluster Federal Supplemental Education Opportunity Grant (FSEOG) Federal Work-Study Program (FWS) Federal Pell Grant Program (Pell) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Cash Management – Reconciliations
State Educational Entity	St. Johns River State College (SJRSC)
Finding Type	Noncompliance
Finding	The institution did not always perform the required monthly reconciliations for each Title IV Higher Education Opportunity Act (HEOA) program reported in the Federal G5 payment system (G5) and the Common Origination and Disbursement (COD) system to the institution’s accounting records during the 2013-14 fiscal year.
Criteria	34 CFR 668.24(b), <i>Record Retention and Examinations – Fiscal Records</i> 34 CFR 675.19, <i>Fiscal Procedures and Records</i> 34 CFR 676.19, <i>Fiscal Procedures and Records</i> 34 CFR 685.102(b), <i>Definitions</i> 34 CFR 690.81, <i>Fiscal Control and Fund Accounting Procedures</i> Federal Student Aid Handbook, Volume 4, Chapter 5, Reconciliation
Condition	The Federal Student Aid Handbook provides that each institution should have documented reconciliation procedures that describe who, how, and when reconciliations will be performed and that, at a minimum, Federal student aid financial records should be reconciled monthly to identify and resolve discrepancies to ensure continuing institution compliance. Reconciliations with G5 are required for all HEOA programs and reconciliations with the COD system are required for Pell and FDSL. Our review of institution records disclosed the following: <ul style="list-style-type: none"> ➤ Business Office procedures for the Federal program accounts included periodically reconciling authorized award amounts and revenues drawn through G5 for FSEOG, FWS, Pell, and FDSL, with revenues and expenditures reported in the institution’s accounting records. Our review disclosed that while the year-end reconciliation for June 30, 2014, disclosed no unresolved differences or excess cash, reconciliations were prepared for only 5 months during the 2013–14 fiscal year. ➤ Financial Aid Office procedures included monthly reconciling Pell and FDSL funds disbursed per institution records with the COD system and investigating any significant differences. However, in response to our inquiries, institution personnel indicated that, although reconciliations were documented for Pell, they were not documented for FDSL.
Cause	The institution experienced changes in personnel responsible for performing the required reconciliations during the 2013-14 fiscal year, and as a result, the monthly reconciliations of the Title IV HEOA programs were either not always performed or were not adequately documented.

Effect	When monthly reconciliations are not performed, the institution has limited assurance that information in G5 and COD agrees to its accounting records, and errors or omissions may occur and not be timely detected when reporting expenditures to or drawing down funds from USED.
Recommendation	The institution should enhance its procedures to ensure that the required reconciliations of its Federal student aid financial records are timely performed and documented, and that any identified differences are timely resolved.
SJRSC Response and Corrective Action Plan	The College realizes the importance of timely Federal student financial aid program reconciliations, and processes have been changed to perform the required reconciliations for the Federal Supplemental Education Opportunity Grant, Federal Work-Study, Federal Pell Grant Program, and the Federal Direct Student Loan Program on a monthly basis. In addition, documentation from the Common Origination and Disbursement (COD) system has now been incorporated in the reconciliation process to ensure the Business Office has fully reconciled with the Financial Aid Office.
Estimated Corrective Action Date	1/5/2015
SJRSC Contact and Telephone Number	Dr. Lynn M. Powers, Vice President-Finance and Administration/CFO (386) 312-4116

U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-051
CFDA Number	84.063 and 84.268
Program Title	Student Financial Assistance (SFA) Cluster Federal Pell Grant Program (Pell) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Eligibility
State Educational Entity	University of West Florida (UWF)
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$30,071 (\$11,321 Pell, \$4,008 FDSL subsidized, \$14,742 FDSL unsubsidized)
Finding	The institution’s procedures were not adequate to ensure that Title IV Higher Education Opportunity Act (HEOA) funds are only disbursed to students who are enrolled in courses that count toward a degree or certificate.
Criteria	34 CFR 668.32(a)(1)(i), Student Eligibility – General Federal Student Aid Handbook, Volume 1, Student Eligibility
Condition	The Federal Student Aid Handbook provides that if a student is enrolled in courses that do not count toward a degree or certificate, the courses cannot be used to determine enrollment status unless they are eligible remedial courses. For 1 of the 35 students tested, the institution awarded \$18,145 (\$5,645 Pell, \$4,008 FDSL subsidized, \$8,492 FDSL unsubsidized) in Title IV HEOA funds for a student who had already completed a baccalaureate course of study at the institution, was not enrolled in another eligible program of study, and was therefore not eligible. For 3 of the 35 students tested, the institution included certain courses in determining the students’ enrollment status for eligibility of Title IV HEOA funds that were not required and did not count toward a degree or certificate for the students’ program of study. When the ineligible courses were excluded from these students’ enrollments, the enrollment status changed from full time to three-quarter time, half time, or less-than-half time, respectively, for Title IV HEOA funds. Because the institution included ineligible courses in determining enrollment status, excess Title IV HEOA funds totaling \$11,926 (\$5,676 Pell, \$6,250 FDSL unsubsidized) were awarded to the 3 students for which they were not eligible. Subsequent to our inquiry, the institution returned the Title IV HEOA funds to applicable Federal programs.
Cause	The institution did not have adequate controls to identify students enrolled in courses that were not required for the program of study and to adjust the Title IV HEOA awards prior to disbursement.
Effect	In the absence of adequate controls to ensure compliance with Federal regulations, the institution disbursed more Title IV HEOA funds to students than they were entitled of receive.
Recommendation	The institution should enhance its procedures to ensure that Title IV HEOA funds are disbursed to students based on courses that count toward a degree or certificate.
UWF Response and Corrective Action Plan	In the Fall 2014, UWF’s Office of Financial Aid implemented a process to review all students with 90 or more earned credit hours and enrolled in a course identified as not applicable to the degree. Courses outside of the degree requirements are captured on the student’s degree audit and referred to as fall-through courses. A Tableau report was created utilizing DegreeWorks data to

identify fall-through courses. The report is available and published after each add/drop period. Once generated, academic departments review the report and review the DegreeWorks audit for each student and determined if the courses listed were applicable toward the degree. Upon the review, departments determine if the course can be used as a substitution and fulfill a degree requirement or if the fall-through course is not part of the student degree plan. The Office of Financial Aid adjusts Federal financial aid awards and returns funds to the Department of Education for all courses identified by academic departments as not meeting a degree requirement.

**Estimated Corrective
Action Date**

May 30, 2015

**UWF Contact and
Telephone Number**

Dr. Joffery Gaymon, Assistant Vice President of Enrollment Affairs
(850) 474-3386

U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-052
CFDA Number	84.063 and 84.268
Program Title	Student Financial Assistance (SFA) Cluster Federal Pell Grant Program (Pell) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Eligibility
State Educational Entity	St. Johns River State College (SJRSC)
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$15,439 (\$4,939 Pell, \$4,500 FDSL subsidized, \$6,000 FDSL unsubsidized)
Finding	The institution’s procedures were not adequate to ensure that Title IV Higher Education Opportunity Act (HEOA) funds are only disbursed to students who are enrolled in courses that count toward a degree or certificate.
Criteria	34 CFR 668.32(a)(1)(i), <i>Student Eligibility - General</i> Federal Student Aid Handbook, Volume 1, <i>Student Eligibility</i>
Condition	<p>The Federal Student Aid Handbook provides that if a student is enrolled in courses that do not count toward a degree or certificate, the courses cannot be used to determine enrollment status unless they are eligible remedial courses.</p> <p>For 3 of 25 students tested, the institution, because of oversight, included certain courses in determining the students’ enrollment status for eligibility of Title IV HEOA funds that were not required and did not count toward a degree or certificate for the students’ program of study. When the ineligible courses are excluded from 2 of these 3 students’ enrollments, the enrollment status changes from three-quarter time to half time, and from full time to less-than-half time, respectively, for Title IV HEOA funds.</p> <p>For the remaining student, institution records indicated that the student’s original program of study had been discontinued in a prior fiscal year. Institution personnel advised us that the student met with a campus counselor to change to a new program of study; however, institution records were not updated for the new program of study and documentation of the request to change the program of study was not available.</p> <p>Because the institution included ineligible courses in determining enrollment status, excess Title IV HEOA funds totaling \$15,439 were disbursed to the 3 students for which they were not eligible.</p>
Cause	The institution did not have adequate controls to detect students enrolled in courses that were not required for the program of study and to adjust the Title IV HEOA awards prior to disbursement.
Effect	In the absence of adequate controls to ensure compliance with Federal Regulations, the institution disbursed more Title IV HEOA funds to students than they were entitled to receive.
Recommendation	The institution should enhance its procedures to ensure that Title IV HEOA funds are disbursed to students based on courses that count toward a degree or certificate. In addition, the institution should return \$15,439 to the applicable Federal programs.
SJRSC Response and Corrective Action Plan	In Fall 2014, the College implemented a manual process to identify all students taking courses outside their program of study that do not count toward their degree or certificate. This process allowed the College to ensure Title IV HEOA funds were only disbursed for eligible coursework. Effective Spring Term 2015, an automated process was developed to ensure students could only register for

courses within their program of study. In cases where students receive an approved override for courses outside their programs, the Financial Aid Office receives a report that now will be used to ensure Title IV funds are not disbursed contrary to Federal Financial Aid regulations. Additionally, during January 2015 the College returned all of the Federal Pell Grant and Federal Direct Loan funds identified in this audit.

**Estimated Corrective
Action Date**

1/16/2015

**SJRSC Contact and
Telephone Number**

Wayne Bodiford, Director, Financial Aid
(386) 312-4041

U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-053
CFDA Number	84.063 and 84.268
Program Title	Student Financial Assistance (SFA) Cluster Federal Pell Grant Program (Pell) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions - Disbursements – Prohibition on Escheating of Title IV Higher Education Opportunity Act (HEOA) Funds
State Educational Entity	Florida State University (FSU)
Finding Type	Noncompliance Questioned Costs – \$1,832 FDSL unsubsidized
Finding	The institution’s procedures were not adequate to ensure the timely return of unclaimed Title IV HEOA funds to applicable Federal programs.
Criteria	34 CFR 668.164(h)(2), Subpart K, <i>Cash Management, Disbursing Funds</i> According to the United States Department of Education, institutions are prohibited from allowing Title IV HEOA funds to revert (or "escheat") to a third-party, State, or institutional coffers, and institutions must return unclaimed Title IV HEOA funds no later than 240 days after checks containing such funds are written.
Condition	Our review of 33 outstanding student checks containing Title IV HEOA funds disclosed that 23 checks totaling \$56,336 (\$49,864 FDSL unsubsidized, \$2,886 FDSL subsidized, and \$3,586 Pell) were not returned to Federal programs within the 240 days allowed. ➤ The institution returned 14 checks totaling \$42,095 outstanding 245 to 277 days after the checks were written, which were 5 to 37 days late. ➤ The 9 remaining checks totaling \$14,241 were cancelled and reissued to the students from 245 to 348 days after the original checks were written, which was 5 to 108 days after the 240 days allowed. Two of these 9 checks totaling \$1,832 remained outstanding as of January 14, 2015.
Cause	The institution had not implemented adequate procedures to timely return unclaimed Title IV HEOA funds to applicable Federal programs.
Effect	The institution may be allowing Title IV HEOA funds to be used for purposes other than that for which they are intended.
Recommendation	The institution should implement procedures to timely return outstanding checks containing Title IV HEOA funds to applicable Federal programs no later than 240 days after the date the check was written. Additionally, the institution should return \$1,832 to the FDSL program.
FSU Response and Corrective Action Plan	The applicable funds were returned in September 2014. The University implemented a new Student Financial System, which went live for the 2013-14 academic year. Departmental staff were pulled away from their operational responsibilities to assist with the implementation and stabilization of the new System. The University is now in its second year of using the new System, and departmental staff are able to assume their normal operational functions. To help ensure compliance with the Escheatment Rules for Title IV funds, we have shortened our internal timeframe for notifying students of outstanding checks and the returning of funds. Also, we have added an additional layer of supervisory review to insure compliance with our internal processes.

**Estimated Corrective
Action Date**

Currently corrected as of December 2014.

**FSU Contact and
Telephone Number**

John Bemby, Associate Controller, Student Business Services
(850) 644-9457

U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-054
CFDA Number	84.007, 84.033, 84.063, and 84.268
Program Title	Student Financial Assistance (SFA) Cluster Federal Supplemental Education Opportunity Grants (FSEOG) Federal Work-Study Program (FWS) Federal Pell Grant Program (Pell) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Verification Notifications
State Educational Entity	Seminole State College of Florida (SSC)
Finding Type	Noncompliance and Significant Deficiency
Finding	The institution did not provide the required notification to student applicants when, as the result of the institution’s verification of the Free Application for Federal Student Aid (FASFA) information, the applicant’s expected family contribution (EFC) changed and resulted in a change in the amount of the applicant’s assistance under the Title IV Higher Education Opportunity Act (HEAO) programs.
Criteria	34 CFR 668.53, <i>Policies and Procedures</i>
Condition	The institution’s written procedures for verifying an applicant’s FASFA information did not include the method by which the institution notifies an applicant of the results of its verification, if, as a result of verification, the applicant’s EFC changes and results in a change in the amount of the applicant’s Title IV HEOA financial aid award. Our test of 11 students selected for verification disclosed 4 students whose Title IV HEOA financial aid awards were increased by a total of \$3,873 (Pell) as a result of the institution’s verification process, and the institution did not notify the student of the change in the Title IV HEOA financial aid award.
Cause	The institution relied on the students to view their on-line account records for any changes to their Title IV HEOA funds to satisfy the required notification.
Effect	Students may not be aware that their Title IV HEOA funds have been adjusted, thereby impacting their ability to request or reject additional financial aid, if required.
Recommendation	The institution should establish procedures to provide student notifications of award changes to ensure compliance with Federal regulations.
SSC Response and Corrective Action Plan	Since August 2014, the College has been sending messages through a new online Student Message Center accessible via the student portal whenever award changes are made, notifying the students that they should check their portals for the specific changes. Students are also notified of any changes made to their ISIR by the USDOE through email.
Estimated Corrective Action Date	January 2015
SSC Contact and Telephone Number	Roseann Amato, Director of Student Financial Resources (407) 708-2713

U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-055
CFDA Number	84.268
Program Title	Student Financial Assistance (SFA) Cluster Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests And Provisions – Disbursements - Loan Notifications
State Educational Entity	Seminole State College of Florida (SSC)
Finding Type	Noncompliance and Significant Deficiency
Finding	The institution did not provide the required notification to FDSL student or parent loan borrowers within 30 days before or 7 days after crediting a student’s account with FDSL funds (7 days after if passive confirmation or 30 days after if affirmative confirmation).
Criteria	34 CFR 668.165, <i>Notices and Authorizations</i>
Condition	During the Fall 2013 and Spring 2014 terms, 6,930 students received FDSL funds totaling \$35,502,130; however, the institution did not provide student and parent loan borrowers the required notification in writing of: (1) the date and amount of the disbursement; (2) the recipient's right to cancel all or a portion of the loan or the disbursement; and (3) the procedure and time by which the recipient must notify the institution that he or she wishes to cancel the loan or disbursement.
Cause	The institution relied upon the students to view loan disbursements on-line in the students’ accounts.
Effect	Because incurring a loan obligation is a serious responsibility, an FDSL loan borrower must be given the opportunity to cancel the loan at, or close to, the time the funds are actually disbursed and the debt incurred. Without notification of the right to cancel a loan, there is an increased risk that a borrower may incur unnecessary debt.
Recommendation	The institution should establish procedures to ensure that FDSL student or parent loan borrowers receive the required notification electronically, or in writing, no earlier than 30 days before and no later than 7 days after crediting a student or parent's account with FDSL funds (7 days after if passive confirmation or 30 days after if affirmative confirmation).
SSC Response and Corrective Action Plan	Seminole State College has begun to send these notifications out through our new Student Message Center. We are manually notifying parents in the case of the PLUS loans.
Estimated Corrective Action Date	1/31/2015
SSC Contact and Telephone Number	Roseann Amato, Director of Student Financial Resources (407) 708-2713

U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-056
CFDA Number	84.268
Program Title	Student Financial Assistance (SFA) Cluster Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions - Disbursements – Loan Notifications
State Educational Entity	St. Johns River State College (SJRSC)
Finding Type	Noncompliance
Finding	The institution did not always document the required notification to FDSL student or parent loan borrowers within 30 days before or after crediting a student's account with FDSL funds.
Criteria	34 CFR 668.165, <i>Notices and Authorizations</i>
Condition	For 2 of 21 students tested, the required notifications for Fall 2013 FDSL student loan disbursements posted on September 11, 2013, were not sent to the student borrowers. Subsequent to our inquiries, institution personnel determined there were 39 additional students whose loan disbursements were posted on the same date for which the student or parent loan borrowers were not sent the required notifications. Institution personnel also noted other days in which missed notices occurred during Fall 2013.
Cause	Due to personnel changes, there was an oversight in the loan processing procedures resulting in the disbursements being made without the required notifications being sent.
Effect	Because incurring a loan obligation is a serious responsibility, an FDSL loan borrower must be given the opportunity to cancel the loan at, or close to, the time the funds are actually disbursed and the debt incurred. Without notification of the rights to cancel a loan, there is an increased risk that a borrower may incur unnecessary debt.
Recommendation	The institution should enhance its procedures to ensure that FDSL student or parent loan borrowers receive the required notification electronically or in writing, no earlier than 30 days before and no later than 30 days after crediting a student or parents' account with FDSL funds.
SJRSC Response and Corrective Action Plan	New personnel have been trained to ensure that notices are sent in a timely manner and that the procedures are followed.
Estimated Corrective Action Date	November 18, 2014
SJRSC Contact and Telephone Number	Wayne Bodiford, Director, Financial Aid (386) 312-4041

U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-057
CFDA Number	84.007, 84.063, and 84.268
Program Title	Student Financial Assistance (SFA) Cluster Federal Supplemental Education Opportunity Grants (FSEOG) Federal Pell Grant Program (Pell) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Disbursements
State Educational Entity	Miami Dade College (MDC)
Finding Type	Noncompliance
Finding	The institution had not implemented policies and procedures to ensure that current year Title IV Higher Education Opportunity Act (HEOA) funds used to credit a student’s account for prior award year charges did not exceed \$200.
Criteria	34 CFR 668.164(d)(2) <i>Crediting a student’s account at the institution – Prior award year charges</i>
Condition	Our review of disbursements of Title IV HEOA funds to 30 students disclosed that \$22,403 was used to credit the students’ accounts for prior award year charges, \$16,383 of which was greater than the \$200 limitation on prior award year charges provided by Federal regulations. Amounts in excess of the \$200 limitation ranged from \$153 to \$1,623 for the 30 students.
Cause	The institution had not implemented system controls to ensure that prior award year charges paid with current award year Title IV HEOA funds do not exceed the \$200 limitation. In addition, no alternative procedures such as a review process to identify overpayments had been implemented.
Effect	The institution retained student Title IV HEOA funds to which it was not entitled.
Recommendation	The institution should implement policies and procedures to ensure that prior award year charges paid with current Title IV HEOA funds do not exceed the \$200 limit. The institution should review disbursements of Title IV HEOA funds to students made during the 2013-14 award year to determine whether additional student accounts were credited with 2013-14 Title IV HEOA funds for prior award year charges in excess of the \$200 limitation.
MDC Response and Corrective Action Plan	The College understands and respects the findings and recommendation of the Auditors, however it believes that it has followed applicable U.S. Department of Education regulations as it relates to the matter noted regarding student debt to the College. Since those regulations are often subject to a great deal of interpretation, the College will seek USDOE reaffirmation that its procedures are indeed compliant and will make any necessary adjustments that may be required from that feedback.
Estimated Corrective Action Date	February 29, 2016
MDC Contact and Telephone Number	E.H. Levering, Senior Vice President - Business Affairs & CFO (305) 237-2389

U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-058
CFDA Number	84.007, 84.033, 84.063, and 84.268
Program Title	Student Financial Assistance (SFA) Cluster Federal Supplemental Education Opportunity Grants (FSEOG) Federal Work-Study Program (FWS) Federal Pell Grant Program (Pell) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Return to Title IV Higher Education Opportunity Act (HEOA) Funds – Official Withdrawals
State Educational Entity	Seminole State College of Florida (SSC)
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – Unknown
Finding	The institution did not determine the correct withdrawal dates for calculating and timely returning Title IV HEOA funds to applicable Federal programs for students who officially withdrew.
Criteria	34 CFR 668.22, <i>Treatment of Title IV funds when a Student Withdraws</i>
Condition	The institution’s Board Policy 3.060 <i>Student Attendance Policy</i> and Board Procedure 4.090 <i>Faculty Recording of Student Attendance</i> both state that the institution’s instructors are to take attendance and those attendance records are to be maintained by the institution. Further, Federal regulations state that when an institution is required to take attendance, the student’s withdrawal date is always the last date of attendance as determined by the institution from its attendance records. However, our review of the institution’s procedures indicated the institution incorrectly used the student signature date on the Student Request for Withdrawal form as the withdrawal date for those students who officially withdrew, rather than the student’s last day of attendance as required by Federal regulations. For the Fall 2013 and Spring 2014 terms, there were 244 and 298 students, respectively, who officially withdrew from all their classes.
Cause	The institution’s procedures were not adequate to ensure that the student’s last date of attendance was used to ensure the accurate calculation and timely return of unearned funds.
Effect	When returns are not accurate and timely, the institution retains unearned Title IV HEOA funds that should be returned to applicable Federal programs.
Recommendation	The institution should enhance its procedures to ensure the accurate and timely identification, calculation, and return of unearned Title IV HEOA funds to the applicable Federal programs. Such procedures should include a determination of the student’s last day of attendance using the instructor prepared attendance records as required by Board policy. Further, a review of official withdrawals during the 2013-14 fiscal year should be completed and Title IV HEOA funds, as applicable, should be returned to applicable Federal programs.
SSC Response and Corrective Action Plan	Beginning with the Fall 2014 term, when this was discovered, financial aid staff working the R2T4 calculations began to send individual emails to each faculty member for each course that a student was enrolled in to collect the actual LDA in the event of a complete, official withdrawal. A change will be made to the system so that instructors can enter the last date of attendance for any student that officially withdraws.
Estimated Corrective Action Date	09/15/2015
SSC Contact and Telephone Number	Roseann Amato, Director of Student Financial Resources (407) 708-2713

U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-059
CFDA Number	84.063 and 84.268
Program Title	Student Financial Assistance (SFA) Cluster Federal Pell Grant Program (Pell) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds – Unofficial Withdrawals
State Educational Entity	Florida State University (FSU)
Finding Type	Noncompliance and Significant Deficiency
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 always timely identify, calculate, and return (within 45 days) unearned Title IV HEOA funds to applicable Federal programs for students who unofficially withdrew prior to the 60 percent point of the payment period.
Criteria	34 CFR 668.22, <i>Treatment of Title IV Funds When a Student Withdraws</i>
Condition	For 11 students tested who unofficially withdrew from the institution and received Title IV HEOA funds during the Fall 2013 and Spring 2014 terms, we noted the following: <ul style="list-style-type: none"> ➤ For all 6 students tested who unofficially withdrew during the Fall 2013 term, the institution did not determine the student’s withdrawal date within 30 days after the end of the payment period. The determinations were 4 to 300 days late. ➤ Of the 11 students tested, 2 unofficially withdrew from the institution prior to the 60 percent point of the payment period. For these students, the institution did not return within 45 days unearned Title IV HEOA funds totaling \$5,316 (\$1,076 Pell, \$4,240 FDSL unsubsidized). The funds were returned 38 and 285 days late. Our further review disclosed that for the Fall 2013 term, the institution did not timely determine the withdrawal date for a total of 265 students that unofficially withdrew.
Cause	Institution personnel informed us that these errors were primarily due to the implementation of a new financial aid management system as part of an institution-wide move to an integrated student services system.
Effect	When returns are not timely, the institution retains unearned Title IV HEOA funds that should have been returned to applicable Federal programs.
Recommendation	The institution should enhance its procedures to ensure the timely identification, calculation, and return of unearned Title IV HEOA funds to applicable Federal programs for students that unofficially withdraw.
FSU Response and Corrective Action Plan	In the Fall of 2013, FSU implemented a new student system – Oracle Campus Solutions. As a result of this transition, there were a number of changes in terms of the process owner (transitioned to the Office of Financial Aid) as well as the process itself. As a result of these changes there was a delay in identifying students for return of Title IV HEOA funds in a timely manner. This finding has been addressed as follows: <ul style="list-style-type: none"> a) Several business processes have been implemented to ensure timely identification, calculation and return of unearned Title IV HEOA funds to applicable Federal programs for students that unofficially withdraw.

These changes include revised scheduling of reports, creation of a dedicated position, and enhanced communication with students.

b) Additional enhancements through technology enabled modifications have been prioritized for implementation.

**Estimated Corrective
Action Date**

December 2015

**FSU Contact and
Telephone Number**

Somnath Chatterjee, Senior Associate Director of Financial Aid
(850) 644-2218

U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-060
CFDA Number	84.268
Program Title	Student Financial Assistance (SFA) Cluster Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds – Unofficial Withdrawals
State Educational Entity	University of South Florida (USF)
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$4,058 FDSL unsubsidized
Finding	Improvements were needed in the institution’s procedures for documenting a student’s last date of attendance to determine whether a return of Title IV HEOA funds is required for students that receive all failing (F), incomplete (I), unsatisfactory (U), missing grades (M), and withdrawal (W, WC, WF) grades (unofficially withdrew) and did not attend past the 60 percent point of the payment period.
Criteria	34 CFR 668.22, <i>Treatment of Title IV Funds When a Student Withdraws</i>
Condition	The institution is not required to take attendance by an outside entity or internal policy. Therefore, the institution uses the midpoint of the semester in calculating the return to Title IV HEOA funds. In addition, the institution’s faculty is required to report a last date of attendance when they issue a grade of W, F, U, M or I to determine if the student attended beyond the 60 percent point in the semester. However, the institution did not always maintain documentation evidencing that the date reported by faculty was correct. In some cases, this led to the institution not performing a calculation when required. For 6 of 12 students tested who unofficially withdrew and received Title IV HEOA funds during the 2013-14 fiscal year, the last date of reported attendance was beyond the 60 percent point indicating that no return of Title IV HEOA calculation was required. However, in response to our inquiry, we were provided documentation evidencing that 2 of these 6 students did not attend beyond the 60 percent point for that class and therefore, a calculation of return of Title IV HEOA funds was required. Subsequent to our inquiry, the institution returned Title IV HEOA funds totaling \$4,058 to the applicable program (85 days after the end of the payment period).
Cause	The institution relied on faculty to provide accurate last dates of attendance to identify students who unofficially withdrew; however, faculty members sometimes entered an incorrect date.
Effect	The institution retained unearned Title IV HEOA funds that should have been returned to the applicable Federal programs.
Recommendation	The institution should enhance its procedures to document the student’s last date of attendance to ensure accurate and timely identification, calculation, and return of unearned Title IV HEOA funds to the applicable Federal programs. A review of unofficial withdrawals during the 2013-14 fiscal year should be performed and any additional Title IV HEOA funds should be returned to the Federal programs, as applicable.
USF Response and Corrective Action Plan	The Office of the Registrar is committed to and will complete items 1-4 below: 1. Continue outreach to faculty to ensure the Last Date of Class Attendance is properly recorded for institutional record-keeping and auditing purposes. 2. Educate faculty on the importance of reporting the last date there was academic activity when submitting grades for students who receive unofficial withdrawal grades, as opposed to merely providing the last date a student attended class or logged in.

3. Implement a change to myUSF e-Grades that allows faculty to clearly indicate when a student "Never Attended" class for Federal financial purposes (i.e. did not engage in any academic activity during the semester).
4. Investigate the future purchase of drop-out detection software to document the date of last academic activity, if cost effective, in the FY 2015-16; this will alleviate the responsibility expected of faculty to report a last attended date for ~ 9,000 students annually.

**Estimated Corrective
Action Date**

April 13, 2015

**USF Contact and
Telephone Number**

Angela Debose, University Registrar
(813) 974-3777

U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-061
CFDA Number	84.063 and 84.268
Program Title	Student Financial Assistance (SFA) Cluster Federal Pell Grant Program (Pell) Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Return to Title IV Higher Education Opportunity Act (HEOA) Funds – Unofficial Withdrawals
State Educational Entity	Seminole State College of Florida (SSC)
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$1,477 (\$14 Pell, \$1,463 FDSL unsubsidized)
Finding	Improvements were needed in the institution’s procedures for documenting a student’s last date of attendance to determine whether a return of Title IV HEOA funds is required for students that received all failing (F), incomplete (I), unsatisfactory (U), and withdraw (W) grades and did not attend past the 60 percent point of the payment period.
Criteria	34 CFR 668.22, <i>Treatment of Title IV Funds When a Student Withdraws</i>
Condition	<p>The institution has a policy that requires instructors to take attendance and to report a last date of attendance when they issue a grade of F, I, U, or W to determine if the student attended beyond the 60 percent point in the semester. Therefore, the institution uses the student’s roster in the Registrar’s student records for calculating the return to Title IV HEOA funds.</p> <p>For 4 of 26 students tested who unofficially withdrew and received Title IV HEOA funds during the Fall 2013 term, the last day of attendance in the student’s roster in the Register’s student records did not agree with the last day of attendance in the instructor attendance records. The Registrar records were from 2 to 42 days after the dates per the instructor attendance records.</p> <p>As a result, for 3 of these 4 students, an additional \$134 HEOA funds should have been returned to the programs (\$14 Pell, \$120 FDSL unsubsidized). In addition, for 1 student, the institution used a Registrar roster date that was beyond the 60 percent point of the period of enrollment, thereby no return was calculated. By not using the instructor attendance records, \$1,343 of FDSL unsubsidized was not timely returned to the program.</p>
Cause	The institution relied on faculty to provide accurate last dates of attendance to identify student who unofficially withdrew; however, faculty members sometimes entered an incorrect date.
Effect	The institution retained unearned Title IV HEOA funds that should have been returned to applicable Federal programs.
Recommendation	The institution should enhance its procedures to document the student’s last date of attendance to ensure the accurate and timely identification, calculation, and return of unearned Title IV HEOA funds to applicable Federal programs. Additionally, a review of unofficial withdrawals during the 2013-14 fiscal year should be performed and any additional Title IV HEOA funds returned to Federal programs, as applicable, including the \$1,477 noted above.
SSC Response and Corrective Action Plan	Additional training will be provided to the faculty in the correct way to report LDAs. We agree with the findings for 3 of the accounts and have returned the funds to the DOE. In regards to one, however, there was a later LDA of 10/18/13 which could be used, and in doing so, SSC returned \$901 based on this date for that student as well. Staff have begun to gather the necessary information to review the 2013-14 Unofficial withdrawals to determine any additional Title IV funds that should be returned to the Federal Programs.

**Estimated Corrective
Action Date**

4/15/2015

**SSC Contact and
Telephone Number**

Roseann Amato Director of Student Financial Resources
(407) 708-2713

U.S. DEPARTMENT OF EDUCATION

Finding Number 2014-062
CFDA Number 84.007, 84.063, and 84.268
Program Title **Student Financial Assistance (SFA) Cluster**
 Federal Supplemental Education Opportunity Grants (FSEOG)
 Federal Pell Grant Program (Pell)
 Federal Direct Student Loan Program (FDSL)
Compliance Requirement Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds – Nonattendance
State Educational Entity **University of Central Florida (UCF)**
Finding Type Noncompliance
Prior Year Finding Report No. 2014-173, Finding No. 2013-074

Finding The institution did not always timely document attendance in at least one class for students who received Title IV HEOA funds and timely return Title IV HEOA funds to applicable Federal programs.

Criteria 34 CFR 668.21, *Treatment of Title IV Grant and Loan Funds if the Recipient does not Begin Attendance at the Institution*

Condition In our report No. 2014-173, finding No. 2013-074, we noted that improvements were needed in the institution’s procedures for documenting whether a student attended at least one class when they received a W grade. During our current audit, we noted that improvements were made in documenting whether a student attended at least one class when receiving a W grade; however, the return of funds resulting from these procedures were not always timely submitted back to the respective Federal programs. For 3 of 10 students tested who received W grades, additional funds totaling \$5,837 (\$348 FSEOG, \$2,739 Pell, \$2,750 FDSL subsidized) were returned from 89 to 236 days late.

Cause The instructors could not input into the grade roster whether a student attended at least one class when they received a W grade. Although the institution developed new procedures during the Spring 2014 semester to document attendance, the institution had not fully implemented the new procedures before the end of the 2013-14 fiscal year.

Effect When returns are not timely, the institution retains unearned Title IV HEOA funds that should be returned to applicable Federal programs.

Recommendation The institution should continue its efforts to ensure Title IV HEOA funds are returned timely to the applicable Federal programs.

UCF Response and Corrective Action Plan Student Financial Assistance implemented a Withdrawn Attendance Status page within PeopleSoft that identified students who had withdrawn from a specific course. Faculty members were instructed to review students listed on this page and confirm whether or not the student had or had not begun attendance. This process was implemented during the Spring 2014 semester and was used for the 2013-14 academic year to include Fall 2013. We identified students who had not begun attendance, and we returned the appropriate Federal funding to the Department of Education.

To improve this process, effective for the 2014-15 academic year, faculty members are required to document students’ academic activity at the beginning of each course. Federal aid is disbursed based on the number of credit hours in which an academic activity has been confirmed. In order to complete this requirement, faculty members are given 2 options: 1) create an academic activity through Webcourses (Canvas) or 2) take physical attendance. No funds will be distributed without one of these steps being completed and documented.

As a monitoring tool, Student Financial Assistance (along with the Registrar's Office) will run queries to identify sections with no confirmation of an academic activity. Those data are reviewed and sent to departments who in turn contact faculty members to offer additional assistance with completing this Federal requirement. We believe these efforts will reduce the risk of untimely returns.

**Estimated Corrective
Action Date**

As of August 2014, for the 2014-15 academic year, UCF is in compliance with confirming attendance prior to the disbursement of Federal aid. We have also returned all Federal funds to include interest and cost of funding to the Department of Education. A check was mailed to the Department of Education for the interest and cost of funding on January 28, 2015. The amount for the 2013-14 academic year totaled \$3,483.

**UCF Contact and
Telephone Number**

Alicia Keaton, Director of Student Financial Assistance
Office of Student Financial Assistance
(407) 823-2827

U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-063
CFDA Number	84.268
Program Title	Student Financial Assistance (SFA) Cluster Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Student Status Changes – National Student Loan Data System (NSLDS) Roster Files
State Educational Entity	Florida State University (FSU)
Finding Type	Noncompliance
Prior Year Finding	Report No. 2014-173, Finding No. 2013-076
Finding	The institution did not always accurately and timely report enrollment status changes to the NSLDS for FDSL student loan borrowers. Unless the institution expects to submit its next roster file (enrollment data) to the NSLDS within 60 days, it must notify the NSLDS directly within 30 days of discovering that a student who received an FDSL ceased to be enrolled on at least a half-time basis.
Criteria	34 CFR 685.309(b)(2), <i>Administrative and Fiscal Control and Fund Accounting for Schools Participating in the Direct Loan Program – Student Status Confirmation Reports</i>
Condition	As similarly noted in report No. 2014-173, finding No. 2013-076, for 8 of 25 FDSL student loan borrowers tested who withdrew or ceased to be enrolled at least half-time during the 2013-14 fiscal year, the institution did not timely report enrollment status changes to the NSLDS. These 8 students had been academically dismissed during the Spring 2014 term. The institution notified the NSLDS 88 days late for all 8 of the academically dismissed students. In addition, the institution did not accurately report the effective date of the enrollment status changes to the NSLDS for these 8 students. Further review of institution records revealed that the institution did not timely report enrollment status changes to the NSLDS for an additional 204 academically dismissed students from the Spring 2014 term that were also FDSL student loan borrowers.
Cause	The institution uploads data monthly to the National Student Clearinghouse (NSC) for students who withdraw, and the NSC then provides the FDSL student loan borrower’s enrollment status change data to NSLDS. However, for academically dismissed students (institutionally withdrawn) the institution did not have adequate monitoring procedures to ensure the accurate and timely reporting of enrollment status changes to the NSLDS.
Effect	When the NSLDS is not timely provided with accurate information, the NSLDS may not be aware of when an FDSL student loan borrower ceases at least half-time enrollment, thereby not timely starting the grace period for repayment of FDSL student loans, which may result in an increased default rate.
Recommendation	The institution should enhance its procedures to ensure that all enrollment status changes for FDSL student loan borrowers who cease to be enrolled at least half-time are reported accurately and timely to the NSLDS.
FSU Response and Corrective Action Plan	The Federal regulations specifically define a withdrawal (voluntary or involuntary) as a student who ".....has officially withdrawn from all courses at the school or stopped attending all classes at this school but did not officially withdraw, or for any reason did not re-enroll at this school for the next regular (non-summer) term without completing the course of study." Academically dismissed students are students who have completed the term and who may not enroll in a future term without permission of their academic dean. The nature of the finding is that students academically dismissed at the end of the Spring term were not reported until the Fall enrollment with a status change, typically due to non-enrollment in

the first subsequent "required term." The Federal regulations are specific that Summer is not a required term, and thus the University operated in the belief that it was reporting enrollment status changes for dismissed students in a timely fashion. The previous corrective actions taken last year were deemed insufficient. Extensive discussions with the Clearinghouse on how to modify the University reporting process to address the interpretation of Florida auditors occurred following the audit finding this year. To this end, the University is in the process of creating a completely separate file solely for the purpose of reporting dismissed students, regardless of whether the term is considered a required or non-required term. In addition, the Registrar's Office is investigating the creation of a position specifically charged with monitoring the Clearinghouse reporting efforts.

**Estimated Corrective
Action Date**

May 15, 2015

**FSU Contact and
Telephone Number**

Kimberly A. Barber, Director, Academic & Student Services
(850) 644-6127

U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-064
CFDA Number	84.268
Program Title	Student Financial Assistance (SFA) Cluster Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Student Status Changes – National Student Loan Data System (NSLDS) Roster Files
State Educational Entity	Pasco-Hernando State College (PHSC)
Finding Type	Noncompliance
Prior Year Finding	Report No. 2014-173, Finding No. 2013-075
Finding	The institution did not always accurately and timely report enrollment status changes to the NSLDS for FDSL student loan borrowers. Unless the institution expects to submit its next roster file (enrollment data) to the NSLDS within 60 days, it must notify the NSLDS directly within 30 days of discovering that a student who received an FDSL loan ceased to be enrolled on at least a half-time basis.
Criteria	34 CFR 685.309(b)(2), <i>Administrative and Fiscal Control and Fund Accounting for Schools Participating in the Direct Loan Program — Student Status Confirmation Reports</i>
Condition	As similarly noted in report No. 2014-173, finding No. 2013-075, for 5 of 29 FDSL student loan borrowers tested who withdrew or ceased to be enrolled at least half-time during the 2013-14 fiscal year, the institution did not accurately and timely report enrollment status changes to the NSLDS. Status changes reported to the NSLDS ranged from 8 to 158 days late.
Cause	The institution submitted its roster files to the National Student Loan Clearinghouse (NSC) and relied on the NSC to transmit student status changes to the NSLDS for FDSL student loan borrowers; however, the institution did not have monitoring procedures in place to ensure that the NSC accurately and timely submitted student status changes to the NSLDS.
Effect	When the NSLDS is not timely notified with accurate information, the NSLDS may not be aware of when an FDSL student loan borrower ceases at least half-time enrollment, thereby not timely starting the grace period for repayment of FDSL student loans, which may result in an increased default rate.
Recommendation	The institution should enhance its procedures to ensure that all enrollment status changes for FDSL student loan borrowers who cease to be enrolled at least half-time are reported accurately and timely to the NSLDS.
PHSC Response and Corrective Action Plan	The College accepts the finding and is continuing to implement measures designed to insure timely reporting.
Estimated Corrective Action Date	June 30, 2015
PHSC Contact and Telephone Number	Kenneth Burdzinski, Vice President of Administration and Finance (727) 816-3412

U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-065
CFDA Number	84.268
Program Title	Student Financial Assistance (SFA) Cluster Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Student Status Changes – National Student Loan Data System (NSLDS) Roster Files
State Educational Entity	Seminole State College of Florida (SSC)
Finding Type	Noncompliance
Finding	The institution did not always accurately report enrollment status changes to the NSLDS for FDSL student loan borrowers. Unless the institution expects to submit its next roster file (enrollment data) to the NSLDS within 60 days, it must notify the NSLDS directly within 30 days of discovering that a student who received an FDSL ceased to be enrolled on at least a half-time basis.
Criteria	34 CFR 685.309(b)(2), <i>Administrative and Fiscal Control and Fund Accounting for Schools Participating in the Direct Loan Program - Student Status Confirmation Reports</i>
Condition	For 9 of the 16 FDSL student loan borrowers tested who withdrew or ceased to be enrolled at least half-time during the Fall 2013 term, the institution did not accurately report the effective date of the enrollment status changes to the NSLDS. Additionally, for 2 of these 16 student loan borrowers, the institution did not accurately report the enrollment status changes.
Cause	The institution submitted its roster files to the National Student Loan Clearinghouse (NSC) and relied on the NSC to transmit student status changes to the NSLDS for FDSL student loan borrowers. However, the institution’s report submitted to the NSC contained incorrect dates from the student records system for those students who ceased attending and unofficially withdrew. The institution is working with its information technology department to resolve the reporting issue.
Effect	When NSLDS is not provided with accurate information, the NSLDS may not be aware of when a FDSL student loan borrower ceases at least half-time enrollment, thereby not timely starting the grace period for repayment of FDSL student loans, which may result in an increased default rate.
Recommendation	The institution should enhance its procedures to ensure that all enrollment status changes for FDSL student loan borrowers who cease to be enrolled at least half time are accurately reported to the NSLDS.
SSC Response and Corrective Action Plan	<p>Enrollment Services, Financial Aid and Computer Services are researching how to accurately document when a student ceased attending and unofficially withdrew from a course using available resources. The objective is to enhance procedures to ensure that all enrollment status changes for FDSL borrowers are accurately collected and reported to the NSLDS.</p> <p>Grade Reporting and Compliance (SSC Procedure 4.0304) and Faculty Recording of Student Attendance (SSC Procedure 4.0900) were reviewed and will be updated as appropriate.</p> <p>Solution: The student’s enrollment status will be adjusted for unofficial withdrawals and correctly reported for NSLDS purposes. The grade roster will accurately capture the effective date for the last dates of attendance when a student ceases to attend and unofficially withdraws from a course. College procedures will be updated as needed and communication to faculty and staff will be enhanced to effectively communicate the reporting requirements.</p>

- 1) When a student or instructor initiated withdrawal occurs, or a grade of F is assigned by an instructor at any time prior to the withdrawal deadline, the effective date of the enrollment status change will accurately include the last date of attendance so it can be reported correctly.
- 2) Enrollment status changes resulting from failing grades entered after the course withdrawal deadline and prior to the end of term will include an effective date for the last date of attendance.
- 3) Built-in technology related to the grade roster will support reporting requirements by reliably collecting the data. Testing is scheduled to verify that the process is running as designed, and any issues found are fixed. Updates are programmed and implemented as appropriate.

**Estimated Corrective
Action Date**

Reports sent after March 30, 2015.

**SSC Contact and
Telephone Number**

Kathy Voudry, Assistant Director of Enrollment Services
(407) 708-2478

U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-066
CFDA Number	84.268
Program Title	Student Financial Assistance (SFA) Cluster Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provisions – Student Status Changes – Exit Counseling
State Educational Entity	Florida State University (FSU)
Finding Type	Noncompliance
Finding	The institution did not always timely (within 30 days) provide exit counseling materials for FDSL student loan borrowers who graduated, withdrew, or ceased to be enrolled at least half-time.
Criteria	34 CFR 685.304(b), <i>Counseling Borrowers, Exit Counseling</i>
Condition	For 14 of 25 students tested who received FDSL loans during the 2013-14 award year and had ceased to be enrolled at least half-time, the institution did not provide exit counseling materials to those students who did not complete exit counseling.
Cause	The institution did not have adequate procedures to ensure that FDSL student loan borrowers who graduated, withdrew, or ceased to be enrolled at least half-time were timely provided exit counseling materials, primarily due to the implementation of a new financial aid management system as part of an institution-wide move to an integrated student services system.
Effect	When exit counseling information is not provided timely, FDSL student loan borrowers may not be aware of their loan repayment obligations, and the National Student Loan Database System may not be timely updated with important personal and contact information, thereby not timely starting the grace period for repayment of those student loans, which could lead to an increased default rate for the institution.
Recommendation	The institution should enhance its procedures to ensure that exit counseling is performed, or exit counseling materials provided, within 30 days of an FDSL student loan borrower ceasing at least half-time enrollment.
FSU Response and Corrective Action Plan	In the Fall of 2013, FSU implemented a new student system – Oracle Campus Solutions. As a result of this transition, there were a number of changes in terms of the process owner (transitioned to the Office of Financial Aid) as well as the process itself. This finding has been addressed through the following measures: a) We have enhanced our business processes via modification to existing queries to verify that student loan borrowers who graduated, withdrew, or ceased to be enrolled at least half-time are being identified in a timely manner. b) We are notifying affected students directly to complete their counseling requirements on the Federal site (www.studentloans.gov) or via the third-party servicer. c) Additional enhancements through technology enabled modifications have been prioritized for implementation.
Estimated Corrective Action Date	December 2015
FSU Contact and Telephone Number	Somnath Chatterjee, Senior Associate Director of Financial Aid (850) 644-2218

U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-067
CFDA Number	84.268
Program Title	Student Financial Assistance (SFA) Cluster Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Test and Provisions – Student Status Changes – Exit Counseling
State Educational Entity	University of West Florida (UWF)
Finding Type	Noncompliance
Finding	The institution did not always timely (within 30 days) provide exit counseling materials for FDSL student loan borrowers who graduated, withdrew, or ceased to be enrolled at least half-time.
Criteria	34 CFR 685.304(b), Counseling Borrowers, Exit Counseling
Condition	For 10 of 16 students tested who received FDSL loans during the 2013-14 award year and had ceased to be enrolled at least half-time, the institution did not provide exit counseling materials to those students who did not complete exit counseling.
Cause	The institution’s procedures for exit counseling included emailing a letter to all FDSL student loan borrowers who ceased to be enrolled at least half-time to inform them of the exit counseling requirement. The letter directed the student to a Web site where the student could complete the exit counseling. Although institutional procedures provided for holds to be placed on student records when exit counseling was not completed, the institution did not have procedures to send exit materials when the students did not complete the exit counseling.
Effect	When exit counseling information is not provided timely, FDSL student loan borrowers may not be aware of their loan repayment obligations, and the National Student Loan Database System may not be timely updated with important personal and contact information, thereby not timely starting the grace period for repayment of those student loans, which could lead to an increased default rate for the institution.
Recommendation	The institution should enhance its procedures to ensure that exit counseling is performed, or exit counseling materials are provided, within 30 days of an FDSL student loan borrower ceasing at least half-time enrollment.
UWF Response and Corrective Action Plan	In the previous student information legacy system, providing exit counseling materials was a highly manual process which resulted in human error. With the implementation of Banner, the exit counseling process has been automated to ensure that all exit materials are provided in a timely manner. UWF students receive an email informing them of the requirement, and the Department of Education’s Exit Counseling Guide is attached. The Guide is updated anytime the Department of Education releases an updated version.
Estimated Corrective Action Date	May 30, 2015
UWF Contact and Telephone Number	Dr. Joffery Gaymon, Assistant Vice President of Enrollment Affairs (850) 474-3386

U.S. DEPARTMENT OF EDUCATION

Finding Number 2014-068
CFDA Number 84.268
Program Title **Student Financial Assistance (SFA) Cluster**
 Federal Direct Student Loan Program (FDSL)
Compliance Requirement Special Tests and Provisions – Student Status Changes – Exit Counseling
State Educational Entity **Valencia College (VC)**
Finding Type Noncompliance
Prior Year Finding Report No. 2014-173, Finding No. 2013-078

Finding The institution did not always timely (within 30 days) provide exit counseling materials for FDSL student loan borrowers who graduated, withdrew, or ceased to be enrolled at least half-time.

Criteria 34 CFR 685.304(b), *Counseling Borrowers, Exit Counseling*

Condition For 6 of 10 students tested who received FDSL loans during the 2013-14 award year and had ceased to be enrolled at least half-time, the institution did not document that exit counseling materials were provided to those students who did not complete exit counseling.

Cause The institution’s procedures for exit counseling include emailing a letter to all FDSL student loan borrowers who ceased to be enrolled at least half-time to inform them of the exit counseling requirement. The letter directs the student to a Web site where the student could complete the exit counseling. Additionally, the institution has procedures to mail the exit counseling materials to students not receiving the email due to an invalid email address. However, the institution did not have procedures to document that the exit counseling materials were mailed to the students’ last known physical address if the student did not complete the online exit counseling.

Effect When exit counseling information is not provided timely, FDSL student loan borrowers may not be aware of their loan repayment obligations, and the National Student Loan Database System may not be timely updated with important personal and contact information, thereby not timely starting the grace period for repayment of those student loans, which could lead to an increased default rate for the institution.

Recommendation The institution should enhance its procedures to ensure that exit counseling is performed, or exit counseling materials provided, within 30 days of an FDSL student loan borrower ceasing at least half-time enrollment.

VC Response and Corrective Action Plan The College notifies all students of Exit Counseling requirements upon exiting the College or once the College knows that the student has exited (Exit Counseling #1 on RUAMAIL)

The College receives a report from COD of students who have completed the exit counseling requirement. This information is downloaded to Banner and the completion date is filled in on the RRAAREQ screen.

There is no “negative” confirmation from COD of students who have not completed the exit counseling requirement (i.e., the College does not receive a download of students who have failed to complete the exit counseling materials).

If the College does not receive confirmation that the student has completed Exit Counseling within 30 days, we follow up with a 2nd communication (Exit Counseling #2 on RUAMAIL) which includes a PDF of the exit materials. This includes those emails that bounce back. If all emails bounce back, we send hard copies of the Exit Materials to the last known physical address of the student.

Estimated Corrective Action Date	Start of the 2014-2015 aid year.
VC Contact and Telephone Number	Christen Christensen (407) 582-1458

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2014-069
CFDA Number	93.847
Program Title	Research and Development (R&D) Cluster Diabetes, Digestive, and Kidney Diseases Extramural Research
Compliance Requirement	Allowable Costs/Cost Principles – General Expenditures and Recharge Centers
State Educational Entity	University of South Florida (USF)
Federal Grant/Contract Number and Grant Year	HHSN267200800019C, July 22, 2008 – July 21, 2015
Finding Type	Noncompliance Questioned Costs – \$27,896
Finding	While the institution had developed policies and procedures to monitor Federal grant expenditures, such policies and procedures were not always sufficient to ensure the expenditures were adequately documented as allowable, reasonable, and necessary.
Criteria	OMB Circular A-21, Section C.2, <i>Factors affecting allowability of costs</i> ; Section C.3, <i>Reasonable Costs</i> ; and Section J.47, <i>Specialized Service Facilities</i> .
Condition	Our test of 25 non-payroll grant expenditure transactions for three Federal grants disclosed improper charges for one of the grants as follows: <ul style="list-style-type: none"> ➤ Five purchasing card charges for registration fees totaling \$3,242 were charged for conferences and meetings, which are unallowable according to grant terms. Subsequent to audit inquiry, on August 12, 2014, the institution made an expense transfer to refund the grant. ➤ Service center charges for the telecommunications center totaling \$24,654 were charged to the grant. The institution provided a schedule of rates; however, the institution's records did not evidence a cost basis for the telecommunications center. OMB Circular A-21 states in part that the costs of services provided by specialized facilities operated by an institution must be charged based on actual usage of the services and based on a schedule of rates or established methodology. Subsequent to audit inquiry, on August 27 and November 19, 2014, the institution removed \$2,086 and \$22,568, respectively, of the charges from the grant.
Cause	The institution's procedures for monitoring, reviewing, and approving grant costs were not always sufficient to ensure that expenditures charged were adequately documented as allowable, reasonable, and necessary.
Effect	Federal grant funds may have been used for goods or services that are not allowable or reasonable under terms of the Federal grants.
Recommendation	The institution should enhance its procedures to ensure that grant costs are adequately documented, allowable, reasonable, and necessary to ensure compliance with Federal regulations.
USF Response and Corrective Action Plan	Five purchasing card charges for registration fees totaling \$3,242, were charged to the grant in error. These charges were transferred from the grant to an unrestricted fund. The Department will monitor the charges to this project more closely. Regarding the reasonableness of the service center charges for telecommunications, USF provided an internal schedule of telecommunication rates which are available from USF IT's Web site (a central service provider). In response to this finding USF IT is in the process of documenting the cost basis for this rate schedule.

USF identified other charges on this expenditure account code which were found to be similar in nature and also removed those charges (\$24,654) from the grant.

**Estimated Corrective
Action Date**

June 1, 2015

**USF Contact and
Telephone Number**

Rebecca Puig, Assistant Vice President for Research & Innovation
(813) 974-4054

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

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
FDACS	Florida Department of Agriculture and Consumer Services
FDCF	Florida Department of Children and Families
FDEO	Florida Department of Economic Opportunity
FDEP	Florida Department of Environmental Protection
FDFS	Florida Department of Financial Services
FDHSMV	Florida Department of Highway Safety and Motor Vehicles
FDJJ	Florida Department of Juvenile Justice
FDLA	Florida Department of Legal Affairs
FDLE	Florida Department of Law Enforcement
FDMA	Florida Department of Military Affairs
FDMS	Florida Department of Management Services
FDOC	Florida Department of Corrections
FDOE	Florida Department of Education
FDOEA	Florida Department of Elder Affairs
FDOH	Florida Department of Health (Includes County Health Departments)
FDOR	Florida Department of Revenue
FDOS	Florida Department of State
FDOT	Florida Department of Transportation
FDVA	Florida Department of Veterans' Affairs
FEOG	Florida Executive Office of the Governor
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

STATE OF FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR FISCAL YEAR ENDED JUNE 30, 2014

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
Office of National Drug Control Policy				
Direct Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	07.UNK	306,728	17,842
Subtotal - Direct Programs - Clustered			\$306,728	\$17,842
Direct Programs - Not Clustered				
Other Federal Awards	SU	07.UNK	3,000	
Subtotal - Direct Programs - Not Clustered			\$3,000	
Indirect Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	07.UNK	558,558	
Subtotal - Indirect Programs - Clustered			\$558,558	
Subtotal - Office of National Drug Control Policy			\$868,286	\$17,842
Peace Corps				
Direct Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	08.UNK	12,368	
Subtotal - Direct Programs - Clustered			\$12,368	
Direct Programs - Not Clustered				
Other Federal Awards	SU	08.UNK	390	
Subtotal - Direct Programs - Not Clustered			\$390	
Subtotal - Peace Corps			\$12,758	
U. S. Department of Agriculture				
Direct Programs - Clustered				
Child Nutrition Cluster:				
School Breakfast Program (1)	FDACS/ FSDB/ SCC	10.553	211,207,304	211,068,911
National School Lunch Program (1)	FDACS/ FDJJ/ FDOC/ FDOEA/ FSDB/ SCC/ SU	10.555	785,734,247	782,050,857
Special Milk Program for Children	FDACS	10.556	28,895	28,895
Summer Food Service Program for Children	FDACS/ SCC/ SU	10.559	31,905,972	31,000,389
Food Distribution Cluster:				
Emergency Food Assistance Program (Administrative Costs)	FDACS	10.568	4,622,024	4,455,382
Emergency Food Assistance Program (Food Commodities) (1)	FDACS	10.569	33,104,921	33,104,921
Forest Service Schools and Roads Cluster:				
Schools and Roads - Grants to States	FDFS	10.665	2,301,304	
Research & Development Cluster:				
Agricultural Research Basic and Applied Research	SU	10.001	1,085,735	
Plant and Animal Disease, Pest Control, and Animal Care	SU	10.025	1,308,963	26,060
Wildlife Services	SU	10.028	45,907	
Federal-State Marketing Improvement Program	SU	10.156	31,216	
Specialty Crop Block Grant Program	SU	10.169	17	
Specialty Crop Block Grant Program - Farm Bill	SU	10.170	1,361,428	
Grants for Agricultural Research, Special Research Grants	SU	10.200	2,434,239	89,066
Cooperative Forestry Research	SU	10.202	751,171	
Payments to Agricultural Experiment Stations Under the Hatch Act	SU	10.203	3,525,289	
Payments to 1890 Land-Grant Colleges and Tuskegee University	SU	10.205	2,057,315	
Grants for Agricultural Research Competitive Research Grants	SU	10.206	143,877	16,217
Animal Health and Disease Research	SU	10.207	44,024	
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	SU	10.210	229,073	
1890 Institution Capacity Building Grants	SU	10.216	929,141	16,500
Higher Education Challenge Grants	SU	10.217	221,733	125,126
Higher Education Multicultural Scholars Program	SU	10.220	64,718	
Hispanic Serving Institutions Education Grants	SU	10.223	804,285	364,060
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	SU	10.250	24,613	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
Agricultural Market and Economic Research Integrated Programs	SU	10.290	31,645	
International Science and Education Grants	SU	10.303	769,903	164,239
Specialty Crop Research Initiative	SU	10.305	24,486	
Agriculture and Food Research Initiative (AFRI)	SU	10.309	2,043,160	728,160
Biomass Research and Development Initiative Competitive Grants Program (BRDI)	SU	10.310	7,557,660	3,250,618
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	SU	10.312	1,075,632	
Partnership Agreements to Develop Non-Insurance Risk Management Tools for Producers (Farmers)	SU	10.326	842	
Cooperative Extension Service	SU	10.456	64,953	
Forestry Research	SU	10.500	2,236,056	
Cooperative Forestry Assistance	SU	10.652	311,992	2,577
Urban and Community Forestry Program	SU	10.664	156,633	
Forest Health Protection	SU	10.675	36,612	
Rural Business Enterprise Grants	SU	10.680	21,175	
Norman E. Borlaug International Agricultural Science and Technology Fellowship	SU	10.769	32,700	
Soil Survey	SU	10.777	7,139	
Environmental Quality Incentives Program	SU	10.903	119,393	50,020
Agricultural Statistics Reports	SU	10.912	22,853	2,869
Scientific Cooperation and Research	SU	10.950	6,953	
Long Term Standing Agreements For Storage, Transportation And Lease	SU	10.961	13,329	
Other Federal Awards	SU	10.999	137,599	
SNAP Cluster:		10.UNK	1,320,631	69,055
Supplemental Nutrition Assistance Program (1)	FDCF	10.551	5,602,466,485	
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	FDCF/ FDEO/ FDFS/ FDOE/ SU	10.561	92,239,255	9,808,642
Subtotal - Direct Programs - Clustered			\$6,794,664,497	\$1,076,422,564
Direct Programs - Not Clustered				
Agricultural Research Basic and Applied Research	SCC/ SU	10.001	60,667	
Plant and Animal Disease, Pest Control, and Animal Care	FDACS/ SU	10.025	14,447,835	51,811
Market Protection and Promotion	FDACS	10.163	1,197,725	
Specialty Crop Block Grant Program	SU	10.169	12,758	
Specialty Crop Block Grant Program - Farm Bill	FDACS/ SCC/ SU	10.170	4,618,959	4,404,310
Grants for Agricultural Research, Special Research Grants	SU	10.200	2,211	
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	SU	10.210	96,241	
1890 Institution Capacity Building Grants	SU	10.216	372,429	
Hispanic Serving Institutions Education Grants	SCC	10.223	324,508	
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	SCC	10.226	11,351	
Integrated Programs	SU	10.303	152,282	20,669
Homeland Security Agricultural	FDACS/ SU	10.304	577,711	247,083
International Science and Education Grants	SU	10.305	846	
Specialty Crop Research Initiative	SU	10.309	225,030	49,156
Agriculture and Food Research Initiative (AFRI)	SU	10.310	1,301,738	346,729
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	SU	10.326	20,534	
State Mediation Grants	SU	10.435	21,637	
Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	SU	10.443	343,784	
Food Safety Cooperative Agreements	FDACS	10.479	114,512	
Cooperative Extension Service	SU	10.500	14,582,857	40,818
Special Supplemental Nutrition Program for Women, Infants, and Children (1)	FDCF/ FDOH/ SU	10.557	363,534,885	1,359,899
Child and Adult Care Food Program	FDOEA/ FDOH/ SCC	10.558	215,204,119	213,259,748
State Administrative Expenses for Child Nutrition	FDACS/ FDOEA/ FDOH/ SU	10.560	15,936,665	
WIC Farmers Market Nutrition Program (FMNP)	FDACS	10.572	273,933	
Team Nutrition Grants	FDACS/ SU	10.574	411,976	70,582

STATE OF FLORIDA
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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
Senior Farmers Market Nutrition Program	FDOEA	10.576	116,458	
ARRA - WIC Grants To States (WGS)	FDOH	10.578	2,145,871	
Child Nutrition Discretionary Grants Limited Availability	FDACS	10.579	698,459	
Supplemental Nutrition Assistance Program, Process and Technology Improvement Grants	FDOEA	10.580	13,342	
Fresh Fruit and Vegetable Program	FDACS	10.582	6,203,304	6,203,304
Market Access Program	CITRUS	10.601	4,331,171	
Forestry Research	FDACS/ SU	10.652	484,645	
Cooperative Forestry Assistance	FDACS/ SCC/ SU	10.664	2,563,182	622,755
Urban and Community Forestry Program	FDACS	10.675	548,468	270,773
Forest Legacy Program	FDACS	10.676	29,601	
Forest Stewardship Program	FDACS/ SU	10.678	592,644	23,464
Forest Health Protection	FDACS/ SU	10.680	373,541	116,745
1890 Land Grant Institutions Rural Entrepreneurial Outreach Program	SU	10.856	2,971	
Soil and Water Conservation	FDACS/ FFWCC/ SU	10.902	128,678	
Scientific Cooperation and Research	SU	10.961	35,785	
Long Term Standing Agreements For Storage, Transportation And Lease	SU	10.999	39,253	
Other Federal Awards	SU	10.UNK	1,650,657	
Subtotal - Direct Programs - Not Clustered			\$653,805,223	\$227,087,846
Indirect Programs - Clustered				
Research & Development Cluster:				
Agricultural Research Basic and Applied Research	SU	10.001	546,810	
Plant and Animal Disease, Pest Control, and Animal Care	SU	10.025	85,121	
Specialty Crop Block Grant Program - Farm Bill	SU	10.170	287,627	
Grants for Agricultural Research, Special Research Grants	SU	10.200	106,482	
Grants for Agricultural Research Competitive Research Grants	SU	10.206	154	
Small Business Innovation Research	SU	10.212	14,322	
Sustainable Agriculture Research and Education	SU	10.215	136,714	
1890 Institution Capacity Building Grants	SU	10.216	11,865	
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	SU	10.250	33,394	
Food Assistance and Nutrition Research Programs (FANRP)	SU	10.253	21,301	
Integrated Programs	SU	10.303	214,058	
Organic Agriculture Research and Extension Initiative	SU	10.307	50,895	
Specialty Crop Research Initiative	SU	10.309	1,149,073	
Agriculture and Food Research Initiative (AFRI)	SU	10.310	561,239	
Sun Grant Program	SU	10.320	39,379	
Norman E. Borlaug International Agricultural Science and Technology Fellowship	SU	10.777	11,565	
Environmental Quality Incentives Program	SU	10.912	9,465	
Scientific Cooperation and Research	SU	10.961	39,647	
Other Federal Awards	SU	10.UNK	381,359	
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	SCC	10.561	10,000	
Subtotal - Indirect Programs - Clustered			\$3,710,470	
Indirect Programs - Not Clustered				
Plant and Animal Disease, Pest Control, and Animal Care	SU	10.025	23,650	
Grants for Agricultural Research, Special Research Grants	SU	10.200	525	
Animal Health and Disease Research	SU	10.207	5,362	
Sustainable Agriculture Research and Education	SU	10.215	129,626	
1890 Institution Capacity Building Grants	SU	10.216	818	
Food Assistance and Nutrition Research Programs (FANRP)	SU	10.253	5,239	
Integrated Programs	SU	10.303	73,970	
International Science and Education Grants	SU	10.305	3,241	
Specialty Crop Research Initiative	SU	10.309	65,298	
Agriculture and Food Research Initiative (AFRI)	SU	10.310	37,611	
ARRA - Trade Adjustment Assistance for Farmers Training Coordination Program (TAAF)	SU	10.315	3,320	

STATE OF FLORIDA
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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
Cooperative Extension Service	SU	10.500	637,121	
Other Federal Awards	SU	10.UNK	119,229	
Subtotal - Indirect Programs - Not Clustered			\$1,105,010	
Subtotal - U. S. Department of Agriculture			\$7,453,285,200	\$1,303,510,410
U. S. Department of Commerce				
Direct Programs - Clustered				
Research & Development Cluster:				
Economic Development Technical Assistance	SU	11.303	221,363	
Economic Adjustment Assistance	SU	11.307	1,009,434	538,919
Sea Grant Support	SU	11.417	751,366	1,131
Coastal Zone Management Administration Awards	SU	11.419	69,558	
Coastal Zone Management Estuarine Research Reserves	SU	11.420	17,319	
Climate and Atmospheric Research	SU	11.431	2,039,235	660,552
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	SU	11.432	538,600	16,542
Marine Fisheries Initiative	SU	11.433	479,847	20,000
Southeast Area Monitoring and Assessment Program	SU	11.435	178,147	
Marine Mammal Data Program	SU	11.439	85,704	
Environmental Sciences, Applications, Data, and Education	SU	11.440	111,364	40,593
Unallied Management Projects	SU	11.454	230,643	167,901
Cooperative Science and Education Program	SU	11.455	146,109	
Weather and Air Quality Research	SU	11.459	70,063	
Habitat Conservation	SU	11.463	85,460	
Applied Meteorological Research	SU	11.468	258,966	
Unallied Science Program	SU	11.472	198,742	
Coastal Services Center	SU	11.473	66	
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	SU	11.478	662,411	98,982
Coral Reef Conservation Program	SU	11.482	262,667	
Measurement and Engineering Research and Standards	SU	11.609	257,879	65,363
Other Federal Awards	SU	11.UNK	511,638	2,720
Subtotal - Direct Programs - Clustered			\$8,186,581	\$1,612,703
Direct Programs - Not Clustered				
Interjurisdictional Fisheries Act of 1986	FFWCC	11.407	49,249	
Sea Grant Support	FFWCC/ SU	11.417	2,080,083	323,647
Coastal Zone Management Administration Awards	FDACS/ FDEO/ FDEP/ FFWCC	11.419	3,050,764	825,584
Coastal Zone Management Estuarine Research Reserves	FDEP/ SCC	11.420	1,991,600	
Marine Sanctuary Program	FDEP/ FFWCC	11.429	1,001,527	
Climate and Atmospheric Research	SU	11.431	11,921	11,921
Marine Fisheries Initiative	FFWCC	11.433	490,258	
Cooperative Fishery Statistics	FFWCC	11.434	138,813	
Southeast Area Monitoring and Assessment Program	FFWCC	11.435	505,520	
Marine Mammal Data Program	FFWCC	11.439	31,228	
Unallied Management Projects	FDACS/ FFWCC	11.454	892,398	149,848
Cooperative Science and Education Program	SU	11.455	258,966	
Habitat Conservation	FDEP/ FFWCC	11.463	76,945	
Congressionally Identified Awards and Projects	FDEP	11.469	4,314	
Unallied Science Program	FFWCC/ SCC	11.472	1,244,308	
Coastal Services Center	FFWCC	11.473	8,117	
Atlantic Coastal Fisheries Cooperative Management Act	FFWCC	11.474	338,033	
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	FFWCC/ SU	11.478	57,066	
Educational Partnership Program	SU	11.481	153,483	58,471
Coral Reef Conservation Program	FDEP	11.482	688,043	110,000
State and Local Implementation Grant Program	FDHSMV/ FEOG	11.549	146,965	
ARRA - Broadband Technology Opportunities Program (BTOP)	SU	11.557	152,575	
ARRA - State Broadband Data and Development Grant Program	FDMS	11.558	1,119,314	
Measurement and Engineering Research and Standards	SCC/ SU	11.609	14,517	

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FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
Other Federal Awards	SU	11.UNK	51,089	
Subtotal - Direct Programs - Not Clustered			<u>\$14,557,096</u>	<u>\$1,479,471</u>
Indirect Programs - Clustered				
Research & Development Cluster:				
Integrated Ocean Observing System (IOOS)	SU	11.012	538,718	
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	SU	11.400	4,951	
Sea Grant Support	SU	11.417	138,765	
Coastal Zone Management Administration Awards	SU	11.419	205,464	
Financial Assistance for National Centers for Coastal Ocean Science	SU	11.426	216	
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	SU	11.427	4,824	
Undersea Research	SU	11.430	3,219	
Climate and Atmospheric Research	SU	11.431	53,718	
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	SU	11.432	2,423,560	33,750
Marine Fisheries Initiative	SU	11.433	12,160	
Marine Mammal Data Program	SU	11.439	10	
Unallied Industry Projects	SU	11.452	31,942	
Unallied Management Projects	SU	11.454	704	
Habitat Conservation	SU	11.463	83,614	
Meteorologic and Hydrologic Modernization Development	SU	11.467	522	
Unallied Science Program	SU	11.472	91,335	
Coastal Services Center	SU	11.473	17,883	
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	SU	11.478	119,037	8,758
Other Federal Awards	SU	11.UNK	297,539	
Subtotal - Indirect Programs - Clustered			<u>\$4,028,181</u>	<u>\$42,508</u>
Indirect Programs - Not Clustered				
Integrated Ocean Observing System (IOOS)	SU	11.012	8,767	
Economic Development Support for Planning Organizations	SU	11.302	10,295	
Sea Grant Support	SU	11.417	32,850	
Coastal Zone Management Administration Awards	FDEP	11.419	321,055	
Marine Sanctuary Program	SU	11.429	6,183	
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	SU	11.432	5,918	
Southeast Area Monitoring and Assessment Program	SU	11.435	13,084	
Unallied Management Projects	SU	11.454	26,323	
Habitat Conservation	SU	11.463	46,118	
Coastal Services Center	SU	11.473	3,393	
Fisheries Disaster Relief	SU	11.477	43,124	
Other Federal Awards	SU	11.UNK	80,232	
Subtotal - Indirect Programs - Not Clustered			<u>\$597,342</u>	
Subtotal - U. S. Department of Commerce			<u>\$27,369,200</u>	<u>\$3,134,682</u>
U. S. Department of Defense				
Direct Programs - Clustered				
Research & Development Cluster:				
Procurement Technical Assistance For Business Firms	SU	12.002	177,692	
Beach Erosion Control Projects	SU	12.101	67,656	
Basic and Applied Scientific Research	SCC/ SU	12.300	17,031,671	3,758,542
Navy Command, Control, Communications, Computers, Intelligence, Surveillance, and Reconnaissance	SU	12.335	162,799	
Basic Scientific Research - Combating Weapons of Mass Destruction	SU	12.351	1,310,263	185,000
Research on Chemical and Biological Defense	SU	12.360	122,686	
Military Medical Research and Development	SU	12.420	10,919,888	1,804,002
Basic Scientific Research	SU	12.431	6,347,823	860,775
Centers for Academic Excellence	SU	12.598	414,094	
Basic, Applied, and Advanced Research in Science and Engineering	SU	12.630	3,035,787	101,295
Air Force Defense Research Sciences Program	SU	12.800	7,942,731	793,424

STATE OF FLORIDA
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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
Mathematical Sciences Grants Program	SU	12.901	52,295	
Research and Technology Development	SU	12.910	4,628,717	515,194
Other Federal Awards	SU	12.UNK	13,269,256	1,614,905
Subtotal - Direct Programs - Clustered			\$65,483,358	\$9,633,137
Direct Programs - Not Clustered				
Procurement Technical Assistance For Business Firms	SCC/ SU	12.002	364,861	
State Memorandum of Agreement Program for the Reimbursement of Technical Services	FDEP	12.113	729,928	
Basic and Applied Scientific Research	SCC/ SU	12.300	194,844	
Military Construction, National Guard	FDMA	12.400	7,576,588	
National Guard Military Operations and Maintenance (O&M) Projects	FDMA	12.401	39,421,714	
National Guard ChalleNGe Program	FDMA	12.404	3,868,844	
Military Medical Research and Development	SU	12.420	312,417	
ARRA - Basic Scientific Research	SCC	12.431	116,628	
Basic Scientific Research	SU	12.431	78	
Centers for Academic Excellence	SU	12.598	220,567	
Basic, Applied, and Advanced Research in Science and Engineering	SCC/ SU	12.630	236,092	
Donations/Loans of Obsolete DOD Property (1)	FDMS	12.700	7,737,408	
Air Force Defense Research Sciences Program	SU	12.800	8,178	8,144
Language Grant Program	SU	12.900	199,887	
Mathematical Sciences Grants Program	SU	12.901	20	
Information Security Grant Program	SU	12.902	37,524	
Other Federal Awards	SU	12.UNK	2,156,230	
Subtotal - Direct Programs - Not Clustered			\$63,181,808	\$8,144
Indirect Programs - Clustered				
Research & Development Cluster:				
Basic and Applied Scientific Research	SU	12.300	1,624,146	4,443
Basic Scientific Research - Combating Weapons of Mass Destruction	SU	12.351	294,794	
Military Medical Research and Development	SU	12.420	1,351,030	
Basic Scientific Research	SU	12.431	825,900	12,836
Basic, Applied, and Advanced Research in Science and Engineering	SU	12.630	181,982	
Air Force Defense Research Sciences Program	SU	12.800	954,003	
Research and Technology Development	SU	12.910	1,397,777	
Other Federal Awards	SU	12.UNK	8,168,796	101,540
Subtotal - Indirect Programs - Clustered			\$14,798,428	\$118,819
Indirect Programs - Not Clustered				
Basic and Applied Scientific Research	SU	12.300	21,356	
Basic Scientific Research - Combating Weapons of Mass Destruction	SU	12.351	61,566	
Military Medical Research and Development	SU	12.420	6,135	
The Language Flagship Grants to Institutions of Higher Education	SU	12.550	203,569	
Basic, Applied, and Advanced Research in Science and Engineering	SU	12.630	201	
Research and Technology Development	SU	12.910	20,713	
Other Federal Awards	SU	12.UNK	1,061,080	7,381
Subtotal - Indirect Programs - Not Clustered			\$1,374,620	\$7,381
Subtotal - U. S. Department of Defense			\$144,838,214	\$9,767,481
Central Intelligence Agency				
Direct Programs - Not Clustered				
Other Federal Awards	SU	13.UNK	83,652	
Subtotal - Direct Programs - Not Clustered			\$83,652	
Subtotal - Central Intelligence Agency			\$83,652	
U. S. Department of Housing and Urban Development				
Direct Programs - Clustered				
CDBG - State-Administered CDBG Cluster:				
Community Development Block Grants/States program and Non-Entitlement Grants in Hawaii	FDEO	14.228	63,303,670	60,526,510

STATE OF FLORIDA
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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
Research & Development Cluster: General Research and Technology Activity	SU	14.506	45,438	
Subtotal - Direct Programs - Clustered			\$63,349,108	\$60,526,510
Direct Programs - Not Clustered				
Emergency Solutions Grant Program	FDCF	14.231	6,377,642	6,143,037
Housing Opportunities for Persons with AIDS	FDOH	14.241	4,380,970	3,937,574
Fair Housing Assistance Program State and Local	FDMS	14.401	485,462	
Subtotal - Direct Programs - Not Clustered			\$11,244,074	\$10,080,611
Indirect Programs - Clustered				
Research & Development Cluster: Sustainable Communities Regional Planning Grant Program	SU	14.703	152,007	
Other Federal Awards	SU	14.UNK	4,380	
Subtotal - Indirect Programs - Clustered			\$156,387	
Indirect Programs - Not Clustered				
Housing Opportunities for Persons with AIDS	FDOH	14.241	37,000	
Other Federal Awards	SU	14.UNK	65,462	
Subtotal - Indirect Programs - Not Clustered			\$102,462	
Subtotal - U. S. Department of Housing and Urban Development			\$74,852,031	\$70,607,121
U. S. Department of the Interior				
Direct Programs - Clustered				
Fish and Wildlife Cluster:				
Sport Fish Restoration Program	FFWCC	15.605	13,903,640	
Wildlife Restoration and Basic Hunter Education	FFWCC	15.611	7,916,973	
Research & Development Cluster:				
Cultural Resource Management	SU	15.224	272	
Wildland Fire Research and Studies Program	SU	15.232	70,778	
Bureau of Ocean Energy Management (BOEM) Environmental Studies Program (ESP)	SU	15.423	54,735	36,600
Marine Minerals Activities - Hurricane Sandy	SU	15.424	642,795	
Sport Fish Restoration Program	SU	15.605	380,603	
Fish and Wildlife Management Assistance	SU	15.608	4,482	
Cooperative Endangered Species Conservation Fund	SU	15.615	15,063	
Asian Elephant Conservation Fund	SU	15.621	7,359	5,638
State Wildlife Grants	SU	15.634	305,203	
Marine Turtle Conservation Fund	SU	15.645	84	
Research Grants (Generic)	SU	15.650	291,698	22,639
Endangered Species Conservation - Recovery Implementation Funds	SU	15.657	130,404	
Cooperative Landscape Conservation	SU	15.669	165,100	
Assistance to State Water Resources Research Institutes	SU	15.805	51,658	13,020
U.S. Geological Survey Research and Data Collection	SU	15.808	2,559,312	20,049
National Cooperative Geologic Mapping Program	SU	15.810	17,563	
Cooperative Research Units Program	SU	15.812	499,200	
Outdoor Recreation Acquisition, Development and Planning	SU	15.916	18,482	
Cooperative Research and Training Programs - Resources of the National Park System	SU	15.945	155,142	
National Park Service Conservation, Protection, Outreach, and Education	SU	15.954	1,678,756	
Other Federal Awards	SU	15.UNK	729,697	82,189
Subtotal - Direct Programs - Clustered			\$29,598,999	\$180,135
Direct Programs - Not Clustered				
Fish and Wildlife Management Assistance	FDACS/ FFWCC	15.608	7,359	
Coastal Wetlands Planning, Protection and Restoration Act	FFWCC	15.614	104,639	
Cooperative Endangered Species Conservation Fund	FDACS/ FDEP/ FFWCC	15.615	3,768,886	2,349,573
Clean Vessel Act	FDEP	15.616	1,977,924	1,665,364
Sportfishing and Boating Safety Act	FFWCC	15.622	1,780,823	
Enhanced Hunter Education and Safety Program	FFWCC	15.626	436,985	
Coastal Program	FDEP/ FFWCC/ SCC	15.630	75,267	

STATE OF FLORIDA
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FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
Partners for Fish and Wildlife	FFWCC/ SU	15.631	59,963	
Landowner Incentive Program	FFWCC	15.633	68,524	
State Wildlife Grants	FDACS/ FDEP/ FFWCC/ SU	15.634	2,260,977	680,535
Wildlife Without Borders - Latin America and the Caribbean	SU	15.640	630	
Marine Turtle Conservation Fund	SU	15.645	9,994	
Research Grants (Generic)	FDACS	15.650	4,166	
Migratory Bird Monitoring, Assessment and Conservation	FFWCC	15.655	10,568	
Endangered Species Conservation - Recovery Implementation Funds	FFWCC/ SCC/ SU	15.657	44,742	
National Fish and Wildlife Foundation	FDACS	15.663	50,041	
Fish and Wildlife Coordination and Assistance Programs	FFWCC	15.664	59,724	
U.S. Geological Survey Research and Data Collection	FFWCC/ SU	15.808	87,297	
National Cooperative Geologic Mapping Program	FDEP	15.810	175,185	
Historic Preservation Fund Grants-In-Aid	FDOS	15.904	1,019,455	11,957
Outdoor Recreation Acquisition, Development and Planning	FDEP/ FFWCC	15.916	452,665	383,091
Cooperative Research and Training Programs - Resources of the National Park System	SU	15.945	176,834	8,350
Cultural Resources Management	FDEP	15.946	1,662	
National Park Service Conservation, Protection, Outreach, and Education	SU	15.954	15,718	
Other Federal Awards	SU	15.UNK	36,424	
Subtotal - Direct Programs - Not Clustered			<u>\$12,686,452</u>	<u>\$5,098,870</u>
Indirect Programs - Clustered				
Research & Development Cluster:				
Bureau of Ocean Energy Management (BOEM) Environmental Studies Program (ESP)	SU	15.423	80,032	
Cooperative Endangered Species Conservation Fund	SU	15.615	23,129	
State Wildlife Grants	SU	15.634	54	
Assistance to State Water Resources Research Institutes	SU	15.805	696	
National Climate Change and Wildlife Science Center	SU	15.820	75,125	
Cooperative Research and Training Programs - Resources of the National Park System	SU	15.945	13,437	
Other Federal Awards	SU	15.UNK	709,812	
Subtotal - Indirect Programs - Clustered			<u>\$902,285</u>	
Subtotal - U. S. Department of the Interior			<u>\$43,187,736</u>	<u>\$5,279,005</u>
U. S. Department of Justice				
Direct Programs - Clustered				
JAG Program Cluster:				
Edward Byrne Memorial Justice Assistance Grant Program	FDLE/ FDMA/ FDOC	16.738	13,104,031	8,358,542
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	COURTS/ FDJJ/ FDLE/ FDOC/ JAC	16.803	6,564,310	3,296,071
Research & Development Cluster:				
National Institute of Justice Research, Evaluation, and Development Project Grants	FDOC/ SU	16.560	2,093,524	92,159
Criminal Justice Research and Development Graduate Research Fellowships	SU	16.562	14,624	
Crime Victim Assistance	SU	16.575	10,351	
Juvenile Mentoring Program	SU	16.726	59,900	32,100
Other Federal Awards	SU	16.UNK	49,666	
Subtotal - Direct Programs - Clustered			<u>\$21,896,406</u>	<u>\$11,778,872</u>
Direct Programs - Not Clustered				
Law Enforcement Assistance Narcotics and Dangerous Drugs Training	FDMA	16.004	319,995	
Sexual Assault Services Formula Program	FDOH	16.017	478,050	437,016
Juvenile Accountability Block Grants	COURTS/ FDJJ	16.523	2,579,901	
Legal Assistance for Victims	SU	16.524	147,654	57,510
Juvenile Justice and Delinquency Prevention Allocation to States	FDJJ	16.540	3,134,927	
Title V Delinquency Prevention Program	FDJJ	16.548	126,444	
State Justice Statistics Program for Statistical Analysis Centers	FDLE	16.550	91,329	
National Criminal History Improvement Program (NCHIP)	FDLE	16.554	105,972	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
National Institute of Justice Research, Evaluation, and Development Project Grants	SU	16.560	22,756	
Crime Victim Assistance	FDLA/ FDOH/ FPC/ JAC/ SU	16.575	22,545,768	18,666,329
Crime Victim Compensation	FDLA	16.576	5,935,000	
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	FDLE	16.580	5,480	
Violence Against Women Formula Grants	COURTS/ FDCF/ JAC	16.588	7,255,732	6,635,698
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	FDCF	16.590	629,071	620,826
Residential Substance Abuse Treatment for State Prisoners	FDLE/ FDOC	16.593	499,145	38,750
State Criminal Alien Assistance Program	FDOC	16.606	8,654,327	
Bulletproof Vest Partnership Program	FDLE/ SCC	16.607	2,861	
Project Safe Neighborhoods	FDLE/ SCC	16.609	73,304	26,261
State and Local Anti-Terrorism Training	SCC	16.614	37,624	
Public Safety Partnership and Community Policing Grants	SCC/ SU	16.710	311,900	71,851
Protecting Inmates and Safeguarding Communities Discretionary Grant Program	FDOC	16.735	2,268	
DNA Backlog Reduction Program	FDLE	16.741	4,229,622	
Paul Coverdell Forensic Sciences Improvement Grant Program	FDFS/ FDLE	16.742	402,222	171,748
Support for Adam Walsh Act Implementation Grant Program	FDLE	16.750	197,015	
Edward Byrne Memorial Competitive Grant Program	SCC	16.751	389,592	
Congressionally Recommended Awards	SCC	16.753	180,486	
Harold Rogers Prescription Drug Monitoring Program	FDOH	16.754	78,244	
Second Chance Act Prisoner Reentry Initiative	FDJJ/ FDOC	16.812	213,856	
NICS Act Record Improvement Program	COURTS/ FDLE	16.813	1,708,710	131,760
John R. Justice Prosecutors and Defenders Incentive Act	FDOE	16.816	90,314	
Equitable Sharing Program	FDBPR/ FDHSMV	16.922	1,177,789	
Other Federal Awards	FDLE/ SU	16.UNK	133,576	
Subtotal - Direct Programs - Not Clustered			\$61,760,934	\$26,857,749
Indirect Programs - Clustered				
JAG Program Cluster:				
Edward Byrne Memorial Justice Assistance Grant Program	JAC/ SCC/ SU	16.738	106,970	
Research & Development Cluster:				
Law Enforcement Assistance FBI Advanced Police Training	SU	16.300	2,229	
National Institute of Justice Research, Evaluation, and Development Project Grants	SU	16.560	84,436	
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	SU	16.580	33,575	7,670
Drug Court Discretionary Grant Program	SU	16.585	4,569	
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	SU	16.590	58,734	
Project Safe Neighborhoods	SU	16.609	425	
Edward Byrne Memorial Justice Assistance Grant Program	SU	16.738	32,613	
Other Federal Awards	SU	16.UNK	146,262	
Subtotal - Indirect Programs - Clustered			\$469,813	\$7,670
Indirect Programs - Not Clustered				
Services for Trafficking Victims	SCC	16.320	2,013	
National Institute of Justice Research, Evaluation, and Development Project Grants	SU	16.560	11,534	
Violence Against Women Formula Grants	JAC/ SU	16.588	1,867,269	
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	JAC	16.590	20,050	
Juvenile Mentoring Program	SU	16.726	60,381	
Criminal and Juvenile Justice and Mental Health Collaboration Program	SU	16.745	17,012	
Court Appointed Special Advocates	JAC	16.756	27,042	
ARRA - Edward Byrne Memorial Competitive Grant Program	JAC	16.808	17,529	
Other Federal Awards	SU	16.UNK	25,878	
Subtotal - Indirect Programs - Not Clustered			\$2,048,708	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
Subtotal - U. S. Department of Justice			\$86,175,861	\$38,644,291
U. S. Department of Labor				
Direct Programs - Clustered				
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities	FDEO/ FDOE	17.207	44,284,940	19,358,450
Disabled Veterans Outreach Program (DVOP)	FDEO	17.801	6,334,979	1,762,892
Local Veterans Employment Representative Program	FDEO	17.804	4,848,037	1,339,043
Research & Development Cluster:				
WIA Pilots, Demonstrations, and Research Projects	SU	17.261	2,726	
H-1B Job Training Grants	SU	17.268	1,538,177	983,042
Other Federal Awards	SU	17.UNK	48,335	
WIA Cluster:				
WIA Adult Program	FDEO/ FDOE	17.258	66,432,867	62,983,135
WIA Youth Activities	FDEO/ SCC	17.259	44,376,602	40,747,666
WIA Dislocated Worker Formula Grants	FDEO	17.278	51,708,120	46,112,471
Subtotal - Direct Programs - Clustered			\$219,574,783	\$173,286,699
Direct Programs - Not Clustered				
Labor Force Statistics	FDEO	17.002	2,593,971	
Unemployment Insurance	FDEO/ FDOR	17.225	1,496,699,684	9,901,923
ARRA - Unemployment Insurance	FDEO	17.225	2,959,544	
Senior Community Service Employment Program	FDOEA	17.235	5,035,906	4,691,524
Trade Adjustment Assistance	FDEO/ FDOE/ SCC	17.245	4,554,088	3,368,792
WIA Dislocated Workers	FDEO	17.260	28,187	24,555
WIA Pilots, Demonstrations, and Research Projects	FDEO	17.261	379,790	
National Farmworker Jobs Program	FDOE/ SCC	17.264	3,777,340	244,911
H-1B Job Training Grants	SCC	17.268	620,554	
Community Based Job Training Grants	SCC	17.269	1,274,277	
Work Opportunity Tax Credit Program (WOTC)	FDEO	17.271	331	
Temporary Labor Certification for Foreign Workers	FDEO	17.273	478,443	
Youthbuild	SCC	17.274	433,270	68,983
Workforce Investment Act (WIA) National Emergency Grants	FDEO	17.277	1,145,052	1,101,859
Workforce Investment Act (WIA) Dislocated Worker National Reserve Demonstration Grants	FDEO	17.280	9,162	
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	SCC	17.282	8,458,166	23,000
Occupational Safety and Health Susan Harwood Training Grants	SCC	17.502	441,539	
Consultation Agreements	SU	17.504	2,146,210	
Mine Health and Safety Education and Training	SCC	17.602	61,737	
Homeless Veterans Reintegration Project	SU	17.805	233,162	
Subtotal - Direct Programs - Not Clustered			\$1,531,330,413	\$19,425,547
Indirect Programs - Clustered				
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities	SCC/ SU	17.207	102,971	
Disabled Veterans Outreach Program (DVOP)	SCC	17.801	14,167	
Local Veterans Employment Representative Program	SCC	17.804	6,918	
Research & Development Cluster:				
Workforce Innovation Fund	SU	17.283	2,653	
WIA Cluster:				
WIA Adult Program	SCC/ SU	17.258	463,136	100,650
WIA Youth Activities	SCC	17.259	514,811	
WIA Dislocated Worker Formula Grants	SCC	17.278	113,800	
Subtotal - Indirect Programs - Clustered			\$1,218,456	\$100,650
Indirect Programs - Not Clustered				
Unemployment Insurance	SCC	17.225	94,813	
Trade Adjustment Assistance	SCC	17.245	1,757,563	
ARRA - WIA Dislocated Workers	SCC	17.260	5,137	
H-1B Job Training Grants	SCC	17.268	527,693	
Youthbuild	SCC	17.274	57,292	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	SCC	17.282	2,327,809	
Other Federal Awards	SU	17.UNK	577	
Subtotal - Indirect Programs - Not Clustered			<u>\$4,770,884</u>	
Subtotal - U. S. Department of Labor			<u>\$1,756,894,536</u>	<u>\$192,812,896</u>
U. S. Department of State				
Direct Programs - Clustered				
Research & Development Cluster:				
One-Time International Exchange Grant Program	SU	19.014	55,426	2,630
International Education Training and Research	SU	19.430	91,169	
Criminal Justice Systems	SU	19.703	975,131	238,000
Bureau of Western Hemisphere Affairs (WHA) Grant Programs (including Energy and Climate Partnership for the Americas)	SU	19.750	299,273	
Other Federal Awards	SU	19.UNK	39,184	
Subtotal - Direct Programs - Clustered			<u>\$1,460,183</u>	<u>\$240,630</u>
Direct Programs - Not Clustered				
Public Diplomacy Programs	SCC	19.040	49,931	
Academic Exchange Programs - Teachers	SU	19.408	251,616	
Subtotal - Direct Programs - Not Clustered			<u>\$301,547</u>	
Indirect Programs - Clustered				
Research & Development Cluster:				
Academic Exchange Programs - Undergraduate Programs	SU	19.009	25,724	
Environmental and Scientific Partnerships and Programs	SU	19.017	13,213	
Academic Exchange Programs - Teachers	SU	19.408	182,802	11,014
Other Federal Awards	SU	19.UNK	48,335	
Subtotal - Indirect Programs - Clustered			<u>\$270,074</u>	<u>\$11,014</u>
Indirect Programs - Not Clustered				
One-Time International Exchange Grant Program	SCC	19.014	435,789	
Academic Exchange Programs - Graduate Students	SCC	19.400	53,524	
Academic Exchange Programs - English Language Programs	SCC	19.421	20,025	
Other Federal Awards	SU	19.UNK	258,060	
Subtotal - Indirect Programs - Not Clustered			<u>\$767,398</u>	
Subtotal - U. S. Department of State			<u>\$2,799,202</u>	<u>\$251,644</u>
U. S. Department of Transportation				
Direct Programs - Clustered				
Federal Transit Cluster:				
Federal Transit Capital Investment Grants	FDOT	20.500	52,292,641	
Highway Planning and Construction Cluster:				
Highway Planning and Construction	FDEP/ FDOS/ FDOT/ SU	20.205	2,005,457,287	162,302,307
ARRA - Highway Planning and Construction	FDOT	20.205	41,675,986	
Recreational Trails Program	FDACS/ FDEP	20.219	3,830,981	3,802,387
Highway Safety Cluster:				
State and Community Highway Safety	FDHSMV/ FDOT/ JAC/ SCC/ SU	20.600	20,359,723	5,975,424
Alcohol Impaired Driving Countermeasures Incentive Grants I	FDHSMV/ FDLE/ FDOT/ JAC/ SCC	20.601	3,793,638	2,434,026
Occupant Protection Incentive Grants	FDOT	20.602	0	
State Traffic Safety Information System Improvement Grants	FDHSMV/ FDOH/ FDOT	20.610	990,557	620,539
Incentive Grant Program to Increase Motorcyclist Safety	FDOT	20.612	279,230	279,230
Research & Development Cluster:				
Aviation Research Grants	SU	20.108	90,072	
Air Transportation Centers of Excellence	SU	20.109	259,497	25,577
Highway Research and Development Program	SU	20.200	442,754	363,477
Highway Planning and Construction	SU	20.205	1,708,694	38,697
Highway Training and Education	SU	20.215	38,510	
Formula Grants for Rural Areas	SU	20.509	177,216	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
Public Transportation Research	SU	20.514	1,266,070	
State and Community Highway Safety	SU	20.600	857,255	
State Traffic Safety Information System Improvement Grants	SU	20.610	398,313	
University Transportation Centers Program	SU	20.701	4,782,792	1,392,021
Other Federal Awards	SU	20.UNK	1,751,372	22,995
Transit Services Programs Cluster:				
Enhanced Mobility for Seniors and Individuals with Disabilities	FDOT/ SU	20.513	6,919,092	6,489,081
Job Access and Reverse Commute Program	FDOT	20.516	2,688,387	
New Freedom Program	FDOT/ SU	20.521	2,452,838	
Subtotal - Direct Programs - Clustered			<u>\$2,152,512,905</u>	<u>\$183,745,761</u>
Direct Programs - Not Clustered				
Airport Improvement Program	FDOT/ SCC	20.106	2,575,991	
Highway Research and Development Program	SCC/ SU	20.200	97,617	
Highway Training and Education	SU	20.215	57,480	
National Motor Carrier Safety	FDHSMV	20.218	8,248,013	
Commercial Drivers License Program Improvement Grant	FDHSMV	20.232	17,442	
Safety Data Improvement Program	FDHSMV	20.234	534,369	
Commercial Motor Vehicle Operator Training Grants	SCC	20.235	67,007	
Commercial Vehicle Information Systems and Networks	FDOT	20.237	1,367,265	
Fuel Tax Evasion-Intergovernmental Enforcement Effort	FDOR	20.240	7,251	
Railroad Safety	FDOT	20.301	57,819	
Metropolitan Transportation Planning	FDOT	20.505	7,576,709	7,576,709
ARRA - Formula Grants for Rural Areas	FDOT	20.509	780,926	780,926
Formula Grants for Rural Areas	FDOT	20.509	13,663,191	13,663,191
Public Transportation Research	SU	20.514	1,882	
State Planning and Research	FDOT	20.515	850,755	850,755
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants	FDHSMV/ FDOT	20.614	191,485	18,155
National Priority Safety Programs	FDLE/ FDOT	20.616	1,325,275	1,264,325
University Transportation Centers Program	SU	20.701	142	
Interagency Hazardous Materials Public Sector Training and Planning Grants	FEOG	20.703	671,727	582,410
Assistance to small and disadvantaged businesses	SCC	20.910	192,939	
Other Federal Awards	SU	20.UNK	1,210,983	21,438
Subtotal - Direct Programs - Not Clustered			<u>\$39,496,268</u>	<u>\$24,757,909</u>
Indirect Programs - Clustered				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	SU	20.205	95,260	
Research & Development Cluster:				
Air Transportation Centers of Excellence	SU	20.109	36,217	
Highway Research and Development Program	SU	20.200	230,958	48,133
Highway Planning and Construction	SU	20.205	215,187	62,303
Highway Training and Education	SU	20.215	1,786	
Formula Grants for Rural Areas	SU	20.509	38,154	
Public Transportation Research	SU	20.514	51,137	
Paul S. Sarbanes Transit in the Parks	SU	20.520	156,821	
University Transportation Centers Program	SU	20.701	574,913	
Other Federal Awards	SU	20.UNK	479,532	
Subtotal - Indirect Programs - Clustered			<u>\$1,879,965</u>	<u>\$110,436</u>
Indirect Programs - Not Clustered				
Highway Research and Development Program	SU	20.200	455	
Metropolitan Transportation Planning	SU	20.505	33,988	
Public Transportation Research	SU	20.514	93,083	
Other Federal Awards	SU	20.UNK	208,940	
Subtotal - Indirect Programs - Not Clustered			<u>\$336,466</u>	
Subtotal - U. S. Department of Transportation			<u>\$2,194,225,604</u>	<u>\$208,614,106</u>
U. S. Office of Personnel Management				

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
Direct Programs - Not Clustered				
Federal Civil Service Employment	SU	27.001	1,425,993	
Federal Employment Assistance for Veterans	SU	27.002	10,302	
Intergovernmental Personnel Act (IPA) Mobility Program	SU	27.011	32,266	
Subtotal - Direct Programs - Not Clustered			\$1,468,561	
Indirect Programs - Clustered				
Research & Development Cluster:				
Federal Civil Service Employment	SU	27.001	3,289	
Subtotal - Indirect Programs - Clustered			\$3,289	
Subtotal - U. S. Office of Personnel Management			\$1,471,850	
U. S. General Services Administration				
Direct Programs - Clustered				
Research & Development Cluster:				
Donation of Federal Surplus Personal Property (1)	SU	39.003	5,159	
Subtotal - Direct Programs - Clustered			\$5,159	
Direct Programs - Not Clustered				
Donation of Federal Surplus Personal Property (1)	FDHSMV/ FDMS	39.003	11,394,823	
Election Reform Payments	FDOS	39.011	166,909	
Subtotal - Direct Programs - Not Clustered			\$11,561,732	
Subtotal - U. S. General Services Administration			\$11,566,891	
Library of Congress				
Direct Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	42.UNK	137,312	
Subtotal - Direct Programs - Clustered			\$137,312	
Subtotal - Library of Congress			\$137,312	
National Aeronautics and Space Administration				
Direct Programs - Clustered				
Research & Development Cluster:				
Science	SCC/ SU	43.001	5,269,544	282,978
Aeronautics	SU	43.002	428,402	
Exploration	SU	43.003	103,927	
Space Operations	SU	43.007	639,046	
Education	SU	43.008	83,902	
Cross Agency Support	SU	43.009	408,924	18,812
Other Federal Awards	SU	43.UNK	4,871,665	2,791,727
Subtotal - Direct Programs - Clustered			\$11,805,410	\$3,093,517
Direct Programs - Not Clustered				
Science	SCC/ SU	43.001	174,213	27,415
Aeronautics	FFWCC/ SU	43.002	28,311	
Exploration	SU	43.003	30,817	
Space Operations	SU	43.007	34,194	
Education	SU	43.008	59,840	
Cross Agency Support	SU	43.009	9,374	
Other Federal Awards	SU	43.UNK	103,560	
Subtotal - Direct Programs - Not Clustered			\$440,309	\$27,415
Indirect Programs - Clustered				
Research & Development Cluster:				
Science	SU	43.001	756,529	63,452
Aeronautics	SU	43.002	341,558	
Exploration	SU	43.003	353,004	166,244
Space Operations	SU	43.007	36,419	
Cross Agency Support	SU	43.009	67,981	
Construction & Environmental Compliance & Remediation	SU	43.010	23,445	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
Other Federal Awards	SU	43.UNK	2,068,322	8,748
Subtotal - Indirect Programs - Clustered			<u>\$3,647,258</u>	<u>\$238,444</u>
Indirect Programs - Not Clustered				
Science	SU	43.001	22,366	
Education	SU	43.008	1,326	
Subtotal - Indirect Programs - Not Clustered			<u>\$23,692</u>	
Subtotal - National Aeronautics and Space Administration			<u>\$15,916,669</u>	<u>\$3,359,376</u>
National Foundation on the Arts and the Humanities				
Direct Programs - Clustered				
Research & Development Cluster:				
Promotion of the Arts Grants to Organizations and Individuals	SU	45.024	17,776	
Promotion of the Humanities Division of Preservation and Access	SU	45.149	115,025	5,000
Promotion of the Humanities Fellowships and Stipends	SU	45.160	50,345	
Promotion of the Humanities Research	SU	45.161	167,667	
Promotion of the Humanities Public Programs	SU	45.164	180,977	
Promotion of the Humanities Office of Digital Humanities	SU	45.169	56,500	5,000
Grants to States	SU	45.310	192,612	
National Leadership Grants	SU	45.312	23,628	
Laura Bush 21st Century Librarian Program	SU	45.313	127,470	
Subtotal - Direct Programs - Clustered			<u>\$932,000</u>	<u>\$10,000</u>
Direct Programs - Not Clustered				
Promotion of the Arts Grants to Organizations and Individuals	FDOS/ SCC/ SU	45.024	166,515	17,500
Promotion of the Arts Partnership Agreements	FDOS/ SCC	45.025	743,809	202,466
Promotion of the Humanities Division of Preservation and Access	SU	45.149	169,358	
Promotion of the Humanities Fellowships and Stipends	SU	45.160	47,477	
Promotion of the Humanities Research	SU	45.161	55,651	14,514
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	SCC	45.162	26,138	
Promotion of the Humanities Public Programs	SCC	45.164	322	
Grants to States	FDOS/ SU	45.310	7,496,445	1,646,757
National Leadership Grants	SCC/ SU	45.312	247,605	11,150
Laura Bush 21st Century Librarian Program	SU	45.313	87,983	
Other Federal Awards	SU	45.UNK	103,595	30,298
Subtotal - Direct Programs - Not Clustered			<u>\$9,144,898</u>	<u>\$1,922,685</u>
Indirect Programs - Clustered				
Research & Development Cluster:				
Promotion of the Humanities Division of Preservation and Access	SU	45.149	790	
Promotion of the Humanities Research	SU	45.161	17,107	
National Leadership Grants	SU	45.312	9,598	
Subtotal - Indirect Programs - Clustered			<u>\$27,495</u>	
Indirect Programs - Not Clustered				
Promotion of the Arts Grants to Organizations and Individuals	SCC	45.024	17,000	
Promotion of the Humanities Federal/State Partnership	SU	45.129	2,000	
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	SCC	45.162	6,759	
Promotion of the Humanities Public Programs	SCC	45.164	349	
Museum Grants for African American History and Culture	SU	45.309	12,391	
Grants to States	SU	45.310	107,980	
Subtotal - Indirect Programs - Not Clustered			<u>\$146,479</u>	
Subtotal - National Foundation on the Arts and the Humanities			<u>\$10,250,872</u>	<u>\$1,932,685</u>
National Labor Relations Board				
Direct Programs - Clustered				
Research & Development Cluster:				
	SU	46.UNK	48	
Subtotal - Direct Programs - Clustered			<u>\$48</u>	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
Subtotal - National Labor Relations Board			\$48	
National Science Foundation				
Direct Programs - Clustered				
Research & Development Cluster:				
ARRA - Engineering Grants	SU	47.041	529	
Engineering Grants	SU	47.041	14,709,446	165,925
Mathematical and Physical Sciences	SU	47.049	51,855,930	9,688,397
Geosciences	SCC/ SU	47.050	6,318,289	499,419
Computer and Information Science and Engineering	SU	47.070	8,656,749	119,501
Biological Sciences	SCC/ SU	47.074	17,518,135	1,051,150
Social, Behavioral, and Economic Sciences	SU	47.075	2,295,151	
Education and Human Resources	SCC/ SU	47.076	14,933,743	809,363
ARRA - Polar Programs	SU	47.078	26,920	
Polar Programs	SU	47.078	297,270	1,215
Office of International and Integrative Activities	SU	47.079	2,487,920	151,198
ARRA - Office of Cyberinfrastructure	SU	47.080	34,319	
Office of Cyberinfrastructure	SU	47.080	3,416,723	2,565,199
ARRA - Trans-NSF Research Support	SU	47.082	7,490,925	79,499
Trans-NSF Research Support	SU	47.082	952,035	165,760
Other Federal Awards	SU	47.UNK	1,379,183	
Subtotal - Direct Programs - Clustered			\$132,373,267	\$15,296,626
Direct Programs - Not Clustered				
Engineering Grants	SU	47.041	263,714	
Mathematical and Physical Sciences	SU	47.049	45,753	
Geosciences	SCC/ SU	47.050	94,683	
Computer and Information Science and Engineering	SCC/ SU	47.070	464,283	
Biological Sciences	SU	47.074	428,477	3,504
Social, Behavioral, and Economic Sciences	FDOH/ SU	47.075	342,741	
Education and Human Resources	SCC/ SU	47.076	6,349,340	630,357
Office of International and Integrative Activities	SU	47.079	88,794	
Trans-NSF Research Support	SU	47.082	100,169	
ARRA - Trans-NSF Research Support	SU	47.082	2,004	
Other Federal Awards	SU	47.UNK	35,300	
Subtotal - Direct Programs - Not Clustered			\$8,215,258	\$633,861
Indirect Programs - Clustered				
Research & Development Cluster:				
Engineering Grants	SU	47.041	2,285,744	
Mathematical and Physical Sciences	SU	47.049	1,873,442	
Geosciences	SU	47.050	166,091	
Computer and Information Science and Engineering	SU	47.070	466,927	
Biological Sciences	SU	47.074	1,430,736	
Social, Behavioral, and Economic Sciences	SU	47.075	216,741	
Education and Human Resources	SU	47.076	530,803	
Office of International and Integrative Activities	SU	47.079	481,523	
Office of Cyberinfrastructure	SU	47.080	373,553	
Trans-NSF Research Support	SU	47.082	4	
ARRA - Trans-NSF Research Support	SU	47.082	74,167	
Other Federal Awards	SU	47.UNK	251,494	
Subtotal - Indirect Programs - Clustered			\$8,151,225	
Indirect Programs - Not Clustered				
Mathematical and Physical Sciences	SU	47.049	71,361	
Geosciences	FFWCC/ SU	47.050	61,595	
Computer and Information Science and Engineering	SCC	47.070	156	
Biological Sciences	SU	47.074	14,494	
Education and Human Resources	FSDB/ SCC/ SU	47.076	174,497	
Office of International and Integrative Activities	SU	47.079	131	
Office of Cyberinfrastructure	SU	47.080	10,028	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
ARRA - Trans-NSF Research Support	SU	47.082	120,047	
Subtotal - Indirect Programs - Not Clustered			<u>\$452,309</u>	
Subtotal - National Science Foundation			<u>\$149,192,059</u>	<u>\$15,930,487</u>
U. S. Small Business Administration				
Direct Programs - Clustered				
Research & Development Cluster:				
Small Business Development Centers	SU	59.037	2,480,291	19,296
Veterans Business Development	SU	59.044	0	
Other Federal Awards	SU	59.UNK	0	
Subtotal - Direct Programs - Clustered			<u>\$2,480,291</u>	<u>\$19,296</u>
Direct Programs - Not Clustered				
7(j) Technical Assistance	SU	59.007	61,658	
Small Business Development Centers	SCC/ SU	59.037	4,588,643	225,316
Veterans Business Development	SCC	59.044	183,500	
Other Federal Awards	SCC/ SU	59.UNK	329,840	
Subtotal - Direct Programs - Not Clustered			<u>\$5,163,641</u>	<u>\$225,316</u>
Subtotal - U. S. Small Business Administration			<u>\$7,643,932</u>	<u>\$244,612</u>
U. S. Department of Veterans Affairs				
Direct Programs - Clustered				
Research & Development Cluster:				
Veterans Medical Care Benefits	SU	64.009	30,205	
Veterans Prosthetic Appliances	SU	64.013	1,866,418	1,490,175
Sharing Specialized Medical Resources	SU	64.018	92,335	
Other Federal Awards	SU	64.UNK	2,022,145	
Subtotal - Direct Programs - Clustered			<u>\$4,011,103</u>	<u>\$1,490,175</u>
Direct Programs - Not Clustered				
Grants to States for Construction of State Home Facilities	FDVA	64.005	2,285,106	
Veterans State Domiciliary Care	FDVA	64.014	2,021,047	
Veterans State Nursing Home Care	FDVA	64.015	38,369,453	
Veterans State Hospital Care	SU	64.016	9,292	
Post-9/11 Veterans Educational Assistance	SCC	64.027	3,121,171	
Montgomery GI Bill Selected Reserve; Reserve Educational Assistance Program	SCC	64.032	2,160	
Survivors and Dependents Educational Assistance	SCC	64.117	3,013,916	
Other Federal Awards	SU	64.UNK	62,169	
Subtotal - Direct Programs - Not Clustered			<u>\$48,884,314</u>	
Indirect Programs - Clustered				
Research & Development Cluster:				
Veterans Home Based Primary Care	SU	64.022	47,448	
Subtotal - Indirect Programs - Clustered			<u>\$47,448</u>	
Indirect Programs - Not Clustered				
Other Federal Awards	SU	64.UNK	3,216	
Subtotal - Indirect Programs - Not Clustered			<u>\$3,216</u>	
Subtotal - U. S. Department of Veterans Affairs			<u>\$52,946,081</u>	<u>\$1,490,175</u>
U. S. Environmental Protection Agency				
Direct Programs - Clustered				
Clean Water State Revolving Fund Cluster:				
Capitalization Grants for Clean Water State Revolving Funds	FDEP	66.458	45,066,000	45,066,000
Drinking Water State Revolving Fund Cluster:				
ARRA - Capitalization Grants for Drinking Water State Revolving Funds	FDEP	66.468	245,723	245,723
Capitalization Grants for Drinking Water State Revolving Funds	FDEP	66.468	59,209,853	58,736,512
Research & Development Cluster:				
Water Pollution Control State, Interstate, and Tribal Program Support	SU	66.419	151,991	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	SU	66.436	729,004	21,321
Nonpoint Source Implementation Grants	SU	66.460	213,706	
Water Protection Grants to the States	SU	66.474	31,054	
Gulf of Mexico Program	SU	66.475	111,043	
Science To Achieve Results (STAR) Research Program	SU	66.509	607,780	45,000
Science To Achieve Results (STAR) Fellowship Program	SU	66.514	63,869	
P3 Award: National Student Design Competition for Sustainability	SU	66.516	10,190	
Pollution Prevention Grants Program	SU	66.708	27,841	
Hazardous Waste Management State Program Support	SU	66.801	82,885	
Other Federal Awards	SU	66.UNK	326,431	8,758
Subtotal - Direct Programs - Clustered			\$106,877,370	\$104,123,314
Direct Programs - Not Clustered				
Air Pollution Control Program Support	FDOH	66.001	359,501	
State Indoor Radon Grants	FDOH	66.032	142,598	
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	FDEP/ FDOH	66.034	614,434	
State Clean Diesel Grant Program	FDEP	66.040	295,064	295,064
Water Pollution Control State, Interstate, and Tribal Program Support	FDEP/ SU	66.419	210,741	
State Public Water System Supervision	FDEP	66.432	817,954	
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	FFWCC	66.436	9,367	
Water Quality Management Planning	FDEP/ FFWCC	66.454	802,371	168,058
Nonpoint Source Implementation Grants	FDACS/ FDEP/ FDOH/ SU	66.460	5,126,312	3,767,957
Regional Wetland Program Development Grants	FDEP	66.461	26,217	
Beach Monitoring and Notification Program Implementation Grants	FDOH	66.472	530,299	
Water Protection Grants to the States	FDEP	66.474	32,488	
Gulf of Mexico Program	FDEP/ FFWCC/ SCC	66.475	134,293	37,318
Science To Achieve Results (STAR) Fellowship Program	SU	66.514	9,840	
Performance Partnership Grants	FDACS/ FDEP/ SU	66.605	12,804,161	870,844
Environmental Information Exchange Network Grant Program and Related Assistance	FDEP	66.608	139,287	
Pollution Prevention Grants Program	FDEP/ SU	66.708	52,764	
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	FDOH/ SU	66.716	151,986	
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	FDEP	66.802	367,455	
Underground Storage Tank Prevention, Detection and Compliance Program	FDEP	66.804	739,652	
Leaking Underground Storage Tank Trust Fund Corrective Action Program	FDEP	66.805	2,740,062	
Environmental Workforce Development and Job Training Cooperative Agreements	SCC	66.815	93,140	
State and Tribal Response Program Grants	FDEP	66.817	438,283	
Environmental Education Grants	FDEP	66.951	22,964	5,468
Subtotal - Direct Programs - Not Clustered			\$26,661,233	\$5,144,709
Indirect Programs - Clustered				
Research & Development Cluster:				
Congressionally Mandated Projects	SU	66.202	35,768	
National Estuary Program	SU	66.456	91,489	
Science To Achieve Results (STAR) Research Program	SU	66.509	79,908	
Office of Research and Development Consolidated Research/Training/Fellowships	SU	66.511	4,425	
Other Federal Awards	SU	66.UNK	154,063	
Subtotal - Indirect Programs - Clustered			\$365,653	
Indirect Programs - Not Clustered				
National Estuary Program	SU	66.456	70,619	
Environmental Education Grants	SU	66.951	3,790	
Other Federal Awards	SU	66.UNK	7,914	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
Subtotal - Indirect Programs - Not Clustered			\$82,323	
Subtotal - U. S. Environmental Protection Agency			\$133,986,579	\$109,268,023
U. S. Nuclear Regulatory Commission				
Direct Programs - Clustered				
Research & Development Cluster:				
U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	SU	77.006	81,142	
U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	SU	77.007	159,406	
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	SU	77.008	112,438	
Other Federal Awards	SU	77.UNK	494,072	
Subtotal - Direct Programs - Clustered			\$847,058	
Direct Programs - Not Clustered				
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	SCC/ SU	77.008	42,513	
Subtotal - Direct Programs - Not Clustered			\$42,513	
Indirect Programs - Clustered				
Research & Development Cluster:				
U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	SU	77.006	95,466	
Subtotal - Indirect Programs - Clustered			\$95,466	
Subtotal - U. S. Nuclear Regulatory Commission			\$985,037	
U. S. Department of Energy				
Direct Programs - Clustered				
Research & Development Cluster:				
Inventions and Innovations	SU	81.036	208,881	140,000
ARRA - State Energy Program	SU	81.041	71,416	
ARRA - Weatherization Assistance for Low-Income Persons	SU	81.042	124,220	
ARRA - Office of Science Financial Assistance Program	SU	81.049	158,758	
Office of Science Financial Assistance Program	SU	81.049	11,788,198	783,187
University Coal Research	SU	81.057	132,310	
Conservation Research and Development	SU	81.086	433,731	94,550
ARRA - Conservation Research and Development	SU	81.086	24,703	
Renewable Energy Research and Development	SU	81.087	3,143,801	443,344
Fossil Energy Research and Development	SU	81.089	161,911	12,788
Office of Environmental Waste Processing	SU	81.104	3,339,937	
Stewardship Science Grant Program	SU	81.112	414,352	
Defense Nuclear Nonproliferation Research	SU	81.113	186,453	9,285
State Energy Program Special Projects	SU	81.119	221,350	
Nuclear Energy Research, Development and Demonstration	SU	81.121	271,611	
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	SU	81.122	1,041	
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	SU	81.123	448,711	92,034
Predictive Science Academic Alliance Program	SU	81.124	387,820	9,334
Advanced Research and Projects Agency - Energy Financial Assistance Program	SU	81.135	3,084,369	840,869
Other Federal Awards	SU	81.UNK	3,627,379	710,951
Subtotal - Direct Programs - Clustered			\$28,230,952	\$3,136,342
Direct Programs - Not Clustered				
ARRA - State Energy Program	FDACS	81.041	15,630,746	15,237,256
State Energy Program	FDACS	81.041	1,148,907	86,016
ARRA - Weatherization Assistance for Low-Income Persons	FDEO	81.042	423,508	33,230
Weatherization Assistance for Low-Income Persons	FDEO/ SU	81.042	4,793,030	4,444,785
Office of Science Financial Assistance Program	SCC/ SU	81.049	213,322	
Conservation Research and Development	SU	81.086	43,480	
Nuclear Energy Research, Development and Demonstration	SU	81.121	54,479	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	FPSC	81.122	196,982	
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG) (1)	FDACS	81.128	6,094,131	5,239,928
Energy Efficiency and Conservation Block Grant Program (EECBG) (1)	FDMS	81.128	573,959	
Subtotal - Direct Programs - Not Clustered			\$29,172,544	\$25,041,215
Indirect Programs - Clustered				
Research & Development Cluster:				
ARRA - Office of Science Financial Assistance Program	SU	81.049	450,198	
Office of Science Financial Assistance Program	SU	81.049	1,508,342	10,313
ARRA - Conservation Research and Development	SU	81.086	83	
Renewable Energy Research and Development	FDEP/ SU	81.087	1,452,770	62,155
Fossil Energy Research and Development	SU	81.089	263,937	
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	SU	81.117	2,921	
State Energy Program Special Projects	SU	81.119	28,691	
Nuclear Energy Research, Development and Demonstration	SU	81.121	203,073	
Electricity Delivery and Energy Reliability, Research, Development and Analysis	SU	81.122	115,453	
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	SU	81.122	41,765	
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	SU	81.123	348,668	
ARRA - Geologic Sequestration Site Characterization	SU	81.132	2,204	
ARRA - Industrial Carbon Capture and Storage (CCS) Application	SU	81.134	14,940	
Advanced Research and Projects Agency - Energy Financial Assistance Program	SU	81.135	232,795	
ARRA - Advanced Research and Projects Agency - Energy Financial Assistance Program	SU	81.135	11,742	
ARRA - Other Federal Awards	SU	81.UNK	886,354	
Other Federal Awards	SU	81.UNK	3,684,733	
Subtotal - Indirect Programs - Clustered			\$9,248,669	\$72,468
Indirect Programs - Not Clustered				
Office of Science Financial Assistance Program	SU	81.049	1,638	
Renewable Energy Research and Development	SU	81.087	1,296	
Electricity Delivery and Energy Reliability, Research, Development and Analysis	SCC	81.122	94,056	
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	SU	81.122	15,424	
Other Federal Awards	SU	81.UNK	198,454	
Subtotal - Indirect Programs - Not Clustered			\$310,868	
Subtotal - U. S. Department of Energy			\$66,963,033	\$28,250,025
U. S. Department of Education				
Direct Programs - Clustered				
Research & Development Cluster:				
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	318,194	88,757
Special Education Grants to States	SU	84.027	2,498,306	
Higher Education Institutional Aid	SU	84.031	3,844,903	1,029,901
TRIO Student Support Services	SU	84.042	291,966	
Fund for the Improvement of Postsecondary Education	SU	84.116	174,830	8,484
Minority Science and Engineering Improvement	SU	84.120	59	
National Institute on Disability and Rehabilitation Research	SU	84.133	74,880	
Special Education Preschool Grants	SU	84.173	407,275	
Special Education-Grants for Infants and Families	SU	84.181	414,406	
Safe and Drug-Free Schools and Communities National Programs	SU	84.184	19,475	
Bilingual Education Professional Development	SU	84.195	987	
Graduate Assistance in Areas of National Need	SU	84.200	274,144	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
TRIO McNair Post-Baccalaureate Achievement	SU	84.217	234,280	
Centers for International Business Education	SU	84.220	192,146	
Projects with Industry	SU	84.234	978,931	533,702
Education Research, Development and Dissemination	SU	84.305	8,797,355	573,961
Research in Special Education	SU	84.324	3,679,839	484,491
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	SU	84.325	1,783,493	
Child Care Access Means Parents in School	SU	84.335	379,977	
Mathematics and Science Partnerships	SU	84.366	5,836,240	1,377,725
Improving Teacher Quality State Grants	SU	84.367	905,430	487,379
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants	SU	84.395	10,716,894	6,160,899
Transition Programs for Students with Intellectual Disabilities into Higher Education	SU	84.407	1,298	
Race to the Top - Early Learning Challenge	SU	84.412	384,263	
Graduate Research Opportunities for Minority Students (Minorities and Retirement Security Program)	SU	84.414	16,594	
Other Federal Awards	SU	84.UNK	9,518,503	4,422,923
School Improvement Grants Cluster:				
School Improvement Grants	FDOE	84.377	27,913,139	26,976,570
ARRA - School Improvement Grants	FDOE/ SU	84.388	14,431,268	13,984,165
Special Education Cluster (IDEA):				
Special Education Grants to States	FDOC/ FDOE/ FSDB/ SCC/ SU	84.027	644,099,001	614,706,887
Special Education Preschool Grants	FDOE/ FSDB/ SU	84.173	17,355,262	17,296,945
Statewide Data Systems Cluster:				
Statewide Data Systems	FDOE	84.372	105,740	
ARRA - Statewide Data Systems	FDOE	84.384	2,152,132	2,317
Student Financial Assistance Cluster:				
Federal Supplemental Educational Opportunity Grants	SCC/ SU	84.007	20,472,045	
ARRA - Federal Work-Study Program	SCC	84.033	876,639	
Federal Work-Study Program	SCC/ SU	84.033	21,794,196	
Perkins Loan Cancellations	SCC/ SU	84.037	216,505	
Federal Perkins Loan Program Federal Capital Contributions	SCC/ SU	84.038	78,947,643	
Federal Pell Grant Program	SCC/ SU	84.063	1,313,280,774	
Federal Direct Student Loans	SCC/ SU	84.268	2,213,227,813	
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	SCC/ SU	84.379	817,411	
Postsecondary Education Scholarships for Veterans Dependents	SU	84.408	9,526	
Teacher Incentive Fund Cluster:				
Teacher Incentive Fund	SU	84.374	28,009	
Teacher Quality Partnership Grants Cluster:				
Teacher Quality Partnership Grants	SCC	84.336	1,393	
TRIO Cluster:				
TRIO Student Support Services	SCC/ SU	84.042	6,234,914	
TRIO Talent Search	SCC/ SU	84.044	3,025,167	
TRIO Upward Bound	SCC/ SU	84.047	5,271,602	
TRIO Educational Opportunity Centers	SCC	84.066	1,171,718	
TRIO McNair Post-Baccalaureate Achievement	SU	84.217	378,702	
Subtotal - Direct Programs - Clustered			\$4,423,555,267	\$688,135,106
Direct Programs - Not Clustered				
Adult Education - Basic Grants to States	FDOC/ FDOE/ SCC/ SU	84.002	45,991,486	34,692,572
Title I Grants to Local Educational Agencies	FDOE/ FSDB/ SCC/ SU	84.010	728,995,434	719,800,511
Migrant Education State Grant Program	FDOE	84.011	236,820	2,269
Title I State Agency Program for Neglected and Delinquent Children and Youth	FDOC/ FDOE	84.013	1,581,367	96,026
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	1,133,258	
Undergraduate International Studies and Foreign Language Programs	SCC/ SU	84.016	119,535	
Overseas Programs - Group Projects Abroad	SU	84.021	26,079	

STATE OF FLORIDA
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FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
Overseas Programs - Doctoral Dissertation Research Abroad	SU	84.022	55,374	
Higher Education Institutional Aid	SCC/ SU	84.031	20,549,852	
Federal Family Education Loans	FDOE	84.032	146,653,803	
Impact Aid Facilities Maintenance	SU	84.040	10,789	
Career and Technical Education - Basic Grants to States	FDOC/ FDOE/ FSDB/ SCC/ SU	84.048	57,555,654	32,164,979
Leveraging Educational Assistance Partnership	SCC	84.069	2,039,913	
Fund for the Improvement of Postsecondary Education	SCC/ SU	84.116	356,691	113,139
Minority Science and Engineering Improvement	SCC/ SU	84.120	458,521	
Rehabilitation Services Vocational Rehabilitation Grants to States	FDOE/ SU	84.126	178,689,791	
National Institute on Disability and Rehabilitation Research	SU	84.133	14,976	
Migrant Education High School Equivalency Program	SCC/ SU	84.141	794,515	
College Housing and Academic Facilities Loans	SU	84.142	2,609,000	
Migrant Education Coordination Program	FDOE	84.144	41,252	41,252
Migrant Education College Assistance Migrant Program	SU	84.149	393,450	
Independent Living State Grants	FDOE	84.169	3,869,817	
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	FDOE/ SCC	84.177	1,333,261	
Special Education-Grants for Infants and Families	FDOE/ FDOH/ SU	84.181	30,618,593	12,360,119
Safe and Drug-Free Schools and Communities National Programs	SU	84.184	40,636	
Supported Employment Services for Individuals with the Most Significant Disabilities	FDOE	84.187	1,964,791	
Bilingual Education Professional Development	SU	84.195	127,780	
Education for Homeless Children and Youth	FDOE	84.196	3,401,626	3,401,626
Graduate Assistance in Areas of National Need	SU	84.200	105,938	
Fund for the Improvement of Education	SU	84.215	3,783	
Centers for International Business Education	SCC/ SU	84.220	211,632	
Assistive Technology	FDOE	84.224	599,134	
Rehabilitation Training State Vocational Rehabilitation Unit In-Service Training	FDOE	84.265	113,467	
Charter Schools	FDEP/ FDOE/ SCC/ SU	84.282	15,551,944	14,332,059
Twenty-First Century Community Learning Centers	FDOE/ SCC/ SU	84.287	51,795,723	48,988,099
Education Research, Development and Dissemination	SU	84.305	243,884	
Special Education - State Personnel Development	FDOE/ SU	84.323	1,157,721	461,231
Research in Special Education	SU	84.324	627,932	
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	SCC/ SU	84.325	7,742,320	1,272,128
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	SU	84.326	660,298	205,423
Gaining Early Awareness and Readiness for Undergraduate Programs	FDOE/ SCC	84.334	2,596,458	
Child Care Access Means Parents in School	SCC/ SU	84.335	614,503	
Rural Education	FDOE	84.358	2,519,059	2,375,680
English Language Acquisition State Grants	FDOE	84.365	39,621,092	36,013,513
Mathematics and Science Partnerships	FDOE/ SU	84.366	431,273	4,052
Improving Teacher Quality State Grants	FDOC/ FDOE/ FSDB/ SCC/ SU	84.367	103,320,405	100,084,719
Grants for State Assessments and Related Activities	FDOE	84.369	11,030,098	
College Access Challenge Grant Program	FDOE/ SCC/ SU	84.378	1,129,242	7,432
ARRA - Special Education - Grants for Infants and Families	SU	84.393	525	
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants	FDOE/ SCC/ SU	84.395	234,172,871	137,671,496
Transition Programs for Students with Intellectual Disabilities into Higher Education	SU	84.407	365,373	
Other Federal Awards	FDOE/ SU	84.UNK	350,268	
ARRA - Other Federal Awards	SU	84.UNK	2,562,276	675,287
Subtotal - Direct Programs - Not Clustered			\$1,707,191,283	\$1,144,763,612
Indirect Programs - Clustered				
Research & Development Cluster:				
Title I Grants to Local Educational Agencies	SU	84.010	44,463	
Fund for the Improvement of Postsecondary Education	SU	84.116	41,479	

STATE OF FLORIDA
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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
National Institute on Disability and Rehabilitation Research	SU	84.133	48,580	
Safe and Drug-Free Schools and Communities National Programs	SU	84.184	11,842	
Bilingual Education Professional Development	SU	84.195	3,636	
Fund for the Improvement of Education	SU	84.215	80	
Assistive Technology	SU	84.224	128,038	
Comprehensive Centers	SU	84.283	46,298	
Twenty-First Century Community Learning Centers	SU	84.287	5,803	
Education Research, Development and Dissemination	SU	84.305	1,506,163	
Research in Special Education	SU	84.324	687,751	
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	SU	84.326	50,642	
School Improvement Grants	SU	84.377	376,884	
Transition Programs for Students with Intellectual Disabilities into Higher Education	SU	84.407	1,213	
Race to the Top - Early Learning Challenge	SU	84.412	571,490	
Race to the Top - District Grants	SU	84.416	113,224	71,358
Other Federal Awards	SU	84.UNK	8,640	
Special Education Cluster (IDEA): Special Education Grants to States	SCC/ SU	84.027	25,843	
Teacher Incentive Fund Cluster: Teacher Incentive Fund	SU	84.374	62,295	
TRIO Cluster: TRIO Upward Bound	SCC	84.047	34,099	
Subtotal - Indirect Programs - Clustered			\$3,768,463	\$71,358
Indirect Programs - Not Clustered				
Adult Education - Basic Grants to States	SCC	84.002	389,851	
Title I Grants to Local Educational Agencies	SCC/ SU	84.010	172,804	
Career and Technical Education - Basic Grants to States	SCC	84.048	27,001	
Fund for the Improvement of Postsecondary Education	SCC/ SU	84.116	94,990	
National Institute on Disability and Rehabilitation Research	SU	84.133	9,183	
Magnet Schools Assistance	SU	84.165	67,498	
Safe and Drug-Free Schools and Communities National Programs	SU	84.184	37,761	
Fund for the Improvement of Education	SCC/ SU	84.215	44,265	
Rehabilitation Training Continuing Education	SU	84.264	142	
Charter Schools	SCC	84.282	15,660	
Comprehensive Centers	SU	84.283	154,812	
Ready-To-Learn Television	SCC/ SU	84.295	42,199	
Research in Special Education	SU	84.324	569,494	
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	SU	84.325	128,897	
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	SU	84.326	450,298	
Gaining Early Awareness and Readiness for Undergraduate Programs	SU	84.334	133,491	
High School Graduation Initiative	SCC	84.360	55,614	
Voluntary Public School Choice	SU	84.361	24,426	
Mathematics and Science Partnerships	SU	84.366	28,191	
Improving Teacher Quality State Grants	SCC/ SU	84.367	555,076	
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants	SCC/ SU	84.395	144,381	
Transition Programs for Students with Intellectual Disabilities into Higher Education	SCC	84.407	7,726	
Investing in Innovation (i3) Fund	SCC/ SU	84.411	70,239	
ARRA - Other Federal Awards	SU	84.UNK	961,243	
Other Federal Awards	SU	84.UNK	463,401	
Subtotal - Indirect Programs - Not Clustered			\$4,648,643	
Subtotal - U. S. Department of Education			\$6,139,163,656	\$1,832,970,076
Scholarship Foundation				
Direct Programs - Not Clustered				

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
Other Federal Awards	SU	85.UNK	26,492	
Subtotal - Direct Programs - Not Clustered			<u>\$26,492</u>	
Subtotal - Scholarship Foundation			<u>\$26,492</u>	
National Archives and Records Administration				
Direct Programs - Not Clustered				
National Historical Publications and Records Grants	FDOS/ SU	89.003	50,024	
Subtotal - Direct Programs - Not Clustered			<u>\$50,024</u>	
Subtotal - National Archives and Records Administration			<u>\$50,024</u>	
Election Assistance Commission				
Direct Programs - Not Clustered				
Help America Vote Act Requirements Payments	FDLE/ FDOS	90.401	6,503,854	1,923,969
Subtotal - Direct Programs - Not Clustered			<u>\$6,503,854</u>	<u>\$1,923,969</u>
Subtotal - Election Assistance Commission			<u>\$6,503,854</u>	<u>\$1,923,969</u>
U. S. Institute of Peace				
Direct Programs - Not Clustered				
Other Federal Awards	SU	91.UNK	1,960	
Subtotal - Direct Programs - Not Clustered			<u>\$1,960</u>	
Indirect Programs - Not Clustered				
Public Education for Peacebuilding Awards Program	SCC	91.004	2,000	
Subtotal - Indirect Programs - Not Clustered			<u>\$2,000</u>	
Subtotal - U. S. Institute of Peace			<u>\$3,960</u>	
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	30,729,160	29,936,019
Special Programs for the Aging Title III, Part C Nutrition Services	FDOEA	93.045	37,631,160	35,114,963
Nutrition Services Incentive Program	FDOEA	93.053	5,757,042	5,709,203
CCDF Cluster:				
ARRA - Child Care and Development Block Grant	SU	93.575	63,042	
Child Care and Development Block Grant	FDCF/ FDOE/ FDOH/ SCC/ SU	93.575	223,721,301	206,898,717
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	FDOE	93.596	123,917,745	123,917,745
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	14,155,114	
Medicaid Cluster:				
State Medicaid Fraud Control Units	FDLA	93.775	11,237,319	
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	FAHCA/ FDOH	93.777	5,960,927	
ARRA - Medical Assistance Program	FAHCA	93.778	94,634,287	
Medical Assistance Program	FAHCA/ FAPD/ FDCF/ FDOEA/ FDOH/ FDOT/ SU	93.778	13,016,329,475	44,116,295
Research & Development Cluster:				
Training in General, Pediatric, and Public Health Dentistry	SU	93.059	376,225	
Innovations in Applied Public Health Research	SU	93.061	57,061	
Environmental Public Health and Emergency Response	SU	93.070	1,754	
Research of the Responsible Conduct of Research (RCR)	SU	93.085	156,285	59,534
Healthy Marriage Promotion and Responsible Fatherhood Grants	SU	93.086	2,053,749	3,938
Food and Drug Administration Research	SU	93.103	199,849	136,664
Environmental Health	SU	93.113	2,713,475	679,711
Oral Diseases and Disorders Research	SU	93.121	7,420,461	511,398

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
AIDS Education and Training Centers	SU	93.145	35,756	
Projects for Assistance in Transition from Homelessness (PATH)	SU	93.150	9,124	
Research Related to Deafness and Communication Disorders	SU	93.173	4,265,783	151,660
Nursing Workforce Diversity	SU	93.178	482,968	
Human Health Studies Applied Research and Development	SU	93.206	796	
Research and Training in Complementary and Alternative Medicine	SU	93.213	1,622,751	
Research on Healthcare Costs, Quality and Outcomes	SU	93.226	118,983	42,598
Grants to States to Support Oral Health Workforce Activities	SU	93.236	14,702	
Mental Health Research Grants	SU	93.242	8,911,699	215,470
Substance Abuse and Mental Health Services Projects of Regional and National Significance	SU	93.243	213,652	20,037
Advanced Nursing Education Grant Program	SU	93.247	422,841	
Occupational Safety and Health Program	SU	93.262	96,663	
Alcohol Research Programs	SU	93.273	4,696,310	506,172
Drug Abuse and Addiction Research Programs	SU	93.279	9,426,815	1,273,611
Mental Health Research Career/Scientist Development Awards	SU	93.281	221,712	30,484
Mental Health National Research Service Awards for Research Training	SU	93.282	128,498	
Centers for Disease Control and Prevention Investigations and Technical Assistance	SU	93.283	62,446	
Discovery and Applied Research for Technological Innovations to Improve Human Health	SU	93.286	2,740,668	915,220
Minority Health and Health Disparities Research	SU	93.307	7,785,155	627,069
Trans-NIH Research Support	SU	93.310	1,050,022	32,737
National Center for Advancing Translational Sciences	SU	93.350	3,767,379	452,508
Research Infrastructure Programs	SU	93.351	797,591	
Nurse Education, Practice Quality and Retention Grants	SU	93.359	194,484	
Nursing Research	SU	93.361	2,887,704	78,794
National Center for Research Resources	SU	93.389	321,608	12,719
Cancer Cause and Prevention Research	SU	93.393	2,764,422	204,418
Cancer Detection and Diagnosis Research	SU	93.394	478,756	
Cancer Treatment Research	SU	93.395	4,997,036	307,879
Cancer Biology Research	SU	93.396	1,661,691	
Cancer Research Manpower	SU	93.398	633,227	
Cancer Control	SU	93.399	55,495	
Affordable Care Act (ACA) Public Health Training Centers Program, Resources Development and Academic Support to the Public Health Training Centers Program and Public Health Infrastructure and Systems Support	SU	93.516	113,076	
Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program	SU	93.527	13,998	
Child Support Enforcement Research	SU	93.564	141,248	26,955
Child Support Enforcement Demonstrations and Special Projects	SU	93.601	39,762	16,918
Foster Care Title IV-E	SU	93.658	198,977	
ARRA - Trans-NIH Recovery Act Research Support	SU	93.701	244,659	26,144
ARRA - Head Start	SU	93.708	216,503	
ARRA - Comparative Effectiveness Research - AHRQ	SU	93.715	81,799	
ARRA - Health Information Technology Regional Extension Centers Program	SU	93.718	3,583,483	1,574,402
ARRA - State Grants to Promote Health Information Technology	SU	93.719	37,673	
Prevention Public Health Fund: Viral Hepatitis Prevention	SU	93.736	149,182	
Childrens Health Insurance Program	SU	93.767	477,768	
Medical Assistance Program	SU	93.778	1,118,655	
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	SU	93.779	26,606	11,387
Cardiovascular Diseases Research	SU	93.837	8,736,494	499,595
Lung Diseases Research	SU	93.838	3,485,972	290,589
Blood Diseases and Resources Research	SU	93.839	1,929,262	394,174
Arthritis, Musculoskeletal and Skin Diseases Research	SU	93.846	6,190,754	1,019,408
Diabetes, Digestive, and Kidney Diseases Extramural Research	SU	93.847	32,452,818	14,513,923
Kidney Diseases, Urology and Hematology Research	SU	93.849	1,043,368	75,624

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
Extramural Research Programs in the Neurosciences and Neurological Disorders	SU	93.853	19,610,338	1,001,475
Allergy, Immunology and Transplantation Research	SU	93.855	21,606,512	3,031,362
Biomedical Research and Research Training	SU	93.859	19,146,622	2,655,421
Population Research	SU	93.864	166	
Child Health and Human Development Extramural Research	SU	93.865	9,929,379	905,148
Aging Research	SU	93.866	19,383,126	12,212,714
Vision Research	SU	93.867	6,206,795	1,456,486
Medical Library Assistance	SU	93.879	381,959	31,923
Grants for Primary Care Training and Enhancement	SU	93.884	222,629	
Health Care and Other Facilities	SU	93.887	6,878	
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	SU	93.918	269,410	
PPHF Geriatric Education Centers	SU	93.969	164,232	
International Research and Research Training	SU	93.989	558,297	190,706
Other Federal Awards	SU	93.UNK	28,181,756	7,684,857
Student Financial Assistance Cluster:				
Nurse Faculty Loan Program (NFLP)	SU	93.264	1,879,779	
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	SU	93.342	5,026,027	
Nursing Student Loans	SCC/ SU	93.364	55,527	
ARRA - Nurse Faculty Loan Program	SU	93.408	59,165	
Scholarships for Health Professions Students from Disadvantaged Backgrounds	SCC/ SU	93.925	3,673,042	
TANF Cluster:				
Temporary Assistance for Needy Families	FDCF/ FDEO/ FDFS/ FDOE/ SU	93.558	388,351,492	256,517,322
Subtotal - Direct Programs - Clustered			\$14,222,977,356	\$756,092,096
Direct Programs - Not Clustered				
Medical Reserve Corps Small Grant Program	FDOH	93.008	482	
Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	FDOEA	93.041	341,176	197,076
Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	FDOEA	93.042	1,332,208	
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	FDOEA	93.043	1,522,844	1,407,041
Special Programs for the Aging Title IV and Title II Discretionary Projects	FDOEA	93.048	200,040	168,457
Alzheimers Disease Demonstration Grants to States	FDOEA	93.051	231,184	217,655
National Family Caregiver Support, Title III, Part E	FDOEA	93.052	11,925,239	9,498,518
Training in General, Pediatric, and Public Health Dentistry	SU	93.059	64,811	
Public Health Emergency Preparedness	FDACS/ FDOH/ SU	93.069	954,738	
Environmental Public Health and Emergency Response	FDOH	93.070	592,993	
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	FDOH	93.074	43,458,198	491,261
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	FDOE/ SU	93.079	216,292	
Emergency System for Advance Registration of Volunteer Health Professionals	FDOH	93.089	48,177	
Affordable Care Act (ACA) Health Profession Opportunity Grants	SCC	93.093	2,039,268	
Food and Drug Administration Research	FDACS	93.103	593,375	
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	FDCF	93.104	1,654,498	1,652,586
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	SU	93.107	562,439	420,556
Maternal and Child Health Federal Consolidated Programs	FDOH/ SU	93.110	1,001,069	
Environmental Health	SU	93.113	85,078	
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	FDOH/ SU	93.116	6,583,455	
Nurse Anesthetist Traineeships	SU	93.124	64,703	
Emergency Medical Services for Children	FDOH	93.127	103,596	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	FDOH	93.130	337,871	
Injury Prevention and Control Research and State and Community Based Programs	FDOH/ SU	93.136	2,575,352	1,109,769
AIDS Education and Training Centers	SU	93.145	2,874,070	814,712
Projects for Assistance in Transition from Homelessness (PATH)	FDCF/ SU	93.150	3,121,691	3,042,569
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	FDOH/ SU	93.153	2,906,721	517,241
Research Related to Deafness and Communication Disorders	SU	93.173	39,302	
Disabilities Prevention	FDOH/ SU	93.184	275,439	
Research and Training in Complementary and Alternative Medicine	SU	93.213	74,993	
Family Planning Services	FDOH	93.217	8,984,286	522,798
Research on Healthcare Costs, Quality and Outcomes	SU	93.226	396,220	97,500
Affordable Care Act (ACA) Abstinence Education Program	FDOH	93.235	3,116,417	1,071,047
Grants to States to Support Oral Health Workforce Activities	FDOH	93.236	177,737	
State Capacity Building	FDOH	93.240	291,806	
State Rural Hospital Flexibility Program	FDOH	93.241	454,197	
Mental Health Research Grants	SU	93.242	871,573	11,353
Substance Abuse and Mental Health Services Projects of Regional and National Significance	FDCF/ FDOH/ SCC/ SU	93.243	6,449,121	4,580,736
Advanced Nursing Education Grant Program	SU	93.247	245,192	
Universal Newborn Hearing Screening	FDOH	93.251	257,243	
Poison Center Support and Enhancement Grant Program	SU	93.253	15,242	
Occupational Safety and Health Program	FDOH/ SU	93.262	1,695,512	18,950
Immunization Cooperative Agreements (1)	FDOH	93.268	215,152,080	
Adult Viral Hepatitis Prevention and Control	FDOH	93.270	542,770	
Alcohol Research Programs	SU	93.273	27,478	
Substance Abuse and Mental Health Services-Access to Recovery	FDCF	93.275	2,311,496	
Drug-Free Communities Support Program Grants	FDOH	93.276	124,364	
Drug Abuse and Addiction Research Programs	SU	93.279	489,076	
Centers for Disease Control and Prevention Investigations and Technical Assistance	FDOH/ SU	93.283	6,758,894	149,409
Discovery and Applied Research for Technological Innovations to Improve Human Health	SU	93.286	2,500	
State Partnership Grant Program to Improve Minority Health	FDOH	93.296	33,066	
Teenage Pregnancy Prevention Program	FDOH/ SU	93.297	3,233,240	
Small Rural Hospital Improvement Grant Program	FDOH	93.301	105,508	
Minority Health and Health Disparities Research	SU	93.307	35,981	
State Health Insurance Assistance Program	FDOEA	93.324	344,675	113,487
National Center for Advancing Translational Sciences	SU	93.350	515,603	
Research Infrastructure Programs	SU	93.351	599,953	
Advanced Education Nursing Traineeships	SU	93.358	839,176	
Nurse Education, Practice Quality and Retention Grants	SU	93.359	918,439	
Nursing Research	SU	93.361	130,359	
National Center for Research Resources	SU	93.389	176,481	
Cancer Biology Research	SU	93.396	10,860	
Cancer Research Manpower	SU	93.398	345,639	
Grants for Training in Primary Care Medicine and Dentistry Training and Enhancement	SU	93.403	413,768	
Food Safety and Security Monitoring Project	FDACS	93.448	690,721	
Ruminant Feed Ban Support Project	FDACS	93.449	216,434	
ACA Nationwide Program for National and State Background Checks for Direct Patient Access Employees of Long Term Care Facilities and Providers	FAHCA	93.506	422,200	
PPHF National Public Health Improvement Initiative	FDOH	93.507	924,491	
Affordable Care Act (ACA) Primary Care Residency Expansion Program	SU	93.510	446,007	
Affordable Care Act (ACA) Advanced Nursing Education Expansion Initiative	SU	93.513	176,000	
Affordable Care Act (ACA) Expansion of Physician Assistant Training Program	SCC	93.514	224,400	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
Affordable Care Act (ACA) Public Health Training Centers Program, Resources Development and Academic Support to the Public Health Training Centers Program and Public Health Infrastructure and Systems Support	SU	93.516	493,208	
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF	FDOH	93.521	1,280,050	
Affordable Care Act (ACA) Grants for Capital Development in Health Centers	FDOH	93.526	104,035	
Affordable Care Act - National Environmental Public Health Tracking Program-Network Implementation	FDOH/ SU	93.538	843,856	
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance Financed in Part by 2012 Prevention and Public Health Funds	FDOH	93.539	361,504	
Health Promotion and Disease Prevention Research Centers: PPHF - Affordable Care Act Projects	SU	93.542	711,754	61,078
The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) Authorizes Coordinated Chronic Disease prevention and Health Promotion Program	FDOH	93.544	234,822	
Promoting Safe and Stable Families	FDCF/ SU	93.556	20,475,504	20,464,268
Child Support Enforcement	COURTS/ FDOR/ JAC	93.563	201,282,472	26,069,349
Child Support Enforcement Research	FDOR	93.564	63,397	
Refugee and Entrant Assistance State Administered Programs	FAHCA/ FDCF/ FDOH/ SCC	93.566	98,949,839	17,815,179
Low-Income Home Energy Assistance	FDEO/ FDOEA	93.568	84,359,391	83,395,192
Community Services Block Grant	FDEO	93.569	16,706,138	16,139,730
Refugee and Entrant Assistance Discretionary Grants	FDCF/ FDOH/ SCC	93.576	18,742,467	15,154,115
U.S. Repatriation	FDCF	93.579	13,922	
Refugee and Entrant Assistance Targeted Assistance Grants	FDCF	93.584	14,094,018	14,094,018
State Court Improvement Program	COURTS	93.586	1,161,142	
Community-Based Child Abuse Prevention Grants	FDCF	93.590	1,353,256	574,189
Grants to States for Access and Visitation Programs	FDCF	93.597	480,915	480,915
Chafee Education and Training Vouchers Program (ETV)	FDCF	93.599	2,488,868	2,488,868
Head Start	SU	93.600	1,097,844	
Child Support Enforcement Demonstrations and Special Projects	FDOR/ JAC	93.601	103,861	
Adoption Incentive Payments	FDCF	93.603	1,762,892	1,762,892
Affordable Care Act - Preparedness and Emergency Response Learning Centers	SU	93.606	295,144	
Voting Access for Individuals with Disabilities Grants to States	FDOS	93.617	650,585	650,585
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	SU	93.632	562,006	
Childrens Justice Grants to States	FDCF	93.643	875,284	373,002
Stephanie Tubbs Jones Child Welfare Services Program	FDCF	93.645	11,555,156	9,973,038
Adoption Opportunities	FDCF	93.652	293,077	
Foster Care Title IV-E	FDCF/ FDJJ/ SU	93.658	177,206,960	158,355,546
Adoption Assistance	FDCF/ SU	93.659	99,183,039	94,265,078
Social Services Block Grant	FAPD/ FDCF/ FDJJ/ FDOE/ FDOH/ SCC	93.667	150,359,706	58,407,615
Child Abuse and Neglect State Grants	FDCF	93.669	932,223	932,223
Family Violence Prevention and Services/Grants for Battered Womens Shelters Grants to States and Indian Tribes	FDCF	93.671	3,827,695	3,730,225
Chafee Foster Care Independence Program	FDCF	93.674	5,837,958	5,764,649
ARRA - National Center for Research Resources, Recovery Act Construction Support	SU	93.702	1,498,491	
ARRA - Head Start	FDOE	93.708	1,514,707	
ARRA - Child Care and Development Block Grant	FDOE	93.713	4,050	
ARRA - State Grants to Promote Health Information Technology	FAHCA	93.719	2,809,204	
ARRA - Health Information Technology Professionals in Health Care	SCC	93.721	40,448	
ARRA - Health Information Technology and Public Health	FDOH	93.729	166,096	
Mental and Behavioral Health Education and Training Grants	SU	93.732	86,821	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
State Public Health Approaches for Ensuring Qutline Capacity - Funded in part by Prevention and Public Health Funds (PPHF)	FDOH	93.735	987,417	
PPHF: Health Care Surveillance/Health Statistics - Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Funds	FDOH	93.745	220,748	
PPHF Cooperative Agreement to Support Navigators in Federally-facilitated and State Partnership Exchanges	SU	93.750	2,709,721	2,306,673
Childrens Health Insurance Program	FAHCA/ FDCF/ FDOH/ SU	93.767	384,867,987	242,157,393
Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities	FAPD	93.768	116,301	
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	FDOEA	93.779	2,947,071	2,238,543
Cardiovascular Diseases Research	SU	93.837	550,519	14,360
Lung Diseases Research	SU	93.838	42,892	
Arthritis, Musculoskeletal and Skin Diseases Research	SU	93.846	258,975	
Diabetes, Digestive, and Kidney Diseases Extramural Research	SU	93.847	300,859	
Kidney Diseases, Urology and Hematology Research	SU	93.849	17,790	
Extramural Research Programs in the Neurosciences and Neurological Disorders	SU	93.853	308,019	
Allergy, Immunology and Transplantation Research	SU	93.855	111,049	
Biomedical Research and Research Training	SCC/ SU	93.859	145,318	
Child Health and Human Development Extramural Research	SU	93.865	175,987	
Aging Research	SU	93.866	21,214	
Vision Research	SU	93.867	175,429	
Grants for Primary Care Training and Enhancement	SU	93.884	815,039	
Specially Selected Health Projects	SU	93.888	21,500	21,500
National Bioterrorism Hospital Preparedness Program	FDOH/ SU	93.889	194,437	
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	SCC	93.912	116,100	
Grants to States for Operation of Offices of Rural Health	FDOH	93.913	157,627	80,000
HIV Emergency Relief Project Grants	SU	93.914	595,984	
HIV Care Formula Grants	FDOC/ FDOH/ SU	93.917	149,720,783	26,218,744
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	FDOH/ SU	93.918	4,449,522	
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	FDOH	93.919	4,574,832	
Healthy Start Initiative	FDOH	93.926	899,841	
Special Projects of National Significance	FDOH/ SU	93.928	780,472	122,186
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	FDOE/ FDOH/ SU	93.938	62,262	
HIV Prevention Activities Health Department Based	FDOH/ SU	93.940	32,190,949	9,303,435
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	FDOH	93.944	5,558,445	179,375
Assistance Programs for Chronic Disease Prevention and Control	FDOH/ SU	93.945	1,752,899	
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	FDOH	93.946	113,390	
Block Grants for Community Mental Health Services	FDCF	93.958	15,830,045	15,229,348
Block Grants for Prevention and Treatment of Substance Abuse	FDCF	93.959	104,359,979	102,478,747
Prevention and Public Health Fund (PPHF) Public Health Traineeships	SU	93.964	3,755	
Preventive Health Services Sexually Transmitted Diseases Control Grants	FDOH	93.977	4,105,173	
Preventive Health Services Sexually Transmitted Diseases Research, Demonstrations, and Public Information and Education Grants	SU	93.978	583	
International Research and Research Training	SU	93.989	276,213	
Preventive Health and Health Services Block Grant	FDOH	93.991	2,094,974	345,022
Maternal and Child Health Services Block Grant to the States	FDOH/ SU	93.994	17,520,410	7,813,729
Other Federal Awards	SU	93.UNK	1,074,334	
Subtotal - Direct Programs - Not Clustered			\$2,011,038,156	\$965,563,530
Indirect Programs - Clustered				
Medicaid Cluster:				

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
Medical Assistance Program	FDOH/ SU	93.778	2,944,106	
Research & Development Cluster:				
Food and Drug Administration Research	SU	93.103	78,201	
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	SU	93.104	33,148	
Maternal and Child Health Federal Consolidated Programs	SU	93.110	78,713	
Environmental Health	SU	93.113	125,059	
Oral Diseases and Disorders Research	SU	93.121	1,250,778	
NIEHS Superfund Hazardous Substances Basic Research and Education	SU	93.143	150,259	
AIDS Education and Training Centers	SU	93.145	6,466	
Human Genome Research	SU	93.172	144,469	
Research Related to Deafness and Communication Disorders	SU	93.173	439,101	
Research and Training in Complementary and Alternative Medicine	SU	93.213	34,712	
Research on Healthcare Costs, Quality and Outcomes	SU	93.226	96,021	
National Center on Sleep Disorders Research	SU	93.233	6,263	
Policy Research and Evaluation Grants	SU	93.239	5,807	
Mental Health Research Grants	SU	93.242	1,352,228	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	SU	93.243	42,311	
Public Health Training Centers Program	SU	93.249	176,826	4,125
State Health Access Program	SU	93.256	10,577,249	
Occupational Safety and Health Program	SU	93.262	956	
Alcohol Research Programs	SU	93.273	924,387	
Drug Abuse and Addiction Research Programs	SU	93.279	746,185	
National Institutes of Health Loan Repayment Program for Clinical Researchers	SU	93.280	127,972	
Discovery and Applied Research for Technological Innovations to Improve Human Health	SU	93.286	87,320	
Minority Health and Health Disparities Research	SU	93.307	165,347	
Trans-NIH Research Support	SU	93.310	815,083	
National Center for Advancing Translational Sciences	SU	93.350	2,340	
Nursing Research	SU	93.361	58,409	
National Center for Research Resources	SU	93.389	87,263	
Cancer Cause and Prevention Research	SU	93.393	603,021	
Cancer Detection and Diagnosis Research	SU	93.394	114,916	
Cancer Treatment Research	SU	93.395	1,742,624	
Cancer Biology Research	SU	93.396	235,880	
Cancer Centers Support Grants	SU	93.397	219,181	
Cancer Control	SU	93.399	106,889	
Affordable Care Act (ACA) Grants for School-Based Health Center Capital Expenditures	SU	93.501	16,478	
Head Start	SU	93.600	91,397	
Health Care Innovation Awards (HCIA)	SU	93.610	277,522	
Developmental Disabilities Basic Support and Advocacy Grants	SU	93.630	4,245	
ARRA - Trans-NIH Recovery Act Research Support	SU	93.701	173,231	
Comparative Effectiveness Research - AHRQ	SU	93.715	72,832	
ARRA - Prevention and Wellness-State, Territories and Pacific Islands	SU	93.723	52,160	
Elder Abuse Prevention Interventions Program	SU	93.747	26,251	
Cardiovascular Diseases Research	SU	93.837	680,366	
Lung Diseases Research	SU	93.838	551,669	
Blood Diseases and Resources Research	SU	93.839	716,664	
Arthritis, Musculoskeletal and Skin Diseases Research	SU	93.846	696,802	
Diabetes, Digestive, and Kidney Diseases Extramural Research	SU	93.847	2,188,410	
Digestive Diseases and Nutrition Research	SU	93.848	400	
Extramural Research Programs in the Neurosciences and Neurological Disorders	SU	93.853	1,182,991	
Allergy, Immunology and Transplantation Research	SU	93.855	2,948,683	
Microbiology and Infectious Diseases Research	SU	93.856	306,263	
Biomedical Research and Research Training	SU	93.859	1,207,985	
Child Health and Human Development Extramural Research	SU	93.865	1,548,295	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
Aging Research	SU	93.866	2,032,476	
Vision Research	SU	93.867	1,683,844	11,513
Medical Library Assistance	SU	93.879	84,098	
Block Grants for Prevention and Treatment of Substance Abuse	SU	93.959	76,139	
PPHF Geriatric Education Centers	SU	93.969	4,563	
International Research and Research Training	SU	93.989	6,248	
ARRA - Other Federal Awards	SU	93.UNK	4,817	
Other Federal Awards	SU	93.UNK	3,694,543	
TANF Cluster:				
Temporary Assistance for Needy Families	FDOH/ SCC/ SU	93.558	2,135,908	
Subtotal - Indirect Programs - Clustered			\$46,044,770	\$15,638
Indirect Programs - Not Clustered				
Medical Reserve Corps Small Grant Program	FDOH	93.008	5,574	
Special Programs for the Aging Title IV and Title II Discretionary Projects	SU	93.048	5,704	
National Family Caregiver Support, Title III, Part E	SU	93.052	62,683	
Affordable Care Act (ACA) Health Profession Opportunity Grants	SCC	93.093	103,865	
Food and Drug Administration Research	SU	93.103	27,766	
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	SU	93.104	64,151	
Maternal and Child Health Federal Consolidated Programs	SU	93.110	143,355	
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	SU	93.116	12,778	
Injury Prevention and Control Research and State and Community Based Programs	SU	93.136	49,890	
AIDS Education and Training Centers	SU	93.145	1,631	
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	SU	93.153	11,349	
Research Related to Deafness and Communication Disorders	SU	93.173	24,457	
Disabilities Prevention	SCC/ SU	93.184	13,234	
Graduate Psychology Education Program and Patient Navigator and Chronic Disease Prevention Program	SU	93.191	9,383	
Research on Healthcare Costs, Quality and Outcomes	SU	93.226	101,714	
Mental Health Research Grants	SU	93.242	13,179	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	FDOH/ SU	93.243	960,936	
Substance Abuse and Mental Health Services-Access to Recovery	SU	93.275	30,716	
Drug Abuse and Addiction Research Programs	SU	93.279	25,783	
Centers for Disease Control and Prevention Investigations and Technical Assistance	FDOH	93.283	83,372	
Teenage Pregnancy Prevention Program	FDOH/ SU	93.297	603,190	
Nursing Research	FDOH	93.361	59,957	
Cancer Cause and Prevention Research	SU	93.393	10,094	
Cancer Detection and Diagnosis Research	SU	93.394	1,534	
Cancer Treatment Research	SU	93.395	2,033	
Cancer Centers Support Grants	SU	93.397	11,500	
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	FDOH/ SU	93.505	561,523	
Education and Prevention Grants to Reduce Sexual Abuse of Runaway, Homeless and Street Youth	SU	93.557	63,426	
Child Care for Families At-Risk of Welfare Dependency	SCC	93.574	216,185	
Community-Based Child Abuse Prevention Grants	FDOH	93.590	21,454	
Head Start	FDOH/ SU	93.600	434,877	
Health Care Innovation Awards (HCIA)	SU	93.610	185,475	
Developmental Disabilities Basic Support and Advocacy Grants	SU	93.630	156,418	17,000
Adoption Opportunities	SU	93.652	40,865	
Foster Care Title IV-E	SU	93.658	1,475,338	
Health Information Technology Regional Extension Centers Program	SU	93.718	495,936	
ARRA - Health Information Technology Professionals in Health Care	SCC	93.721	103,178	
Mental and Behavioral Health Education and Training Grants	SU	93.732	16,425	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
PPHF: Chronic disease Innovation Grants - financed solely by Public Prevention Health Funds	SU	93.739	101,817	
PPHF Cooperative Agreement to Support Navigators in Federally-facilitated and State Partnership Exchanges	SU	93.750	18,962	
Childrens Health Insurance Program	SU	93.767	124,718	
Cardiovascular Diseases Research	SU	93.837	3,816	
Arthritis, Musculoskeletal and Skin Diseases Research	SU	93.846	408	
Diabetes, Digestive, and Kidney Diseases Extramural Research	SU	93.847	6,125	
Allergy, Immunology and Transplantation Research	FDOH/ SU	93.855	12,447	
Biomedical Research and Research Training	SCC	93.859	2,351	
Child Health and Human Development Extramural Research	SU	93.865	149,169	
Aging Research	SU	93.866	319,349	
Vision Research	SU	93.867	1,518	
Family and Community Violence Prevention Program	SU	93.910	76,643	
HIV Emergency Relief Project Grants	FDOH/ SU	93.914	8,417,507	
HIV Care Formula Grants	FDOH	93.917	2,534,587	
Healthy Start Initiative	FDOH/ SU	93.926	821,693	
Block Grants for Prevention and Treatment of Substance Abuse	SU	93.959	174,001	
National Health Promotion	SU	93.990	1,909	
Maternal and Child Health Services Block Grant to the States	FDOH/ SU	93.994	4,252,411	
Other Federal Awards	SU	93.UNK	1,332,214	14,556
Subtotal - Indirect Programs - Not Clustered			<u>\$24,562,573</u>	<u>\$31,556</u>
Subtotal - U. S. Department of Health and Human Services			<u>\$16,304,622,855</u>	<u>\$1,721,702,820</u>
U. S. Corporation for National and Community Service				
Direct Programs - Clustered				
Foster Grandparent/Senior Companion Cluster:				
Senior Companion Program	FDOEA	94.016	309,174	180,439
Research & Development Cluster:				
Volunteers in Service to America	SU	94.013	18,000	
Subtotal - Direct Programs - Clustered			<u>\$327,174</u>	<u>\$180,439</u>
Direct Programs - Not Clustered				
Retired and Senior Volunteer Program	SCC	94.002	145,860	
Learn and Serve America Higher Education	SU	94.005	43,859	19,329
Program Development and Innovation Grants	SCC	94.007	5,101	
Volunteers in Service to America	SU	94.013	7,838	
Subtotal - Direct Programs - Not Clustered			<u>\$202,658</u>	<u>\$19,329</u>
Indirect Programs - Not Clustered				
Learn and Serve America Higher Education	SCC	94.005	20,781	
AmeriCorps	FDEP/ FDOEA/ FDOH/ SCC/ SU	94.006	951,738	194,099
Volunteers in Service to America	SU	94.013	94	
Subtotal - Indirect Programs - Not Clustered			<u>\$972,613</u>	<u>\$194,099</u>
Subtotal - U. S. Corporation for National and Community Service			<u>\$1,502,445</u>	<u>\$393,867</u>
Executive Office of the President				
Direct Programs - Not Clustered				
High Intensity Drug Trafficking Areas Program	FDLE/ JAC	95.001	158,074	
Subtotal - Direct Programs - Not Clustered			<u>\$158,074</u>	
Subtotal - Executive Office of the President			<u>\$158,074</u>	
U. S. Social Security Administration				
Direct Programs - Clustered				
Disability Insurance/SSI Cluster:				
Social Security Disability Insurance	FDFS/ FDOH	96.001	120,674,437	
Subtotal - Direct Programs - Clustered			<u>\$120,674,437</u>	
Subtotal - U. S. Social Security Administration			<u>\$120,674,437</u>	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
U. S. Department of Homeland Security				
Direct Programs - Clustered				
Research & Development Cluster:				
Hazard Mitigation Grant	SU	97.039	23,755	
Scientific Leadership Awards	SU	97.062	66,855	
Homeland Security Grant Program	SU	97.067	171,621	
Subtotal - Direct Programs - Clustered			\$262,231	
Direct Programs - Not Clustered				
Homeland Security Grant Program	SCC	97.004	9,336	
Non-Profit Security Program	FEOG	97.008	2,082,578	2,082,578
Citizenship Education and Training	SCC	97.010	19,189	
Boating Safety Financial Assistance	FFWCC	97.012	4,855,819	
Community Assistance Program State Support Services Element (CAP-SSSE)	FEOG	97.023	358,820	
Flood Mitigation Assistance	FEOG	97.029	4,286,870	4,030,724
Disaster Unemployment Assistance	FDEO	97.034	1,669	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	FDEP/ FDOT/ FEOG/ SU	97.036	49,555,984	42,526,713
Hazard Mitigation Grant	FDEP/ FEOG/ SCC/ SU	97.039	55,983,513	53,358,009
National Dam Safety Program	FDEP	97.041	106,342	
Emergency Management Performance Grants	FEOG/ SU	97.042	14,634,410	6,041,565
State Fire Training Systems Grants	FDFS	97.043	135,094	
Fire Management Assistance Grant	FEOG	97.046	83,874	83,875
Pre-Disaster Mitigation	FEOG/ SU	97.047	4,513,805	4,277,553
Emergency Operations Center	FEOG	97.052	2,902,795	2,902,795
Interoperable Emergency Communications	FEOG	97.055	423,969	
Scientific Leadership Awards	SU	97.062	29,276	
Homeland Security Grant Program	FDACS/ FDEP/ FDFS/ FDHSMV/ FDLE/ FDMS/ FDOE/ FDOH/ FEOG/ FFWCC/ SCC/ SU	97.067	59,260,306	51,297,087
Buffer Zone Protection Program (BZPP)	FEOG	97.078	0	
Drivers License Security Grant Program	FDHSMV	97.089	932,266	
Repetitive Flood Claims	FEOG	97.092	1,425,807	1,294,015
Severe Repetitive Loss Program	FEOG	97.110	656,910	525,304
Other Federal Awards	FDLE/ SU	97.UNK	136,598	
Subtotal - Direct Programs - Not Clustered			\$202,395,230	\$168,420,218
Indirect Programs - Clustered				
Research & Development Cluster:				
Flood Mitigation Assistance	SU	97.029	33,387	
Hazard Mitigation Grant	SU	97.039	277	
Centers for Homeland Security	SU	97.061	97,107	
Other Federal Awards	SU	97.UNK	61,805	
Subtotal - Indirect Programs - Clustered			\$192,576	
Indirect Programs - Not Clustered				
Emergency Management Performance Grants	SU	97.042	6,280	
Homeland Security Grant Program	SCC	97.067	10,650	
Competitive Training Grant	SCC	97.068	7,025	
Rail and Transit Security Grant Program	SCC	97.075	43,713	
Homeland Security-related Science, Technology, Engineering and Mathematics (HS STEM) Career Development Program	SU	97.104	34,412	
Subtotal - Indirect Programs - Not Clustered			\$102,080	
Subtotal - U. S. Department of Homeland Security			\$202,952,117	\$168,420,218
U. S. Agency for International Development				
Direct Programs - Clustered				
Research & Development Cluster:				
USAID Foreign Assistance for Programs Overseas	SU	98.001	19,479,112	12,001,415

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2013-2014 EXPENDITURES	2013-2014 TRANSFERS TO SUBRECIPIENTS
USAID Development Partnerships for University Cooperation and Development	SU	98.012	20,210	
Subtotal - Direct Programs - Clustered			\$19,499,322	\$12,001,415
Direct Programs - Not Clustered				
USAID Foreign Assistance for Programs Overseas	SU	98.001	28,045	
Subtotal - Direct Programs - Not Clustered			\$28,045	
Indirect Programs - Clustered				
Research & Development Cluster:				
USAID Foreign Assistance for Programs Overseas	SU	98.001	470,112	
USAID Development Partnerships for University Cooperation and Development	SU	98.012	450,718	215,660
Other Federal Awards	SU	98.UNK	715,625	30,000
Subtotal - Indirect Programs - Clustered			\$1,636,455	\$245,660
Indirect Programs - Not Clustered				
USAID Foreign Assistance for Programs Overseas	SCC/ SU	98.001	521,150	
John Ogonowski Farmer-to-Farmer Program	SU	98.009	24,195	
USAID Development Partnerships for University Cooperation and Development	SU	98.012	611,394	259,857
Other Federal Awards	SU	98.UNK	162,746	
Subtotal - Indirect Programs - Not Clustered			\$1,319,485	\$259,857
Subtotal - U. S. Agency for International Development			\$22,483,307	\$12,506,932
Other Federal Grants				
Direct Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	99.UNK	100,149	
Subtotal - Direct Programs - Clustered			\$100,149	
Direct Programs - Not Clustered				
Other Federal Awards	SU	99.UNK	11,268	
Subtotal - Direct Programs - Not Clustered			\$11,268	
Indirect Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	99.UNK	11,271	
Subtotal - Indirect Programs - Clustered			\$11,271	
Indirect Programs - Not Clustered				
Other Federal Awards	SU	99.UNK	231,963	
Subtotal - Indirect Programs - Not Clustered			\$231,963	
Subtotal - Other Federal Grants			\$354,651	
Program Totals				
Direct Total Federal Awards Expenditures			\$34,888,954,726	\$5,729,505,185
Indirect Total Federal Awards Expenditures			\$145,193,789	\$1,527,558
Total Expenditures of Federal Awards			\$35,034,148,515	\$5,731,032,743

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, commissions, boards of the Executive Branch, and various offices relating to the Judicial Branch), the State Universities (SU), and the State Community Colleges and Florida Colleges (SCC) exclusive of any component units of the State Universities and Community Colleges and Florida Colleges.

- **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 "2013-2014 Expenditures" includes amounts using different bases of accounting. The reporting entities also include expenditures related to transfers received from other State Agencies, State Universities, State Community Colleges, and Florida Colleges in this column.

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

The majority of State Agencies, State Universities, State Community Colleges, and Florida Colleges reported expenditures in accordance with the accrual, and modified accrual basis of accounting. The Public Service Commission and Florida International University reported expenditures on the cash basis of accounting.

Expenditures reported for the Unemployment Insurance (UI) Program (CFDA No. 17.225) and the Direct Loans Program (CFDA No. 84.268) are reported using the accrual basis of accounting.

Appropriate adjustments have been made to the expenditures reported on the accompanying schedule to preclude reporting both the transfers of Federal awards between the various State Agencies, State Universities, State Community Colleges, and Florida Colleges, and the subsequent expenditures.

- **Transfers to Subrecipients Column**

The column on the accompanying schedule captioned “2013-2014 Transfers to Subrecipients” represents the amounts transferred by the State Agencies, State Universities, State Community Colleges, and Florida Colleges to subrecipients that are not included in the State’s Schedule of Expenditures of Federal Awards. The amounts in this column are also included in the column captioned “2013-2014 Expenditures”. Transfers of Federal awards between the State Agencies, State Universities, State Community Colleges, and Florida Colleges are not included in this column.

- **Administering Agency**

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

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

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

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

ARRA funds reported during the 2013-2014 Fiscal Year are included within the accompanying schedule. Expenditures reported on the accompanying schedule for ARRA awards totaled \$458,989,211.

- **Noncash Assistance**

The State participates in several Federal awards programs in which noncash benefits are provided through the State to eligible program participants. The programs that report noncash benefits [i.e., Supplemental Nutrition Assistance Program (CFDA No. 10.551), School Breakfast Program (CFDA No. 10.553), National School Lunch Program (CFDA No. 10.555), Special Supplemental Nutrition Program for Women, Infants, and Children (CFDA No. 10.557), Emergency Food Assistance Program (CFDA No. 10.569), Donations/Loans of Obsolete DOD Property (CFDA 12.700), Donation of Federal Surplus Personal Property (CFDA No. 39.003), Energy Efficiency and Conservation Block Grant Program (CFDA No. 81.128), and Immunization Cooperative Agreements (CFDA No. 93.268)] are identified on the accompanying schedule by a (1) next to the applicable grantor/program. All programs identified with a (1) report 100% of their expenditures as noncash benefits with the exception of Immunization Cooperative Agreements (CFDA No. 93.268), School Breakfast Program (CFDA No. 10.553), National School Lunch Program (CFDA No. 10.555) and Special Supplemental Nutrition Program for Women, Infants, and Children (CFDA No. 10.557). The State distributed vaccine, through the Immunization Cooperative Agreements, valued at \$203,349,813 during the 2013-2014 Fiscal Year. The State distributed noncash benefits in the amount of \$7,417 through the School Breakfast Program, \$74,428,899 through the National School Lunch Program, \$259,483,783 through the Special Supplemental Nutrition Program for Women, Infants, and Children, \$11,399,983 through the Donation of Federal Surplus Personal Property, and \$573,959 through the Energy Efficiency and Conservation Block Grant Program. The State uses the Electronic Benefit Transfer system to issue Supplemental Nutrition Assistance Program benefits (CFDA No. 10.551) to eligible recipients.

NOTE 2 - LOANS AND LOAN GUARANTEES

NOTE 2 - LOANS AND LOAN GUARANTEES

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

- ***Higher Education Loans***

The current year loan disbursements administered by the State Universities, State Community Colleges, and Florida Colleges for the loan programs Federal Family Education Loans (CFDA No. 84.032) and Federal Direct Student Loans (CFDA No. 84.268) are \$0 and \$2,213,227,813, 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), College Housing and Academic Facilities Loans (CFDA No. 84.142), Nurse Faculty Loan Program (CFDA No. 93.264), Health Professions Student Loans - Including Primary Care Loans/Loans for Disadvantaged Students (CFDA No. 93.342), Nursing Student Loans (CFDA No. 93.364), and ARRA-Nurse Faculty Loan Program (CFDA No. 93.408) in the amounts of \$78,947,643, \$2,609,000, \$1,879,779, \$5,026,027, \$55,527, and \$59,165, 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 2013-2014 Fiscal Year totaled \$22,279,605. 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, 2014 totaled \$88,112,261.

- ***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. The final draw from the RCF Loan was made on June 25, 2013. There were no eligible funds expended for fiscal year 2013-2014.

- ***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 2013-2014 totaled \$136,650,894 (\$65,346,401 disbursed from the State bank and \$71,304,493 disbursed from the Florida Water Pollution Control Financing Corporation bank). Of the loans disbursed during Fiscal Year 2013-2014, \$67,689,869 were state funded. All other loan disbursements were federally funded. The value of loans made in previous years but are still in the construction phase at June 30, 2014, totaled \$420,722,945, of which \$241,762,729 are pledged to the Florida Water Pollution Control Financing Corporation (Corporation). The Corporation was created pursuant to State law for the purpose of financing or refinancing water pollution control projects and other activities in the State. The Corporation issued debt obligations that were secured by loan repayments and related interest from loans pledged to it from the revolving loan trust fund accounts.

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

A revolving loan trust fund is used by the State to provide loans to eligible recipients for infrastructure improvements to drinking water systems and for other eligible activities. The current year loan disbursements made during Fiscal Year 2013-2014 totaled \$70,584,470. Of the loans disbursed during Fiscal Year 2013-2014, \$6,232,039 were state funded. All other loan disbursements were federally funded. The values of loans made in previous years but are still in the construction phase at June 30, 2014, totaled \$82,140,913. Currently, all loan disbursements are federally funded.

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

Under the Federal Family Education Loans (FFEL) Program, the U.S. Department of Education guarantees the repayment of loans made to students by participating financial institutions. The Florida Department of Education administers the FFEL Program (CFDA No. 84.032) for the State. During the 2013-2014 Fiscal Year, payments made to lenders to cover student loans in default totaled \$146,653,803. The value of outstanding loans guaranteed at June 30, 2014, totaled \$1,709,219,072.

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. 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	150,606,432
Federal Benefits Ex Military/Federal Employees	13,593,588
Federal Benefits Emergency	417,820,735
Federal Benefits TRADE/Disaster	1,761,975
State Benefits funded by State Taxes	915,876,498
	<hr/> <u>1,499,659,228</u> <hr/>

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

NOTE 4 - SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP)

The reported expenditures for benefits under the Supplemental Nutrition Assistance program (SNAP) (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The portion of total expenditures for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations in the cost of the Thrifty Food Plan, and to changes in participating household's 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 7.79 percent of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2013, and 0.64 percent of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2014.

NOTE 5 - PASS-THROUGH AWARDS

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

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
Office of National Drug Control Policy				
California Institute of Technology	91768/ 91780	SU	07.UNK	15,215
CFD Research Corporation	105855	SU	07.UNK	35,000
Interdisciplinary Consulting Corporation	102544	SU	07.UNK	137,861
Jet Propulsion Laboratory	102651/ 103117/ 104242/ 108311/ 110396/ 93742/ 96567	SU	07.UNK	165,991
National Space Biomedical Research Institute	92008	SU	07.UNK	55,576
Prioria Robotics, Inc.	105939	SU	07.UNK	27,588
QinetiQ North America	105802	SU	07.UNK	47,316
Space Telescope Science Institute	103183/ 112215/ 112946/ 78336/ 89715/ 95944	SU	07.UNK	64,498
Universities Space Research Association	104788	SU	07.UNK	6,603
Wyle Aerospace Group	101159	SU	07.UNK	2,910
Total - Office of National Drug Control Policy				\$558,558
U. S. Department of Agriculture				
Archbold Biological Station	36374	SU	10.206	154
Association of Research Directors, Inc.	3077	SU	10.310	848
Auburn University	98833/ 98834	SU	10.307	44,507
Auburn University	105590	SU	10.500	5,424
Auburn University	111199	SU	10.UNK	7,723
Citrus Research and Development Foundation	105472	SU	10.UNK	99,782
Colorado State University	87427	SU	10.303	15,909
Columbia University	97507	SU	10.001	520,686
Cornell University	109463/ 111009	SU	10.025	23,650
Cornell University	107601/ 62140-10085	SU	10.253	26,540
Cornell University	90260	SU	10.303	1,211
Cornell University	112773/ 2011-51181-30635	SU	10.309	13,624
Cornell University	112631	SU	10.310	5,148
Fairchild Tropical Botanic Garden	Award Letter/Grad Assitanceship to E Warschefsky	SU	10.UNK	24,973
Florida Specialty Crop Foundation	101059/ 109348/ 114279/ 114280/ 114409/ 114411/ 99082	SU	10.170	190,323
Florida Specialty Crop Foundation	113856/ 94262/ 98982	SU	10.UNK	64,938
Frostburg State University	116464	SU	10.001	1,039
Frostburg State University	111040	SU	10.UNK	2,783
GeoSpider, Inc.	105083/ 112929	SU	10.212	14,322
Gulf Coast Workforce Development Board, Inc.	14-GCSC-WFC-FSET/SNAP	SCC	10.561	10,000
Iowa State University	92826	SU	10.303	48,899
Kansas State University	102915/ 102916/ 114309	SU	10.310	58,059
Kansas State University	107159/ 107160/ 111823/ 111824/ 115154	SU	10.500	56,027
Langston University	LU-4-19141	SU	10.207	5,362
Louisiana State University	110140/ 110141	SU	10.310	22,865
Michigan State University	100753/ 102930/ 97106/ 97115	SU	10.309	227,256
Michigan State University	95869	SU	10.310	32,761
Mississippi State University	106958/ 107106/ 113255	SU	10.200	86,053
Mississippi State University Southern Regional Aquaculture Center	108175	SU	10.200	525
Mushroom Council	95320	SU	10.UNK	2,886
National Honey Board	107713/ 114028	SU	10.UNK	39,701
North Carolina State University	114559	SU	10.001	11,221
North Carolina State University	103305/ 107904/ 108802/ 108803/ 109905/ 112671/ 114052/ 114053/ 115399/ 115955/ 115956	SU	10.303	112,753
North Carolina State University	112493/ 92446/ 99452/ 99453/ 99454	SU	10.309	134,003
North Carolina State University	100780	SU	10.912	9,465
North Carolina State University	113735	SU	10.UNK	22,426
North Dakota State University	88496	SU	10.310	3,126
Purdue University	104258	SU	10.777	11,565
Rutgers University	105690	SU	10.001	13,864
Rutgers University	105558/ 111685/ 99211	SU	10.025	78,028
Rutgers University	105871	SU	10.307	6,388

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
Rutgers University	90433/ 99322/ 99323	SU	10.309	70,773
Tampa Bay Estuary Program	P.O. 6696	SU	10.UNK	892
Texas A & M Research Foundation	102924	SU	10.025	7,093
Texas A & M Research Foundation	78300/ 81297/ 93170	SU	10.303	32,417
Texas A & M Research Foundation	92048/ 92049	SU	10.309	86,417
Texas A & M Research Foundation	101177/ 104538/ 111995	SU	10.310	156,199
Texas A&M - Ag Programs Contracts & Grants	106517	SU	10.305	3,241
The Ohio State University Research Foundation	103660	SU	10.303	16,293
Timucuan Trail Parks Foundation	1204-001	SU	10.UNK	4,241
Tuskegee University	36-22091-287	SU	10.216	11,865
Unite De Gestion	113141	SU	10.UNK	104,492
University of Arkansas	109896	SU	10.500	5,571
University of California, Davis	100699	SU	10.170	97,304
University of California, Davis	92929/ 93273	SU	10.200	2,259
University of California, Davis	84671	SU	10.303	30,280
University of California, Davis	84482/ 89720/ 89721/ 89722/ 89723/ 89724/ 89725/ 89728	SU	10.309	312,659
University of California, Riverside	89626/ 99021	SU	10.310	127,704
University of Cincinnati	007680 PO L12-4500062819	SU	10.961	39,647
University of Georgia	91687	SU	10.200	10,043
University of Georgia	100003/ 102064/ 104370/ 106461/ 108195/ 110399/ 114298/ 115422/ 116100/ 88207/ 88849/ 93084/ 96759/ 97929/ 99813/ 99814	SU	10.215	265,587
University of Georgia	107480/ 107481/ 107741/ 108612	SU	10.310	145,699
University of Georgia	100004/ 105944/ 111445	SU	10.500	42,028
University of Illinois at Urbana-Champaign	111261	SU	10.250	33,394
University of Illinois at Urbana-Champaign	96868	SU	10.500	24,703
University of Kansas Center for Research, Inc.	107899	SU	10.500	38,500
University of Kentucky	107191	SU	10.500	98,771
University of Kentucky	108245	SU	10.UNK	57,790
University of Maine	107054/ 93315	SU	10.200	8,127
University of Maryland, College Park	100333	SU	10.215	753
University of Maryland, College Park	98869/ 98870/ 98871	SU	10.309	314,652
University of Maryland, College Park	103122	SU	10.500	63,484
University of Minnesota	90779	SU	10.315	3,320
University of Nebraska Medical Center	99646	SU	10.500	18,877
University of Nebraska, Lincoln	107290/ 109172	SU	10.500	283,736
University of Tennessee	108314	SU	10.310	2,157
University of Tennessee	104130	SU	10.320	39,379
University of the Virgin Islands	98519	SU	10.UNK	13,845
University of Wisconsin-Madison	92605	SU	10.310	44,284
Virginia State University	P1200638	SU	10.216	818
Washington State University	90033	SU	10.303	30,266
Washington State University	87485	SU	10.309	54,987
Washington State University	106434/ 115102	SU	10.UNK	54,116
Total - U. S. Department of Agriculture				\$4,815,480
U. S. Department of Commerce				
Cetacean Logic Foundation, Inc.	92925	SU	11.417	473
Earth Networks	100758	SU	11.UNK	80,232
Florida Sea Grant College	R/L4-B-66-H/ UF12047-R/C-E-56/ UF13022A	SU	11.417	113,957
Global Science & Technology, Inc.	069000524033793	SU	11.UNK	67,225
Gulf & South Atlantic Fisheries Foundation, Inc.	91-10-120000/0	SU	11.452	8,627
Gulf of Mexico Alliance	GOMA 121128-00	SU	11.454	26,323
Gulf of Mexico Alliance	#121117-00/ #121123-00/ 121124-00	SU	11.463	44,992
Gulf of Mexico Alliance	100304	SU	11.473	3,393
Gulf States Marine Fisheries Commission	96068	SU	11.477	43,124
Industrial Economics Inc.	Agreement# 5700-FIU; NOAA # AB133C-11-CQ-0050	SU	11.UNK	214,448
Mississippi State University	191001-363405-03	SU	11.432	736,659
National Estuarine Research Reserve Association	Agreement No. 3-2011	SU	11.419	24,448
National Fish and Wildlife Foundation	101337	SU	11.463	1,126

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
National Marine Sanctuary Foundation	09182013GRT10389	SU	11.429	6,183
New England Aquarium	2592	SU	11.452	23,315
North Pacific Research Board	NPRB Project 1229	SU	11.472	51,130
Nova SouthEastern University	Prime: NA10NOS4260221 / NSU Acct # 331247	SU	11.426	216
Photo Science	P.O. #002002MD	SU	11.435	13,084
Prince William Sound Science Center	Contract 13-85-04	SU	11.472	34,559
Rosenstiel School for Marine & Atmospher	S13-0002 PO # AB82800	SU	11.432	32,799
Skidaway Institute of Oceanography	102944/ 92088	SU	11.473	16,388
Southeast Coastal Ocean Observing Regional Association	100455/ 100S.11(033)USF.ML.O/ 100S.11(033)USF-HFR/ 100S.11(033)USF-MOOR/ 110769/ IOOS.11(033)USF.BW.O/ IOOS.11(033)USF.CM.O	SU	11.012	420,416
Southwest Florida Regional Planning Council	20266	SU	11.302	10,295
Texas A & M Research Foundation	01200006	SU	11.012	18,164
Texas A & M Research Foundation	S100078	SU	11.427	4,010
Texas A & M Research Foundation	99-S120305	SU	11.473	1,495
Texas A & M University	S120011	SU	11.012	36,099
Texas A & M University	S100079	SU	11.427	814
Texas A & M University	14-03	SU	11.433	1,787
The Nature Conservancy	106057	SU	11.463	56,170
The Nature Conservancy	107440	SU	11.UNK	15,866
University Corporation for Atmospheric Research	Z12-98098	SU	11.467	522
University of British Columbia	17R48719/NA08NMF4390474	SU	11.439	10
University of Georgia	RR100-521/4785126	SU	11.430	3,219
University of Maryland	PO 4045 (CA 12-08)	SU	11.012	72,806
University of Miami	S140020	SU	11.417	11,393
University of Miami	SubAward No.-S12-0028/ SubAward#S130013	SU	11.431	53,718
University of Miami	109111/ S12-0002 / PO# P167918, Prime NA10OAR4320143/ S12-004; PO#P168133/ S13-0003; PO#AB82809/ S13- 0006/P.O.AB82924/ S13-0007/ S13- 0008/PO AB83110/ S13-0017/PO# AB95273/ S14-0006/ S14-0007/ S14- 0008/ Sub Award No. S12-0005	SU	11.432	1,609,555
University of Miami	S140021	SU	11.433	10,373
University of Miami	91140/ S120010/ SUBAWARD # S120012	SU	11.478	119,037
University of Mississippi	115785	SU	11.417	2,606
University of New Hampshire	100042/ 100044/ 103649/ 108170/ 12- 068/ 98087	SU	11.419	181,016
University of New Hampshire	100042/ 100044/ 103649/ 108170/ 12- 068/ 98087	FDEP	11.419	321,055
University of Southern Mississippi	USM-GR04905-01	SU	11.400	4,951
University of Southern Mississippi	99061	SU	11.417	43,186
University of Southern Mississippi	USM-GR04445-002	SU	11.432	50,465
University of Southern Mississippi	93766	SU	11.463	27,444
Virginia Aquarium & Marine Science Center	Project #596, subcontract VAQF 596- SC-04	SU	11.472	5,646
Weeks Bay Foundation	GOMA 121130-00	SU	11.454	704
Total - U. S. Department of Commerce				\$4,625,523
U. S. Department of Defense				
Academy of Applied Science	1209/ 1255/ 1301/ 1303	SU	12.431	4,487
Academy of Applied Science	14-03/14-03A	SU	12.630	201
Academy of Applied Science	14-01/ 14-33/Prime W911NF-10-2-0076	SU	12.UNK	684
Advanced Conductor Technologies	'N00024-12-P-4053/ FSU-030414-1	SU	12.UNK	38,636
Advanced Cooling Technologies, Inc.	18401	SU	12.UNK	22,494
Advanced Technology International	107218/ 88117/ 88118/ 90381	SU	12.UNK	663,565
AECOM	101359	SU	12.UNK	107
Agiltron, Inc.	105062	SU	12.UNK	111,547
Agnitron Technology, Inc.	W911NF-13P-0024	SU	12.UNK	25,000

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
ALAKAI Defense Systems	DTRA-NIDEL-001/ SubGrnt:DTRA-LIF-001/ TTSES-FAM001	SU	12.351	116,320
Albany Medical College	108146	SU	12.431	49,906
Alion Science and Technology	SCR1127711/ SCR1127755/ SUB1113617MDT/ SUB1126956	SU	12.UNK	165,388
American Burn Association	107153/ W81XWH-09-2-0194	SU	12.420	5,875
Anyar, Inc.	102066	SU	12.UNK	3,999
Apogee Research, LLC	FFPLOE 73013	SU	12.910	59,809
Applied Research Associates	S00006600012U	SU	12.UNK	17,846
Arizona State University	10-237/ 10-267	SU	12.300	67,406
Arizona State University	14-435	SU	12.351	61,566
Arizona State University	20121217	SU	12.UNK	7,274
Auburn University	105031/ W912HQ0110C00008	SU	12.UNK	154,661
Avita Medical Americas, LLC	6/10/11 AMA/USF	SU	12.420	1,321
BAE Systems	107117/ 787302	SU	12.910	302,446
BakerAECOM, LLC	UCFPTS002	SU	12.UNK	13,706
Banyan Biomarkers Inc.	109660/ 95731	SU	12.420	107,442
Banyan Biomarkers Inc.	100206	SU	12.UNK	104,209
Battelle Memorial Institute	392405/ US001-0000420877	SU	12.UNK	7,470
Brown and Caldwell	PO16546	SU	12.UNK	121,918
CACI International Inc	W15P7T-09-D-P013/TESS Task Order 0028 - S14-129863	SU	12.UNK	70,250
California Institute of Technology	103000/ 115234	SU	12.800	83,318
CFD Research Corporation	110748	SU	12.800	12,696
CG2, Inc.	S500411	SU	12.UNK	27,027
Chemring Ordnance	167980	SU	12.910	99,309
Chenega Federal Systems, LLC	PO160079000006	SU	12.UNK	57,831
Cherokee Nation Technology Solutions	109582/ 109622/ 109623/ 109624/ 109638/ 109643/ 109644/ 113609	SU	12.UNK	378,450
Childrens Board of Hillsborough County	Agreement of 10/11/12	SU	12.UNK	20,765
City of Bartow	Research Agt.	SU	12.UNK	11,707
City of Lakeland	P.O. 250261	SU	12.UNK	1,302
City of Tampa	PO POCT13100077/ Work Order 8/ Work Order 9 & POCT1	SU	12.UNK	7,752
City of Winterhaven	P.O. #300-3105	SU	12.UNK	1,407
Clarkson Aerospace	FL ATL 13-S7700-01-C2	SU	12.800	14,397
Clarkson Aerospace	13-S7700-01-C1 (Prime#FA8650-13-C- 5800)	SU	12.UNK	24,857
Cole Engineering Services, Inc	139713C1313005	SU	12.UNK	84,015
Combustion Research and Flow Technology, Inc.	66575/ 73468	SU	12.300	291
Composite Technology Development	14918	SU	12.UNK	33,519
Concurrent Technologies Corporation	901	SU	12.910	412
Covitect Inc.	104685	SU	12.910	26,807
Covitect Inc.	110248	SU	12.UNK	21,899
CSU Fullerton Auxilliary Services Corporation	100652/ 104772/ 81095	SU	12.420	110,126
Defense Electronics Corporation	101035	SU	12.UNK	270
Defense Engineering Corporation	PO#10070 (Prime# FA8650-12-1376 0001)	SU	12.UNK	7,406
Denver Research Institute	012/ MSRC-FY13-Diss01	SU	12.420	12,847
Denver Research Institute	089009524032106	SU	12.UNK	40
Design Interactive, Inc.	EGO6389UCF	SU	12.UNK	22,981
Digital Engineering and Imaging, Inc.	104971	SU	12.300	64,318
Digital Engineering and Imaging, Inc.	96918	SU	12.UNK	30,836
DSCI	PERCEPTS2726	SU	12.300	93,598
Duke University	11ONR1067	SU	12.300	120,664
Dynamic Animation Systems, Inc.	MATREX0036UCF01	SU	12.UNK	212,408
Earth and Space Research	09-92 2007-140	SU	12.300	22,421
Eclipse Energy Systems, Inc.	102015	SU	12.431	51,704
Educational Testing Service	PO # 72190	SU	12.UNK	58,807
Eric N. Landis, PhD, PE	114568	SU	12.UNK	6,052
Exponent	90757	SU	12.UNK	83,918
FIBERTEK, Inc.	106729	SU	12.UNK	23,641
Florida Hospital Association	U60957-08102012	SU	12.UNK	29,403
Florida Institute for Human and Machine Cognition, Inc.	103274	SU	12.910	93,824

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2014

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
Florida Turbine Technologies, Inc.	109019	SU	12.UNK	20,929
Frontier Technology, Inc.	107870/ 67310/ 97553/ 99314	SU	12.UNK	75,786
General Dynamics	201200683/ 201301027/ 201307027/ PO#2013-01027	SU	12.UNK	899,673
General Technical Services	113039/ GTS-S-13-024/ GTS-S-14-167	SU	12.UNK	205,455
George Mason University	E2025231	SU	12.910	249,077
Georgia Aquarium, Inc.	AGR-13-60	SU	12.300	14,840
Georgia Institute of Technology	RB250G2	SU	12.800	191,303
Georgia Institute of Technology	RE314-G1 (Prime#HR0011-14-1-0002)	SU	12.910	12,369
Georgia State University	SP00011356-04	SU	12.300	34,938
GlaxoSmithKline	101069/ 101071/ 107739/ 107756/ 108827/ 109195/ 109953/ 113098/ 116489	SU	12.UNK	928,178
Global Technology Connection, Inc.	FA8650-13-M-2329	SU	12.UNK	9,757
Green Biofuels Corporation	FOA-12-15-PKM	SU	12.800	8,530
Harvard University	113121	SU	12.UNK	208,667
Helicon Chemical Company LLC	N6833514C0072	SU	12.UNK	11,699
Henry M. Jackson Foundation for the Advancement of Military	102906/ 102940/ 103130	SU	12.UNK	413,018
Hillsborough County Parks & Recreation	PO DPPR13392277	SU	12.UNK	3,119
Hillsborough County Public Works Department	PO DPPW12512027 & Letter Agreement	SU	12.UNK	4,311
Hillsborough River Watershed Alliance	Letter Agreement	SU	12.UNK	26
Howard University	92978	SU	12.431	148,537
ICF Incorporated LLC	100083.0.008.001.02/ 100083.0.008.001.03/ 1000830006	SU	12.UNK	30,363
Illinois Institute of Technology	SA531-0813-6405	SU	12.431	64,895
Inertial Labs, Inc	UCF01NOV12/ W911QX12C0035	SU	12.UNK	198,476
Infoscitex Corporation	5004-S001	SU	12.800	20,852
Institute of International Education	106447/ 112945	SU	12.550	203,569
Integrated Adaptive Applications, Inc.	102860/ 108755	SU	12.300	55,080
Integration Innovation, Inc.	107502	SU	12.800	18,899
Intelligent Fiber Optic Systems Corporation	87355	SU	12.UNK	9,831
Intelligent Fusion Technology, Inc.	0092	SU	12.UNK	20,299
Intralix, Inc.	104199	SU	12.UNK	69,773
Invincea	PO 1010-103-4	SU	12.910	31,022
Iowa State University	102727/ UF Subward Agreement 421- 20-31A	SU	12.800	209,662
Israel Ministry of Defense	4440151362/ 4440335493/ 4440490215/ 96402	SU	12.UNK	396,309
Jackson State University	634A67	SU	12.630	53,596
Jacobs Engineering Group	PO 35DK4001-P13-0003, Prime W9113M-12-C-0041	SU	12.UNK	5,250
Jardon & Howard Technologies, Inc.	JHT12S0003/ JHT13S0002	SU	12.UNK	54,328
Kai, LLC	217000524031978	SU	12.300	225,887
Kent Optronics, Inc.	FA8651-13-M-0170/ W909MY-11-C- 0062	SU	12.UNK	187,052
L-3 Communications Corporation	POJN42856	SU	12.UNK	29,090
Lake County Water Authority	PO 20130591 & AGT	SU	12.UNK	7,831
Leidos	P010156183	SU	12.UNK	51,746
M4 Engineering	283000524033874/ N/A	SU	12.UNK	33,764
MacroGenics, Inc.	U380909012010	SU	12.UNK	76,227
Mainstream Engineering Corporation	104166/ 97703/ AR0003B	SU	12.UNK	142,329
Massachusetts General Hospital	113181/ 222851	SU	12.420	29,729
Materials and Electrochemical Research Corporation	PRIMEN0001411M0190JOB9227	SU	12.UNK	252
MATSYS, Inc.	MATSYS1212	SU	12.UNK	36,971
Milliken Healthcare Products, LLC	103417	SU	12.420	1,602
Mote Marine Laboratory	MML-107-546	SU	12.420	8,189
NanoSonic Inc.	90477	SU	12.300	18,813
New Mexico State University	115829	SU	12.UNK	5,510
North Carolina A&T State University	280652A	SU	12.UNK	103,676
Northrop Grumman Corporation	8200158143	SU	12.UNK	35,228
Novartis Pharmaceutical Corporation	ACZ88512201 TrialNet	SU	12.UNK	536,503
Optigrate	FA8650-13-C-1523	SU	12.UNK	197,997

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FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
Orange County Florida	Contract Y12-167-ZM/ DO 000000143440 &/ PO M00000062272	SU	12.UNK	40,765
Pennsylvania State University	111537	SU	12.300	265,178
Pennsylvania State University	4970-UCF-AFRL-7225/ 97582	SU	12.UNK	195,691
Plasmonics, Inc.	W911QX13	SU	12.UNK	66,175
PolarOnyx	FA9550-12-C-0033	SU	12.800	81,515
Prism Informatix, LLC	1202-002	SU	12.910	11,068
Propagation Research Associates, Inc.	81919/ 82062	SU	12.UNK	38
Protection Engineering Consultants	108502	SU	12.UNK	23,249
Q-Peak Inc.	FA9550-14-C-0012	SU	12.UNK	12,710
Radiance Technologies	14S0262	SU	12.UNK	10,000
Raytheon BBN Technologies	14068/ PO # 9500011316	SU	12.UNK	33,943
Raytheon Company	4200615663/ 4200870023	SU	12.UNK	23,820
Reactive Innovations LLC	115050	SU	12.UNK	574
Realize Bradenton, Inc.	Letter Agreement	SU	12.UNK	13
Research Foundation of SUNY	102171	SU	12.420	12,676
Research Foundation of SUNY	109559/ 109560	SU	12.910	365,126
Rice University	R17422	SU	12.431	171,263
RINI Technologies, Inc.	PO10022012	SU	12.800	8,751
RINI Technologies, Inc.	FA8650-13-C2427	SU	12.UNK	52,846
Rutgers University	102742/ 103316	SU	12.420	383,581
Sanford-Burnham Medical Research Institute	1176601	SU	12.420	1,630
Sarasota County Government	PO PO120534/ PO132146	SU	12.UNK	40,719
Science Applications International Corporation	P010099181/ P010107740	SU	12.UNK	50,793
Sciperio	01066-USF	SU	12.910	20,713
sdPhotonics, LLC	W31P4Q-13-C-0030	SU	12.UNK	1,789
Seaward Services, Inc.	48-26033	SU	12.300	21,356
Seminole County Department of Public Works	Notice to Proceed	SU	12.UNK	13,992
Shaw Environmental	96314	SU	12.UNK	44,228
Silicon Informatics, Inc.	SI-2013-001	SU	12.UNK	17,930
Sim Ventions, Inc	1320010052	SU	12.UNK	25,000
Sinmat, Inc.	100604	SU	12.UNK	15,775
SkySight Technologies, LLC	4228-7051	SU	12.UNK	2,291
Small Tree Communications	70719	SU	12.UNK	49,913
Sonalysts, Inc.	1010465	SU	12.UNK	1,744
SRI International	206-000084	SU	12.910	85,673
SRI International	S96000019/SRAS000901, Prime FA7014-12-C-1008	SU	12.UNK	28,086
Stanford University	6028293447059A	SU	12.300	44,403
Stevens Institute of Technology	SU AWARD 527767-02	SU	12.300	11,440
Tai Yang Research Corporation	N0014-11-C-0442	SU	12.UNK	96,880
Taylor Engineering, Inc.	1003513	SU	12.UNK	51,282
Technology and Communications Systems	FA8650-12-M-1389	SU	12.800	9,423
Tel Aviv University	93006	SU	12.UNK	4,384
Texas A & M Research Foundation	98142	SU	12.800	39,475
Texas A & M University	C1441	SU	12.800	79,900
Texas A & M University	02S130275/ B3531	SU	12.UNK	80,337
Texas A&M - Texas Engineering Experiment Station	101387/ 80432	SU	12.300	129,637
The CS Draper Laboratories, Inc.	SC001-0000000701	SU	12.420	65,825
The Geneva Foundation	106459/ 114158	SU	12.420	23,448
Tribologix, Inc.	86908	SU	12.UNK	6,108
Trident Systems	94361	SU	12.UNK	107,212
UES, Inc.	101485	SU	12.800	1,100
UES, Inc.	S925001004/ S95317MR008	SU	12.UNK	38,976
Universal Technology Corporation	14S590-0004-02-C23	SU	12.800	21,639
Universal Technology Corporation	14-S2604-04-C26	SU	12.UNK	33,446
University of Alabama, Birmingham	341952-017	SU	12.420	75
University of Arizona	Y561920	SU	12.630	47,034
University of Arkansas	88353/ 88354	SU	12.UNK	26,560
University of California, Los Angeles	1015 G PA092	SU	12.910	60,835
University of California, San Francisco	111403/ 111724	SU	12.420	211,410
University of Cincinnati	7108	SU	12.420	32,381
University of Cincinnati	008581	SU	12.800	46,431

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FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
University of Maryland	PO D167863/ PO# T166261	SU	12.431	67,539
University of Maryland, College Park	Z874901	SU	12.300	371,966
University of Maryland, College Park	Z885903	SU	12.431	220,727
University of Memphis	W911NF-12-2-0030	SU	12.431	24,880
University of Miami	M162298/ Subaward 66936N	SU	12.420	36,799
University of Miami	66875C	SU	12.UNK	76,917
University of Michigan	3002912500	SU	12.300	72,005
University of Michigan	FA95500070100547	SU	12.800	1,122
University of Michigan	3002531103	SU	12.UNK	53,037
University of Missouri	C000329912	SU	12.420	176,666
University of Missouri	80520	SU	12.UNK	60,432
University of Montana	95751	SU	12.800	37,056
University of New Mexico	433453-87CS/ 89763	SU	12.351	178,474
University of New Mexico	98946	SU	12.UNK	60,462
University of North Carolina, Charlotte	2010066901UCF	SU	12.800	67,835
University of Pennsylvania	66670	SU	12.800	99
University of Pittsburgh	100783	SU	12.420	10,957
University of Texas, Dallas	120057	SU	12.420	23,288
University of Texas, El Paso	26-0203-72-61	SU	12.431	21,962
University of Utah	Subaward Agreement# 10028801	SU	12.630	57,319
University of Wyoming	NGA4355DA	SU	12.630	24,033
Virginia Polytechnic Institute	SUBAWARD 450196-19030	SU	12.300	11,261
Wake Forest University Health Sciences	102224	SU	12.420	101,298
West Virginia University	10-558-FIU, W911NF-10-2-0074	SU	12.UNK	283
Westshore Alliance	PO 2012-01	SU	12.UNK	7,381
White Oak Technologies	109455	SU	12.UNK	74,923
Worcester Polytechnic Institute	132154510300	SU	12.UNK	14,702
Total - U. S. Department of Defense				\$16,173,048
U. S. Department of Housing and Urban Development				
Arizona State University	96956	SU	14.UNK	4,380
Central Florida Regional Planning Council	110346/ 96278	SU	14.703	69,007
East Central Florida Regional Planning Council	106703	SU	14.703	83,000
Florida Housing Finance Corporation	109580	SU	14.UNK	64,972
Gainesville Housing Authority	84254/ 91002	SU	14.UNK	490
Health Planning Council of South West Florida, Inc.	CODIL	FDOH	14.241	37,000
Total - U. S. Department of Housing and Urban Development				\$258,849
U. S. Department of the Interior				
Alabama Dept of Conservation and National	STURGEON EDNA 15-615	SU	15.615	23,129
Cape Cod National Seashore	H5000070400	SU	15.UNK	2,891
Coastal Technology Corporation	Master / TA 2013-2/ Master Agreement	SU	15.UNK	40,697
Everglades Foundation	Prime Award No: J5296-10-0001	SU	15.UNK	3,106
North Carolina State University	2012-2599-01/ 2014-0322-01	SU	15.820	75,125
Nova Southeastern University	074012524032403	SU	15.634	54
Raytheon BBN Technologies	9500010738	SU	15.UNK	192,072
SRI International	206000028	SU	15.UNK	466,257
University of Oregon	271220A	SU	15.423	80,032
University of Southern Mississippi	USM-GR05064-001	SU	15.805	696
University of Vermont	26275 Florida	SU	15.945	13,437
University of Washington	NPS George M Wright Climate Change Fellowship	SU	15.UNK	4,789
Total - U. S. Department of the Interior				\$902,285
U. S. Department of Justice				
Alachua County Sheriffs Office	2014-JAGC-ALAC-3-E5-081	SCC	16.738	4,197
City and County of Honolulu	142001524032648	SU	16.588	7,652
City of Jacksonville	2008-WE-AX-0031	JAC	16.590	20,050
City of Jacksonville	2009-DJ BX 1256/ 2011-DJBX3288/ 2013-DJ-BX-1083	JAC	16.738	91,310
City of Jacksonville	2009-DJ BX 1256/ 2011-DJBX3288/ 2013-DJ-BX-1083	SU	16.738	4,471
City of Tallahassee	998312	SU	16.609	425

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FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
Florida Council Against Domestic Violence	12-8036-SAO/ 14-8028-SAO/ 14-8029-SAO/ 14-8030-SAO/ 14-8031-SAO/ 14-8032-SAO/ 14-8033-SAO/ 14-8034-SAO/ 14-8035-SAO/ 14-8037-SAO/ 14-8038-SAO/ 14-8039-SAO/ 14-8040-SAO/ 14-8041-SAO/ 14-8042-SAO/ 14-8043-SAO	JAC	16.588	1,859,617
Hillsborough County	2010-DJ-BX-1530	JAC	16.738	6,701
Hillsborough County	2009-SC-B9-0068	JAC	16.808	17,529
Home Builders Institute	142001524031158/ 142001524031289	SU	16.580	33,575
Institute for Intergovernmental Research	2013-4075-02	SU	16.UNK	25,878
John Finn Institute	2013-001	SU	16.560	21,025
Louisiana State University	Contract ID#PH-14-112-001	SU	16.560	14,065
National 40H Council	110873	SU	16.726	60,381
National Court Appointed Special Advocate Association	2009-SB-B9-3154/ FL-10905-13-1013-S	JAC	16.756	27,042
Palm Beach Board of County Commissioners	R20120350	SU	16.738	291
Palm Beach County Board of Court	R20130393	SU	16.585	4,569
Palm Beach County Board of Court	141010524032436	SU	16.590	58,734
Port St. Lucie Police Department	CONTRACT 11-331	SU	16.738	32,613
Research Triangle Institute International	43210213168	SU	16.560	28,674
Seminole Behavioral Healthcare	093020131GRT11442	SU	16.745	17,012
Seminole County Sheriffs Office	41183	SU	16.UNK	4,111
Signalscape	79151	SU	16.UNK	1,872
University of Illinois, Chicago	2008-04381-15-00-DT	SU	16.560	19,932
University of Massachusetts	S51000000024889	SU	16.560	11,534
University of Portsmouth	Reference: 14732	SU	16.300	2,229
University of Texas, El Paso	Subaward No. 2014054558 / Prime No. J-FBI-10-009/ Subaward No. 26-3002-4131 / Prime No. J-FBI-10-009	SU	16.UNK	140,279
Wake Forest University Health Sciences	101045	SU	16.560	740
World Relief Tampa	2011VTBXX013	SCC	16.320	2,013
Total - U. S. Department of Justice				\$2,518,521
U. S. Department of Labor				
Anne Arundel Community College	TC-22520-11-60-A-24	SCC	17.282	375,114
CareerSource Florida	CSF04022014	SU	17.258	142,496
CareerSource Heartland	COO1021	SCC	17.259	261,790
CareerSource North Central Florida	IF-23244-12-60-A-12	SU	17.283	2,653
CareerSource South Florida	WS-YS-FBTP-PY13-04-00	SCC	17.259	42,000
CareerSource Tampa Bay	#12-103	SU	17.207	32,861
CareerSource Tampa Bay	14-1077	SU	17.258	22,965
Gulf Coast Workforce Development Board, Inc.	14-GCSC-WFC-Military/ 14-GCSC-WFC-Wagner-Peyser	SCC	17.207	70,110
Gulf Coast Workforce Development Board, Inc.	14-GCSC-WFC-EUC-RES/ 14-GCSC-WFC-REA/ 14-GCSC-WFC-UC	SCC	17.225	94,813
Gulf Coast Workforce Development Board, Inc.	14-GCSC-WFC-WIA-Adult	SCC	17.258	111,505
Gulf Coast Workforce Development Board, Inc.	14-GCSC-WFC-WIA-Youth/ 2014 - CTE	SCC	17.259	103,041
Gulf Coast Workforce Development Board, Inc.	14-GCSC-WFC-WIA-DW	SCC	17.278	113,800
Gulf Coast Workforce Development Board, Inc.	14-GCSC-WFC-DVOP	SCC	17.801	14,167
Gulf Coast Workforce Development Board, Inc.	14-GCSC-WFC-LVER	SCC	17.804	6,918
Sinclair Community College	TC-23784-12-60-A-39	SCC	17.282	937,162
Southwest Florida Workforce Development Board	WIDS59	SCC	17.258	5,101
Southwest Florida Workforce Development Board	WIDS59	SCC	17.260	5,137
Tampa Bay WorkForce Alliance, Inc.	HG226191260A12/ HG227221260A12	SCC	17.268	527,693
Wallace Community College	TC-23763-12-60-A-1	SCC	17.245	1,757,563
Wallace Community College	TC-23763-12-60-A-1	SCC	17.282	1,015,533
Workforce Florida, Inc.	Account ID # 16-0174-0-1-504/ #227602/ #227603/ #227604	SCC	17.258	181,069
Workforce Florida, Inc.	FCWD 2013-06(I)/ FCWD 2014-06(I)	SCC	17.259	107,980
Workforce Florida, Inc.	YB213031160A12	SCC	17.274	57,292
Workforce Florida, Inc.	82946	SU	17.UNK	577
Total - U. S. Department of Labor				\$5,989,340
U. S. Department of State				

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Georgetown University	S-ECAGD-13-CA-032 (JM)	SCC	19.421	20,025
Institute of International Education	S-ECAGD-13-CA-017(MJ)	SCC	19.400	53,524
International Research and Exchanges Board	FY14-YALI-FIU-01	SU	19.009	25,724
International Research and Exchanges Board	FY13TEAUCF01 PRIME: SECA	SU	19.408	182,802
National Academy of Sciences	PGAP210877	SU	19.017	13,213
National Academy of Sciences	91459	SU	19.UNK	36,104
Northern Virginia Community College	S-ECAGD-13-CA-088(CB)	SCC	19.014	435,789
Physical Sciences Inc.	SC 53783-6271-46	SU	19.UNK	1,242
U.S. Civilian Research & Development Foundation	108172/ 115456/ 96541	SU	19.UNK	269,049
Total - U. S. Department of State				\$1,037,472
U. S. Department of Transportation				
American Association of State Highway & Transportation	Agreement 12-0041	SU	20.205	32,190
Battelle Memorial Institute	Subcontract 216691	SU	20.514	51,137
Broward County Metropolitan Planning Organization	MP-000221	SU	20.205	7,475
Cambridge Systematics	Task Order 111	SU	20.215	1,786
Center for Transportation and the Environment	182000524033119	SU	20.UNK	13,721
Charlotte Harbor National Estuary Program	P.O. 013-26	SU	20.UNK	16,863
Chatham Area Transit Authority	Agt of 7/1/12	SU	20.UNK	20,047
CUBRC, Inc.	7743-01	SU	20.UNK	385,273
Flagler County Board	Agreement	SU	20.UNK	61,683
Florida Metro Planning & Organization Advisory Council	TWO 943-13	SU	20.505	33,988
Florida Metro Planning & Organization Advisory Council	BDQ66/ BDW79	SU	20.514	81,004
Georgia Institute of Technology	RC614-G2/ RC614G3	SU	20.701	572,873
Hillsborough County	Agreement of 5/1/13	SU	20.UNK	6,704
Hillsborough County Metropolitan Planning	11152013GRT10062	SU	20.200	455
ICF International	64432	SU	20.UNK	1,483
Kittelson & Associates	Work Order 1	SU	20.UNK	850
LDA Consulting	Signed Agreement	SU	20.205	12,061
Leidos	110349	SU	20.UNK	22,505
Louisiana Transportation Research Center	LTTRC Project #12-2PF, SIO #30000540	SU	20.200	3,544
MetroPlan Orlando	109713	SU	20.205	27,358
Miami Metro Planning Organization	Agt of 6/21/12	SU	20.UNK	18,555
Montana State University	G186-11-W3432	SU	20.520	156,821
MORR Transportation Consulting	Agt of 2/28/14	SU	20.514	11,388
National Academy of Sciences	HR 15-43	SU	20.205	64,851
National Academy of Sciences	77576/ 90669/ NCHRP-176	SU	20.UNK	43,109
National Rural Transit Assistance Progra	CFDA #20.509	SU	20.509	38,154
Palm Tran	R2012 1435/ R2013-1463	SU	20.205	39,182
Palm Tran	R2013-1462	SU	20.UNK	39,317
Rogue Valley Transportation District	Signed Agreement	SU	20.205	24,156
SAIC	DTFH61-12-D-00020 (STOL)	SU	20.UNK	8,111
Science Applications International Corporation	106717	SU	20.UNK	18,911
Space Florida	283000540030588	SU	20.109	36,217
Stanley Consultants, Inc.	WO #1	SU	20.UNK	10,293
Tampa Metropolitan YMCA	CHSSK-2012-04	SU	20.UNK	6,909
Transportation Research Board	SHRP L-38(C), Prime DTFH61-06-H-00009	SU	20.200	227,414
University of Connecticut	34404	SU	20.UNK	13,977
University of Iowa	WD00546058	SU	20.701	2,040
University of Nebraska	26-1121-0001-111/ 26-1121-2000-002 - Prime SPR-(09) P321/ 26-1121-2001- 002 -Prime UJ7905	SU	20.205	24,447
University of Tennessee	13-USF-E1	SU	20.514	691
University of Tennessee	8500037536	SU	20.UNK	161
Washington State Department of Transportation	GCB 1374	SU	20.205	78,727
Total - U. S. Department of Transportation				\$2,216,431
U. S. Office of Personnel Management				
Tampa VA Research & Education Foundation	TVAREF	SU	27.001	3,289
Total - U. S. Office of Personnel Management				\$3,289
National Aeronautics and Space Administration				

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FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
Advanced Power Electronics Corporation	NNX11CA68C	SU	43.UNK	55,014
ATK Launch Systems, Inc.	ATK-62836	SU	43.UNK	8,784
Auburn University	110382	SU	43.001	79,419
Boeing Company	804663	SU	43.UNK	65,065
Brown University	Sub Award No. 00000518, Prime NNX12ASJ62A	SU	43.001	31,952
Bubbleology Research International	NNX12AQ16G	SU	43.001	4,526
California Institute of Technology	107952	SU	43.001	7,103
California Institute of Technology	1392415/ 1433605	SU	43.UNK	12,242
California State University Channel Islands	AGREEMENT SUB1011.0038.03	SU	43.008	1,326
Center for the Advancement of Science in Space, Inc.	106750	SU	43.007	36,419
Columbia University	105893	SU	43.001	73,056
Embry-Riddle Aeronautical University	6134601	SU	43.001	12,855
Florida Space Grant Consortium	06016015-Y4/NNX10AM01H/ 66018006-Y3/ UCF01-0000258013	SU	43.001	17,840
Florida Space Grant Consortium	NNX10AM01H/ UCF01-0000257651	SU	43.UNK	7,336
Foundation for Applied Molecular Evolution, Inc.	NNX10AT28F	SU	43.001	41,462
General Dynamics	2012-00703/ 2013-01020	SU	43.UNK	340,009
InoMedic Health Applications, Inc.	IHASA12021	SU	43.010	23,445
InoMedic Health Applications, Inc.	91239/ 98217/ 98450/ PO0001783	SU	43.UNK	88,667
Jet Propulsion Laboratory	112831	SU	43.001	2,797
Jet Propulsion Laboratory	1492773	SU	43.002	9,013
Jet Propulsion Laboratory	106508/ 1419699	SU	43.UNK	367,863
Johns Hopkins University	113954	SU	43.001	21,493
Krystal Engineering, LLC	NNX12CA90C	SU	43.UNK	128,663
Massachusetts Institute of Technology	87595	SU	43.UNK	376
Mnemonics, Inc.	PO # 4488a STTR	SU	43.001	179,834
National Institute of Aerospace	C12-2939-UCF	SU	43.UNK	5,204
National Space Biomedical Research Institute	NBPF03402	SU	43.003	320,820
National Space Biomedical Research Institute	MA02501	SU	43.009	18,577
National Space Grant Foundation	2013HESS01/ 2014HESS02	SU	43.UNK	36,032
Ohio Aerospace Institute	081003524033558	SU	43.UNK	114,491
Optigrate	NNX11CA87C	SU	43.001	33,182
QinetiQ North America	1000000831/ 1000003217/ 1000004615/ 1000006456	SU	43.UNK	209,712
Roffers Ocean Fishing Forecasting Service	U60957-02202012	SU	43.UNK	115,017
Science Applications International Corporation	P010012005 / CORE	SU	43.UNK	98,813
Southwest Research Institute	F63656J	SU	43.UNK	23,793
Stanford University	6027986744768A	SU	43.001	188,246
The Group for Organizational Effectiveness, Inc.	UCF102011	SU	43.003	32,184
UAV Collaborative	U60957-11102011/ U60957-120611	SU	43.UNK	152,188
Universities Space Research Association	103940	SU	43.001	27,350
University of Akron	00512UCF	SU	43.UNK	95,186
University of Alaska, Fairbanks	UAF 12-0034	SU	43.001	41,790
University of Arizona	Y603233	SU	43.UNK	61,761
University of Colorado	0000069040/ 1547501/ 1548679	SU	43.002	332,545
University of Maryland	Z671801	SU	43.001	15,990
University of Maryland, Baltimore	SR00002488	SU	43.009	37,635
University of Miami	283000524032775	SU	43.009	11,769
URS Corporation	KC00003661	SU	43.UNK	82,106
Total - National Aeronautics and Space Administration				\$3,670,950
National Foundation on the Arts and the Humanities				
American Library Association	ALA PPO Grant 223	SCC	45.164	349
American Library Association	E-MAIL NOTIFICATION - LTAI:MJ	SU	45.312	2,149
Arts Midwest	FY 14-19759	SCC	45.024	17,000
Association of American Colleges and Universities	ME-50016/ ME-50016-12	SCC	45.162	6,759
Florida Humanities Council	GR 0212 3779 2272	SU	45.129	2,000
Institute of Museum and Library Services	MH-00-11-0018-11	SU	45.309	12,391
Loyola University Maryland	2014-NEH-02	SU	45.161	17,107
National Endowment for the Humanities	PA-24068-02	SU	45.149	790
Orange County Library System	CL-00-10-0006-10	SU	45.312	7,449
Southwest Florida Library Network	12-LSTA-D-06/ 13-LSTA-B-05	SU	45.310	107,980

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Total - National Foundation on the Arts and the Humanities				\$173,974
National Science Foundation				
Agnitron Technology, Inc.	IIP-1315465	SU	47.041	50,000
American Association for the Advancement of Science	107464/ 394915	SU	47.076	24,073
American Association for the Advancement of Science	NSF OIA-1035631	SU	47.080	10,028
American Physical Society	08022013GRT11337	SU	47.076	37,571
Arizona State University	96782	SU	47.074	37,072
Asia-Pacific Network for Global Change Research	ARCP2012-17NMY-Burne/ ARCP2013-05CMY-Burne	SU	47.UNK	31,279
Baton Rouge Area Foundation	PHY-0917587	SU	47.049	66,561
BBN Technologies	Grant # CNS-1346688	SU	47.070	42,281
BBN Technologies	Agreement 1766, PO#9500010136, Prime Grant 0940805	SU	47.082	4,179
Brandeis University	UF-4-51005	SU	47.082	120,047
Brigham Young University	090289	SU	47.049	9,577
Brown University	00000346	SU	47.070	28,844
California Institute of Technology	105545/ 105546/ 108299/ 108300/ 114463/ 91570	SU	47.049	274,115
Carnegie Mellon University	1120824-246409	SU	47.041	84,411
Catholic University of America	Sub Award No. 363460 Sub 3	SU	47.049	4,009
Collin County Community College District	DUE1205077	SCC	47.076	51,536
Colorado State University	98385	SU	47.080	12,913
Columbia University	92952	SU	47.049	63,260
Consortium for Ocean Leadership	113879/ 55347/ 57418/ BA-45, Tasks 54521 & 54524/PO#T346A45/ OCE 0652315 Task Order T351A45/ T349A19/ T352A19	SU	47.050	61,929
Consortium for Ocean Leadership	SAF 12-02/ T340A19	SU	47.079	5,077
Consortium for Ocean Leadership	55555/ 57209/ 60977	SU	47.UNK	325
Council of Graduate Schools	113000524031564/ 1138814/ CGS DIMAC	SU	47.076	31,562
Duke University	12-NSF-1114	SU	47.074	33,172
Duke University	333-1720	SU	47.075	21,319
Education Training Research Associates	AGREEMENT 51830	SU	47.076	27,732
Franklin and Marshall College	12-0002NSF	SU	47.076	32,263
George Mason University	E2030291	SU	47.075	27,030
George Mason University	E2027291	SU	47.076	1,039
Georgetown University	109654	SU	47.075	42,872
Georgia Institute of Technology	RD928-G1/ RD977-G1	SU	47.041	111,123
Georgia Institute of Technology	RB011-G9	SU	47.049	205,705
Georgia State University	SMA-1209172	SU	47.075	17,090
Guidewire Group	subcontract from NSF Prime IIP-1058606	SU	47.041	48,806
Harvard University	DEB07-32903	SU	47.074	7,997
HybridaSol, LLC	IIP-1345664	SU	47.041	3,256
Independent Science	Flow Through NSF IIP-1127412	SU	47.041	57,499
Indiana University	78676	SU	47.080	205,431
Innovatia Medical Systems	IIP-1217306	SU	47.041	10,963
Institute for Disabilities Research & Training	HRD-0833093	SU	47.070	57,500
Jet Propulsion Laboratory	76717/ 94524	SU	47.049	201,852
Johns Hopkins University	111789/ 96665	SU	47.049	81,242
Johns Hopkins University Applied Physics Laboratory	107941	SU	47.049	7,012
Karen Peterman Consulting, Co.	IIS 1217247	SU	47.070	34,347
Marine Biological Laboratory	0929167/38105	SCC	47.076	2,035
Massachusetts Institute of Technology	5710003115	SU	47.049	34,569
Mathematical Association of America	DNS-0846477	SU	47.049	1,177
Miami University of Ohio	USF-NSFBretz-02	SU	47.076	1,578
Michigan Technological University	070215Z1	SU	47.041	28,457
NanoPhotonica	102870	SU	47.041	12,034
Nanoptics, Inc.	79818	SU	47.082	4
National Ecological Observatory Network	106402	SU	47.UNK	171,450
National Organization for Research at the University of Chicago	5849-FSU	SU	47.076	25,666

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FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
NatureServe	NEO0R001	SU	47.UNK	10,402
New York Botanical Garden	102958/ 82256	SU	47.074	71,624
New York University	108667	SU	47.075	26,050
North Carolina State University	2008-1015-02/ 2012-1067-03	SU	47.041	830,573
Northeastern University	502044	SU	47.050	4,559
Nova SouthEastern University	331539	SU	47.074	14,169
Numedeon Inc.	NSF flow through IIP-1358688	SU	47.041	11,284
NVE Corporation	105961	SU	47.041	51,209
Ocean Leadership	BA-33	SU	47.050	11
Ohio State University	60041621/ GRT00019931 / 60026076	SU	47.041	53,314
Ohio State University	60020742	SU	47.049	12,354
Oklahoma State University	AA-5-31750-01	SU	47.082	3,056
Old Dominion University Research Foundation	13-180-332521/ 14-145-340681	SU	47.076	20,717
Omega Optics Inc.	IIP-11250575 FIU Subcontract	SU	47.041	37,353
OndaVia, LLC	109772	SU	47.041	18,041
Oregon State University	95776	SU	47.041	87,655
Oscilla Power, Incorporated	225000524031892	SU	47.UNK	38,038
PaneraTech, Inc.	2FEHMS-USF-IIP-12562	SU	47.041	30,945
Pennsylvania State University	88102/ 90228	SU	47.074	187,641
Physics Teacher Education Coalition	PHY-0808790	SU	47.049	88,303
Pomona College	DMS-1136857	SU	47.049	9,940
Portland State University	100741	SU	47.049	405
Princeton University	110921/ 110922/ 115775/ 99694/ Subaward No. 00002128 Prime Number #PHY-11020138	SU	47.049	792,207
Princeton University	00001782	SU	47.070	5,404
Purdue University	410125418/ SUBAWARD# 4101-56008	SU	47.076	86,346
Research Foundation of SUNY	105148/ 111575	SU	47.074	86,559
Rice University	88291	SU	47.070	14,731
Rice University	83765	SU	47.079	126,650
Rochester Institute of Technology	31095-01	SU	47.041	15,317
Rochester Institute of Technology	31182-01/ DUE11042293118204	FSDB	47.076	14,214
Rochester Institute of Technology	31182-01/ DUE11042293118204	SCC	47.076	52,005
Rutgers University	#4059	SU	47.050	3,183
San Jose State University Foundation	105503	SU	47.050	4,173
Seattle University	DUE-0717392/ DUE-1224868	SU	47.076	37,722
SRI International	53-000366	SU	47.082	83
Stanford University	26808910-50168-A	SU	47.041	136,505
Streamline Automation LLC	Agreement, NSF 12-69	SU	47.076	33,880
Texas A & M Research Foundation	98226	SU	47.041	69,524
Texas Tech University	96688	SU	47.041	56,732
The Center for Occupational Research and Development, Inc.	DUE-1003199	SU	47.076	29,768
The Joseph Stokes Jr. Research Institute of The Childrens Hospital of Philadelphia	92953	SU	47.041	73,149
The Ohio State University Research Foundation	104141/ 87955	SU	47.074	16,826
Transmed Systems Inc	NSF Prime IIP-1230265 SBIR/CREST Phase IIA: Effic	SU	47.041	54,332
Tufts University	112035/ 112038	SU	47.075	37,649
United States Civilian Research and Development Foundation	UKC2-7037-KV-11	SU	47.079	1,513
University Corporation for Atmospheric Research	Z11-90987	SU	47.050	10,362
University of Alabama, Birmingham	72624	SU	47.041	5,649
University of Alaska, Fairbanks	FP40184/JAF 14-0019A	SU	47.082	42,706
University of Arizona	IOS-0923880	SU	47.074	35,597
University of California	S-000460, NSF ECCS 1102074	SU	47.041	122,415
University of California	12-MESA-631188-54-50	SU	47.076	3,688
University of California, Berkeley	ECCS-0939514	SU	47.041	6,541
University of California, Davis	201302358-01	SU	47.074	116,057
University of California, San Diego	32677799	SU	47.041	38,336
University of California, San Diego	42187939	SU	47.050	32,647
University of California, San Diego	100648/ 100649/ 95654	SU	47.080	126,574
University of Chicago	48026.B, Prime OISE-1129076	SU	47.079	329,751
University of Georgia	RR551-511/4944606	SU	47.041	1,727

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University of Georgia	RR2163174943516 / PRIME D	SU	47.076	6,980
University of Hawaii	88423	SU	47.074	18,374
University of Idaho	108818/ KGK692SB003 120	SU	47.074	106,453
University of Illinois at Urbana-Champaign	107824/ 112876	SU	47.070	83,381
University of Illinois at Urbana-Champaign	100432	SU	47.074	84,215
University of Illinois at Urbana-Champaign	2014-00987-01	SU	47.076	167,091
University of Illinois at Urbana-Champaign	102122	SU	47.080	28,635
University of Miami	89085	SU	47.049	9,885
University of Miami	66735H/ P165762 (PRIME# DUE- 1022750)	SU	47.076	17,834
University of Missouri	111023/ 86869/ 94758	SU	47.074	393,914
University of New Hampshire	SUBAWARD 14-058	SU	47.050	4,194
University of New Mexico	394076-87C5	SU	47.075	22,263
University of North Carolina	5-37112	FFWCC	47.050	11,451
University of North Carolina	20100715-03-USF	SU	47.070	25,426
University of North Carolina, Charlotte	20100715-01-FAM/ CNS-1042468	SCC	47.070	156
University of North Carolina, Charlotte	20100715-01-FAM/ CNS-1042468	SU	47.070	19,583
University of North Dakota	81529	SU	47.074	688
University of North Texas	GF1667-3/ Subaward #GF1585-1	SU	47.041	32,832
University of Notre Dame	084009524033095/ PHY-1219444	SU	47.049	7,300
University of Pittsburgh	0016927 (011208-1)	SU	47.070	118,009
University of South Carolina	13-2317	SU	47.041	77,135
University of Tennessee	A109-0555-5001	SU	47.082	24,143
University of Texas, El Paso	26-1007-49-62/ 26-1008-02-62, NSF CNS-1042341	SU	47.070	37,421
University of Washington	102202/ 700625	SU	47.049	75,330
University of Washington	750382/ 759565	SU	47.050	39,320
University of Wisconsin-Madison	86063	SU	47.074	186,447
Vanderbilt University	EAR-1204685	SU	47.050	55,857
Vanderbilt University	2193-016641/ Sub Award 21936-S2 Prime SES-1030164	SU	47.075	22,468
Video Semantics LLC	Agreement from NSF Prime IIP- 1058428	SU	47.041	26,186
Virginia Polytechnic Institute	DEB01114953/ Subaward 478605- 19A71	SU	47.074	48,425
Waves in Solids, LLC	IIP-1248334	SU	47.041	31,683
Wayne State University	71442	SU	47.079	13,762
Wendy C. Turner	112858	SU	47.079	4,901
Woods Hole Research Center	109296	SU	47.041	10,758
Total - National Science Foundation				\$8,603,534
U. S. Department of Veterans Affairs				
Meridian Behavioral Healthcare, Inc.	04012014GRT11334	SU	64.UNK	3,216
Ubisense, Inc.	08092013GRT11419	SU	64.022	47,448
Total - U. S. Department of Veterans Affairs				\$50,664
U. S. Environmental Protection Agency				
Applied Ecology Inc.	41061	SU	66.UNK	10,224
ARCADIS U.S., Inc.	109854	SU	66.UNK	61,405
Archbold Expeditions	RD-83456701-0	SU	66.509	51,287
Archbold Expeditions	92586/ 93862	SU	66.UNK	21,488
Battelle Memorial Institute	114776	SU	66.UNK	6,660
City of Altamonte Springs	PO 059776	SU	66.UNK	1,248
City of Tampa	Work Order 5, PO	SU	66.UNK	6,026
Dynamac Corporation	112936	SU	66.UNK	41,791
Eastern Research Group, Inc.	97509	SU	66.UNK	640
Hazen and Sawyer, P.C.	101274	SU	66.202	35,768
Kentucky Association for Environmental Education	KAE041813	SU	66.951	3,790
Nature Conservancy	FCO 090111-001	SU	66.UNK	183
Pegasus Technical Services, Inc.	UCF13001	SU	66.UNK	7,390
Sarasota Bay Esuary Program	CONTRACT SRH34	SU	66.456	5,575
St. Johns River Water Management District	105191/ 111866/ CONTACT 27879 ENCUMB S007016	SU	66.456	85,914

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Tampa Bay Estuary Program	P.O. 6716/ PO 6766	SU	66.456	70,619
The Ohio State University Research Foundation	103648	SU	66.509	28,621
University of Nebraska, Lincoln	101117	SU	66.511	4,425
Westat, Inc.	8671.03 - PO 004	SU	66.UNK	4,922
Total - U. S. Environmental Protection Agency				\$447,976
U. S. Nuclear Regulatory Commission				
Taylor Engineering, Inc.	C2013-061	SU	77.006	95,466
Total - U. S. Nuclear Regulatory Commission				\$95,466
U. S. Department of Energy				
Advanced Conductor Technologies	DE-SC0009545	SU	81.UNK	46,959
Advanced Magnet Lab	225000524033331	SU	81.UNK	25,991
Alliance for Sustainable Energy, LLC	AXL-3-23356-01	SU	81.UNK	75,806
Ames Laboratory	SC-14-392	SU	81.UNK	77,766
AREVA Federal Services LLC	102488/ 102489	SU	81.121	178,021
Argonne National Laboratory	108999	SU	81.121	25,052
Argonne National Laboratory	97688	SU	81.UNK	11,919
Battelle	103942/ 105161/ 105162/ 106695/ 106696/ 111082/ 111888/ 113257/ 113258/ 114339/ 114340/ 61568/ 86417/ 86418/ 93928	SU	81.UNK	474,342
Battelle Memorial Institute	115495/ 76798/ 76799	SU	81.049	239,827
Battelle Memorial Institute	105419/ 152757/ 212964/ 99415/ 99416	SU	81.UNK	368,168
Battelle Pacific NW Lab	104801/ 106072/ 106762/ 112776/ 113261	SU	81.UNK	75,894
Carnegie Institute of Washington	4-10114-04	SU	81.049	56,069
Central Technological Corporation	DE-SC0010161	SU	81.049	59,867
Colorado School of Mines	400512/ 400612	SU	81.087	37,356
Fermi National Accelerator Lab	100461/ 100464/ 102696/ 102701/ 109661/ 113573/ 56168/ 589175/ 595267/ 603311/ 610230/ 613872/ 614739/ 62923	SU	81.UNK	1,577,244
Florida Power and Light	OE0000435/ DE-FOA-00000152/ DE- FOA-00000152 (G2P)	SCC	81.122	94,056
Florida Power and Light	OE0000435/ DE-FOA-00000152/ DE- FOA-00000152 (G2P)	SU	81.122	43,887
Georgia Institute of Technology	RC233-G1	SU	81.049	129,909
Georgia Institute of Technology	Subcontract No. D6596-G2	SU	81.087	44,985
Honeywell Federal Manufacturing & Technologies, LLC	EP46745	SU	81.123	136,515
Hunter College of CUNY	47803-00-06 A	SU	81.049	38,920
Idaho National Engineering and Environmental Laboratory	00062267/ 00095398/ 00138716	SU	81.UNK	262,513
Idaho State University	86321	SU	81.UNK	94,408
Jefferson Lab	115038/ JSA-13-C0852/ Subcontract #JSA 11-C0616 /R298422	SU	81.UNK	26,119
Jefferson Science Associates, LLC	JSA-12-C2513	SU	81.UNK	52,415
Lawrence Berkeley National Laboratory	96540	SU	81.UNK	18,783
Lawrence Livermore National Laboratory	B605024	SU	81.123	49,196
Leonardo Technologies, Inc.	S114CCCPM4002	SU	81.UNK	11,723
Los Alamos National Laboratory	220023-1/ 74965-001-10/240867-	SU	81.UNK	63,458
Los Alamos National Security, LLC	81625	SU	81.UNK	40
Louisiana State University	76309	SU	81.049	104,329
Michigan State University	RC102100FSU	SU	81.122	115,453
Midwest ISO	PO 8873	SU	81.122	13,302
Mississippi Development Authority	100307	SU	81.119	28,691
National Renewable Energy Laboratory	95512	SU	81.087	176,002
National Research Council	NAS-2000001493	SU	81.UNK	21,884
New Mexico State University	Q01208	SU	81.117	2,921
North Carolina State University	2010-2287-01	SU	81.049	19,261
Oak Ridge Associated University	080003524027646	SU	81.087	183
Oak Ridge Associated University	4000120753	SU	81.UNK	25,495
Oklahoma State University	74158/ 74159	SU	81.049	4,686
Pacific Northwest National Laboratory	219313	SU	81.123	55,228
Planar Energy, Inc	DEAR0000064/ DE-AR0000064	SU	81.135	11,742

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Princeton University	00001730	SU	81.049	13,051
Sandia National Laboratories	102898/ 105938/ 106348/ 109246/ 110347/ 111621/ 112475/ 94270	SU	81.UNK	186,600
Savannah River Nuclear Solutions, LLC	0000093388/ SRNS-F2100-2013- 00274/Sub No. 0000108767, Prime DE- AC09-28SR22470	SU	81.UNK	47,308
Sherwood Associates, Inc.	LEA-4-23271-01	SU	81.UNK	431
Siemens Energy, Inc.	6500018465/ 6500020258/ 6500038030	SU	81.089	185,551
Siemens Energy, Inc.	6500024458	SU	81.UNK	152,766
Siemens Power Generation, Inc.	106910	SU	81.132	2,204
Siemens Power Generation, Inc.	107393	SU	81.134	14,940
Sinmat, Inc.	100670/ 94138/ 94139/ 94146	SU	81.049	111,910
Solar Reactor Technologies, Inc.	6438	SU	81.UNK	48
Stanford University	60212345-51077-F	SU	81.087	78,563
State of Arizona, Arizona Geological Survey	FL-EE002850	FDEP	81.087	12,591
Supramagnetics, Inc	201775/ 201783	SU	81.UNK	4,090
Syracuse University	2414402556S01	SU	81.086	83
Texas A & M University	DE-SC0006885	SU	81.049	1,638
Texas A & M University	C-13-00347	SU	81.087	15,392
Texas A&M - Texas Engineering Experiment Station	94904/ 94906/ 94907	SU	81.049	280,555
The Consortium for Plant Biotechnology Research, Inc.	DE0FG36002G912026000	SU	81.087	53
Tuskegee University	30-21136-001-66122	SU	81.123	107,729
University of Arizona	157433/ Y561451	SU	81.049	165,393
University of California, Lawrence Berkeley National Labs	7043521/ 7052067	SU	81.UNK	155,795
University of California, Santa Barbara	KK1308	SU	81.049	72,358
University of Delaware	34593/ 95588	SU	81.087	50,359
University of Georgia	107357	SU	81.UNK	7,280
University of Illinois at Urbana-Champaign	97958	SU	81.135	232,795
University of Illinois at Urbana-Champaign	103135/ 103136	SU	81.UNK	244,465
University of Maryland, College Park	84771	SU	81.049	159,347
University of Miami	Subaward S110004	SU	81.089	78,386
University of North Carolina	84087/ 84088	SU	81.049	341,183
University of Oklahoma	91715	SU	81.049	161,875
University of Wisconsin-Madison	92103/ 92106	SU	81.UNK	27,979
US Photovoltaic Manufacturing Consortium, Inc.	DE-EE0004947	SU	81.087	1,038,582
UT-Battelle, LLC	40000100172/ 4000101347/ 4000110684/ 4000110871/ 4000122380/ 4000123349/ 4000124012	SU	81.UNK	629,337
Westinghouse Savannah River Company	50993	SU	81.UNK	2,515
Total - U. S. Department of Energy				\$9,559,537
U. S. Department of Education				
AlphaBest Education, Inc	CONTR#13-303::9IN-2443A-3PCCI	SU	84.287	5,803
American Institutes for Research	00514-02794/ 00720-02990	SU	84.305	89,699
Appalachian State University	10-0221 9FAMU01)	SU	84.116	26,039
AVID Center	U411C120039	SCC	84.411	38,707
Baruch College	46332-A	SU	84.116	1,959
Center for Naval Analyses	13-UNF-3-1230	SU	84.283	46,298
Charlotte County District School Board	080-2244B-4CT01	SCC	84.367	5,905
Charlotte County District School Board	080-RL111-1C301	SCC	84.395	15,105
Columbia County School District	72318/ 83288	SU	84.215	80
Corporation for Public Broadcasting	14770/ 15187	SU	84.295	29,740
Council for Adult and Experiential Learning	P116B100202	SCC	84.116	38,043
Duval County Public Schools	S389A090009	SU	84.010	112,838
Duval County Public Schools	U215X060295	SU	84.215	2,195
Duval County Public Schools	P334A080178A	SU	84.334	133,491
Duval County Public Schools	112292/ PO4513014005	SU	84.395	113,118
Duval County Public Schools	U215X1000082	SU	84.UNK	9,534
Educational Testing Service	S283B120037-USF	SU	84.283	154,812
Educational Testing Service	FCRR-IES-305F	SU	84.305	815,875
Embry-Riddle Aeronautical University	229901PO1342	SU	84.116	6,048
Escambia County School District	P O # 6061400002/ P O # 1811300005	SU	84.377	376,884
Flagler County School District	180-1613A-3CR01/ 180-1614A-4CR01	SCC	84.048	27,001

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FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
Florida Alliance for Assistive Services and Technology, Inc.	13ARDC/ 14ARDC	SU	84.224	128,038
Florida Consortium on Postsecondary Education & Intellectual Disabilities	7000031157/ PR/Award #P407A100034-12	SU	84.407	1,213
Florida Consortium on Postsecondary Education & Intellectual Disabilities	7000031157/ PR/Award #P407A100034-12	SCC	84.407	7,726
Gadsden County Public Schools	184804/ 184807/ 184808/ 184907	SCC	84.010	17,108
Georgia State University	86865/ SP00010919-05	SU	84.324	111,400
Hillsborough County Public Schools	#12-MSAP03	SU	84.165	37,056
Hillsborough County Public Schools	U361A070017-11	SU	84.361	24,426
Hillsborough County Public Schools	U165A100060-11	SU	84.374	62,295
Hillsborough County Public Schools	RTTT-SI-01	SU	84.UNK	11,544
Hillsborough County School District	290-1914A-4CG01	SCC	84.002	389,851
ICF Incorporated LLC	13TWSK0115	SU	84.184	37,761
Katholieke Universiteit Leuven	U60957-09132012	SU	84.305	71,551
Kessler Foundation	102733	SU	84.133	9,506
Lee County District School Board	360-2241A-1CT01	SCC	84.367	4,744
Leon County School Board	234000524032254/ 2781400039/ 2781400040	SU	84.010	42,858
Mathematical Policy Research	113701	SU	84.UNK	24,983
Miami University of Ohio	UCFUSDOE0701	SU	84.195	3,636
National Writing Project Corporation	01-FL-06-SEED2012	SU	84.367	1,783
National Writing Project Corporation	01-FL06Amendment No. 11 (inc 20251)/ 01-FI206-SEED 2012 Amendment 1	SU	84.UNK	23,064
Ohio State University	60023887	SU	84.305	83,497
Ohio University	Subaward No. UT 17500 / Prime Award No R324A120272	SU	84.324	206,475
Orange County Florida	M00000062964	SU	84.184	11,842
Orange County Public Schools	480-2243B-3CT01	SCC	84.367	20,578
Panhandle Area Education Consortium	69903	SU	84.366	28,191
Panhandle Area Education Consortium	14-149	SU	84.395	8,766
Pearson, Inc.	34133752-I	SU	84.412	571,490
Polk County Public Schools	530-RG411-3C011/ U60957-09252013	SU	84.UNK	348,877
Polk County School Board	530-2634A-4CB01	SCC	84.027	3,400
Polk County School Board	530-2982A-3C002	SCC	84.282	15,660
Public Consulting Group	186000524032969	SU	84.416	113,224
Putnam County School Board	LOA0750-13-024-75113	SU	84.027	22,443
Salus University	83403	SU	84.325	42,023
Santa Rosa County School Board	PURCHASE ORDER 703462	SU	84.010	44,463
School Board of Highlands County, FL	#670-RA311-2C001	SCC	84.395	7,392
School Board of Miami-Dade County	93554	SU	84.UNK	935,725
School District of Palm Beach County	PO# 2013009146/ PO# 2014003811/ PO# 2014007788/ PO#2013009144	SU	84.367	511,413
Soar Technology, Inc.	H133S130026 10244.01	SU	84.133	19,869
Southwest Educational Development	NIDRR GRANT H13	SU	84.133	19,205
SRI International	N68335-07-C-090	SCC	84.295	12,459
SRI International	114686	SU	84.411	31,532
SRI International	141-000014/ 51-001286	SU	84.UNK	29,207
Syracuse University	K-0000177454	SU	84.264	142
Take Stock in Children, Inc.	P047A121324	SCC	84.047	34,099
The North East Florida Educational Consortium	0759-14-70914-010	SU	84.367	10,653
The School Board of Hillsborough County	12-MSAP02/ U165A1000060-12	SU	84.165	30,442
The School Board of Hillsborough County	aRTTT-S1-01/ RTTT-SI-01	SU	84.UNK	17,019
The School District of Osceola County	#C-14-0154-LK	SU	84.UNK	25,346
The School District of Palm Beach County	S215L080754/ PO#2013017170	SCC	84.215	42,070
The School District of Palm Beach County	S360A100136	SCC	84.360	55,614
TransCen, Inc.	124000524032331	SU	84.UNK	7,985
University of Cincinnati	76747	SU	84.116	10,621
University of Connecticut	UCHC6-35942250/ UCHC6-46086976	SU	84.325	86,874
University of Kansas	FY2014-015	SU	84.324	241,024
University of Kansas	FY2013-041	SU	84.326	183,441
University of Massachusetts	6145192/RFS2013057/ WA00150571/RFS014105	SU	84.133	9,183

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University of Miami	5-39255-FIU-1	SU	84.324	27,804
University of North Carolina	5-39298	SU	84.326	176,581
University of North Carolina, Wilmington	P116J100015	SU	84.116	25,594
University of Oregon	223561B	SU	84.326	90,276
University of Pittsburgh	0023856	SU	84.305	21,165
University of Texas, Austin	UTA10-000724	SU	84.305	306,210
University of Texas, Houston	008295A	SU	84.324	8,590
Vanderbilt University	92615/ 99063	SU	84.116	24,810
Vanderbilt University	21372-S2	SU	84.305	118,166
Vanderbilt University	014209-S1/ 100697	SU	84.324	661,952
Vanderbilt University	19758-S1	SU	84.326	50,642
Virginia Polytechnic Institute	73937	SU	84.116	3,355
Total - U. S. Department of Education				\$8,417,106
U. S. Institute of Peace				
Institute of International Education	USIP817	SCC	91.004	2,000
Total - U. S. Institute of Peace				\$2,000
U. S. Department of Health and Human Services				
Abt Associates Inc.	HHSP23320095624WC	SCC	93.093	103,865
Abt Associates Inc.	Prime HHSP23320095624WC / Task No. HHSP23337001T	SU	93.UNK	16,287
Achaogen, Inc.	102964/ 99683/ 99702	SU	93.UNK	230,804
Advanced Systems Design, Inc.	CDCWF-EL	SU	93.658	633,507
AFrame Digital, Inc.	AFD12038	SU	93.866	124,178
Agency for Community Treatment Services	H79T1021464subaward	SU	93.243	56,851
Albert Einstein College of Medicine	9-526-5232	SU	93.701	53,707
ALS Biopharma	1R41AG044956-01A1	SU	93.866	112,778
American Academy of Developmental	11202013GRT11151	SU	93.630	7,939
American Academy of Pediatrics	6670-99950-709100	SU	93.750	18,962
American College of Radiology	1245/ 85079	SU	93.395	20,530
American College of Radiology	89444/ 94563	SU	93.UNK	2,843
American Dental Association Foundation	110603/ 110604/ 110609/ 110610	SU	93.UNK	74,703
American Institutes for Research	90CO1044/01	SU	93.652	40,865
Aquilus Pharmaceuticals	98239	SU	93.866	13,545
Arizona State University	98873	SU	93.143	150,259
Arizona State University	11-614	SU	93.395	1,254
Association of State and Territorial Health Officials	5U38HM000454-05	FDOH	93.283	13,581
Bay, Franklin, Gulf Healthy Start Coalition	HSCNT/ HSMCD	FDOH	93.994	578,397
Baylor College of Medicine	101811311	SU	93.310	101,106
Benaroya Research Institute at Virginia Mason Research Center	108258/ 111193	SU	93.847	364,231
Benaroya Research Institute at Virginia Mason Research Center	FY13109301	SU	93.855	6,863
Beth Israel Deaconess Medical Center	1026851	SU	93.242	14,188
Beth Israel Deaconess Medical Center	105377	SU	93.853	6,561
Boston University	103798	SU	93.855	16,223
Bowling Green State University	83124	SU	93.239	5,807
Brandeis University	4-01862	SU	93.855	31,256
Brandeis University	112252/ 402137	SU	93.859	105,758
Brigham and Womens Hospital	108414	SU	93.393	90,909
Brigham and Womens Hospital	94674	SU	93.837	3,816
Brigham and Womens Hospital	106219	SU	93.838	597
Brigham and Womens Hospital	Subaward #: 108973 Prime Award #:1R01A1104344-01A1	SU	93.855	49,936
Broward County Board of County Commissioners	11-CP-HCS-8346-RW	FDOH	93.917	1,933,085
Brown University	108357/ 113503	SU	93.273	58,616
Butler Hospital	102775	SU	93.242	3,582
Capital Area Healthy Start Coalition	HSMCD	FDOH	93.778	44,248
Capital Area Healthy Start Coalition	HSCNT	FDOH	93.994	195,292
CareerSource South Florida	WS-TS-PY13-02-00	SCC	93.558	817,123
Case Western Reserve University	RES508271	SU	93.361	7,660
Case Western Reserve University	267038480301	SU	93.389	46,930

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Case Western Reserve University	5U01DK094157/ RES507541	SU	93.847	101,052
Case Western Reserve University	U01635-03012011	SU	93.859	568
Case Western Reserve University	110226	SU	93.UNK	138,185
Cedars-Sinai Medical Center	96941	SU	93.837	81,564
Cedars-Sinai Medical Center	109543	SU	93.846	6,350
Central Florida Behavioral Health Network	CFBHN CR-10	SU	93.243	162,967
Central Healthy Start Coalition, Inc.	HSCNT	FDOH	93.778	206,569
Central Healthy Start Coalition, Inc.	HSCNT	FDOH	93.994	55,966
Chameleon Adaptiveware	U60957-09082012	SU	93.173	105,384
Charles Drew University of Medicine	13-14-MB-G007RN0A-FA	SU	93.389	29,302
Childrens Home Society of Florida	1U79SM058234	SU	93.243	83,155
Childrens Home Society of Florida	6C12CS254860102	SU	93.501	16,478
Childrens Hospital Boston	108919	SU	93.UNK	13,996
Childrens Hospital of Los Angeles	074012524033641/ 2R25	SU	93.847	1,054
Childrens Services Council of Palm Beach	P-584/ P-618	FDOH	93.778	527,901
Childrens Services Council of Palm Beach	P-139/ P-142	FDOH	93.926	370,313
Childrens Services Council of Palm Beach	P-584/ P-618	FDOH	93.994	1,336,866
Chipola Healthy Start Coalition	HSCNT	FDOH	93.778	95,711
Chipola Healthy Start Coalition	HSMCD/ JCHD1314	FDOH	93.994	48,984
Christopher & Dana Reeve Foundation	1U59DD00838	SCC	93.184	1,193
City of Jacksonville	107947/ 115184/ AGR-2013-098-A1/ AGR-2014-067	FDOH	93.914	694,151
City of Jacksonville	107947/ 115184/ AGR-2013-098-A1/ AGR-2014-067	SU	93.914	1,493,492
Clemson University	1601-209-2008855	SU	93.121	24,966
Coastal Behavioral Healthcare, Inc	SubH79SM059621	SU	93.243	28,418
Colorado State University	G-4444-1	SU	93.113	110,491
Colorado State University	105659	SU	93.859	34,439
Columbia University	78997/ 92176	SU	93.103	11,873
Columbia University	32186/ 50644/ 56209	SU	93.172	39,337
Columbia University	106516/ 109842	SU	93.242	200,478
Columbia University	107895	SU	93.853	99
Community Based Care of Central Florida, Inc	1/17/13 CBCCF/USF/ SubU79SM059935	SU	93.243	221,002
Community Partnership for Children	D12-12-USF-TRN/ D12-13-USF-TRN	SU	93.658	192,230
Convergent Engineering, Inc.	105735/ 85326/ 97756	SU	93.865	82,395
Cornell University	669239904	SU	93.310	480,145
Cornell University	90809	SU	93.855	103,221
Cornell University	100188/ 113961	SU	93.867	16,448
Cornell University	UL1TR000457	SU	93.UNK	12,775
Council of State and Territorial Epidemiologists	1U38OT00143/ 5U38HM000454	FDOH	93.283	69,101
Creighton University	270721-01	SU	93.838	5,491
CUBRC, Inc.	104424/ 108427/ 108440/ 112251	SU	93.UNK	24,227
CureSearch National Childhood Cancer Foundation	76332	SU	93.UNK	15,762
CWI Visions USA, LLC	82550	SU	93.UNK	259
Dana-Farber Cancer Institute	1158002/ 1188403/ 1188404	SU	93.855	18,558
Dartmouth College	106196/ 106309/ 106310/ 106312/ 113186/ 113189/ 113190/ 114629	SU	93.856	305,110
DiaCarta	94188/ 94189	SU	93.855	78,274
Duke University	104765/ 94664	SU	93.837	4,017
Duke University	106489/ 112066	SU	93.855	189,415
Duke University	48434	SU	93.856	1,153
Duke University	80615	SU	93.865	72,007
Duke University	11-NIH-1036	SU	93.866	8,513
Duke University	111312	SU	93.UNK	522
Early Learning Coalition of Dade/Monroe	114638/ C12-108/ C13-105	SU	93.558	291,270
Eastern Cooperative Oncology Group	103342/ 34092/ 67646/ 73210	SU	93.395	2,411
Eastern Cooperative Oncology Group	98743	SU	93.UNK	677
Eckerd Youth Alternatives, Inc.	ECA-TRA-USF-FY13/ ECA-TRA-USF- FY14	SU	93.658	649,601
Eckerd Youth Alternatives, Inc.	ECA-MED-USF-FY14	SU	93.778	23,318
Electrical Geodesics, Inc.	112361/ 112537/ 98525/ 98526/ 98527	SU	93.853	30,359
Emory University	T073018	SU	93.242	192,842

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Emory University	S420849	SU	93.395	20,386
Emory University	104982	SU	93.847	41,809
Emory University	98714/ 99550	SU	93.853	36,025
Emory University	108971/ 111003	SU	93.855	15,267
Family Health International	0080.0195/993	SU	93.855	20,759
FEFA, LLC	111722/ 97664	SU	93.UNK	24,084
FHI 360	FHI 360 ID / FCO #: ID0080.0194/992	SU	93.855	7,738
Florida Alcohol and Drug Abuse Association	LD 951	SU	93.959	138,506
Florida Alcohol and Drug Abuse Association	LD951	SU	93.UNK	1,398
Florida Association of Healthy Start Coalitions, Inc.	13-7	SU	93.110	107,886
Florida Association of Healthy Start Coalitions, Inc.	157000524034399	SU	93.994	119,191
Florida Developmental Disabilities Council, Inc.	#855CD12/ 49007/ 61022/ 72167/ 72473/ 79047/ 836CD11/ 839HC12B/ 854EM12B/ 867HC13C/ 893HC14D	SU	93.630	152,724
Florida Healthy Kids Corporation	S4871807012011	SU	93.767	124,718
Florida Medical Quality Assurance, Inc.	105562/ 98415	SU	93.UNK	413,576
Fordham University	Agreement, Prime 1R25-DA031608-01	SU	93.279	1,414
Fred Hutchinson Cancer Research Center	109856/ 112141/ 112142/ 5U01AI068617-07/ PO#0000791276/ PO0000750606	FDOH	93.855	5,584
Fred Hutchinson Cancer Research Center	109856/ 112141/ 112142/ 5U01AI068617-07/ PO#0000791276/ PO0000750606	SU	93.855	419,022
Fred Hutchinson Cancer Research Center	109063/ 109064/ 109885/ 112299/ 112300/ 112301/ 112302/ 113006/ 114928/ 114929/ 114930	SU	93.859	381,578
Gateway Community Service, Inc	AGR-2013-057	FDOH	93.243	3,814
George Washington University	65090/ 70704/ 75674/ 90324	SU	93.847	1,825
Georgetown University	RX 4222-095-USF	SU	93.866	202,787
Georgia Campaign for Adolescent Pregnancy Prevention	U60957-02292012	SU	93.297	28,066
Georgia Institute of Technology	59726	SU	93.847	1
Georgia Regents University	91487	SU	93.273	1,919
Georgia Regents University	110800/ 111039	SU	93.307	138,768
Georgia Regents University	115967	SU	93.389	11,031
Georgia Regents University	103245/ 103724/ 116133/ 84259/ 89313	SU	93.847	169,024
Georgia Regents University	110327	SU	93.UNK	1,834
Georgia State University	SP00011373/Prime 7R56MH09780-03	SU	93.242	5,533
Gulf Coast Workforce Development Board, Inc.	2014 - CTE	SCC	93.558	7,333
H. Lee Moffitt Cancer Center & Research Institute	100035/ 10-15885-04-01-G3/ 10-16308- 03-16-G1/ 10-16308-04-04-G1/ 10- 16930-99-01-G1/ 85159/ TBCCN Moffitt Pilot	SU	93.393	88,085
H. Lee Moffitt Cancer Center & Research Institute	10-16069-01-01-C1	SU	93.394	60,863
H. Lee Moffitt Cancer Center & Research Institute	10-15847-99-01-G1/ 10-16862-99-01- G1/ 10-16914-99-01-G1	SU	93.395	31,712
H. Lee Moffitt Cancer Center & Research Institute	00000051608/ 10-16390-02-07-C1	SU	93.397	11,500
Harvard Medical School	106586/ 109534/ 111979	SU	93.855	137,533
Harvard University	0002.5061105	SU	93.855	40,945
Harvard University	105373/ 105374/ 105679/ 111684/ 111686	SU	93.865	599,226
Health Planning Council of Northeast Florida, Inc.	C11-03, C11-04, C11-05, C12-04, C12- 05	FDOH	93.917	55,953
Health Planning Council of South West Florida, Inc.	CODBY/ CODGN/ CODIE/ CODIL	FDOH	93.917	367,935
Healthy Start Coalition	HSMCD/ HSMOM	FDOH	93.778	155,130
Healthy Start Coalition	HSCNT	FDOH	93.994	39,676
Healthy Start Coalition of Escambia County	EB913/ EB914	FDOH	93.778	422,268
Healthy Start Coalition of Escambia County	EB912	FDOH	93.994	79,154
Healthy Start Coalition of Flagler & Volusia	HS-DS-12/13-01, HS-DS-12/13-02	FDOH	93.994	36,000
Healthy Start Coalition of Hardee, Highlands and Polk Counties	HSCNT	FDOH	93.778	47,306
Healthy Start Coalition of Hardee, Highlands and Polk Counties	HSCNT	FDOH	93.994	12,328
Healthy Start Coalition of Hillsborough County	COSBO-03 R3	FDOH	93.994	6,117
Healthy Start Coalition of Jefferson, Madison, Taylor	HSMCD	FDOH	93.778	20,505
Healthy Start Coalition of Jefferson, Madison, Taylor	HSCNT	FDOH	93.994	26,821

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Healthy Start Coalition of Miami-Dade, Inc.	HSDMO1314	FDOH	93.778	140,672
Healthy Start Coalition of Miami-Dade, Inc.	HSDMO1314	FDOH	93.994	48,889
Healthy Start Coalition of North Central Florida, Inc.	HSPAT	FDOH	93.505	141,104
Healthy Start Coalition of North Central Florida, Inc.	COL-1314/ HSCNT	FDOH	93.778	139,898
Healthy Start Coalition of North Central Florida, Inc.	103222/ 109400/ 109407/ BRA-1314/ COL-1314/ COL-UPC 1314/ DEP- 1314/ HSCNT	FDOH	93.994	308,974
Healthy Start Coalition of North Central Florida, Inc.	103222/ 109400/ 109407/ BRA-1314/ COL-1314/ COL-UPC 1314/ DEP- 1314/ HSCNT	SU	93.994	423,482
Healthy Start Coalition of Pasco	COSBF	FDOH	93.778	471,897
Healthy Start Coalition of Pasco	COSBD	FDOH	93.994	204,166
Healthy Start Coalition of Pinellas, Inc.	FL MIECHV 13-8	SU	93.505	150,791
Healthy Start Coalition of Sarasota County, FI	FDOHSC-HSCC-13-14	FDOH	93.778	90,866
Healthy Start Coalition of Sarasota County, FI	FDOHSC-HSCC-13-14	FDOH	93.994	67,816
Healthy Start Coalition of Southwest Florida, Inc.	HSCNT	FDOH	93.505	45,627
Healthy Start Coalition of Southwest Florida, Inc.	HSCNT	FDOH	93.778	79,879
Healthy Start Coalition of Southwest Florida, Inc.	HSCNT	FDOH	93.994	135,422
Healthy Start Community Coalition of Okaloosa and Walton Counties	W2-1011 Renewal 0002/ W2-1011 Renewal 0003	FDOH	93.994	57,379
Hemophilia of Georgia	MCHB #2H30MC00011-19/ MCHB #5 H30MC24046-0	SU	93.110	15,001
Hemophilia of Georgia	1U27DD000862-01	SU	93.184	12,041
Hemophilia Of Georgia	110423/ 110436	SU	93.UNK	7,353
Henry Ford Health System	Prime Grant No. 1R01HD067314-02	SU	93.865	7,651
Hillsborough County Administrative	12/21/12 13th JC/USF	SU	93.243	30,984
Hillsborough County Board of County Commissioners	12-0193	SU	93.153	11,349
Hillsborough County Board of County Commissioners	12-0223/ H.C. #12-0209	FDOH	93.914	2,557,904
ICF International	106359/ 113984	SU	93.UNK	49,122
iFyber, LLC	109640	SU	93.UNK	24,530
Indian River County Healthy Start Coalition	HSCNT	FDOH	93.778	66,555
Indian River County Healthy Start Coalition	HSCNT	FDOH	93.994	32,795
Indiana University	105414	SU	93.847	48,562
Indiana University	111699/ 111700/ 112732	SU	93.867	212,557
Indiana University	110520/ 110566/ 110567/ 110568	SU	93.UNK	87,535
Indiana University, Bloomington	IN-4684828-FSU	SU	93.847	9,108
Informed Families	156000524026982	SU	93.959	493
Informed Families	156000524032680/ 156000524032681	SU	93.UNK	27,388
Institute for Clinical Research, Inc.	105694/ 107937/ 85969/ M22-TA-032- 0907-3	SU	93.855	79,795
Jacksonville University	110208/ 112173	SU	93.173	16,986
Jaeb Center for Health Research Foundation, Inc.	100537/ 100538/ 106827/ 65088/ 67380/ 79082/ 83738/ 83756/ 85927/ 86482/ 86483/ 91060/ 91065/ 98658/ 98660	SU	93.867	499,278
JBS International, Inc.	106296	SU	93.UNK	4,158
Jewish Family and Childrens Services	3/25/13 JFCS/USF	SU	93.048	5,704
Johns Hopkins Bloomberg School of Public Health	103609	SU	93.279	7,157
Johns Hopkins University	2001377392	SU	93.226	101,714
Johns Hopkins University	96898	SU	93.286	70,790
Johns Hopkins University	82032	SU	93.394	55,587
Johns Hopkins University	95630	SU	93.395	55,976
Johns Hopkins University	79855	SU	93.397	118,838
Johns Hopkins University	100344	SU	93.837	44,766
Johns Hopkins University	108142/ 78726/ 78727	SU	93.838	206,641
Johns Hopkins University	100417	SU	93.839	52,228
Johns Hopkins University	2001596907	SU	93.853	46,108
Johns Hopkins University	109532/ 110478/ 110526/ 116598	SU	93.855	151,781
Johns Hopkins University	Subaward2001816549/Prime 1R03AG041992-01	SU	93.866	14,755
Johns Hopkins University	U10EY008057/ U10EY014660-02	SU	93.867	79,551
Johns Hopkins University	100316/ 94557	SU	93.UNK	134,258
Juvenile Welfare Board, The Childrens Services Council of Pinellas County	CYS13/ CYS14	FDOH	93.297	575,124
Kaiser Foundation Research Institute	108047/ 110527/ 12BCAAN-04-01	SU	93.393	73,018

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Kaiser Foundation Research Institute	106113	SU	93.715	24,929
Kaiser Foundation Research Institute	105294	SU	93.UNK	412
Kent State University	108857	SU	93.837	6,538
KIT Solutions	SOA2012-SK001	SU	93.959	35,002
La Jolla Institute for Allergy & Immunology	111953/ 98209	SU	93.855	45,692
Laboratoire National De Sante Publique	113140/ 115461	SU	93.UNK	28,061
Livermore Instruments, Inc.	107549	SU	93.855	15,666
Louisiana State University	105131	SU	93.855	52,071
Luna Innovations Incorporated	103507	SU	93.121	46,694
Lutheran Family Health Centers	109477	SU	93.121	10,610
MACRO International	33430-8S-1239/ 633430-11S-1605	SU	93.243	54,886
Managed Access to Child Health, Inc.	105506/ 113935/ SUSF-0812-092912	SU	93.243	232,592
Managed Access To Child Health, Inc.	114007	SU	93.UNK	40,609
Massachusetts Eye and Ear Infirmary	75866	SU	93.173	6,000
Massachusetts General Hospital	85998	SU	93.213	18,363
Massachusetts General Hospital	216288	SU	93.395	23,954
Massachusetts General Hospital	107857/ 221341/ 60586/ U01NS052592	SU	93.853	208,197
Massachusetts General Hospital	95178	SU	93.859	6,785
Mayo Clinic Jacksonville	111803/ 111804	SU	93.273	174,007
Mayo Clinic Jacksonville	108031	SU	93.395	31,303
Mayo Clinic Jacksonville	104512/ 110752	SU	93.838	85,426
Mayo Clinic Jacksonville	112582	SU	93.847	37,931
Mayo Clinic Jacksonville	111508	SU	93.866	26,366
Medical College of Wisconsin	R21AI101560-01 SUBAWARD 1	SU	93.855	40,118
Medical College of Wisconsin	R01GM097381	SU	93.859	97,996
Medical University of South Carolina	MUSC12-078	SU	93.121	45,025
Medical University of South Carolina	MUSC 13-071	SU	93.393	14,979
Medical University of South Carolina	108790/ 108791	SU	93.396	18,809
Medicines for Malaria Ventures	MMV 09/000107	SU	93.855	361,102
Memorial Sloan-Kettering Cancer Center	2011/02/02	SU	93.399	11,202
Meso Scale Diagnostics, LLC	110716	SU	93.UNK	14,263
Miami-Dade County	1269620669	SCC	93.574	216,185
Michigan State University	RC102921USF	SU	93.173	140,681
Michigan State University	61-0674FSU/ 61-0834FSU	SU	93.242	29,833
Michigan State University	82463/ 98913	SU	93.867	22,055
Mind Research Network	Sub Award No.- 6177SubN3	SU	93.242	12,967
Miriam Hospital	710-9665-8985	SU	93.242	13,179
Miriam Hospital	107033	SU	93.279	5,478
Miriam Hospital	102292	SU	93.855	211,885
Molina Healthcare, Inc.	107072/ 112762	SU	93.739	101,817
Montana State University	107183	SU	93.213	16,349
Montana State University	G222-11-W3514 / G196-10-W2630	SU	93.242	89,072
Montana State University	84629	SU	93.855	5,526
Montana State University	CS120029	SU	93.859	41,764
Montefiore Medical Center	93572	SU	93.UNK	46
Morehouse School of Medicine	T1023447	SU	93.243	1,714
Mount Sinai School Of Medicine	98505/ 98506	SU	93.837	19,493
National Association of County and City Health Officials	MRC-14-0315/ NACCHO Contract#13-0066 NACCHO Contract#MCR 14-0066	FDOH	93.008	5,574
National Association of County and City Health Officials	NACCHO Contract#2012-110804 AGR-2013-077	FDOH	93.283	690
National Center for HIV Care in Minority Communities	6/06/12 FIC AETC	SU	93.145	1,631
National Development and Research Institutes, Inc.	83510	SU	93.279	48,938
National Marrow Donor Program	64658/ 64659/ 64665/ 65064/ 65316/ 65317/ 66006/ 89499/ 92181	SU	93.839	69,019
National Marrow Donor Program	72579/ 75922/ 75936/ 85960	SU	93.UNK	9,905
National Surgical Adjuvant Breast and Bowel Project	103617	SU	93.395	57,224
Nemours Childrens Clinic	91502	SU	93.UNK	29,450
Nemours Foundation	3009110001	SU	93.847	470
Nevada Department of Child and Family Services	AI-13-014	SU	93.557	63,426
New England Research Institutes	62094	SU	93.UNK	377
New York Blood Center	108339/ NIH000258	SU	93.855	178,171
New York University	92291	SU	93.121	3,031

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New York University	Site # 001116	SU	93.837	26,811
New York University School of Medicine	109784	SU	93.846	39,789
North Broward Hospital District	H76HA00210-10-12-01	FDOH	93.917	79,614
North Dakota State University	103990	SU	93.242	5,828
North Dakota State University	108369	SU	93.279	195,997
Northeast Florida Healthy Start Coalition, Inc.	AGR-2013-099 AGR-2013-099-A1	FDOH	93.505	224,001
Northeast Florida Healthy Start Coalition, Inc.	HSCNT/ HSTPP	FDOH	93.778	411,383
Northeast Florida Healthy Start Coalition, Inc.	90AK0011-01-00/ AGR-2009-138-A6/ AGR-2010-054-A5/ H49MC00051-09- 00	FDOH	93.926	271,499
Northeast Florida Healthy Start Coalition, Inc.	90AK0011-01-00/ AGR-2009-138-A6/ AGR-2010-054-A5/ H49MC00051-09- 00	SU	93.926	134,970
Northeast Florida Healthy Start Coalition, Inc.	AGR-2013-043 A3 AGR-2012-043 A4	FDOH	93.994	438,146
Northeastern University	500308-78050	SU	93.173	106,112
Northwestern University	SP0013174-PROJ0005878	SU	93.701	41,169
Nova Southeastern University	106015/ 114044	SU	93.226	41,128
Nova SouthEastern University	1R15HL113905 NSU# 331720	SU	93.859	15,506
Ogilvy Public Relations	106347/ 107878/ 115518	SU	93.UNK	222,277
Ohio State University	60033736	SU	93.855	43,381
Ohio State University	60031531	SU	93.859	12,991
Okeechobee County Family Healthy Start Coalition	COSCI	FDOH	93.994	550
Olmsted Medical Center	93908	SU	93.715	47,903
OneVax, LLC	106078	SU	93.847	3,571
Orange County BOCC	RW114/ RW115/ Y9-159A, Y10-189C	FDOH	93.914	1,630,910
Orange County Florida	Y13-2049	SU	93.104	53,898
Orange County Florida	M00000064577	SU	93.243	10,399
Orange County Florida	M00000061481/ M00000061725/ M00000066258/ M00000066259/ Y12622LC POM00000058953	SU	93.959	76,139
Oregon Health & Science University	1002249-FLST/ 1002700-FLST	SU	93.859	23,103
Oregon Health & Science University	93576	SU	93.UNK	34,138
Osceola County	5H79T1023410-03/ G157301001- 5340000	SU	93.243	17,637
Once of Prevention Fund of Florida, Inc.	102652/ 106165/ 109361/ HF-13-14-37/ HF-13-14-40	FDOH	93.558	236,683
Once of Prevention Fund of Florida, Inc.	102652/ 106165/ 109361/ HF-13-14-37/ HF-13-14-40	SU	93.558	783,499
Once of Prevention Fund of Florida, Inc.	HF-13-14-37/ HF-13-14-40	FDOH	93.590	21,454
Pacific Institute for Research	0719; Prime # R21AA02202	SU	93.273	15,031
Palm Beach Board of County Commissioners	R2012-0819/ R2012-1367/ R2013- 0527/ R2014-1023	FDOH	93.914	2,041,050
Panhandle Area Education Consortium	10-082	SU	93.136	49,890
Patient Centered Outcomes Research Institute	U60957-08172013	SU	93.UNK	462,551
Pennsylvania State University	4328-FIU-DHHS-2529	SU	93.273	161,708
Pennsylvania State University	4964-FSU-DHHS-8225	SU	93.279	27,133
Pitt Community College	90CC0078/02-05	SCC	93.721	103,178
Poarch Band of Creek Indians	UWF001 PRIME 90ET0434/01	SU	93.747	26,251
Ponce School of Medicine & Health Science	U60957-09112013	SU	93.718	495,936
Princeton University	00002147	SU	93.280	103,425
Programme Nat Lutte Contre La Tuberculose	113632	SU	93.UNK	3,622
Q-Track	Q-TrackSBIR09012012	SU	93.866	1,528
QuantumBio, Inc.	97910	SU	93.859	44,104
REACH UP, Inc.	50400-100-2C-C3	SU	93.926	44,911
Renova Life Inc.	107582	SU	93.865	6,719
Rensselear Polytechnic Institute	A12403	SU	93.859	37,843
Research Foundation for Mental Hygiene, Inc.	113349	SU	93.242	38,865
Research Foundation of SUNY	100991	SU	93.273	31,632
Research Triangle Institute International	Sub 46-312-0212050, Prime HHSP23320095651WC	SU	93.UNK	197,111
Rush University Medical Center	107725/ 113199	SU	93.273	9,251
Rutgers University	112256/ 113069	SU	93.855	29,350
Sam Houston State University	321-20-C28A	SU	93.279	25,783
San Diego State University	57502A P4239 7802 21	SU	93.395	21,453
Saneron CCEL Therapeutics	S1023409152010	SU	93.866	59,285

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Science Applications International Corporation	PO10035958	SU	93.855	5,855
Securboraton, Inc.	04172014GRT11343	SU	93.173	22,621
SensoPath Technologies, Inc.	98897	SU	93.399	83,898
Sixth Judicial Circuit of Florida	02/06/13 PC/USF	SU	93.243	35,560
Sloan-Kettering Institute for Cancer Research	108925	SU	93.393	187,750
Social & Scientific Systems, Inc.	104098/ 104099/ 104100/ 113342	SU	93.UNK	286,335
Society for the Arts in Healthcare	62350	SU	93.UNK	2
South Florida Behavioral Health Network	ME 225 55	SU	93.104	33,148
Southwest Oncology Group	98037	SU	93.399	162
St. Jude Childrens Research Hospital	87019	SU	93.701	3,062
St. Jude Childrens Research Hospital	108995	SU	93.839	77,726
St. Jude Childrens Research Hospital	111344050-7435783	SU	93.855	2,411
St. Jude Childrens Research Hospital	110474	SU	93.859	81,394
St. Jude Childrens Research Hospital	111416	SU	93.UNK	8,447
Stanford University	107226	SU	93.399	9,723
Stanford University	111594	SU	93.859	33,350
Stanford University	109785	SU	93.866	10,896
State of Texas, Health and Human Services Commission	100433/ 100437/ 104038/ 104047/ 106100/ 106101/ 107957/ 107967/ 108117/ 111017/ 111019/ 113897/ 114316/ 114804/ 114805/ 529-140073- 00001B/ 68240	SU	93.256	10,577,249
Stereology Resource Center, Inc.	2R44MH076541-04	SU	93.242	37,168
Summa Health System	89491-A	SU	93.867	51,095
Temple University	115277	SU	93.173	15,847
Temple University	360954-USF/ 36-1835151/CC0162889	SU	93.279	102,728
Temple University	P0022128	SU	93.865	76,385
Tetrapahase Pharmaceuticals, Inc.	115333	SU	93.UNK	2,040
Texas A & M Research Foundation	100353	SU	93.242	43,550
Texas A & M University	C4351	SU	93.847	4,287
The CS Draper Laboratories, Inc.	SC001-000000783	SU	93.853	14,457
The Emmes Corporation	94174/ 94693	SU	93.701	75,293
The Emmes Corporation	73624	SU	93.848	400
The Emmes Corporation	52636/ 65030	SU	93.UNK	85,128
The Family Cafe	93972	SU	93.243	1,942
The Family Cafe	109531	SU	93.839	306,822
The Jackson Laboratory	102929	SU	93.847	6,856
The Joseph Stokes Jr. Research Institute of The Childrens Hospital of Philadelphia	107259/ 112979	SU	93.395	153,794
The Joseph Stokes Jr. Research Institute of The Childrens Hospital of Philadelphia	104234/ 109586	SU	93.399	1,904
The Joseph Stokes Jr. Research Institute of The Childrens Hospital of Philadelphia	87352	SU	93.847	483
The Joseph Stokes Jr. Research Institute of The Childrens Hospital of Philadelphia	105945/ 108039	SU	93.UNK	7,513
The Ohio State University Research Foundation	112406/ 92747	SU	93.855	243,998
The Ohio State University Research Foundation	115140	SU	93.859	22,536
The Scripps Research Institute	5-20422	SU	93.280	24,547
The University of Texas Health Science Center at San Antonio	84632	SU	93.837	2,153
The University of Texas Health Science Center at San Antonio	89462/ 96016	SU	93.879	24,077
TransGenex Nanobiotech, Inc.	HHSN261201300044C	SU	93.395	72,429
Trius Therapeutics, Inc.	100282/ 98208	SU	93.UNK	155,406
Tulane University	TUL-HSC-340-11/12 / 7R21MH089808- 03	SU	93.242	3,217
Univeristy of Texas Health Science Center, San Antonio	153079/129497	SU	93.242	7,142
University at Buffalo SUNY	Subaward PO R676993, Prime R01- H058588	SU	93.865	5,065
University of Akron	00647-USF	SU	93.859	749
University of Alabama, Birmingham	107220/ 109277/ 109411/ 114656	SU	93.121	934,068
University of Alabama, Birmingham	105415/ 111801/ 115190	SU	93.310	233,832
University of Alabama, Birmingham	105729/ 112670	SU	93.853	106,685
University of Alabama, Birmingham	000342391-017/ 000388010-021/ 000388010-033/ 104002/ 110892	SU	93.865	183,385

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University of Alabama, Birmingham	000406190-009	SU	93.UNK	7,467
University of California, Berkeley	Prime #:1R25TW009338-01/Subaward #: 00007903	SU	93.989	6,248
University of California, Davis	106140/ 106141/ 114304	SU	93.103	94,094
University of California, Los Angeles	2000 G PG852	SU	93.110	78,713
University of California, Los Angeles	108287/ 108839/ 114739	SU	93.853	328,206
University of California, San Diego	Purchase Order No. S9000085	SU	93.273	155,147
University of California, San Diego	110420/ ADC-039/ ADC-040-A4/ ADC- 046-INI	SU	93.866	976,633
University of California, San Francisco	7741sc/ 98128	SU	93.121	116,247
University of California, San Francisco	104260	SU	93.242	71,360
University of California, San Francisco	100045/ 100046/ 106410/ 112709/ 113162	SU	93.838	106,907
University of California, San Francisco	107807	SU	93.853	28,526
University of California, San Francisco	R21AG042813	SU	93.866	40,456
University of California, San Francisco	1U10EY021125-01A1	SU	93.867	3,017
University of California, San Francisco	76177	SU	93.UNK	3,959
University of California, Santa Barbara	kk1405	SU	93.859	1,552
University of Cincinnati	100476	SU	93.853	3,865
University of Colorado	FY14.236.003	SU	93.121	5,320
University of Colorado, Denver	100286/ 103334/ 108152/ 110091/ 115527	SU	93.242	117,730
University of Colorado, Denver	82627	SU	93.837	29
University of Colorado, Denver	104980	SU	93.847	150,418
University of Colorado, Denver	99097	SU	93.867	51,808
University of Connecticut	89068	SU	93.879	56,747
University of Georgia	RR166-732/4689078/ RR166- 732/4693638	SU	93.859	78,291
University of Hawaii	97443	SU	93.853	6,590
University of Idaho	108594/ 116072	SU	93.855	35,003
University of Illinois	1R01EB012142	SU	93.286	11,789
University of Illinois, Chicago	2007-06003-08-00/5P20MH078458-05/ Prime:5R01MH081049-04/Subaward #:2008-04459-03-00	SU	93.242	86,293
University of Illinois, Chicago	2008-03931	SU	93.866	194,931
University of Iowa	1000877858/ 108724	SU	93.837	11,414
University of Kansas Medical Center Research Institute	90225	SU	93.395	9,994
University of Maryland	9028	SU	93.275	30,716
University of Maryland	9024/ 9026/ 9053/ 9070/ 9104	SU	93.UNK	135,800
University of Maryland, Baltimore	96235	SU	93.113	14,568
University of Maryland, Baltimore	103982/ 112150	SU	93.837	88,403
University of Maryland, Baltimore	105286	SU	93.846	7,067
University of Maryland, Baltimore	109031/ HHS-N-276-2011-00004-C	SU	93.UNK	8,145
University of Massachusetts	S20120000018328	SU	93.110	20,468
University of Massachusetts	112231	SU	93.396	197,926
University of Massachusetts	103234	SU	93.853	75,261
University of Miami	115640/ 99568	SU	93.610	46,915
University of Miami	60341/ 78226/ 85653/ 99050	SU	93.853	73,427
University of Miami	100154/ 115512	SU	93.855	9,222
University of Miami	5R25GM050083-11	SCC	93.859	2,351
University of Miami	089009524032131/ M178481	SU	93.866	295,138
University of Miami	104895	SU	93.867	2,839
University of Miami	Prime Award No. UB4HP19066 Subaward #: 661458	SU	93.969	4,563
University of Miami	113264	SU	93.990	1,909
University of Miami	81215	SU	93.UNK	226,633
University of Michigan	93499	SU	93.173	48,091
University of Michigan	78561	SU	93.286	4,741
University of Michigan	100100	SU	93.396	19,145
University of Michigan	111694/ 98684	SU	93.859	173,175
University of Minnesota	86598	SU	93.233	6,263
University of Minnesota	P663633109	SU	93.393	4,740
University of Minnesota	94974	SU	93.847	2,669
University of Minnesota	100252/ N000936921	SU	93.853	62,800

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University of Missouri	C00044080-1	SU	93.393	87,740
University of Missouri	103063	SU	93.867	10,669
University of Nebraska	34-5507-1027-009	SU	93.191	9,383
University of Nebraska	34-5507-1031-001	SU	93.732	16,425
University of Nebraska	36-5360-2141-001	SU	93.866	52,653
University of Nebraska Medical Center	107487	SU	93.395	1,236,472
University of North Carolina	103742	SU	93.350	2,340
University of North Carolina	5-30141	SU	93.837	61,129
University of North Carolina	105120	SU	93.838	10,049
University of North Carolina	103344/ 104961/ 105997/ 105998/ 113604	SU	93.846	102,631
University of North Carolina	107598	SU	93.855	83,875
University of North Carolina	UNC: 5-33278 PRIME: 3R01	SU	93.866	112,183
University of North Carolina	109907/ 111253/ 98342	SU	93.UNK	356,342
University of North Texas	RF0039-2012-004	SU	93.610	45,659
University of North Texas Health Science Center	RF0039-2012-002	SU	93.610	221,397
University of Oklahoma	RS2011134502 PRIME: 1R01E	SU	93.867	21,791
University of Pennsylvania	AGR-2013-093-A1 AGR-2013-093-A2	FDOH	93.361	59,957
University of Pennsylvania	559908	SU	93.837	222,513
University of Pennsylvania	561756-Project 2	SU	93.838	136,558
University of Pennsylvania	107831	SU	93.839	210,869
University of Pennsylvania	104018/ 106651/ 106678/ 113334/ 113335/ 113338/ 560004/ 560224/ 562000/ 563196	SU	93.846	538,626
University of Pennsylvania	111030/ 116737	SU	93.866	86,878
University of Pennsylvania	105043/ 105044/ 107853/ 109822/ 111327/ 111498/ 114300/ 114415/ 114435/ 116399/ 96685/ 96686	SU	93.867	707,898
University of Pennsylvania	89653	SU	93.UNK	7,480
University of Pittsburgh	0008389/ 0010160	SU	93.242	94,968
University of Pittsburgh	0021048 122185 2	SU	93.262	956
University of Pittsburgh	Prime:4R37AA011873-16 Subaward: 0032925 (123571-1)/ Subaward No. 0005431, Prime 5R37AA011873-12	SU	93.273	277,532
University of Pittsburgh	Prime Award # 1R01CA157477-01A1 Sub Award # 0021031(122347-1)	SU	93.395	5,765
University of Pittsburgh	0010712 (122054-01)	SU	93.855	103,150
University of Pittsburgh	110886	SU	93.865	15,758
University of Puerto Rico	1UB6HP20189-01-00	SU	93.249	176,826
University of Puerto Rico	104970/ 107594	SU	93.397	100,343
University of Rochester	1 R01 CA157823-01A1	SU	93.393	15,662
University of Rochester	94534	SU	93.837	894
University of Rochester	104414	SU	93.853	28,417
University of Rochester	101134	SU	93.UNK	527
University of Southern California	111877/ 113659/ 113660	SU	93.172	105,132
University of Southern California	89260	SU	93.242	62,883
University of Southern California	110586	SU	93.853	23,830
University of Tennessee	106528	SU	93.226	19,952
University of Texas	107430/ 115973	SU	93.121	43,791
University of Texas	152801/151799	SU	93.879	3,274
University of Texas	105958	SU	93.UNK	127,678
University of Texas Health Science Center, Houston	Subaward No. 0009512C Prime Award No. 1R01MH100021	SU	93.242	14,727
University of Texas Health Science Center, San Antonio	Su. Awd. No- 153324/131364	SU	93.242	95,963
University of Texas Medical Branch at Galveston	105007/ 107846/ 112056/ 99377	SU	93.865	158,125
University of Texas Medical Branch at Galveston	107978	SU	93.867	6,356
University of Texas, Health Science Center at Houston	111738	SU	93.307	26,579
University of Texas, Health Science Center at Houston	107884/ 108939/ 109722	SU	93.837	6,803
University of Texas, Health Science Center at Houston	105434/ 114748	SU	93.UNK	42,127
University of Texas, Houston	0007774A	SU	93.865	26,590
University of Toledo	55267/ 55554	SU	93.837	22,662
University of Utah	84076/ 84078	SU	93.847	79,182
University of Utah	10032145	SU	93.910	76,643
University of Utah	111480/ 115109	SU	93.UNK	4,817

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University of Vermont	20343-FSU	SU	93.242	41,495
University of Virginia	107443/ 111413	SU	93.847	1,172,002
University of Virginia	107314/ 115826	SU	93.855	12,747
University of Washington	104900	SU	93.121	21,026
University of Washington	WU-12-224/PO#2917755T	SU	93.242	17,725
University of Washington	105738/ 112364/ 745173/ 755017	SU	93.600	311,355
University of Washington	755513Z	SU	93.723	52,160
University of Washington	95864	SU	93.837	49,341
University of Washington	101009	SU	93.853	10,139
University of Washington	107806	SU	93.865	7,883
University of Washington, Seattle	739128	SU	93.279	1,796
US Dept of Health & Human Services to the Jacksonville Urban League	AGR-2013024	FDOH	93.600	214,919
US Virgin Island Department of Health	11175/ U60957-04032014	SU	93.116	12,778
Utah State University	13021001	SU	93.104	10,253
Utah State University	10037501	SU	93.243	16,185
Vanderbilt University	VUMC 41062	SU	93.173	1,836
Vanderbilt University	SUBAWARD# VUMC 40398	SU	93.610	149,026
Vanderbilt University Medical Center	112733	SU	93.846	2,747
Virginia Commonwealth University	113530/ 113548	SU	93.361	43,257
Virginia Commonwealth University	PD301855-SC106101	SU	93.865	2,954
Virginia Polytechnic Institute	87614	SU	93.855	109,737
Virginia Polytechnic Institute	107669	SU	93.859	6,856
Vitrually Better, Inc.	11001GUCF	SU	93.242	64,819
Wake Forest University	WFUHS 30215	SU	93.UNK	78,925
Wake Forest University Health Sciences	89411	SU	93.866	18,322
Wake Forest University Health Sciences	107379/ 107384/ 107385/ 107386/ 114376/ 114403/ 114405/ 114406/ 115803/ 115805/ 115806/ 115807	SU	93.UNK	307,562
Warren Stress Management	WSM/01012012	SU	93.361	7,492
Wayne State University	Subaward No. WSU14045 PO No. P0668299	SU	93.145	6,466
Wayne State University	WSU14016	SU	93.226	34,941
Wayne State University	Subaward No. WSU14026 Prime Award: 1U01HL097889	SU	93.837	4,019
Well Florida Council Inc	RW-Citrus-1314	FDOH	93.917	98,000
West Central Florida Area Agency on Aging	OAA-2013-USF/ OAA-2014-USF	SU	93.052	62,683
Westat, Inc.	7887-S001	SU	93.279	350,170
Westat, Inc.	6101-S041/ 8530-S041	SU	93.865	453,321
Westat, Inc.	107697/ 110506/ 110507/ 110508/ 110509/ 110521/ 6101-S038/ N01 HD0303345	SU	93.UNK	830,143
Westcare Foundation	SubH79T1021356	SU	93.243	45,141
Xhale, Inc.	90900/ 90901	SU	93.273	39,544
Xhale, Inc.	103011/ 103012	SU	93.279	5,374
Xhale, Inc.	104102	SU	93.859	7,647
Yale University	Subaward No. M12A11369 (A08727)	SU	93.837	27,817
Yale University	82101/ 93376	SU	93.853	93,439
Zenagene, Inc.	103441	SU	93.393	50,232
Total - U. S. Department of Health and Human Services				\$70,607,343
U. S. Corporation for National and Community Service				
Corporation for National and Community Service	#242300/ #R01500	SCC	94.005	20,781
Corporation for National and Community Service	07VSSFL019	SU	94.013	94
Florida Commission on Community Service	06AFHFL0010082/ 12AC143210/ 13AC149574	FDEP	94.006	396,361
Florida Commission on Community Service	06AFHFL0010082/ 12AC143210/ 13AC149574	SCC	94.006	263,002
Jumpstart	300200	SU	94.006	5,859
The Health Federation of Philadelphia	AGR-2013-051	FDOH	94.006	19,362
University of Maryland	Z905205	FDOEA	94.006	200,157
Volunteer Florida Foundation	FSU 2012-2013/ FSU 2013-2014	SU	94.006	66,997
Total - U. S. Corporation for National and Community Service				\$972,613

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
U. S. Department of Homeland Security				
American Association of Community Colleges	HSTS07-08-H-0012	SCC	97.075	43,713
BakerAECOM, LLC	HSFEHQ-09-D-0368	SU	97.029	33,387
BakerAECOM, LLC	UCFPTS001	SU	97.UNK	12,791
City of Fort Pierce	#228700/ #228710	SCC	97.067	10,650
National Academy of Sciences	114631/ 115957	SU	97.UNK	49,014
National Partnership for Environmental Technology Education	10385 FEMA	SCC	97.068	7,025
Purdue University	4112-35822	SU	97.061	40,014
Sarasota County Government	PO132098	SU	97.042	3,644
Sarasota County Health Department	PO152531	SU	97.042	2,636
Strategic Alliance for Risk Reduction	UF 05 07 0001	SU	97.039	277
Texas A&M - Ag Programs Contracts & Grants	106676	SU	97.104	34,412
University of North Carolina	5-36300	SU	97.061	55,280
University of Rhode Island	083010/0002251 P.O.# 0000018530	SU	97.061	1,813
Total - U. S. Department of Homeland Security				\$294,656
U. S. Agency for International Development				
Agricultural Research Organization	94890	SU	98.UNK	2,506
American Council on Education	105403/ 105443/ 106454	SU	98.012	771,796
Arizona State University	14-476	SU	98.001	51,633
Chemonics International, Inc.	81883	SU	98.UNK	153,171
Convergent Engineering, Inc.	100873	SU	98.001	30,706
Development Alternatives, Inc.	108179	SU	98.UNK	4,315
Georgetown University	FSCJ-RX2050-705-13-E	SCC	98.001	274,454
Global Environment and Technology Foundation	TCCC-USAID-GETF, WADA	SU	98.UNK	228,512
Higher Education for Development	HED 012-9748-LAC-12-03	SU	98.012	242,998
Higher Education For Development	81203	SU	98.UNK	53,021
International Center for Agricultural Research in the Dry Areas	112862	SU	98.001	4,039
International Potato Center	101443	SU	98.UNK	50,643
Mendez England & Associates	AID-114-I-13-00001/AID-114-to-14- 00002	SU	98.UNK	21,631
Michigan State University	108482	SU	98.001	83,938
Michigan State University	110998/ 112284	SU	98.UNK	33,193
National Academy of Sciences	PGA-2000003667	SU	98.012	3,118
Partners of America	2050	SU	98.001	27,565
RTI International	2-330-0213997	SU	98.001	67,910
RTI International	1-330-0213559	SU	98.UNK	271,348
South Dakota State University	112871	SU	98.001	8,203
The International Crops Research Institute for the Semi- Arid Tropics	112799/ 112800	SU	98.UNK	4,456
The Ohio State University Research Foundation	115243/ 87511/ 92744	SU	98.001	259,825
University of California, Davis	109275/ 110392/ 111967	SU	98.UNK	54,979
University of Georgia	113399	SU	98.012	44,200
University of Illinois at Urbana-Champaign	100397/ 111132	SU	98.001	62,025
University of Illinois at Urbana-Champaign	110329	SU	98.UNK	596
Virginia Polytechnic Institute	105778/ 116044	SU	98.001	120,964
Weidemann Associates	1071-20-401	SU	98.009	24,195
Total - U. S. Agency for International Development				\$2,955,940
Other Federal Grants				
Agricultural Research Organization	74321	SU	99.UNK	11,271
International Center for Agricultural Research in the Dry Areas	115331/ 89015	SU	99.UNK	20,133
Iowa Department of Education	038413	SU	99.UNK	211,830
Total - Other Federal Grants				\$243,234
Total Pass-Through Awards				\$145,193,789

NOTE 6 - OTHER FEDERAL AWARDS

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

STATE OF FLORIDA
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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
Office of National Drug Control Policy			
101159	University of Florida	07.UNK	2,910
102142	University of Florida	07.UNK	6,179
102200	University of Florida	07.UNK	6,689
102544	University of Florida	07.UNK	137,861
102651	University of Florida	07.UNK	9,993
103117	University of Florida	07.UNK	5,833
103183	University of Florida	07.UNK	6,886
104242	University of Florida	07.UNK	22,365
104788	University of Florida	07.UNK	6,603
105742	University of Florida	07.UNK	1,550
105802	University of Florida	07.UNK	47,316
105855	University of Florida	07.UNK	35,000
105939	University of Florida	07.UNK	27,588
108311	University of Florida	07.UNK	24,536
110396	University of Florida	07.UNK	11,490
112215	University of Florida	07.UNK	3,973
112946	University of Florida	07.UNK	529
78336	University of Florida	07.UNK	15,526
89715	University of Florida	07.UNK	37,307
91768	University of Florida	07.UNK	2,923
91780	University of Florida	07.UNK	12,292
92008	University of Florida	07.UNK	55,576
93742	University of Florida	07.UNK	46,377
95944	University of Florida	07.UNK	277
96567	University of Florida	07.UNK	45,397
98038	University of Florida	07.UNK	1,950
AV14017	University of Florida	07.UNK	14,149
NNK12EA79P/420043430	University of Florida	07.UNK	741
NNM12AA41P	University of Florida	07.UNK	3,000
NNM13AA07G	University of Florida	07.UNK	66,570
NNM14AA01G	University of Florida	07.UNK	159,555
NNM14AA03G	University of Florida	07.UNK	33,050
NNX07AO15A	University of Florida	07.UNK	16,295
Total - Office of National Drug Control Policy			\$868,286
Peace Corps			
PC010080040	University of Florida	08.UNK	62
PC011080043	University of Florida	08.UNK	328
PC128081	University of Central Florida	08.UNK	12,368
Total - Peace Corps			\$12,758
U. S. Department of Agriculture			
080CS0110805000006	University of Florida	10.UNK	2,141
100CA0113301500092	University of Florida	10.UNK	32,045
100CA0113301500101	University of Florida	10.UNK	6,860
103186	University of Florida	10.UNK	165,761
103702	University of Florida	10.UNK	41,611
103708	University of Florida	10.UNK	3,409
105215	University of Florida	10.UNK	44,091
105216	University of Florida	10.UNK	6,231
105472	University of Florida	10.UNK	99,782
106297	University of Florida	10.UNK	7,663
106319	University of Florida	10.UNK	26,716
106434	University of Florida	10.UNK	53,726
106445	University of Florida	10.UNK	47,396
107713	University of Florida	10.UNK	29,051
108245	University of Florida	10.UNK	57,790
108879	University of Florida	10.UNK	1,369,385
108907	University of Florida	10.UNK	19,500
109848	University of Florida	10.UNK	47,619

STATE OF FLORIDA
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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
110039	University of Florida	10.UNK	4,187
110CA0113301260120	University of Florida	10.UNK	40,471
110CA0113301290092	University of Florida	10.UNK	42,256
110JV0112423060059	University of Florida	10.UNK	153,152
111040	University of Florida	10.UNK	2,783
111199	University of Florida	10.UNK	7,723
113141	University of Florida	10.UNK	104,492
113735	University of Florida	10.UNK	22,426
113856	University of Florida	10.UNK	16,404
114028	University of Florida	10.UNK	10,650
115102	University of Florida	10.UNK	390
12 8130 0156 CA	University of Florida	10.UNK	9,241
1204-001	University of North Florida	10.UNK	4,241
1208130000340CA	University of Florida	10.UNK	74,676
1208130000480CA	University of Florida	10.UNK	5,896
1208130001210CA	University of Florida	10.UNK	22,926
1208130002200CA	University of Florida	10.UNK	12,470
1208130012460CA	University of Florida	10.UNK	30,949
120CA0113301500085	University of Florida	10.UNK	5,704
120PA0110805000014	University of Florida	10.UNK	8,147
1307412008960CA	University of Florida	10.UNK	47,734
1308130001130CA	University of Florida	10.UNK	21,828
1308130001210CA	University of Florida	10.UNK	11,717
1308130012460CA	University of Florida	10.UNK	53,262
130CA0113301340091	University of Florida	10.UNK	6,386
130CA0113301440063	University of Florida	10.UNK	6,119
130CA0113301440070	University of Florida	10.UNK	79,729
130CS0110805000025	University of Florida	10.UNK	45,172
130CS0113301340024	University of Florida	10.UNK	7,393
130CS0113301440050	University of Florida	10.UNK	28,856
14DG11083150002	University of Florida	10.UNK	12,834
2010027/E10RXYEAR1	University of Florida	10.UNK	108,631
2012048679020270	University of Florida	10.UNK	4,934
2012051102020180	University of Florida	10.UNK	119,333
2012067012019700	University of Florida	10.UNK	43,409
2013067011021100	University of Florida	10.UNK	4,039
5801275020369	University of Florida	10.UNK	1,090
5801275020370	University of Florida	10.UNK	8,565
5803607030990	University of Florida	10.UNK	7,709
5806607030007	University of Florida	10.UNK	16,468
5806618030031	University of Florida	10.UNK	22,273
5806618040021	University of Florida	10.UNK	20,000
5906618030001	University of Florida	10.UNK	8,731
5906618030004	University of Florida	10.UNK	8,134
5906659020004	University of Florida	10.UNK	39,834
680748202039	University of Florida	10.UNK	6,580
7242090704P	University of Florida	10.UNK	25
94262	University of Florida	10.UNK	35,777
95320	University of Florida	10.UNK	2,886
98519	University of Florida	10.UNK	13,845
98982	University of Florida	10.UNK	12,757
Award Letter/Grad Assitanceship to E Warschefsky	Florida International University	10.UNK	24,973
P.O. 6696	University of South Florida	10.UNK	892
Total - U. S. Department of Agriculture			\$3,471,876
U. S. Department of Commerce			
069000524033793	Florida State University	11.UNK	67,225
100758	University of Florida	11.UNK	80,232
104062	University of Florida	11.UNK	230
107440	University of Florida	11.UNK	15,866
89592	University of Florida	11.UNK	30,327
AB133F07SE4107	University of Florida	11.UNK	30

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
Agreement# 5700-FIU; NOAA # AB133C-11-CQ-0050	Florida International University	11.UNK	214,448
DEP2010	University of North Florida	11.UNK	48,740
EA0133F0130SE00892	University of Florida	11.UNK	83,045
GA133F09SE2328	University of Florida	11.UNK	7
GF133F09SE3276	University of Florida	11.UNK	9
NA11OAR4170178	University of Florida	11.UNK	2,349
WC133-10-CN-0100	Florida International University	11.UNK	261,939
WC133F0110SE03008	University of Florida	11.UNK	11,540
WC133F04SE1183	University of Florida	11.UNK	14
WC133F07SE2280	University of Florida	11.UNK	78
WC-133F-12-SE-2310	Florida State University	11.UNK	453
WC-133F-13-SE-1547	Florida State University	11.UNK	5,477
WC-133F-13-SE-1696	Florida State University	11.UNK	51,339
WC133F13SE1889	University of Central Florida	11.UNK	67,150
Total - U. S. Department of Commerce			\$940,498
U. S. Department of Defense			
`N00024-12-P-4053	Florida State University	12.UNK	25,745
0092	University of Central Florida	12.UNK	20,299
02S130275	University of Central Florida	12.UNK	15,006
075000520033812	Florida State University	12.UNK	154,304
089009524032106	Florida State University	12.UNK	40
100083.0.008.001.02	University of Central Florida	12.UNK	2,124
100083.0.008.001.03	University of Central Florida	12.UNK	3,155
1000830006	University of Central Florida	12.UNK	25,084
100206	University of Florida	12.UNK	104,209
1003513	University of Central Florida	12.UNK	51,282
100604	University of Florida	12.UNK	15,775
101035	University of Florida	12.UNK	270
1010465	University of Central Florida	12.UNK	1,744
101069	University of Florida	12.UNK	13,722
101071	University of Florida	12.UNK	9,261
101359	University of Florida	12.UNK	107
102066	University of Florida	12.UNK	3,999
102906	University of Florida	12.UNK	165,724
102940	University of Florida	12.UNK	162,905
103130	University of Florida	12.UNK	84,389
104166	University of Florida	12.UNK	88,319
104199	University of Florida	12.UNK	69,773
105031	University of Florida	12.UNK	30,058
105062	University of Florida	12.UNK	111,547
10-558-FIU, W911NF-10-2-0074	Florida International University	12.UNK	283
106729	University of Florida	12.UNK	23,641
107218	University of Florida	12.UNK	211,622
107739	University of Florida	12.UNK	15,940
107756	University of Florida	12.UNK	626,995
107870	University of Florida	12.UNK	44,907
108502	University of Florida	12.UNK	23,249
108827	University of Florida	12.UNK	7,540
109019	University of Florida	12.UNK	20,929
109195	University of Florida	12.UNK	127,856
109455	University of Florida	12.UNK	74,923
109582	University of Florida	12.UNK	19,135
109622	University of Florida	12.UNK	110,269
109623	University of Florida	12.UNK	4,291
109624	University of Florida	12.UNK	8,482
109638	University of Florida	12.UNK	124,260
109643	University of Florida	12.UNK	83,145
109644	University of Florida	12.UNK	5,881
109953	University of Florida	12.UNK	31,104
110248	University of Florida	12.UNK	21,899

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
11-129	University of South Florida	12.UNK	1,451,950
113039	University of Florida	12.UNK	32,499
113098	University of Florida	12.UNK	53,115
113121	University of Florida	12.UNK	208,667
113609	University of Florida	12.UNK	22,987
114568	University of Florida	12.UNK	6,052
115050	University of Florida	12.UNK	574
115829	University of Florida	12.UNK	5,510
116489	University of Florida	12.UNK	42,645
1320010052	University of Central Florida	12.UNK	25,000
132154510300	University of Central Florida	12.UNK	14,702
139713C1313005	University of Central Florida	12.UNK	84,015
13-S7700-01-C1 (Prime#FA8650-13-C-5800)	Florida International University	12.UNK	24,857
14-01	University of Central Florida	12.UNK	591
14068	University of Central Florida	12.UNK	10
14-33/Prime W911NF-10-2-0076	University of Central Florida	12.UNK	93
14918	Florida State University	12.UNK	33,519
14S0262	University of Central Florida	12.UNK	10,000
14-S2604-04-C26	University of Central Florida	12.UNK	33,446
18401	Florida State University	12.UNK	22,494
201200683	University of Central Florida	12.UNK	8,356
20121217	University of South Florida	12.UNK	7,274
201301027	University of Central Florida	12.UNK	743,422
201307027	University of Central Florida	12.UNK	59,995
26004, Military Spouse Career Advancement Accounts	Florida Gulf Coast University	12.UNK	291,482
280652A	University of Central Florida	12.UNK	103,676
283000524033874	Florida State University	12.UNK	30,879
3002531103	Florida State University	12.UNK	53,037
392405	University of North Florida	12.UNK	6,210
4200615663	University of Central Florida	12.UNK	12,917
4200870023	University of Central Florida	12.UNK	10,903
4228-7051	Florida State University	12.UNK	2,291
4440151362	University of Central Florida	12.UNK	154,081
4440335493	University of Central Florida	12.UNK	99,129
4440490215	University of Central Florida	12.UNK	95,504
4970-UCF-AFRL-7225	University of Central Florida	12.UNK	43,603
60549	University of Florida	12.UNK	4,767
66875C	University of Central Florida	12.UNK	76,917
67310	University of Florida	12.UNK	4,195
673D25035	University of South Florida	12.UNK	11,559
673D35009 Wolfe	University of South Florida	12.UNK	26,530
673D37058 Bryan Evan	University of South Florida	12.UNK	8,798
70719	University of Florida	12.UNK	49,913
80520	University of Florida	12.UNK	60,432
81919	University of Florida	12.UNK	3
8200158143	Florida State University	12.UNK	35,228
82062	University of Florida	12.UNK	35
82109	University of Florida	12.UNK	90
86908	University of Florida	12.UNK	6,108
87355	University of Florida	12.UNK	9,831
88117	University of Florida	12.UNK	3,250
88118	University of Florida	12.UNK	3,422
88353	University of Florida	12.UNK	6,300
88354	University of Florida	12.UNK	20,260
90381	University of Florida	12.UNK	445,271
90757	University of Florida	12.UNK	83,918
93006	University of Florida	12.UNK	4,384
94361	University of Florida	12.UNK	107,212
96314	University of Florida	12.UNK	44,228
96402	University of Florida	12.UNK	47,595
96918	University of Florida	12.UNK	30,836

STATE OF FLORIDA
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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
97553	University of Florida	12.UNK	10,689
97582	University of Florida	12.UNK	152,088
97703	University of Florida	12.UNK	16,936
98946	University of Florida	12.UNK	60,462
99314	University of Florida	12.UNK	15,995
A67FBB	University of South Florida	12.UNK	346
A70F69	University of South Florida	12.UNK	41,022
ACZ88512201 TrialNet	University of South Florida	12.UNK	536,503
Agreement of 10/1/12	University of South Florida	12.UNK	20,765
AR0003B	University of Central Florida	12.UNK	37,074
B3531	University of Central Florida	12.UNK	65,331
CA0116UCF2013	University of Central Florida	12.UNK	9,952
Contract 019622	University of South Florida	12.UNK	8,954
Contract No. N4 1756-12-C-4798	Florida International University	12.UNK	204,582
Contract Y12-167-ZM	University of South Florida	12.UNK	1,070
DO 000000143440 &	University of South Florida	12.UNK	38,718
DOL-YES	University of Central Florida	12.UNK	4,053
EGO6389UCF	University of Central Florida	12.UNK	22,981
FA252110P0001	University of Central Florida	12.UNK	5,724
FA2521-11-P-0091	Florida State University	12.UNK	157
FA252111P0193	University of Central Florida	12.UNK	140
FA252112P0092	University of Central Florida	12.UNK	6,049
FA2521-12-P-0098	Florida State University	12.UNK	43,513
FA252113P0061	University of Central Florida	12.UNK	33,537
FA28230050M0S020	University of Florida	12.UNK	1,924
FA28230100M0S040	University of Florida	12.UNK	163,580
FA7022-12-C-0004	Florida State University	12.UNK	412
FA8650-13-C-1523	University of Central Florida	12.UNK	197,997
FA865013C1528	University of Central Florida	12.UNK	103,506
FA8650-13-C2427	University of Central Florida	12.UNK	52,846
FA8650-13-M-2329	University of Central Florida	12.UNK	9,757
FA86510080D00108/ 40	University of Florida	12.UNK	64,360
FA86510080D00108/025	University of Florida	12.UNK	23,552
FA86510080D00108/035	University of Florida	12.UNK	963
FA86510080D00108/036	University of Florida	12.UNK	12,504
FA86510120M00287	University of Florida	12.UNK	4,217
FA8651-13-M-0170	University of Central Florida	12.UNK	29,766
FA9550-14-C-0012	University of Central Florida	12.UNK	12,710
FSU-030414-1	Florida State University	12.UNK	12,891
GTS-S-13-024	Florida State University	12.UNK	167,326
GTS-S-14-167	Florida State University	12.UNK	5,630
HHSP233201000649P	University of South Florida	12.UNK	3,212
HM15820100C00012	University of Florida	12.UNK	59,859
HT9404012010TS04	University of Florida	12.UNK	251
IPA	University of Central Florida	12.UNK	290,110
JHT12S0003	University of Central Florida	12.UNK	14,206
JHT13S0002	University of Central Florida	12.UNK	40,122
Letter Agreement	University of South Florida	12.UNK	39
MATREX0036UCF01	University of Central Florida	12.UNK	212,408
MATSYSSA1212	University of Central Florida	12.UNK	36,971
MIT/Lincoln Lab	University of Florida	12.UNK	65,112
N/A	Florida State University	12.UNK	2,885
N0001412C0308	University of Central Florida	12.UNK	94,883
N00014-13-C-0157	Florida State University	12.UNK	1,312,880
N0014-11-C-0442	Florida State University	12.UNK	96,880
N001730130P00884	University of Florida	12.UNK	1,729
N0042114P0144P00001	University of Central Florida	12.UNK	24,149
N41756-13-C-3007	Florida International University	12.UNK	401,333
N62271-12-M-1256	Florida International University	12.UNK	40,000
N66001-12-C-4195	Florida International University	12.UNK	212,494
N6833514C0072	University of Central Florida	12.UNK	11,699
NAFBA10130M00174	University of Florida	12.UNK	30,563

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
NAFBA10130M0313	University of Florida	12.UNK	57,530
NESA11212012	University of South Florida	12.UNK	6,954
Notice to Proceed	University of South Florida	12.UNK	13,992
P.O. 250261	University of South Florida	12.UNK	1,302
P.O. #300-3105	University of South Florida	12.UNK	1,407
P010099181	Florida State University	12.UNK	15,039
P010107740	Florida State University	12.UNK	35,754
P010156183	University of Central Florida	12.UNK	51,746
P10AC00553	University of South Florida	12.UNK	375
P12AC10958	University of South Florida	12.UNK	11,438
P12AC11168	University of South Florida	12.UNK	26,579
P12AC11210	University of South Florida	12.UNK	4,262
P12AC11242	University of South Florida	12.UNK	2,067
P12AC11289	University of South Florida	12.UNK	108,005
PO # 72190	University of Central Florida	12.UNK	58,807
PO # 9500011316	University of Central Florida	12.UNK	33,933
PO 2012-01	University of South Florida	12.UNK	7,381
PO 20130591 & AGT	University of South Florida	12.UNK	7,831
PO 35DK4001-P13-0003, Prime W9113M-12-C-0041	Florida International University	12.UNK	5,250
PO DPPR13392277	University of South Florida	12.UNK	3,119
PO DPPW12512027 &	University of South Florida	12.UNK	4,311
PO M00000062272	University of South Florida	12.UNK	977
PO PO120534	University of South Florida	12.UNK	2,956
PO POCT13100077	University of South Florida	12.UNK	562
PO#10070 (Prime# FA8650-12-1376 0001)	Florida International University	12.UNK	7,406
PO#2013-01027	University of Central Florida	12.UNK	87,900
PO132146	University of South Florida	12.UNK	37,763
PO16007900006	University of Central Florida	12.UNK	57,831
PO16546	University of Central Florida	12.UNK	121,918
POJN42856	University of Central Florida	12.UNK	29,090
PRIMEN0001411M0190JOB9227	University of Central Florida	12.UNK	252
Research Agt.	University of South Florida	12.UNK	11,707
S00006600012U	University of Central Florida	12.UNK	17,846
S500411	University of Central Florida	12.UNK	27,027
S925001004	University of Central Florida	12.UNK	1,102
S95317MR008	University of Central Florida	12.UNK	37,874
S9600019/SRAS000901, Prime FA7014-12-C-1008	Florida International University	12.UNK	28,086
SCR1127711	University of Central Florida	12.UNK	129,202
SCR1127755	University of Central Florida	12.UNK	148
SI-2013-001	Florida State University	12.UNK	17,930
SUB1113617MDT	University of Central Florida	12.UNK	9,827
SUB1126956	University of Central Florida	12.UNK	26,211
U380909012010	University of South Florida	12.UNK	76,227
U60957-08102012	University of South Florida	12.UNK	29,403
UCF01NOV12	University of Central Florida	12.UNK	169,476
UCFPTS002	University of Central Florida	12.UNK	13,706
UF11086	University of South Florida	12.UNK	95,089
UF12261/Prime W912HZ10-2-0032	Florida International University	12.UNK	930
US DEPT OF DEFENSE/A	University of Florida	12.UNK	198,070
US001-0000420877	University of North Florida	12.UNK	1,260
W15P7T-09-D-P013/TESS Task Order 0028 - S14-129863	Florida International University	12.UNK	70,250
W18XWH0120P00268	University of Florida	12.UNK	11,000
W31P4Q-13-C-0030	University of Central Florida	12.UNK	1,789
W5J9CQ11C0026	University of Central Florida	12.UNK	24,151
W81XWH0120P00550	University of Florida	12.UNK	148,347
W909MY-11-C-0062	University of Central Florida	12.UNK	157,286
W911NF-04-2-0016	Florida State University	12.UNK	1,144
W911NF1120020	University of Central Florida	12.UNK	66,447
W911NF-13P-0024	University of Central Florida	12.UNK	25,000
W911QX12C0035	University of Central Florida	12.UNK	29,000
W911QX12C0155	University of Central Florida	12.UNK	111,456

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
W911QX12C0180	University of Central Florida	12.UNK	1,218
W911QX13	University of Central Florida	12.UNK	66,175
W911QX13C0052	University of Central Florida	12.UNK	746,419
W911QY0120P00268	University of Florida	12.UNK	17,848
W911QY-12-2-0004	Florida State University	12.UNK	65,408
W911SR-10-C-0017	University of South Florida	12.UNK	558,022
W911SR-10-C-0020	University of South Florida	12.UNK	17,980
W911SR-11-C-0017	University of South Florida	12.UNK	963,737
W912EP-10-D-0011	University of North Florida	12.UNK	21,172
W912EP-14-P-0007	University of Central Florida	12.UNK	25,496
W912HQ0080C00012	University of Florida	12.UNK	14,433
W912HQ0080C00049	University of Florida	12.UNK	213,706
W912HQ0110C00008	University of Florida	12.UNK	124,603
W912HQ0110C00015	University of Florida	12.UNK	613,221
W912HQ0130C00046	University of Florida	12.UNK	24,668
W912HQ0140C00024	University of Florida	12.UNK	288
W912HZ0100200013	University of Florida	12.UNK	261,691
W912HZ0100200028	University of Florida	12.UNK	481,764
W912HZ0100200032	University of Florida	12.UNK	2,655
W912HZ0120200010	University of Florida	12.UNK	80,832
W912HZ0120200011	University of Florida	12.UNK	89,466
W91CRB0100D00001	University of Florida	12.UNK	172,860
W91CRB08D0015	University of Central Florida	12.UNK	4,957,653
Work Order 8	University of South Florida	12.UNK	4,169
Work Order 9 & POCT1	University of South Florida	12.UNK	3,021
XGB-0-40646-01	University of South Florida	12.UNK	1,925
XQ392	University of South Florida	12.UNK	78
Total - U. S. Department of Defense			\$24,655,362
Central Intelligence Agency			
2011011070800000	University of Florida	13.UNK	83,652
Total - Central Intelligence Agency			\$83,652
U. S. Department of Housing and Urban Development			
109580	University of Florida	14.UNK	64,972
84254	University of Florida	14.UNK	401
91002	University of Florida	14.UNK	89
96956	University of Florida	14.UNK	4,380
Total - U. S. Department of Housing and Urban Development			\$69,842
U. S. Department of the Interior			
069000520034967	Florida State University	15.UNK	25,740
111042	University of Florida	15.UNK	33,785
206000028	University of Central Florida	15.UNK	466,257
9500010738	University of Central Florida	15.UNK	192,072
CESUH500007040	University of Central Florida	15.UNK	11,844
F10PX79464	University of Florida	15.UNK	3,884
F11PX04150	University of Florida	15.UNK	921
F12PX03144	University of Central Florida	15.UNK	43,038
F13AP00570	University of Florida	15.UNK	7,912
G09PA00002	University of Florida	15.UNK	4
G12PA00014	University of South Florida	15.UNK	29,585
G13PD00203	University of South Florida	15.UNK	6,750
G13PX00366	University of Florida	15.UNK	36,510
G13PX01669	University of South Florida	15.UNK	23,153
H5000070400	University of Central Florida	15.UNK	2,891
H5281050136	University of Florida	15.UNK	2,603
J2117 07 298	University of Florida	15.UNK	8
M12PC00003	Florida State University	15.UNK	294,971
Master / TA 2013-2	Florida State University	15.UNK	32,873
Master Agreement	Florida State University	15.UNK	7,824
NPS George M Wright Climate Change Fellowship	Florida International University	15.UNK	4,789

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
P06AC00048	University of Florida	15.UNK	21,752
P10AC00588	University of Florida	15.UNK	39,846
P10AC00602	University of Florida	15.UNK	13,098
P10AC00608	University of Florida	15.UNK	9,963
P11AC90492	University of Florida	15.UNK	32,975
P11AC91148	University of Florida	15.UNK	32,923
P11AC91273	University of Florida	15.UNK	4,853
P11AC91277	University of Florida	15.UNK	2,212
P11AT51063	University of South Florida	15.UNK	89
P12AC10565	University of Florida	15.UNK	21,700
P13AC01273	Florida State University	15.UNK	2,498
P5363080062	University of Florida	15.UNK	202
Prime Award No: J5296-10-0001 R01569	Florida International University University of South Florida	15.UNK 15.UNK	3,106 63,302
Total - U. S. Department of the Interior			\$1,475,933
U. S. Department of Justice			
2013-4075-02	Florida State University	16.UNK	25,878
41183	University of Central Florida	16.UNK	4,111
79151	University of Florida	16.UNK	1,872
DJBP030200000044	University of Florida	16.UNK	92,301
FC/FLN/0285	Florida Department of Law Enforcement	16.UNK	102
FC/FLN-0289	Florida Department of Law Enforcement	16.UNK	2,627
FC/FLS/1720	Florida Department of Law Enforcement	16.UNK	1,179
FC/FLS/1806	Florida Department of Law Enforcement	16.UNK	655
MOU	Florida Department of Law Enforcement	16.UNK	3,514
MOU FATF-11-0244 & JLEO-11-0244	Florida Department of Law Enforcement	16.UNK	6,034
MOU FATF-11-0269 & JLEO-11-0269	Florida Department of Law Enforcement	16.UNK	2,873
MOU-JTTF	Florida Department of Law Enforcement	16.UNK	24,173
PO348666	Florida State University	16.UNK	49,666
SE-ALS 096	Florida Department of Law Enforcement	16.UNK	118
Subaward No. 2014054558 / Prime No. J-FBI-10-009	Florida International University	16.UNK	98,366
Subaward No. 26-3002-4131 / Prime No. J-FBI-10-009	Florida International University	16.UNK	41,913
Total - U. S. Department of Justice			\$355,382
U. S. Department of Labor			
82946	University of Florida	17.UNK	577
HG277031260A12	University of Central Florida	17.UNK	48,335
Total - U. S. Department of Labor			\$48,912
U. S. Department of State			
108172	University of Florida	19.UNK	196,247
115456	University of Florida	19.UNK	61,813
2010P043406000	University of Central Florida	19.UNK	5,883
91459	University of Florida	19.UNK	36,104
96541	University of Florida	19.UNK	10,989
S0571500100GR046	University of Florida	19.UNK	33,301
SC 53783-6271-46	University of South Florida	19.UNK	1,242
Total - U. S. Department of State			\$345,579
U. S. Department of Transportation			
100219	University of Florida	20.UNK	12,346
100841	University of Florida	20.UNK	47,057
100992	University of Florida	20.UNK	114,150
104124	University of Florida	20.UNK	5,637
104125	University of Florida	20.UNK	8,887
106201	University of Florida	20.UNK	171,886
106717	University of Florida	20.UNK	18,911
107595	University of Florida	20.UNK	24,748
107596	University of Florida	20.UNK	1,024

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108015	University of Florida	20.UNK	93,560
108141	University of Florida	20.UNK	20,609
108204	University of Florida	20.UNK	76,874
108333	University of Florida	20.UNK	41,515
108334	University of Florida	20.UNK	756
108336	University of Florida	20.UNK	35,781
108890	University of Florida	20.UNK	37,945
109700	University of Florida	20.UNK	940
110349	University of Florida	20.UNK	22,505
112677	University of Florida	20.UNK	9,861
113180	University of Florida	20.UNK	13,508
114193	University of Florida	20.UNK	20,545
114194	University of Florida	20.UNK	504
114223	University of Florida	20.UNK	4,656
114276	University of Florida	20.UNK	15,837
114986	University of Florida	20.UNK	2,460
115816	University of Florida	20.UNK	3,559
115827	University of Florida	20.UNK	2,585
182000524033119	Florida State University	20.UNK	13,721
34404	University of Central Florida	20.UNK	13,977
64432	University of Florida	20.UNK	1,483
7743-01	University of South Florida	20.UNK	385,273
77576	University of Florida	20.UNK	116
82953	University of Florida	20.UNK	40,011
8500037536	University of Central Florida	20.UNK	161
87322	University of Florida	20.UNK	4,263
87888	University of Florida	20.UNK	448
88115	University of Florida	20.UNK	27,183
88488	University of Florida	20.UNK	23,415
88592	University of Florida	20.UNK	42,432
90669	University of Florida	20.UNK	28,145
90850	University of Florida	20.UNK	24,771
92335	University of Florida	20.UNK	20,548
92440	University of Florida	20.UNK	42,085
92441	University of Florida	20.UNK	82,894
92545	University of Florida	20.UNK	16,156
92728	University of Florida	20.UNK	14,056
93021	University of Florida	20.UNK	24,322
93498	University of Florida	20.UNK	26,504
93661	University of Florida	20.UNK	26,776
93714	University of Florida	20.UNK	9,540
93793	University of Florida	20.UNK	38,020
93817	University of Florida	20.UNK	13,469
93879	University of Florida	20.UNK	15,216
943-1	University of South Florida	20.UNK	119,713
94522	University of Florida	20.UNK	2,149
94523	University of Florida	20.UNK	5,834
94759	University of Florida	20.UNK	70,825
95437	University of Florida	20.UNK	4,022
96537	University of Florida	20.UNK	13,417
96841	University of Florida	20.UNK	99,924
97662	University of Florida	20.UNK	22,418
97701	University of Central Florida	20.UNK	10,842
97964	University of Florida	20.UNK	25,833
97965	University of Florida	20.UNK	26,069
98039	University of Florida	20.UNK	114,389
98299	University of Florida	20.UNK	25,910
98600	University of Florida	20.UNK	5,597
98802	University of Florida	20.UNK	37,372
98974	University of Florida	20.UNK	20,938
Agreement	University of South Florida	20.UNK	61,683
Agreement of 5/1/13	University of South Florida	20.UNK	6,704

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Agt of 6/21/12	University of South Florida	20.UNK	18,555
Agt of 7/1/12	University of South Florida	20.UNK	20,047
AQ814	University of South Florida	20.UNK	3,420
AQK02	University of South Florida	20.UNK	21,605
AQK03	University of South Florida	20.UNK	4,054
AQW59	University of South Florida	20.UNK	14,918
BDK84 TWO 977-10	University of South Florida	20.UNK	58,612
BDK85 TWO 977-22	University of South Florida	20.UNK	9,104
BDV24	University of Central Florida	20.UNK	9,114
BDV25 977-02	University of South Florida	20.UNK	71,014
BDV26 762-3	University of South Florida	20.UNK	54,972
BDV30 TWO 934-02	Florida State University	20.UNK	95,992
BDV30 TWO 977-02	Florida State University	20.UNK	44,465
CHSSK-2012-04	University of South Florida	20.UNK	6,909
DTFH61-12-D-00020 (STOL)	Florida International University	20.UNK	8,111
DTFH640130G000020	University of Florida	20.UNK	7,823
DTFH640130G000045	University of Florida	20.UNK	5,000
DTFH640130G000052	University of Florida	20.UNK	4,361
NCHRP-176	University of South Florida	20.UNK	14,848
P.O. 013-26	University of South Florida	20.UNK	16,863
R2013-1462	University of South Florida	20.UNK	39,317
TWO #943-42	University of South Florida	20.UNK	15,095
TWO 931-15	University of South Florida	20.UNK	23
TWO 932-03	University of South Florida	20.UNK	11,022
TWO 932-05	University of South Florida	20.UNK	122,631
TWO 932-06	University of South Florida	20.UNK	34,292
TWO 943-34	University of South Florida	20.UNK	30,553
TWO 943-40	University of South Florida	20.UNK	58,227
TWO 943-48	University of South Florida	20.UNK	58,383
TWO 943-50	University of South Florida	20.UNK	77,347
TWO 943-54	University of South Florida	20.UNK	75,331
TWO 943-55	University of South Florida	20.UNK	42,098
TWO 943-57	University of South Florida	20.UNK	80,307
TWO 948-2	University of South Florida	20.UNK	23,691
TWO 948-3	University of South Florida	20.UNK	23,983
TWO 985-05	University of South Florida	20.UNK	4,599
UF-EIES-1300011-FIU Proj #00108204	Florida International University	20.UNK	23,459
WO #1	University of South Florida	20.UNK	10,293
Work Auth. No. 7-7	University of South Florida	20.UNK	12,269
Work Order 1	University of South Florida	20.UNK	850
Total - U. S. Department of Transportation			\$3,650,827
Library of Congress			
GA10C0011	University of Central Florida	42.UNK	137,312
Total - Library of Congress			\$137,312
National Aeronautics and Space Administration			
#1479519	University of South Florida	43.UNK	27,923
0000271292	Florida State University	43.UNK	11,979
00512UCF	University of Central Florida	43.UNK	95,186
081003524033558	Florida State University	43.UNK	114,491
1000000831	University of Central Florida	43.UNK	2,897
1000003217	University of Central Florida	43.UNK	12,249
1000004615	University of Central Florida	43.UNK	6,282
1000006456	University of Central Florida	43.UNK	188,284
102119	University of Florida	43.UNK	10,990
102201	University of Florida	43.UNK	8,758
102208	University of Florida	43.UNK	14,947
1028-1013-00-A	Florida State University	43.UNK	3,610
104194	University of Florida	43.UNK	5,000
106508	University of Florida	43.UNK	267
108550	University of Florida	43.UNK	19,256

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109849	University of Florida	43.UNK	2,736
111068	University of Florida	43.UNK	21,438
111122	University of Florida	43.UNK	6,527
111415	University of Florida	43.UNK	4,958
111687	University of Florida	43.UNK	2,294
112102	University of Florida	43.UNK	820
112787	University of Florida	43.UNK	3,000
1392415	University of South Florida	43.UNK	11,956
1397224	University of South Florida	43.UNK	10,842
1419699	Florida State University	43.UNK	367,596
1433605	University of Central Florida	43.UNK	286
2012-00703	Florida State University	43.UNK	2,610
2012ESMD10	University of Central Florida	43.UNK	2,075
2013-01020	Florida State University	43.UNK	337,399
2013HESS01	University of Central Florida	43.UNK	30,324
2014HESS02	University of Central Florida	43.UNK	5,708
66016015-Y4	University of North Florida	43.UNK	11,787
804663	Florida State University	43.UNK	65,065
87434	University of Florida	43.UNK	750
87595	University of Florida	43.UNK	376
91239	University of Florida	43.UNK	822
94061	University of Florida	43.UNK	500
98217	University of Florida	43.UNK	48,349
98450	University of Florida	43.UNK	6,366
ATK-62836	Florida State University	43.UNK	8,784
C12-2939-UCF	University of Central Florida	43.UNK	5,204
F63656J	University of Central Florida	43.UNK	23,793
KC00003661	University of Central Florida	43.UNK	82,106
NNG12PQ28C	University of Central Florida	43.UNK	2,775,681
NNJ13HF08P	University of Central Florida	43.UNK	28,460
NNK13EA89P	University of Central Florida	43.UNK	40,000
NNL13AE76P	Florida State University	43.UNK	17,323
NNM07AB25P	University of Florida	43.UNK	2,401
NNX09AB85G	University of Central Florida	43.UNK	75,267
NNX09AV24G	University of South Florida	43.UNK	59,859
NNX09AV56G	University of South Florida	43.UNK	130,034
NNX10AE28G	Florida International University	43.UNK	27,869
NNX10AE77G	University of Central Florida	43.UNK	8,576
NNX10AF20G	University of Central Florida	43.UNK	26,477
NNX10AG55G	Florida International University	43.UNK	33,622
NNX10AM01H	University of Central Florida	43.UNK	400,249
NNX10AM01H	University of South Florida	43.UNK	3,620
NNX10AO01G	University of South Florida	43.UNK	57,183
NNX10AO88G	University of Central Florida	43.UNK	122,773
NNX10AP23G	University of Central Florida	43.UNK	1,807
NNX10AQ13A	Florida International University	43.UNK	621,796
NNX10AT30G	University of South Florida	43.UNK	29,605
NNX11CA68C	University of Central Florida	43.UNK	55,014
NNX12AK29G	University of South Florida	43.UNK	152,784
NNX12CA90C	University of Central Florida	43.UNK	128,663
NNX13AL34H	University of South Florida	43.UNK	45,936
P010012005 / CORE	Florida International University	43.UNK	98,813
PO UCF01-0000260426	Florida International University	43.UNK	522
PO# UCF01-0000255099	Florida Atlantic University	43.UNK	2,897
PO#NNJ13HE33P	Florida International University	43.UNK	80,000
PO#UCF01-0000278130 (NASA TG#NNX10AM01H)	Florida International University	43.UNK	938
PO0001783	University of Central Florida	43.UNK	33,130
U60957-02202012	University of South Florida	43.UNK	115,017
U60957-11102011	University of South Florida	43.UNK	98,068
U60957-120611	University of South Florida	43.UNK	54,120
UCF01-0000257647/66016015-Y3	Florida Atlantic University	43.UNK	4,071

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UCF01-0000257651	University of South Florida	43.UNK	3,716
UCF01-0000259888	Florida State University	43.UNK	4,555
UCF01-0000260428	Florida State University	43.UNK	35
UCF01-0000263431	Florida State University	43.UNK	12,942
UCF01-0000271040	Florida Atlantic University	43.UNK	17,782
UCF01-0000272297	Florida State University	43.UNK	12,512
UCF01-0000277399	Florida State University	43.UNK	146
UCF01-0000278127 / 66016015-Y4	University of West Florida	43.UNK	1,292
UCF01-0000282008	Florida State University	43.UNK	788
UCF01-0000282634	Florida State University	43.UNK	8,853
Y603233	University of Central Florida	43.UNK	61,761
Total - National Aeronautics and Space Administration			\$7,043,547
National Foundation on the Arts and the Humanities			
PJ050119013	University of Florida	45.UNK	103,595
Total - National Foundation on the Arts and the Humanities			\$103,595
National Labor Relations Board			
75653	University of Florida	46.UNK	48
Total - National Labor Relations Board			\$48
National Science Foundation			
106402	University of Florida	47.UNK	171,450
107046	University of Florida	47.UNK	20,414
1154122	University of Central Florida	47.UNK	38,959
225000524031892	Florida State University	47.UNK	38,038
48272	University of Florida	47.UNK	18
55555	University of Florida	47.UNK	63
57209	University of Florida	47.UNK	77
60977	University of Florida	47.UNK	185
7603F14133	University of Florida	47.UNK	26,134
7603F18135	University of Florida	47.UNK	27,000
7603F21108	University of Florida	47.UNK	3,557
7603F21179	University of Florida	47.UNK	8,300
ARCP2012-17NMY-Burne	Florida State University	47.UNK	22,941
ARCP2013-05CMY-Burne	Florida State University	47.UNK	8,338
BCS01329243	University of Florida	47.UNK	56,483
DMS01301692	University of Florida	47.UNK	54,232
ENG01338662	University of Florida	47.UNK	536,246
IPACHANGNIBIN	University of Central Florida	47.UNK	190,897
IPACHENRUEYHUNG	University of Central Florida	47.UNK	193,760
NEO0R001	Florida State University	47.UNK	10,402
OCE01233863	University of Florida	47.UNK	101,965
OCE01332718	University of Florida	47.UNK	92,396
PHY01260995	University of Florida	47.UNK	64,122
Total - National Science Foundation			\$1,665,977
U. S. Small Business Administration			
212476	University of North Florida	59.UNK	157,787
SBAHQ-10-I-0180	Miami Dade College	59.UNK	172,053
Total - U. S. Small Business Administration			\$329,840
U. S. Department of Veterans Affairs			
04012014GRT11334	University of South Florida	64.UNK	3,216
103018	University of Florida	64.UNK	5,044
104379	University of Florida	64.UNK	4,075
104642	University of Florida	64.UNK	68,041
104726	University of Florida	64.UNK	2,438
105954	University of Florida	64.UNK	2,985
106322	University of Florida	64.UNK	29,093
106323	University of Florida	64.UNK	5,025
106324	University of Florida	64.UNK	10,403

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106325	University of Florida	64.UNK	7,135
106761	University of Florida	64.UNK	4,849
106862	University of Florida	64.UNK	24,412
108872	University of Florida	64.UNK	26,687
109372	University of Florida	64.UNK	39,492
109442	University of Florida	64.UNK	67,230
109473	University of Florida	64.UNK	24,496
109598	University of Florida	64.UNK	34,834
110069	University of Florida	64.UNK	5,986
110167	University of Florida	64.UNK	47,521
110405	University of Florida	64.UNK	42,344
110419	University of Florida	64.UNK	32,933
110767	University of Florida	64.UNK	21,005
110768	University of Florida	64.UNK	8,948
110784	University of Florida	64.UNK	24,198
110876	University of Florida	64.UNK	5,742
110918	University of Florida	64.UNK	5,933
111213	University of Florida	64.UNK	37,855
111267	University of Florida	64.UNK	34,769
111550	University of Florida	64.UNK	45,071
111551	University of Florida	64.UNK	4,881
111596	University of Florida	64.UNK	51,992
112838	University of Florida	64.UNK	34,515
112921	University of Florida	64.UNK	2,061
114900	University of Florida	64.UNK	44
573D3607901	University of Florida	64.UNK	35,300
673C30439 Brown	University of South Florida	64.UNK	57,394
673D37052	University of Central Florida	64.UNK	27,132
Collins, Robert	University of Florida	64.UNK	1,098
Halan, Shivashankar	University of Florida	64.UNK	22,067
IPA	University of Central Florida	64.UNK	67,103
IPA - David Miller	University of Florida	64.UNK	4,842
IPA - Fan Ye	University of Florida	64.UNK	61,259
IPA - Irma J Matheny	University of Florida	64.UNK	52,453
IPA - KEITH WHITE	University of Florida	64.UNK	11
IPA - Rosana Resende	University of Florida	64.UNK	9,817
IPA - Sabra Pelham	University of Florida	64.UNK	3,608
IPA - Sylvain Dore	University of Florida	64.UNK	9,413
IPA - Thomas Mareci	University of Florida	64.UNK	12,825
IPA DIANE BIERNACKI	University of Florida	64.UNK	91,646
IPA for Lin Al	University of Florida	64.UNK	52,037
IPA for Philip Chase	University of Florida	64.UNK	24,240
IPA ZHIHONG YUAN	University of Florida	64.UNK	35,578
IPA-Abdullah Ahmad	University of Florida	64.UNK	7,648
IPAANDREWSANNA	University of Central Florida	64.UNK	21,403
IPA-Anthony Delisle	University of Florida	64.UNK	32,160
IPA-CYNTHIA GARVIN	University of Florida	64.UNK	54,856
IPAGOLDIEZBRIAN	University of Central Florida	64.UNK	19,439
IPAHUGHESCHARLES	University of Central Florida	64.UNK	21,920
IPA-IrawanSatriotomo	University of Florida	64.UNK	11,014
IPA-Nishanth Sunny	University of Florida	64.UNK	47,834
IPA-Song Lai	University of Florida	64.UNK	40,030
MX-M453N 20130626 095044	Florida International University	64.UNK	46,557
PO # 573D35071	University of Florida	64.UNK	10,753
PO # 6030D37008	University of Florida	64.UNK	19,480
PO# 5540D30026	University of Florida	64.UNK	31,518
USDept VA V573P06777	University of Florida	64.UNK	1,117
V573P06660	University of Florida	64.UNK	938
V573P06707	University of Florida	64.UNK	11,953
V573P06711	University of Florida	64.UNK	789
V573P6923	University of Florida	64.UNK	772
V573P6930	University of Florida	64.UNK	960

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VA 0 IPA 0 HE, YONG	University of Florida	64.UNK	52,318
VA HOUSESTAFF 0 ANES	University of Florida	64.UNK	41
VA HOUSESTAFF 0 RADI	University of Florida	64.UNK	3,889
VA HOUSESTAFF 0 SURG	University of Florida	64.UNK	11
VA V573P06063	University of Florida	64.UNK	2,294
VA2450140C00014	University of Florida	64.UNK	20,943
VA2480120C00229	University of Florida	64.UNK	132,793
VA2480120C00331	University of Florida	64.UNK	79,835
VA2480P00076	University of Florida	64.UNK	482
VA2480P01664	University of Florida	64.UNK	33,326
VA248P1063	University of Florida	64.UNK	8,728
VA248P1335 573D05020	University of Florida	64.UNK	182
VA5730D15078	University of Florida	64.UNK	25,043
VA573D15043	University of Florida	64.UNK	45
Yang "Will" Chen	University of Florida	64.UNK	13,383
Total - U. S. Department of Veterans Affairs			\$2,087,530
U. S. Environmental Protection Agency			
109854	University of Florida	66.UNK	61,405
112936	University of Florida	66.UNK	41,791
114776	University of Florida	66.UNK	6,660
41061	University of Central Florida	66.UNK	10,224
83556901	University of South Florida	66.UNK	163,572
8671.03 - PO 004	University of South Florida	66.UNK	4,922
92586	University of Florida	66.UNK	18,167
93862	University of Florida	66.UNK	3,321
95199	University of Florida	66.UNK	159,709
97509	University of Florida	66.UNK	640
EP0C0080031	University of Florida	66.UNK	3,150
FCO 090111-001	Florida State University	66.UNK	183
PO 059776	University of South Florida	66.UNK	1,248
UCF13001	University of Central Florida	66.UNK	7,390
Work Order 5, PO	University of South Florida	66.UNK	6,026
Total - U. S. Environmental Protection Agency			\$488,408
U. S. Nuclear Regulatory Commission			
NRCHQ11C040009	University of Central Florida	77.UNK	178,610
NRCHQ12C040058	University of Central Florida	77.UNK	315,462
Total - U. S. Nuclear Regulatory Commission			\$494,072
U. S. Department of Energy			
0000093388	University of South Florida	81.UNK	16,544
00062267	University of Central Florida	81.UNK	67,098
00095398	University of Central Florida	81.UNK	18,235
00119007	University of Central Florida	81.UNK	19,722
00138716	University of Central Florida	81.UNK	177,180
1000925	University of Central Florida	81.UNK	162
100461	University of Florida	81.UNK	42,964
100464	University of Florida	81.UNK	147,312
102696	University of Florida	81.UNK	52,058
102701	University of Florida	81.UNK	1,554
102898	University of Florida	81.UNK	24,990
103135	University of Florida	81.UNK	153,000
103136	University of Florida	81.UNK	91,465
103942	University of Florida	81.UNK	99,656
104801	University of Florida	81.UNK	5,502
105161	University of Florida	81.UNK	38,088
105162	University of Florida	81.UNK	13,732
105419	University of Florida	81.UNK	5,962
105938	University of Florida	81.UNK	1,819
106072	University of Florida	81.UNK	25,664
106348	University of Florida	81.UNK	10,117

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106695	University of Florida	81.UNK	23,096
106696	University of Florida	81.UNK	23,220
106762	University of Florida	81.UNK	5,213
107357	University of Florida	81.UNK	7,280
109246	University of Florida	81.UNK	20,929
109661	University of Florida	81.UNK	132,849
110347	University of Florida	81.UNK	20,388
111082	University of Florida	81.UNK	23,807
111621	University of Florida	81.UNK	37,000
111888	University of Florida	81.UNK	41,954
112475	University of Florida	81.UNK	39,184
112776	University of Florida	81.UNK	35,112
113257	University of Florida	81.UNK	44,855
113258	University of Florida	81.UNK	13,246
113261	University of Florida	81.UNK	4,403
113573	University of Florida	81.UNK	24,637
114339	University of Florida	81.UNK	22,610
114340	University of Florida	81.UNK	26,953
115038	University of Florida	81.UNK	1,308
1289725	University of Central Florida	81.UNK	246,692
152757	Florida State University	81.UNK	3,006
201775	Florida State University	81.UNK	591
201783	Florida State University	81.UNK	3,499
212964	Florida State University	81.UNK	158,838
220023-1	Florida State University	81.UNK	24,925
225000524033331	Florida State University	81.UNK	25,991
40000100172	Florida State University	81.UNK	25,255
4000101347	Florida State University	81.UNK	149,890
4000110684	Florida State University	81.UNK	313,233
4000110871	Florida State University	81.UNK	8,949
4000120753	Florida State University	81.UNK	25,495
4000122380	Florida State University	81.UNK	20,040
4000123349	Florida State University	81.UNK	47,424
4000124012	Florida State University	81.UNK	64,546
4000126570	University of Central Florida	81.UNK	4,899
50993	University of Florida	81.UNK	2,515
56168	University of Florida	81.UNK	63,807
589175	Florida State University	81.UNK	396
595267	Florida State University	81.UNK	886,354
603311	Florida State University	81.UNK	6,255
610230	Florida State University	81.UNK	103,098
613872	Florida State University	81.UNK	28,769
614739	Florida State University	81.UNK	30,688
61568	University of Florida	81.UNK	804
62923	University of Florida	81.UNK	56,503
6438	University of Florida	81.UNK	48
6500024458	University of Central Florida	81.UNK	152,766
7043521	University of Central Florida	81.UNK	27,106
7052067	University of Central Florida	81.UNK	128,689
74965-001-10/240867-	Florida State University	81.UNK	38,533
81625	University of Florida	81.UNK	40
86321	University of Florida	81.UNK	94,408
86417	University of Florida	81.UNK	56,605
86418	University of Florida	81.UNK	43,133
92103	University of Florida	81.UNK	3,791
92106	University of Florida	81.UNK	24,188
93928	University of Florida	81.UNK	2,583
94270	University of Florida	81.UNK	32,173
96540	University of Florida	81.UNK	18,783
97688	University of Florida	81.UNK	11,919
99415	University of Florida	81.UNK	106,701
99416	University of Florida	81.UNK	93,661

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AXL11190901	University of Central Florida	81.UNK	888,418
AXL-3-23356-01	Florida State University	81.UNK	75,806
DE0FG02086ER45268	University of Florida	81.UNK	173,204
DE-AR0000177	University of South Florida	81.UNK	12,937
DE-AR0000179	University of South Florida	81.UNK	806,666
DE-SC0009545	Florida State University	81.UNK	46,959
JSA-12-C2513	Florida State University	81.UNK	52,415
JSA-13-C0852	Florida International University	81.UNK	16,319
KNDJ04033903	University of Central Florida	81.UNK	84,821
KNDJ04033904	University of Central Florida	81.UNK	756,268
KNDJ04033905	University of Central Florida	81.UNK	385,217
LEA-4-23271-01	University of Central Florida	81.UNK	431
MASTER 765019 PO 1351113	University of Central Florida	81.UNK	37,479
NAS-2000001493	Florida State University	81.UNK	21,884
PO1291999	University of Central Florida	81.UNK	210,660
S114CCCPM4002	University of Central Florida	81.UNK	11,723
SC-14-392	Florida Polytechnic University	81.UNK	77,766
SRNS-F2100-2013-00274/Sub No. 0000108767, Prime DE-AC09-28SR22470	Florida International University	81.UNK	30,764
Subcontract #JSA 11-C0616 /R298422	Florida International University	81.UNK	8,492
XEJ42327301	University of Central Florida	81.UNK	234
Total - U. S. Department of Energy			\$8,396,920
U. S. Department of Education			
#C-14-0154-LK	University of South Florida	84.UNK	25,346
01-FL06Amendment No. 11 (inc 20251)	Florida Gulf Coast University	84.UNK	4,179
01-FI206-SEED 2012 Amendment 1	Florida Gulf Coast University	84.UNK	18,885
109961	University of Florida	84.UNK	58,098
113701	University of Florida	84.UNK	24,983
124000524032331	Florida State University	84.UNK	7,985
141-000014	University of South Florida	84.UNK	28,552
14ED-IES-12-C-0011	Florida State University	84.UNK	9,508,723
291-1260S-3CD01	University of South Florida	84.UNK	8,890
291-RD311-3C001	University of South Florida	84.UNK	18,830
291-RD311-4C001	University of South Florida	84.UNK	156,422
291-RD311-4C002	University of South Florida	84.UNK	75,833
291-RG411-3C001	University of South Florida	84.UNK	248,262
291-RG411-4C001	University of South Florida	84.UNK	750,916
291-RS611-3C001	University of South Florida	84.UNK	16,782
291-RS611-4C001	University of South Florida	84.UNK	82,133
291-RS711-3C001	University of South Florida	84.UNK	137,156
291-RS711-4C001	University of South Florida	84.UNK	618,158
291-RS811-3C001	University of South Florida	84.UNK	21,201
291-RS811-4C001	University of South Florida	84.UNK	338,081
51-001286	Florida State University	84.UNK	655
530-RG411-3C011	University of South Florida	84.UNK	172
687-RD211-2C001	Florida Atlantic University	84.UNK	21,646
687-RL111-1C301	Florida Atlantic University	84.UNK	67,966
7603F19862	University of Florida	84.UNK	14,000
93554	University of Florida	84.UNK	935,725
aRTTT-S1-01	University of South Florida	84.UNK	5,201
EAR-1339467	University of South Florida	84.UNK	132,286
ED08CO0028	Florida Department of Education	84.UNK	143,272
ED99C990031	Florida Department of Education	84.UNK	2,612
PO # 0000192637	University of Central Florida	84.UNK	9,780
RTTT-SI-01	University of South Florida	84.UNK	23,362
U215X1000082	University of North Florida	84.UNK	9,534
U60957-09252013	University of South Florida	84.UNK	348,705
Total - U. S. Department of Education			\$13,864,331
Scholarship Foundation			
V13003F	University of Florida	85.UNK	24,935

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VIETNAM EDUCATION FO	University of Florida	85.UNK	1,557
Total - Scholarship Foundation			\$26,492
U. S. Institute of Peace			
111173	University of Florida	91.UNK	1,960
Total - U. S. Institute of Peace			\$1,960
U. S. Department of Health and Human Services			
000406190-009	University of South Florida	93.UNK	7,467
080R1GM59884A001A1	University of Florida	93.UNK	2
100282	University of Florida	93.UNK	15,235
100316	University of Florida	93.UNK	1,220
101129	University of Florida	93.UNK	267
101134	University of Florida	93.UNK	527
102964	University of Florida	93.UNK	29,427
103725	University of Florida	93.UNK	520,408
103789	University of Florida	93.UNK	397,169
104098	University of Florida	93.UNK	236,650
104099	University of Florida	93.UNK	15,644
104100	University of Florida	93.UNK	20,699
104424	University of Florida	93.UNK	3,743
105294	University of Florida	93.UNK	412
105434	University of Florida	93.UNK	32,746
105562	University of Florida	93.UNK	402,906
105903	University of Florida	93.UNK	14,166
105945	University of Florida	93.UNK	2
105958	University of Florida	93.UNK	127,678
106296	University of Florida	93.UNK	4,158
106347	University of Florida	93.UNK	143,815
106359	University of Florida	93.UNK	30,431
107379	University of Florida	93.UNK	75,518
107384	University of Florida	93.UNK	8,515
107385	University of Florida	93.UNK	1,859
107386	University of Florida	93.UNK	4,530
107448	University of Florida	93.UNK	7,200
107697	University of Florida	93.UNK	15,707
107878	University of Florida	93.UNK	37,724
108039	University of Florida	93.UNK	7,511
108180	University of Florida	93.UNK	18,803
108416	University of Florida	93.UNK	56,767
108417	University of Florida	93.UNK	15,351
108418	University of Florida	93.UNK	89,476
108419	University of Florida	93.UNK	33,086
108420	University of Florida	93.UNK	40,372
108421	University of Florida	93.UNK	6,699
108422	University of Florida	93.UNK	12,179
108423	University of Florida	93.UNK	504,572
108427	University of Florida	93.UNK	12,500
108438	University of Florida	93.UNK	1,565
108440	University of Florida	93.UNK	6,038
108919	University of Florida	93.UNK	13,996
109031	University of Florida	93.UNK	5,176
109640	University of Florida	93.UNK	24,530
109907	University of Florida	93.UNK	309,800
109920	University of Florida	93.UNK	11,749
109960	University of Florida	93.UNK	8,235
110226	University of Florida	93.UNK	138,185
110327	University of Florida	93.UNK	1,834
110423	University of Florida	93.UNK	2,783
110436	University of Florida	93.UNK	4,570
110506	University of Florida	93.UNK	13,862
110507	University of Florida	93.UNK	4,381

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110508	University of Florida	93.UNK	22,816
110509	University of Florida	93.UNK	1,175
110520	University of Florida	93.UNK	9,425
110521	University of Florida	93.UNK	1,305
110566	University of Florida	93.UNK	68,894
110567	University of Florida	93.UNK	6,112
110568	University of Florida	93.UNK	3,104
110603	University of Florida	93.UNK	46,955
110604	University of Florida	93.UNK	17,652
110609	University of Florida	93.UNK	1,546
110610	University of Florida	93.UNK	8,550
110716	University of Florida	93.UNK	14,263
110749	University of Florida	93.UNK	47,188
111253	University of Florida	93.UNK	13,851
111312	University of Florida	93.UNK	522
111416	University of Florida	93.UNK	8,447
111480	University of Florida	93.UNK	3,917
111722	University of Florida	93.UNK	4,745
112251	University of Florida	93.UNK	1,946
112700	University of Florida	93.UNK	39,959
112727	University of Florida	93.UNK	2,171
112729	University of Florida	93.UNK	24,205
112730	University of Florida	93.UNK	2,993
112731	University of Florida	93.UNK	1,963
113071	University of Florida	93.UNK	36,520
113140	University of Florida	93.UNK	9,004
113342	University of Florida	93.UNK	13,342
113632	University of Florida	93.UNK	3,622
113984	University of Florida	93.UNK	18,691
114007	University of Florida	93.UNK	40,609
114376	University of Florida	93.UNK	115,149
114403	University of Florida	93.UNK	8,149
114405	University of Florida	93.UNK	10,267
114406	University of Florida	93.UNK	2,782
114748	University of Florida	93.UNK	9,381
114828	University of Florida	93.UNK	747
114829	University of Florida	93.UNK	18,474
114830	University of Florida	93.UNK	3,057
114831	University of Florida	93.UNK	2,209
115109	University of Florida	93.UNK	900
115333	University of Florida	93.UNK	2,040
115461	University of Florida	93.UNK	19,057
115518	University of Florida	93.UNK	40,738
115803	University of Florida	93.UNK	63,144
115805	University of Florida	93.UNK	5,425
115806	University of Florida	93.UNK	2,202
115807	University of Florida	93.UNK	10,022
111PA	University of Florida	93.UNK	6,795
121PA (IP1205434)	University of Florida	93.UNK	88,403
156000524032680	Florida State University	93.UNK	13,695
156000524032681	Florida State University	93.UNK	13,693
1R15GM097693-01	Florida Atlantic University	93.UNK	93,265
1U01CA177711-01	Florida International University	93.UNK	86,833
20002011041272	University of Florida	93.UNK	319,184
52636	University of Florida	93.UNK	3,373
5F32AA016449-04	University of South Florida	93.UNK	571
6101-S038	University of Florida	93.UNK	702,686
62094	University of Florida	93.UNK	377
62350	University of Florida	93.UNK	2
65030	University of Florida	93.UNK	81,755
72579	University of Florida	93.UNK	4,000
75922	University of Florida	93.UNK	4,500

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
75936	University of Florida	93.UNK	1,391
76177	University of Florida	93.UNK	3,959
76332	University of Florida	93.UNK	15,762
81215	University of Florida	93.UNK	226,633
82550	University of Florida	93.UNK	259
85673	University of Florida	93.UNK	632,128
85960	University of Florida	93.UNK	14
89444	University of Florida	93.UNK	2,462
89653	University of Florida	93.UNK	7,480
9024	University of South Florida	93.UNK	6,833
9026	University of South Florida	93.UNK	65,208
9053	University of South Florida	93.UNK	41,819
9070	University of South Florida	93.UNK	18,260
9104	University of South Florida	93.UNK	3,680
91502	University of Florida	93.UNK	29,450
93572	University of Florida	93.UNK	46
93576	University of Florida	93.UNK	34,138
94557	University of Florida	93.UNK	133,038
94563	University of Florida	93.UNK	381
95618	University of Florida	93.UNK	156,805
97664	University of Florida	93.UNK	19,339
98208	University of Florida	93.UNK	140,171
98342	University of Florida	93.UNK	32,691
98415	University of Florida	93.UNK	10,670
98743	University of Florida	93.UNK	677
98760	University of Florida	93.UNK	59,129
99683	University of Florida	93.UNK	1,377
99702	University of Florida	93.UNK	200,000
99934	University of Florida	93.UNK	57,017
A630E6	University of South Florida	93.UNK	134,457
A7D648	University of South Florida	93.UNK	12,000
A7EDC9	Florida State University	93.UNK	880
A81122	University of South Florida	93.UNK	187,022
A8E5E8	Florida State University	93.UNK	7,455
F31 DE023710	University of Florida	93.UNK	38,976
F31DE023492	University of Florida	93.UNK	31,504
HHSF223201000090C	University of Florida	93.UNK	203,113
HHSF223201010141A	University of Florida	93.UNK	112,835
HHSF223201310220C	University of Florida	93.UNK	145,307
HHSN2612010000731	University of Florida	93.UNK	29,813
HHSN261201100510P	University of Florida	93.UNK	117
HHSN263200800022C	University of South Florida	93.UNK	167,366
HHSN26620070023C	University of Florida	93.UNK	1,059,889
HHSN267200800019C	University of South Florida	93.UNK	19,087,832
HHSN267200800019C	University of Florida	93.UNK	582,609
HHSN2722001000043C	University of Florida	93.UNK	1,489,832
HHS-N-276-2011-00004-C	University of Central Florida	93.UNK	2,969
IPA - Juliet Pulliam	University of Florida	93.UNK	26,611
K08 AR064836	University of Florida	93.UNK	89,443
LD951	Florida State University	93.UNK	1,398
MED136	Florida State University	93.UNK	66,159
MED143	Florida State University	93.UNK	383,203
N01 HD0303345	University of Florida	93.UNK	68,211
N62044	University of Florida	93.UNK	4,837
PR6756254	Florida State University	93.UNK	226
Prime HHSF23320095624WC / Task No. HHSP23337001T	Florida International University	93.UNK	16,287
R01 CA172310	University of Florida	93.UNK	415,267
R01 DE012236	University of Florida	93.UNK	344,338
R01 EY024280	University of Florida	93.UNK	31,026
R01 GM099871	University of Florida	93.UNK	452,394
R21 DC013751	University of Florida	93.UNK	52,655

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R36 HS022384	University of Florida	93.UNK	34,561
Sub 46-312-0212050, Prime HHSP23320095651WC	Florida International University	93.UNK	197,111
U01 FD004950	University of Florida	93.UNK	40,976
U01 HG007269	University of Florida	93.UNK	547,149
U60957-08072013	University of South Florida	93.UNK	20,262
U60957-08172013	University of South Florida	93.UNK	462,551
UF13148	University of South Florida	93.UNK	38,294
UL1TR000457	University of Central Florida	93.UNK	12,775
WFUHS 30215	University of South Florida	93.UNK	78,925
Total - U. S. Department of Health and Human Services			\$34,287,664
U. S. Department of Homeland Security			
114631	University of Florida	97.UNK	19,484
115957	University of Florida	97.UNK	29,530
HSCG2713PDJC407	Florida State University	97.UNK	237
HSCG37-13P-DTF436	Florida State University	97.UNK	17,312
MOU	Florida Department of Law Enforcement	97.UNK	7,635
MOU 338399 SECRET SERVICE	Florida Department of Law Enforcement	97.UNK	2,369
MOU 373182 SECRET SERVICE	Florida Department of Law Enforcement	97.UNK	18,990
MOU I3PNFP501	Florida Department of Law Enforcement	97.UNK	88,019
MOU-TA169	Florida Department of Law Enforcement	97.UNK	2,036
UCFPTS001	University of Central Florida	97.UNK	12,791
Total - U. S. Department of Homeland Security			\$198,403
U. S. Agency for International Development			
101443	University of Florida	98.UNK	50,643
108179	University of Florida	98.UNK	4,315
109275	University of Florida	98.UNK	3,122
110329	University of Florida	98.UNK	596
110392	University of Florida	98.UNK	39,860
110998	University of Florida	98.UNK	30,879
111967	University of Florida	98.UNK	11,997
112284	University of Florida	98.UNK	2,314
112799	University of Florida	98.UNK	1,852
112800	University of Florida	98.UNK	2,604
1-330-0213559	Florida State University	98.UNK	271,348
81203	University of Florida	98.UNK	53,021
81883	University of Florida	98.UNK	153,171
94890	University of Florida	98.UNK	2,506
AID-114-I-13-00001/AID-114-to-14-00002	Florida International University	98.UNK	21,631
TCCC-USAID-GETF, WADA	Florida International University	98.UNK	228,512
Total - U. S. Agency for International Development			\$878,371
Other Federal Grants			
038413	Florida State University	99.UNK	211,830
115331	University of Florida	99.UNK	10,148
2012-12062700008	Florida State University	99.UNK	100,149
74321	University of Florida	99.UNK	11,271
7603F34138	University of Florida	99.UNK	1,149
89015	University of Florida	99.UNK	9,985
PC-12-8-073	Florida State University	99.UNK	10,119
Total - Other Federal Grants			\$354,651
Total Other Federal Awards			\$106,338,028

NOTE 7 - RESEARCH AND DEVELOPMENT

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

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Office of National Drug Control Policy			
101159	University of Florida	07.UNK	2,910
102142	University of Florida	07.UNK	6,179
102200	University of Florida	07.UNK	6,689
102544	University of Florida	07.UNK	137,861
102651	University of Florida	07.UNK	9,993
103117	University of Florida	07.UNK	5,833
103183	University of Florida	07.UNK	6,886
104242	University of Florida	07.UNK	22,365
104788	University of Florida	07.UNK	6,603
105742	University of Florida	07.UNK	1,550
105802	University of Florida	07.UNK	47,316
105855	University of Florida	07.UNK	35,000
105939	University of Florida	07.UNK	27,588
108311	University of Florida	07.UNK	24,536
110396	University of Florida	07.UNK	11,490
112215	University of Florida	07.UNK	3,973
112946	University of Florida	07.UNK	529
78336	University of Florida	07.UNK	15,526
89715	University of Florida	07.UNK	37,307
91768	University of Florida	07.UNK	2,923
91780	University of Florida	07.UNK	12,292
92008	University of Florida	07.UNK	55,576
93742	University of Florida	07.UNK	46,377
95944	University of Florida	07.UNK	277
96567	University of Florida	07.UNK	45,397
98038	University of Florida	07.UNK	1,950
AV14017	University of Florida	07.UNK	14,149
NNK12EA79P/420043430	University of Florida	07.UNK	741
NNM13AA07G	University of Florida	07.UNK	66,570
NNM14AA01G	University of Florida	07.UNK	159,555
NNM14AA03G	University of Florida	07.UNK	33,050
NNX07AO15A	University of Florida	07.UNK	16,295
Total - Office of National Drug Control Policy			\$865,286
Peace Corps			
PC128081	University of Central Florida	08.UNK	12,368
Total - Peace Corps			\$12,368
U. S. Department of Agriculture			
105690	University of Florida	10.001	13,864
114559	University of Florida	10.001	11,221
116464	University of Florida	10.001	1,039
41510-08905-08	Florida A & M University	10.001	37
5800208000068	University of Florida	10.001	170,327
5800208000102	University of Florida	10.001	73,324
5800208030001	University of Florida	10.001	7,934
5801230030499	University of Florida	10.001	41,481
5801230080447	University of Florida	10.001	8,569
5801275000366	University of Florida	10.001	9,339
5801275000381	University of Florida	10.001	9,011
5801275090342	University of Florida	10.001	10,144
5803607080725	University of Florida	10.001	7,543
5803611020637	University of Florida	10.001	25,408
5805354010351	University of Florida	10.001	639
5805442030029	University of Florida	10.001	35,983
5806615020099	University of Florida	10.001	29,238
5806615020104	University of Florida	10.001	38,901
5806615030019	University of Florida	10.001	41,863
5806615040002	University of Florida	10.001	30,678
5806615090201	University of Florida	10.001	11,688
5806618000128	University of Florida	10.001	42,195
5806618010042	University of Florida	10.001	22,287
5806618020090	University of Florida	10.001	14,209
5806618020096	University of Florida	10.001	4,165
5806618030029	University of Florida	10.001	129,842
580661803017	University of Florida	10.001	70,291

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5806618080118	University of Florida	10.001	56,690
5806629040018	University of Florida	10.001	1,255
5806631030006	University of Florida	10.001	9,240
5806635030170	University of Florida	10.001	66,701
58-6615-2-059	Florida A & M University	10.001	26,726
58-6631-3-003	Florida International University	10.001	50,386
5906606030001	University of Florida	10.001	2,499
5906615020063	University of Florida	10.001	6,529
66180220000034051S	University of Florida	10.001	9,160
97507	University of Florida	10.001	520,686
P11AT50514/P11AC91259	University of Central Florida	10.001	21,453
102924	University of Florida	10.025	7,093
105558	University of Florida	10.025	35,753
111685	University of Florida	10.025	41,284
113232	University of Florida	10.025	24,922
115580	University of Florida	10.025	1,188
11-8130-1503-CA	Florida A & M University	10.025	6,777
1208100015520CA	University of Florida	10.025	33,117
1208130000250CA	University of Florida	10.025	268
1208130001030CA	University of Florida	10.025	93,136
1208130001040CA	University of Florida	10.025	20,135
1208130001480CA	University of Florida	10.025	70,099
1208130001580CA	University of Florida	10.025	12,207
1208130001590CA	University of Florida	10.025	29,901
1208130001800CA	University of Florida	10.025	47,973
12-8100-1539-CA	Florida A & M University	10.025	72,639
12-9612-1200CA	Florida A & M University	10.025	21,911
1307412009900CA	University of Florida	10.025	6,850
1308130001480CA	University of Florida	10.025	1,030
1308130001590CA	University of Florida	10.025	71,785
1308130001800CA	University of Florida	10.025	70,210
1308130003270CA	University of Florida	10.025	52,518
1308212009900CA	University of Florida	10.025	182,305
13-1001-0457-CA	Florida A & M University	10.025	323,419
13-1001-0785-CA	Florida A & M University	10.025	27,689
13-8130-0755-CA	Florida A & M University	10.025	63,160
13-8130-201-CA	Florida A & M University	10.025	19,878
13-9612-1200CA	Florida A & M University	10.025	55,846
99211	University of Florida	10.025	991
1207412008960CA	University of Florida	10.028	7,553
1208130001330CA	University of Florida	10.028	22,989
1307412009880CA	University of Florida	10.028	15,365
120250G01709	University of Florida	10.156	31,216
16848	Florida A & M University	10.169	17
100699	University of Florida	10.170	97,304
100820	University of Florida	10.170	74,726
100999	University of Florida	10.170	96,497
101059	University of Florida	10.170	92,289
103700	University of Florida	10.170	24,576
106085	University of Florida	10.170	26,974
106172	University of Florida	10.170	53,258
106173	University of Florida	10.170	5,617
106174	University of Florida	10.170	54,582
106175	University of Florida	10.170	44,079
106308	University of Florida	10.170	17,896
106337	University of Florida	10.170	27,532
106339	University of Florida	10.170	56,625
106965	University of Florida	10.170	47,997
106966	University of Florida	10.170	12,322
106967	University of Florida	10.170	19,251
106968	University of Florida	10.170	36,120
109348	University of Florida	10.170	25,875
111455	University of Florida	10.170	27,604
113019	University of Florida	10.170	40,198
113134	University of Florida	10.170	8,282
113142	University of Florida	10.170	17,009
113172	University of Florida	10.170	20,054
113173	University of Florida	10.170	340
113174	University of Florida	10.170	8,439

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113182	University of Florida	10.170	14,819
113194	University of Florida	10.170	20,704
113195	University of Florida	10.170	3,170
113198	University of Florida	10.170	30,276
113202	University of Florida	10.170	1,582
113227	University of Florida	10.170	3,599
113246	University of Florida	10.170	45,829
113247	University of Florida	10.170	2,267
113260	University of Florida	10.170	6,399
113437	University of Florida	10.170	10,505
113438	University of Florida	10.170	2,565
114279	University of Florida	10.170	2,445
114280	University of Florida	10.170	3,285
114409	University of Florida	10.170	8,939
114411	University of Florida	10.170	1,240
1308130001560CA	University of Florida	10.170	14,924
87715	University of Florida	10.170	2,974
91263	University of Florida	10.170	45,326
93118	University of Florida	10.170	500
93218	University of Florida	10.170	86
93220	University of Florida	10.170	7,488
93913	University of Florida	10.170	4,194
93914	University of Florida	10.170	28,432
94003	University of Florida	10.170	15,813
94013	University of Florida	10.170	38,592
94062	University of Florida	10.170	16,502
94078	University of Florida	10.170	99,256
94129	University of Florida	10.170	38,265
94195	University of Florida	10.170	5,902
94249	University of Florida	10.170	22,698
96623	University of Florida	10.170	587
98800	University of Florida	10.170	5,043
98877	University of Florida	10.170	48,353
98930	University of Florida	10.170	2,549
98960	University of Florida	10.170	5,383
99082	University of Florida	10.170	56,250
99349	University of Florida	10.170	43,963
99352	University of Florida	10.170	24,076
99357	University of Florida	10.170	15,888
99931	University of Florida	10.170	5,113
99932	University of Florida	10.170	1,215
FDACS Contract #020731	Florida International University	10.170	6,613
106958	University of Florida	10.200	44,897
107054	University of Florida	10.200	4,589
107106	University of Florida	10.200	28,289
113255	University of Florida	10.200	12,867
2010034135021010	University of Florida	10.200	39,714
2010034135021030	University of Florida	10.200	490
2010034135021050	University of Florida	10.200	16,671
2010034135021080	University of Florida	10.200	16,779
2010034135021090	University of Florida	10.200	37,884
2010034135021100	University of Florida	10.200	113,758
2010034135021110	University of Florida	10.200	19,606
2010034135021150	University of Florida	10.200	23,843
2010034135021170	University of Florida	10.200	3,582
2010034135021250	University of Florida	10.200	4,196
2010034381021380	University of Florida	10.200	25,560
2010034425021760	University of Florida	10.200	5,471
2010034561021330	University of Florida	10.200	17,904
2010-38890-20734	Florida State University	10.200	41,499
2011034383030500	University of Florida	10.200	38,213
2011037610031170	University of Florida	10.200	4,535
2012034383019740	University of Florida	10.200	1,020,898
2013034383021090	University of Florida	10.200	984,486
33100-08905-09	Florida A & M University	10.200	461
91687	University of Florida	10.200	10,043
92929	University of Florida	10.200	774
93273	University of Florida	10.200	1,485
93315	University of Florida	10.200	3,538

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P#0087665 /SUB# UF10158	Florida Atlantic University	10.200	9,627
PO1300213233	Florida A & M University	10.200	9,062
2012-32100-08905	Florida A & M University	10.202	18,550
2013-32100-08905	Florida A & M University	10.202	45,774
McintireStennis	University of Florida	10.202	686,847
Hatch	University of Florida	10.203	3,525,289
2011-45100-08905	Florida A & M University	10.205	3,052
2012-31000-08905	Florida A & M University	10.205	8,394
2013-33100-08905	Florida A & M University	10.205	965,214
2014-33-100-08905	Florida A & M University	10.205	1,079,387
33100-08905-08	Florida A & M University	10.205	1,268
13-PA-11080500-026	Florida State University	10.206	10,915
2008035100019240	University of Florida	10.206	19,881
2008035302004670	University of Florida	10.206	1,742
2008035319004590	University of Florida	10.206	1,125
2009055618005070	University of Florida	10.206	77,883
2009-35102-05043	University of South Florida	10.206	28,402
2009-35503-05185	Florida State University	10.206	3,929
36374	University of Florida	10.206	154
Animal	University of Florida	10.207	44,024
2011-38420-20053	Florida International University	10.210	83,359
2012038420030220	University of Florida	10.210	51,482
2013038420020530	University of Florida	10.210	43,769
2013-38420-20499	Florida International University	10.210	31,455
UF13049	Florida A & M University	10.210	19,008
105083	University of Florida	10.212	993
112929	University of Florida	10.212	13,329
102064	University of Florida	10.215	3,742
104370	University of Florida	10.215	2,078
110399	University of Florida	10.215	3,105
114298	University of Florida	10.215	3,436
115422	University of Florida	10.215	719
88849	University of Florida	10.215	112,283
96759	University of Florida	10.215	3,768
97929	University of Florida	10.215	7,367
99814	University of Florida	10.215	216
11-8130-0755-CA	Florida A & M University	10.216	11,362
2008-38820-04801	Florida A & M University	10.216	3,655
2010-38820-21583	Florida A & M University	10.216	104,940
2010-38821-21473	Florida A & M University	10.216	30,309
2010-38821-21482	Florida A & M University	10.216	76,859
2010-38821-21520	Florida A & M University	10.216	38,689
2010-38821-21546	Florida A & M University	10.216	21,918
2010-38821-21559	Florida A & M University	10.216	69,208
2010-38821-21560	Florida A & M University	10.216	47,027
2010-38821-21562	Florida A & M University	10.216	112,457
2010-38821-21563	Florida A & M University	10.216	30,066
2011-38821-30896	Florida A & M University	10.216	66,024
2011-38821-30897	Florida A & M University	10.216	65,591
2011-38821-30925	Florida A & M University	10.216	110,267
2012-38814-20149	Florida A & M University	10.216	37,088
2012-38821-19980	Florida A & M University	10.216	103,681
36-22091-287	Florida A & M University	10.216	11,865
2011038411030570	University of Florida	10.217	219,439
2013-67013-21108	Florida A & M University	10.217	2,294
2009-38413-05236	Florida International University	10.220	45,220
2011-38413-30118	Florida International University	10.220	19,498
2010-38422-21261	Florida International University	10.223	40,176
2011-38422-30804	Florida International University	10.223	764,109
111261	University of Florida	10.250	33,394
58030000100038	University of Florida	10.250	18,017
58-3000-2-0062	Florida A & M University	10.250	16
58-6000-2-0106	Florida A & M University	10.250	6,580
107601	University of Florida	10.253	21,301
12-8130-0201-CA	Florida A & M University	10.290	31,645
103660	University of Florida	10.303	16,293
108802	University of Florida	10.303	12,913
108803	University of Florida	10.303	27,827
109905	University of Florida	10.303	27,639

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114052	University of Florida	10.303	685
115399	University of Florida	10.303	2,109
115956	University of Florida	10.303	27
2010051100021650	University of Florida	10.303	59,778
2010051102021650	University of Florida	10.303	41,659
2010051106021860	University of Florida	10.303	216,671
2010051110021090	University of Florida	10.303	180,216
2011051102031180	University of Florida	10.303	38,978
2011051130031140	University of Florida	10.303	76,177
2011051130031170	University of Florida	10.303	70,004
2013051106021230	University of Florida	10.303	16,005
2013051130021480	University of Florida	10.303	37,484
84671	University of Florida	10.303	30,280
87427	University of Florida	10.303	15,909
90033	University of Florida	10.303	30,266
90260	University of Florida	10.303	1,211
92826	University of Florida	10.303	48,899
UF10193	Florida A & M University	10.303	2,830
UF10215	Florida A & M University	10.303	30,101
2008051160004420	University of Florida	10.305	25
2010051160021030	University of Florida	10.305	24,461
105871	University of Florida	10.307	6,388
98833	University of Florida	10.307	39,919
98834	University of Florida	10.307	4,588
100753	University of Florida	10.309	58,237
102930	University of Florida	10.309	53,689
10801960219846	University of Florida	10.309	8,687
112493	University of Florida	10.309	49,819
2009051181005910	University of Florida	10.309	234,430
2009051181006020	University of Florida	10.309	598,595
2010051181021110	University of Florida	10.309	800,274
2011051181030660	University of Florida	10.309	385,076
2011-51181-30635	Florida A & M University	10.309	10,326
84482	University of Florida	10.309	164,087
87485	University of Florida	10.309	54,987
89721	University of Florida	10.309	11,684
89722	University of Florida	10.309	31,263
89723	University of Florida	10.309	6,011
89724	University of Florida	10.309	17,044
89725	University of Florida	10.309	34,867
90433	University of Florida	10.309	36,756
92048	University of Florida	10.309	26,471
92049	University of Florida	10.309	59,946
92446	University of Florida	10.309	56,740
97106	University of Florida	10.309	73,872
97115	University of Florida	10.309	41,458
98869	University of Florida	10.309	175,620
98871	University of Florida	10.309	124,735
99322	University of Florida	10.309	19,414
99323	University of Florida	10.309	14,603
99452	University of Florida	10.309	9,780
99453	University of Florida	10.309	17,565
99454	University of Florida	10.309	99
RC2990380/3503818	University of Florida	10.309	16,098
101177	University of Florida	10.310	12,589
102915	University of Florida	10.310	27,849
102916	University of Florida	10.310	29,094
104538	University of Florida	10.310	125,694
107481	University of Florida	10.310	59,382
107741	University of Florida	10.310	14,436
108612	University of Florida	10.310	55,459
110140	University of Florida	10.310	19,073
110141	University of Florida	10.310	3,792
112631	University of Florida	10.310	5,148
2009065107005810	University of Florida	10.310	18,630
2009065504005690	University of Florida	10.310	7,991
2009-65503-05797	Florida State University	10.310	56,711
2010065206021720	University of Florida	10.310	14,925
2010085117020550	University of Florida	10.310	864

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2010085117020560	University of Florida	10.310	46,299
2010085122020620	University of Florida	10.310	128,152
2010085605020530	University of Florida	10.310	244,306
2010-65108-20582	Florida State University	10.310	20,789
2011067003030210	University of Florida	10.310	1,089,346
2011067012030670	University of Florida	10.310	6,493
2011067013030030	University of Florida	10.310	139,694
2011067013030080	University of Florida	10.310	171,890
2011067013030110	University of Florida	10.310	103,312
2011067015030680	University of Florida	10.310	599,471
2011067017030120	University of Florida	10.310	151,142
2011067019021110	University of Florida	10.310	105,268
2011067023030080	University of Florida	10.310	84,266
2011068002030180	University of Florida	10.310	3,341,006
2011-67003-30210	Florida State University	10.310	287,171
2011-67017-20079	Florida State University	10.310	93,103
2012004027	University of Florida	10.310	160,450
2012067009019590	University of Florida	10.310	38,502
2012067009020090	University of Florida	10.310	91,541
2013067009021200	University of Florida	10.310	58,791
2013067013021100	University of Florida	10.310	12,614
2013067013021150	University of Florida	10.310	31,866
2013067015021180	University of Florida	10.310	188,012
2013067021021070	University of Florida	10.310	70,379
20136702120934	University of Central Florida	10.310	44,709
2014067021021590	University of Florida	10.310	43,640
2014-67004-21777	Florida International University	10.310	14,497
2014-67013-21579	Florida State University	10.310	39,891
3077	Florida A & M University	10.310	848
88496	University of Florida	10.310	3,126
89626	University of Florida	10.310	120,283
92605	University of Florida	10.310	44,284
95869	University of Florida	10.310	32,761
99021	University of Florida	10.310	7,421
UF11111	Florida State University	10.310	43,761
UF11113	Florida A & M University	10.310	8,178
2011010006030350	University of Florida	10.312	1,075,632
104130	University of Florida	10.320	39,379
113210	University of Florida	10.326	842
00IE0531001009	University of Florida	10.456	64,953
112502	University of Florida	10.500	19,114
2008-45200-04421	Florida A & M University	10.500	89,325
2009-41520-05565	Florida A & M University	10.500	132,743
2010034135021170	University of Florida	10.500	3,499
2010041480021240	University of Florida	10.500	19,131
2010-41534-21780	Florida A & M University	10.500	19,997
2011041480030550	University of Florida	10.500	49,661
2011-45100-08905	Florida A & M University	10.500	1,453
2012041480020110	University of Florida	10.500	102,132
2012-45100-08905	Florida A & M University	10.500	4,580
2012-46000-08905	Florida A & M University	10.500	5,015
2013038420020970	University of Florida	10.500	35,268
2013041480021000	University of Florida	10.500	73,528
2013-41534-21505	Florida A & M University	10.500	38,526
2013-45100-08905	Florida A & M University	10.500	506,600
2013-46401-21476	Florida A & M University	10.500	18,145
2014-45100-08905	Florida A & M University	10.500	1,117,278
97311	University of Florida	10.500	61
090CA0113301340151	University of Florida	10.652	4,523
100CA0113301500126	University of Florida	10.652	24,425
110CA0113301500056	University of Florida	10.652	15,644
110DG0113301230147	University of Florida	10.652	2,577
11-DG-11330140-146	Florida A & M University	10.652	69,045
12-DG-11330140-094	Florida A & M University	10.652	98,129
130CA0113301440041	University of Florida	10.652	3,316
13-CA-11330140-124	Florida A & M University	10.652	18,722
13-DG-11330140-118	Florida A & M University	10.652	75,611
018438	Florida State University	10.664	55,119
102978	University of Florida	10.664	17,566

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109104	University of Florida	10.664	47,779
112373	University of Florida	10.664	28,286
MOA FDACS Contract#020360	Florida International University	10.664	7,883
102659	University of Florida	10.675	36,612
110DG0110831500012	University of Florida	10.680	63
110DG0110831500022	University of Florida	10.680	173
120CA0114200040042	University of Florida	10.680	18,243
130DG0110831500004	University of Florida	10.680	253
140DG0110831500018	University of Florida	10.680	2,443
900130596002052	University of Florida	10.769	32,700
104258	University of Florida	10.777	11,565
58-3148-2-219	Florida International University	10.777	7,139
68074820110532	University of Florida	10.903	119,393
100780	University of Florida	10.912	9,465
6903A75013083	University of Florida	10.912	22,853
5803AEU010008	University of Florida	10.950	6,953
007680 PO L12-4500062819	Florida International University	10.961	39,647
AGR#58-3148-0-168 CFDA 10.961	Florida Atlantic University	10.961	13,329
09-PA-11080500-001	Florida State University	10.999	1,289
10-PA-11080500-031	Florida State University	10.999	100,910
11-JV-11242309-093	Florida State University	10.999	35,400
080CS0110805000006	University of Florida	10.UNK	2,141
100CA0113301500092	University of Florida	10.UNK	32,045
100CA0113301500101	University of Florida	10.UNK	6,860
103702	University of Florida	10.UNK	41,611
103708	University of Florida	10.UNK	3,409
105215	University of Florida	10.UNK	44,091
105472	University of Florida	10.UNK	99,782
106319	University of Florida	10.UNK	26,716
106434	University of Florida	10.UNK	53,726
107713	University of Florida	10.UNK	29,051
108245	University of Florida	10.UNK	57,790
108907	University of Florida	10.UNK	19,500
109848	University of Florida	10.UNK	47,619
110039	University of Florida	10.UNK	4,187
110CA0113301260120	University of Florida	10.UNK	40,471
110CA0113301290092	University of Florida	10.UNK	42,256
110JV0112423060059	University of Florida	10.UNK	153,152
111040	University of Florida	10.UNK	2,783
111199	University of Florida	10.UNK	7,723
113735	University of Florida	10.UNK	22,426
113856	University of Florida	10.UNK	16,404
114028	University of Florida	10.UNK	10,650
115102	University of Florida	10.UNK	390
12 8130 0156 CA	University of Florida	10.UNK	9,241
1204-001	University of North Florida	10.UNK	4,241
1208130000340CA	University of Florida	10.UNK	74,676
1208130000480CA	University of Florida	10.UNK	5,896
1208130001210CA	University of Florida	10.UNK	22,926
1208130002200CA	University of Florida	10.UNK	12,470
1208130012460CA	University of Florida	10.UNK	30,949
1307412008960CA	University of Florida	10.UNK	47,734
1308130001130CA	University of Florida	10.UNK	21,828
1308130001210CA	University of Florida	10.UNK	11,717
1308130012460CA	University of Florida	10.UNK	53,262
130CA0113301340091	University of Florida	10.UNK	6,386
130CA0113301440063	University of Florida	10.UNK	6,119
130CA0113301440070	University of Florida	10.UNK	79,729
130CS0110805000025	University of Florida	10.UNK	45,172
130CS0113301340024	University of Florida	10.UNK	7,393
14DG11083150002	University of Florida	10.UNK	12,834
2010027/E10RXYEAR1	University of Florida	10.UNK	108,631
2012051102020180	University of Florida	10.UNK	119,333
2012067012019700	University of Florida	10.UNK	43,409
2013067011021100	University of Florida	10.UNK	4,039
5801275020369	University of Florida	10.UNK	1,090
5801275020370	University of Florida	10.UNK	8,565
5803607030990	University of Florida	10.UNK	7,709
5806607030007	University of Florida	10.UNK	16,468

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5806618030031	University of Florida	10.UNK	22,273
5806618040021	University of Florida	10.UNK	20,000
5906618030001	University of Florida	10.UNK	8,731
5906618030004	University of Florida	10.UNK	8,134
5906659020004	University of Florida	10.UNK	39,834
7242090704P	University of Florida	10.UNK	25
94262	University of Florida	10.UNK	35,777
95320	University of Florida	10.UNK	2,886
98982	University of Florida	10.UNK	12,757
Award Letter/Grad Assitanceship to E Warschefsky	Florida International University	10.UNK	24,973
Total - U. S. Department of Agriculture			\$34,754,560
U. S. Department of Commerce			
01200006	University of South Florida	11.012	18,164
100455	University of Florida	11.012	14,194
100S.11(033)USF.ML.O	University of South Florida	11.012	19,709
100S.11(033)USF-HFR	University of South Florida	11.012	100,276
100S.11(033)USF-MOOR	University of South Florida	11.012	162,129
110769	University of Florida	11.012	102,736
IOOS.11(033)USF.BW.O	University of South Florida	11.012	2,521
IOOS.11(033)USF.CM.O	University of South Florida	11.012	10,084
PO 4045 (CA 12-08)	University of South Florida	11.012	72,806
S120011	Florida State University	11.012	36,099
04-06-06659	Florida State University	11.303	92,821
4066006670	University of Florida	11.303	128,542
04-79-06583	University of Central Florida	11.307	330,993
04-79-06703	University of South Florida	11.307	630,311
99245	University of Florida	11.307	48,130
USM-GR04905-01	Florida Atlantic University	11.400	4,951
00113890 / UFDSP00010152 / R/C-S-56	Florida International University	11.417	2,160
115785	University of Florida	11.417	2,606
99061	University of Florida	11.417	43,186
FSG# PD/12-20-FIU; UF# 00086845; UF Subk # UF	Florida International University	11.417	518
FSG#PD/12-21-FIU; UF#00086845; UF Sub #UF123	Florida International University	11.417	2,000
NA10OAR4170079	New College of Florida	11.417	5,497
NA10OAR4170079	University of Florida	11.417	457,696
NA10OAR4170079/UCF #16207082	University of North Florida	11.417	1,591
NA14OAR4170108	University of Florida	11.417	3,390
PD-03-8	Florida Atlantic University	11.417	7,798
Proj: 00113890/Sub:UFDSP00010154;FSG:R/LR-B-	Florida International University	11.417	11,965
R/L4-B-66-H	University of South Florida	11.417	35,083
R/LR-A51-FAU:00110866:UF13252	Florida Atlantic University	11.417	10,295
S140020	Florida State University	11.417	11,393
SUB UFDSP00010177 / PD14-15	Florida Atlantic University	11.417	9,544
SUBCONTRACT NO: UF 10211	Florida Atlantic University	11.417	32,376
SUBCONTRACT UFDSP00010156	Florida Atlantic University	11.417	3,770
SUBCONTRACT: UF13256/PD-12-26	Florida Atlantic University	11.417	9,991
UCF# 16207082-2	University of North Florida	11.417	11,781
UF12045	University of Central Florida	11.417	106,324
UF12046	University of Central Florida	11.417	32,999
UF12047-R/C-E-56	University of South Florida	11.417	46,497
UF12301	Florida State University	11.417	2,271
UF13110: FSG E/ST-53: 00109530	Florida Atlantic University	11.417	39,400
100042	University of Florida	11.419	46,393
100044	University of Florida	11.419	35,780
103649	University of Florida	11.419	11,190
108170	University of Florida	11.419	9,187
98087	University of Florida	11.419	78,466
Agreement No. 3-2011	Florida International University	11.419	24,448
C0613	Florida State University	11.419	28,578
RM093	Florida Gulf Coast University	11.419	40,980
NA10NOS4200021	Florida State University	11.420	36
NA11NOS4200083	Florida State University	11.420	60
NA12NOS4200087	University of Florida	11.420	17,223
Prime: NA10NOS4260221 / NSU Acct # 331247	Florida International University	11.426	216
S100078	University of North Florida	11.427	4,010
S100079	Florida State University	11.427	814
RR100-521/4785126	Florida State University	11.430	3,219
NA09OAR4310067	University of South Florida	11.431	88,904

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NA10OAR4310168	Florida State University	11.431	91,116
NA10OAR4310171	University of Florida	11.431	241
NA10OAR4310173	Florida International University	11.431	57,698
NA10OAR4310215	University of Florida	11.431	704,638
NA11OAR4310105	University of Florida	11.431	206,883
NA11OAR4310110	University of Florida	11.431	37,772
NA11OAR4310169	Florida State University	11.431	73,869
NA11OAR4310193	Florida International University	11.431	40,064
NA11OAR4310198	Florida State University	11.431	44,635
NA12OAR4310056	Florida Atlantic University	11.431	55,274
NA12OAR4310078	Florida State University	11.431	58,964
NA12OAR4310130	University of Florida	11.431	63,404
SubAward No.-S12-0028	Florida International University	11.431	44,230
SubAward#S130013	Florida International University	11.431	9,488
UF10291	Florida State University	11.431	314,319
UF11181	Florida State University	11.431	45,981
UF-EIES-1100032-FSU	Florida State University	11.431	155,473
109111	University of Florida	11.432	23,214
191001-363405-03	Florida State University	11.432	736,659
800001235-01	University of Central Florida	11.432	22,461
NA09OAR4320073	Florida Atlantic University	11.432	468,876
NA09OAR4320073 AMEND #12	Florida Atlantic University	11.432	47,263
S12-0002 / PO# P167918, Prime NA10OAR4320143	Florida International University	11.432	448
S12-004; PO#P168133	Florida International University	11.432	13,313
S13-0002 PO # AB82800	Florida International University	11.432	32,799
S13-0003; PO#AB82809	Florida International University	11.432	365
S13-0006/P.O.AB82924	University of South Florida	11.432	285,680
S13-0007	University of South Florida	11.432	111,175
S13-0008/PO AB83110	University of South Florida	11.432	50,152
S13-0017/PO# AB95273	Florida International University	11.432	946,898
S14-0007	University of South Florida	11.432	76,208
S14-0008	University of South Florida	11.432	3,319
Sub Award No. S12-0005	Florida International University	11.432	92,865
USM-GR04445-002	University of South Florida	11.432	50,465
14-03	University of South Florida	11.433	1,787
89997	University of Florida	11.433	20,638
NA09NMF4330147	University of Florida	11.433	651
NA10NMF4330106	University of Florida	11.433	85,227
NA10NMF4330113	University of South Florida	11.433	22,177
NA10NMF4330123	Florida State University	11.433	7,573
NA11NMF4330123	Florida State University	11.433	80,042
NA12NMF4330086	University of Florida	11.433	97,310
NA12NMF4330089	University of Florida	11.433	65,538
NA12NMF4330090	University of Florida	11.433	36,744
NA13NMF4330170	University of Florida	11.433	50,704
R01512	University of South Florida	11.433	13,243
S140021	Florida State University	11.433	10,373
99563	University of Florida	11.435	178,147
17R48719/NA08NMF4390474	University of North Florida	11.439	10
NA12NMF4390156	University of Florida	11.439	85,704
NA10NES4400001	Florida State University	11.440	40,593
NA10NES4400008	Florida State University	11.440	70,771
2592	Florida State University	11.452	23,315
91-10-120000/0	University of South Florida	11.452	8,627
GOMA 121130-00	University of Central Florida	11.454	704
NA12NMF4540080	University of North Florida	11.454	71,264
NA12NMF4540081	University of South Florida	11.454	159,379
NA11NMF4720284	University of South Florida	11.455	146,109
NA13OAR4590185	Florida State University	11.459	70,063
106057	University of Florida	11.463	56,170
93766	University of Florida	11.463	27,444
EE-133F-12-SE-2143	University of North Florida	11.463	6,146
NA12NMF4630051	University of South Florida	11.463	36,250
NA12NMF4630070	University of Florida	11.463	42,814
NA13NMF4630049	Florida A & M University	11.463	250
Z12-98098	University of South Florida	11.467	522
FNA09NWS4680018	Florida International University	11.468	30,182
NA12NWS4680006	Florida State University	11.468	142,767
NA13NWS4680005	Florida State University	11.468	86,017

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10088	Florida State University	11.472	118,811
13006	University of Central Florida	11.472	11,591
Contract 13-85-04	Florida International University	11.472	34,559
FWC 11009	University of South Florida	11.472	62,518
NA11NMF4720151	University of South Florida	11.472	5,822
NPRB Project 1229	Florida International University	11.472	51,130
Project #596, subcontract VAQF 596-SC-04	Florida International University	11.472	5,646
102944	University of Florida	11.473	10,413
92088	University of Florida	11.473	5,975
99-S120305	University of South Florida	11.473	1,495
RM115	Florida State University	11.473	66
16206031-2	Florida State University	11.478	43,324
84485	University of Florida	11.478	728
91140	University of Florida	11.478	25,302
96951	University of Florida	11.478	11,441
NA09NOS4780186	Florida State University	11.478	13,903
NA09NOS4780228	Florida International University	11.478	25,321
NA10NOS4780146	University of Central Florida	11.478	352,347
NA11NOS4780028	Florida Gulf Coast University	11.478	152,442
NA11NOS4780031	Florida Atlantic University	11.478	62,905
S120010	Florida State University	11.478	45,821
SUBAWARD # S120012	Florida Atlantic University	11.478	47,914
RM 147	Florida Gulf Coast University	11.482	262,667
110901	University of Florida	11.609	76,699
60NANB12H016N	University of Central Florida	11.609	125,932
70NANB12H022	University of Florida	11.609	26,433
70NANB12H218	University of Florida	11.609	20,479
70NANB13H094	Florida A & M University	11.609	2,836
70NANB14H165	University of Florida	11.609	5,500
069000524033793	Florida State University	11.UNK	67,225
104062	University of Florida	11.UNK	230
107440	University of Florida	11.UNK	15,866
89592	University of Florida	11.UNK	30,327
AB133F07SE4107	University of Florida	11.UNK	30
Agreement# 5700-FIU; NOAA # AB133C-11-CQ-005	Florida International University	11.UNK	214,448
EA0133F0130SE00892	University of Florida	11.UNK	83,045
GA133F09SE2328	University of Florida	11.UNK	7
GF133F09SE3276	University of Florida	11.UNK	9
WC133-10-CN-0100	Florida International University	11.UNK	261,939
WC133F0110SE03008	University of Florida	11.UNK	11,540
WC133F04SE1183	University of Florida	11.UNK	14
WC133F07SE2280	University of Florida	11.UNK	78
WC-133F-12-SE-2310	Florida State University	11.UNK	453
WC-133F-13-SE-1547	Florida State University	11.UNK	5,477
WC-133F-13-SE-1696	Florida State University	11.UNK	51,339
WC133F13SE1889	University of Central Florida	11.UNK	67,150
Total - U. S. Department of Commerce			\$12,214,762
U. S. Department of Defense			
SP4800-12-2-1207	University of West Florida	12.002	17,735
SP4800-13-2-1307	University of West Florida	12.002	159,957
W912HZ-11-C-0031	University of South Florida	12.101	67,656
09-92 2007-140	University of South Florida	12.300	22,421
100315	University of Florida	12.300	53,001
101387	University of Florida	12.300	110,741
10-237	University of Central Florida	12.300	28,850
10-267	University of South Florida	12.300	38,556
102860	University of Florida	12.300	14,403
104971	University of Florida	12.300	64,318
108755	University of Florida	12.300	40,677
111537	University of Florida	12.300	265,178
11ONR1067	University of Central Florida	12.300	120,664
217000524031978	Florida State University	12.300	225,887
3002912500	Florida State University	12.300	72,005
6028293447059A	University of Central Florida	12.300	44,403
66575	University of Florida	12.300	3
73468	University of Florida	12.300	288
80432	University of Florida	12.300	18,896
90477	University of Florida	12.300	18,813

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AGR-13-60	Florida Atlantic University	12.300	14,840
DAAD19-03-D-003	Florida A & M University	12.300	179,439
FA87500110100245	University of Florida	12.300	43,012
FA8750-11-2-0089	Florida Atlantic University	12.300	166,793
N000014141248	University of Central Florida	12.300	75,426
N000140100100165	University of Florida	12.300	28,902
N000140100100375	University of Florida	12.300	74,325
N000140100100579	University of Florida	12.300	5,585
N000140100100749	University of Florida	12.300	41,247
N000140100100805	University of Florida	12.300	50,389
N000140100100832	University of Florida	12.300	10,537
N000140100100909	University of Florida	12.300	5,414
N000140110100068	University of Florida	12.300	114,574
N000140110100245	University of Florida	12.300	344,670
N000140110100269	University of Florida	12.300	1,062
N000140110100279	University of Florida	12.300	106,230
N000140110100544	University of Florida	12.300	6,852
N000140110100633	University of Florida	12.300	118,741
N000140110100717	University of Florida	12.300	72,969
N000140120100381	University of Florida	12.300	107,573
N000140120100540	University of Florida	12.300	67,385
N000140120100862	University of Florida	12.300	2,719
N000140120100945	University of Florida	12.300	38,415
N000140130100012	University of Florida	12.300	91,137
N000140130100036	University of Florida	12.300	185,702
N000140130100066	University of Florida	12.300	280,775
N000140130100151	University of Florida	12.300	73,195
N000140130100325	University of Florida	12.300	82,953
N000140130100443	University of Florida	12.300	239,855
N000140130100583	University of Florida	12.300	46,782
N000140130100620	University of Florida	12.300	31,008
N000140130100659	University of Florida	12.300	328,356
N000140140100283	University of Florida	12.300	14,438
N000140140100445	University of Florida	12.300	14,343
N00014-04-1-0405	University of South Florida	12.300	823
N000140610446	University of Central Florida	12.300	4,846
N00014-07-1-0890	University of South Florida	12.300	1,798
N00014-08-1-0080	Florida State University	12.300	4,438,490
N00014-08-1-0177	Florida State University	12.300	52,499
N00014-08-1-0494	Florida International University	12.300	26
N000140811246	University of Central Florida	12.300	4,255
N00014-09-1-0159	Florida Atlantic University	12.300	15,047
N00014-09-1-0192	Florida State University	12.300	152,775
N00014-09-1-0549	Florida Atlantic University	12.300	868
N00014-09-1-0587	Florida State University	12.300	424,172
N00014-09-1-1008	University of South Florida	12.300	29,721
N00014-09-1-1097	Florida State University	12.300	549,964
N00014-10-1-0272	Florida International University	12.300	190,726
N00014-10-1-0472	Florida Atlantic University	12.300	256,007
N00014-10-1-0668	University of South Florida	12.300	618
N000141010835	University of Central Florida	12.300	8,293
N00014-10-1-0854	University of South Florida	12.300	66,116
N00014-10-1-0910	Florida Atlantic University	12.300	97,528
N00014-10-1-0927	Florida Gulf Coast University	12.300	152,337
N00014-10-1-0939	Florida Atlantic University	12.300	40,899
N00014-10-1-0973	Florida State University	12.300	336,198
N00014-10-1-0984	Florida State University	12.300	273,588
N00014-11-1-0274	Florida State University	12.300	48,596
N00014-11-1-0423	Florida Atlantic University	12.300	10,988
N000141110706	University of Central Florida	12.300	42,908
N00014-11-1-0926	Florida Atlantic University	12.300	270,184
N00014-11-1-0926 MOD 3	Florida Atlantic University	12.300	1,910
N000141110934	University of Central Florida	12.300	73,428
N00014-11-1-0944	Florida International University	12.300	160,390
N000141210052	University of Central Florida	12.300	528,308
N00014-12-1-0083	Florida Atlantic University	12.300	92,417
N00014-12-1-0127	University of North Florida	12.300	88,919
N000141210162	University of Central Florida	12.300	93,848
N00014-12-1-0332	Florida International University	12.300	118,957

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N00014-12-1-0373	Florida Atlantic University	12.300	49,690
N00014-12-1-0501	Florida State University	12.300	86,952
N00014-12-1-0502	Florida Atlantic University	12.300	116,687
N00014-12-1-0544	Florida State University	12.300	96,965
N00014-12-1-0615	Florida State University	12.300	24,447
N00014-12-1-0801	University of South Florida	12.300	106,517
N000141210816	University of Central Florida	12.300	99,124
N00014-12-1-0843	Florida State University	12.300	160,354
N00014-12-1-0921	Florida Atlantic University	12.300	65,430
N000141211003	University of Central Florida	12.300	117,898
N0001412C0216	University of Central Florida	12.300	336,416
N00014-13-01-0513	Florida Atlantic University	12.300	44,395
N00014-13-1-0062	University of South Florida	12.300	309,786
N000141310096	University of Central Florida	12.300	278,277
N00014-13-1-021	New College of Florida	12.300	23,621
N00014-13-1-0221	Florida State University	12.300	158,325
N00014-13-1-0405	University of South Florida	12.300	370,247
N000141310422	University of Central Florida	12.300	144,874
N00014-13-1-0533	Florida Atlantic University	12.300	46,357
N000141310538	University of Central Florida	12.300	115,955
N000141310542	University of Central Florida	12.300	185,403
N000141310594	University of Central Florida	12.300	86,234
N00014-13-1-0737	Florida Keys Community College	12.300	38,621
N00014-13-1-0861	Florida State University	12.300	12,852
N000141310892	University of Central Florida	12.300	206,650
N00014-14-1-0089	Florida State University	12.300	3,790
N00014-14-1-0155	Florida State University	12.300	22,878
N00014-14-1-0186	Florida State University	12.300	27,549
N00014-14-1-0198	Florida State University	12.300	649,705
N00014-14-1-0274	Florida Atlantic University	12.300	4,075
N00024-12-C-4220	Florida State University	12.300	273,898
N00173013010G012	University of Florida	12.300	72,298
N001730130W08821	University of Florida	12.300	1,510
N00173-09-2-C013	University of South Florida	12.300	32,897
N00173-11-2-C901	Florida State University	12.300	436,869
N00173-13-1-G016	Florida International University	12.300	31,257
N00178-13-C-3009	University of South Florida	12.300	70,908
N002441110039	University of Central Florida	12.300	91,993
N002441310040	University of Central Florida	12.300	65,652
N6660412P0054	University of Central Florida	12.300	122
PERCEPTS2726	University of Central Florida	12.300	93,598
SP00011356-04	University of Central Florida	12.300	34,938
SU AWARD 527767-02	Florida Atlantic University	12.300	11,440
SUBAWARD 450196-19030	Florida Atlantic University	12.300	11,261
UF-EIES-1202042-FSU	Florida State University	12.300	79,655
W5J9CQ11C0019	University of Central Florida	12.300	54,001
W911NF-08-2-0008	Florida A & M University	12.300	25,003
W9126G0130200023	University of Florida	12.300	15,461
W9126G-12-2-0055	Florida State University	12.300	57,822
Z874901	University of Central Florida	12.300	371,966
N6600114C4005	University of Central Florida	12.335	162,799
433453-87CS	University of South Florida	12.351	47,849
89763	University of Florida	12.351	130,625
DTRA-NIDEL-001	Florida A & M University	12.351	57,651
HDTRA010100100050	University of Florida	12.351	188,198
HDTRA0140100022	University of Florida	12.351	90,813
HDTRA10090100056	University of Florida	12.351	40,280
HDTRA10090100061	University of Florida	12.351	85,237
HDTRA10110100020	University of Florida	12.351	502,565
HDTRA1-12-1-0023	University of South Florida	12.351	403,170
SubGrnt:DTRA-LIF-001	University of South Florida	12.351	58,352
TTSES-FAM001	Florida A & M University	12.351	317
105564	University of Florida	12.360	16,699
W912HZ-11-2-0033	University of West Florida	12.360	105,987
012	Florida State University	12.420	11,714
100652	University of Florida	12.420	65,661
100783	University of Florida	12.420	10,957
102171	University of Florida	12.420	12,676
102224	University of Florida	12.420	101,298

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102742	University of Florida	12.420	138,515
103316	University of Florida	12.420	245,066
103417	University of Florida	12.420	1,602
104772	University of Florida	12.420	12,360
106459	University of Florida	12.420	14,834
107153	University of Florida	12.420	460
109660	University of Florida	12.420	30,000
111403	University of Florida	12.420	149,244
111724	University of Florida	12.420	62,166
114158	University of Florida	12.420	8,614
1176601	University of Central Florida	12.420	1,630
120057	University of South Florida	12.420	23,288
222851	Florida State University	12.420	23,594
341952-017	University of South Florida	12.420	75
3KF05	Florida State University	12.420	96,477
6/10/11 AMA/USF	University of South Florida	12.420	1,321
7108	University of South Florida	12.420	32,381
81095	University of Florida	12.420	32,105
95731	University of Florida	12.420	77,442
C000329912	University of Central Florida	12.420	176,666
M162298	University of Central Florida	12.420	28,799
MML-107-546	University of South Florida	12.420	8,189
MSRC-FY13-Diss01	Florida State University	12.420	1,133
SC001-000000701	University of South Florida	12.420	65,825
Subaward 66936N	Florida International University	12.420	8,000
UF12064	Florida A & M University	12.420	4,957
W81XHW-11-1-0634	University of South Florida	12.420	383,795
W81XWH0090100299	University of Florida	12.420	435,349
W81XWH0100100089	University of Florida	12.420	106,260
W81XWH0100100382	University of Florida	12.420	35,397
W81XWH0100100957	University of Florida	12.420	46,997
W81XWH0110100145	University of Florida	12.420	239,853
W81XWH0110100453	University of Florida	12.420	64,658
W81XWH0110100454	University of Florida	12.420	684,895
W81XWH0110200042	University of Florida	12.420	294,795
W81XWH0120100083	University of Florida	12.420	5,955
W81XWH0120100277	University of Florida	12.420	106,831
W81XWH0120100368	University of Florida	12.420	99,565
W81XWH0120100387	University of Florida	12.420	257,669
W81XWH0120200011	University of Florida	12.420	308,888
W81XWH0130100256	University of Florida	12.420	182,852
W81XWH0130100283	University of Florida	12.420	107,043
W81XWH0130100355	University of Florida	12.420	323,505
W81XWH0130100473	University of Florida	12.420	226,990
W81XWH-07-1-0708	University of South Florida	12.420	305,209
W81XWH-09-1-0737	Florida State University	12.420	118,025
W81XWH-09-2-0175	University of South Florida	12.420	961,483
W81XWH-09-2-0194	University of South Florida	12.420	5,415
W81XWH-10-1-0177	University of South Florida	12.420	117,633
W81XWH1010542	University of Central Florida	12.420	26,055
W81XWH-10-1-0719	University of South Florida	12.420	61,695
W81XWh-10-1-0732	Florida International University	12.420	184,748
W81XWH-10-2-0181	Florida State University	12.420	2,802,535
W81XWH-11-1-0211	Florida A & M University	12.420	142,985
W81XWH1110563	University of Central Florida	12.420	147,647
W81XWH-11-1-0748	University of South Florida	12.420	115,499
W81XWH1120038	University of Central Florida	12.420	794,540
W81XWH-11-2-0121	Florida State University	12.420	92,921
W81XWH-11-2-0170	University of South Florida	12.420	222,410
W81XWH121043	University of Central Florida	12.420	139,361
W81XWH1310058	University of Central Florida	12.420	640,513
W81XWH-14-0122	Florida International University	12.420	33,898
102015	University of Florida	12.431	51,704
103675	University of Florida	12.431	24,967
108146	University of Florida	12.431	49,906
1209	University of Central Florida	12.431	381
1255	University of Central Florida	12.431	81
1301	University of Central Florida	12.431	2,298
1303	University of Central Florida	12.431	1,727

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26-0203-72-61	University of South Florida	12.431	21,962
92978	University of Florida	12.431	148,537
ARO Grant No. W911NF-11-1-0131	Florida International University	12.431	82,489
C-3873	Florida State University	12.431	13,531
C-3984	Florida State University	12.431	13,590
PO D167863	Florida Atlantic University	12.431	17,540
PO# T166261	Florida Atlantic University	12.431	49,999
R17422	Florida State University	12.431	171,263
SA531-0813-6405	University of South Florida	12.431	64,895
W911NF0080100410	University of Florida	12.431	161,600
W911NF0090100136	University of Florida	12.431	5,866
W911NF0090100290	University of Florida	12.431	13,613
W911NF0090100435	University of Florida	12.431	41,644
W911NF0090100489	University of Florida	12.431	114,622
W911NF0090100511	University of Florida	12.431	235,948
W911NF0100100276	University of Florida	12.431	80,198
W911NF0120100014	University of Florida	12.431	155,496
W911NF0120100143	University of Florida	12.431	135,820
W911NF0120200071	University of Florida	12.431	92,281
W911NF0130100035	University of Florida	12.431	176,455
W911NF0130100362	University of Florida	12.431	136,608
W911NF0140100035	University of Florida	12.431	28,792
W911NF-09-1-0255	University of Central Florida	12.431	6,987
W911NF0910500	University of Central Florida	12.431	20,942
W911NF-09-2-004	New College of Florida	12.431	246,967
W911NF-10-1-0146	Florida A & M University	12.431	65,758
W911NF1010159	University of Central Florida	12.431	52,344
W911NF-10-1-0366	Florida International University	12.431	101,298
W911NF1010441	University of Central Florida	12.431	339,033
W911NF-11-1-0142	Florida A & M University	12.431	168,944
W911NF1110297	University of Central Florida	12.431	1,080,346
W911NF-11-1-0431	University of South Florida	12.431	15,964
W911NF1110489	University of Central Florida	12.431	143,143
W911NF1120072	University of Central Florida	12.431	1,426
W911NF1210046	University of Central Florida	12.431	200,887
W911NF-12-1-0047	Florida A & M University	12.431	158,398
W911NF-12-1-0090	University of South Florida	12.431	77,571
W911NF1210439	University of Central Florida	12.431	41,000
W911NF1210446	University of Central Florida	12.431	200,554
W911NF1210450	University of Central Florida	12.431	205,544
W911NF1210456	University of Central Florida	12.431	68,408
W911NF1210484	University of Central Florida	12.431	149,773
W911NF1210485	University of Central Florida	12.431	18,995
W911NF-12-2-0030	Florida State University	12.431	24,880
W911NF1220055	University of Central Florida	12.431	131,133
W911NF-13-1-0062	Florida State University	12.431	40,826
W911NF-13-1-0149	Florida International University	12.431	305,101
W911NF1310283	University of Central Florida	12.431	120,000
W911NF1310334	University of Central Florida	12.431	10,435
W911NF-13-1-0382	Florida A & M University	12.431	26,505
W911NF1320006	University of Central Florida	12.431	223,723
W911NF-14-1-0224	Florida State University	12.431	3,894
W911NF-14-2-0012	University of Central Florida	12.431	261,450
W911NF-14-2-0021	University of Central Florida	12.431	51,555
W911NF-14-2-0026	University of Central Florida	12.431	45,630
W911NF-14-2-0028	University of Central Florida	12.431	249,769
Z885903	University of Central Florida	12.431	220,727
HHM402-12-0012	Florida A & M University	12.598	259,320
HHM402-12-1-0011	Florida A & M University	12.598	154,774
634A67	University of North Florida	12.630	53,596
C-3872	Florida State University	12.630	16,795
C-3874	Florida State University	12.630	35,216
Contract #: W911NF-13-0167	Florida International University	12.630	166,844
FA95500080100264	University of Florida	12.630	527,000
FA95500120100433	University of Florida	12.630	364,979
HHM402-12-1-0004	Florida International University	12.630	109,880
HM01770120100006	University of Florida	12.630	68,276
HM01771210005	University of Florida	12.630	126,533
HM01771310005	University of Central Florida	12.630	119,494

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HM1582-09-1-0028	Florida A & M University	12.630	114
NGA4355DA	University of Central Florida	12.630	24,033
Subaward Agreement# 10028801	Florida International University	12.630	57,319
W911NF-12-1-0071	Florida International University	12.630	117,523
W911NF-13-1-0115	Florida A & M University	12.630	239,353
W911NF-13-1-0122	Florida A & M University	12.630	33,843
W911NF-13-1-0132	Florida A & M University	12.630	63,501
W911NF-13-1-0142	Florida International University	12.630	60,976
W911NF-13-1-0146	Florida A & M University	12.630	106,148
W911NF-13-1-0157	Florida International University	12.630	54,025
W911NF-14-1-0018	Florida State University	12.630	66,414
W912HZ-09-2-0018	Florida International University	12.630	92,044
W912HZ-09-2-0019	Florida International University	12.630	103,982
W912HZ-09-2-0022	Florida Atlantic University	12.630	95,422
W912HZ-10-2-0024	Florida Atlantic University	12.630	12,107
W912HZ-10-2-0030	Florida International University	12.630	46,619
W912HZ-10-2-0033	Florida International University	12.630	24,172
W912HZ-11-2-0048	Florida International University	12.630	280,297
W912HZ-12-2-0015	Florida International University	12.630	75,995
W9132T0120200042	University of Florida	12.630	28,235
Y561920	University of Central Florida	12.630	47,034
008581	University of Central Florida	12.800	46,431
101485	University of Florida	12.800	1,100
102727	University of Florida	12.800	110,211
103000	University of Florida	12.800	79,578
107502	University of Florida	12.800	18,899
110748	University of Florida	12.800	12,696
115234	University of Florida	12.800	3,740
14S590-0004-02-C23	Florida A & M University	12.800	21,639
2010066901UCF	University of Central Florida	12.800	67,835
5004-S001	Florida State University	12.800	20,852
66670	University of Florida	12.800	99
95751	University of Florida	12.800	37,056
98142	University of Florida	12.800	39,475
C1441	Florida State University	12.800	79,900
FA2386-12-1-3015	Florida State University	12.800	255,365
FA23861313019	University of Central Florida	12.800	261,000
FA2386-13-1-4031	Florida State University	12.800	20,351
FA8650-11-2-5218	Florida State University	12.800	34,442
FA865012C1464	University of Central Florida	12.800	1,640
FA8650-12-M-1389	University of South Florida	12.800	9,423
FA86510080100009	University of Florida	12.800	159,457
FA86510080D00108 043	University of Florida	12.800	680,524
FA86510080D00108/037	University of Florida	12.800	135,365
FA86510080D00108/038	University of Florida	12.800	32,245
FA86510080D00108/041	University of Florida	12.800	9,994
FA86510080D00108/042	University of Florida	12.800	798,170
FA86510080D001080039	University of Florida	12.800	53,613
FA86510080D001080044	University of Florida	12.800	47,600
FA8651-10-2-0005	Florida State University	12.800	34,574
FA8651-11-2-0003	Florida State University	12.800	147,749
FA865111410004	University of Central Florida	12.800	3,509
FA8651-12-20002	Florida International University	12.800	9,530
FA94530120100246	University of Florida	12.800	63,984
FA95500070100547	University of Florida	12.800	1,122
FA95500090100186	University of Florida	12.800	207,411
FA95500090100257	University of Florida	12.800	149,865
FA95500100100429	University of Florida	12.800	14,820
FA95500110100065	University of Florida	12.800	179,855
FA95500110100066	University of Florida	12.800	249,711
FA95500110100256	University of Florida	12.800	13,048
FA95500110100258	University of Florida	12.800	151,945
FA95500120100132	University of Florida	12.800	42,958
FA95500120100304	University of Florida	12.800	67,672
FA95500120100353	University of Florida	12.800	46,132
FA95500120100427	University of Florida	12.800	131,734
FA95500130100090	University of Florida	12.800	160,697
FA95500130100091	University of Florida	12.800	74,758
FA95500130100142	University of Florida	12.800	146,367

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FA95500130100202	University of Florida	12.800	29,952
FA95500910170	University of Central Florida	12.800	115,495
FA9550-09-1-0301	Florida State University	12.800	79,098
FA95500910450	University of Central Florida	12.800	173,256
FA95501010190	University of Central Florida	12.800	145,870
FA95501110001	University of Central Florida	12.800	630,894
FA9550-11-1-0084	Florida State University	12.800	109,241
FA9550-11-1-0131	Florida State University	12.800	106,186
FA9550-11-1-0135	Florida International University	12.800	148,691
FA9550-11-1-0149	Florida State University	12.800	211,181
FA9550-12-1-0096	University of South Florida	12.800	467,163
FA95501210148	University of Central Florida	12.800	117,491
FA9550-12-1-0263	Florida International University	12.800	105,312
FA9550-12-1-0281	Florida A & M University	12.800	67,041
FA9550-12-1-0440	Florida International University	12.800	181,901
FA9550-12-C-0033	University of Central Florida	12.800	81,515
FA9550-13-1-0107	Florida Atlantic University	12.800	82,004
FA95501310150	University of Central Florida	12.800	176,716
FA9550-13-1-0183	Florida State University	12.800	134,232
FA95501310206	Florida State University	12.800	89,099
FA95501410037	University of Central Florida	12.800	299,441
FL ATL 13-S7700-01-C2	Florida Atlantic University	12.800	14,397
FOA-12-15-PKM	Florida International University	12.800	8,530
PO10022012	University of Central Florida	12.800	8,751
RB250G2	University of Central Florida	12.800	191,303
UF Subward Agreement 421-20-31A	Florida International University	12.800	99,451
UF-EIES-1302007-FSU	Florida State University	12.800	86,382
H982300120100207	University of Florida	12.901	1,145
H98230-12-1-0245	University of South Florida	12.901	11,102
H98230-12-1-0290	Florida Atlantic University	12.901	12,996
H98230-14-1-0135	Florida State University	12.901	27,052
1015 G PA092	Florida State University	12.910	60,835
103274	University of Florida	12.910	93,824
104685	University of Florida	12.910	26,807
107117	University of Florida	12.910	204,268
109559	University of Florida	12.910	186,933
109560	University of Florida	12.910	178,193
1202-002	University of North Florida	12.910	11,068
167980	Florida State University	12.910	99,309
206-000084	University of South Florida	12.910	85,673
787302	University of North Florida	12.910	98,178
901	University of Florida	12.910	412
D13AP00002	University of Central Florida	12.910	110,366
E2025231	University of South Florida	12.910	249,077
FFPLOE 73013	University of North Florida	12.910	59,809
HR00110100100061	University of Florida	12.910	1,994,813
HR00110120C00011	University of Florida	12.910	258,163
HR00111410003	University of Central Florida	12.910	32,426
IPA	University of Central Florida	12.910	86,225
N652360130101000	University of Florida	12.910	147,497
N660010100104018	University of Florida	12.910	33,647
N660010110104009	University of Florida	12.910	462,634
N660010110104198	University of Florida	12.910	272,007
N66001-11-1-4174	University of South Florida	12.910	130,937
PO 1010-103-4	Florida State University	12.910	31,022
RE314-G1 (Prime#HR0011-14-1-0002)	Florida International University	12.910	12,369
W31P4Q0120100005	University of Florida	12.910	160,009
W31P4Q1310017	University of Central Florida	12.910	939,993
`N00024-12-P-4053	Florida State University	12.UNK	25,745
0092	University of Central Florida	12.UNK	20,299
02S130275	University of Central Florida	12.UNK	15,006
075000520033812	Florida State University	12.UNK	154,304
089009524032106	Florida State University	12.UNK	40
100083.0.008.001.02	University of Central Florida	12.UNK	2,124
100083.0.008.001.03	University of Central Florida	12.UNK	3,155
1000830006	University of Central Florida	12.UNK	25,084
100206	University of Florida	12.UNK	104,209
1003513	University of Central Florida	12.UNK	51,282
100604	University of Florida	12.UNK	15,775

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101035	University of Florida	12.UNK	270
1010465	University of Central Florida	12.UNK	1,744
101069	University of Florida	12.UNK	13,722
101071	University of Florida	12.UNK	9,261
101359	University of Florida	12.UNK	107
102066	University of Florida	12.UNK	3,999
102940	University of Florida	12.UNK	162,905
103130	University of Florida	12.UNK	84,389
104166	University of Florida	12.UNK	88,319
104199	University of Florida	12.UNK	69,773
105062	University of Florida	12.UNK	111,547
10-558-FIU, W911NF-10-2-0074	Florida International University	12.UNK	283
106729	University of Florida	12.UNK	23,641
107218	University of Florida	12.UNK	211,622
107739	University of Florida	12.UNK	15,940
107756	University of Florida	12.UNK	626,995
107870	University of Florida	12.UNK	44,907
108502	University of Florida	12.UNK	23,249
108827	University of Florida	12.UNK	7,540
109019	University of Florida	12.UNK	20,929
109195	University of Florida	12.UNK	127,856
109455	University of Florida	12.UNK	74,923
109582	University of Florida	12.UNK	19,135
109622	University of Florida	12.UNK	110,269
109623	University of Florida	12.UNK	4,291
109624	University of Florida	12.UNK	8,482
109638	University of Florida	12.UNK	124,260
109953	University of Florida	12.UNK	31,104
110248	University of Florida	12.UNK	21,899
113039	University of Florida	12.UNK	32,499
113098	University of Florida	12.UNK	53,115
113121	University of Florida	12.UNK	208,667
113609	University of Florida	12.UNK	22,987
115050	University of Florida	12.UNK	574
115829	University of Florida	12.UNK	5,510
116489	University of Florida	12.UNK	42,645
1320010052	University of Central Florida	12.UNK	25,000
132154510300	University of Central Florida	12.UNK	14,702
139713C1313005	University of Central Florida	12.UNK	84,015
13-S7700-01-C1 (Prime#FA8650-13-C-5800)	Florida International University	12.UNK	24,857
14-01	University of Central Florida	12.UNK	591
14068	University of Central Florida	12.UNK	10
14-33/Prime W911NF-10-2-0076	University of Central Florida	12.UNK	93
14918	Florida State University	12.UNK	33,519
14S0262	University of Central Florida	12.UNK	10,000
14-S2604-04-C26	University of Central Florida	12.UNK	33,446
18401	Florida State University	12.UNK	22,494
201200683	University of Central Florida	12.UNK	8,356
20121217	University of South Florida	12.UNK	7,274
201301027	University of Central Florida	12.UNK	743,422
201307027	University of Central Florida	12.UNK	59,995
280652A	University of Central Florida	12.UNK	103,676
283000524033874	Florida State University	12.UNK	30,879
3002531103	Florida State University	12.UNK	53,037
4200615663	University of Central Florida	12.UNK	12,917
4200870023	University of Central Florida	12.UNK	10,903
4228-7051	Florida State University	12.UNK	2,291
4440151362	University of Central Florida	12.UNK	154,081
4440335493	University of Central Florida	12.UNK	99,129
4440490215	University of Central Florida	12.UNK	95,504
4970-UCF-AFRL-7225	University of Central Florida	12.UNK	43,603
60549	University of Florida	12.UNK	4,767
66875C	University of Central Florida	12.UNK	76,917
67310	University of Florida	12.UNK	4,195
70719	University of Florida	12.UNK	49,913
80520	University of Florida	12.UNK	60,432
81919	University of Florida	12.UNK	3
8200158143	Florida State University	12.UNK	35,228
82062	University of Florida	12.UNK	35

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82109	University of Florida	12.UNK	90
86908	University of Florida	12.UNK	6,108
87355	University of Florida	12.UNK	9,831
88117	University of Florida	12.UNK	3,250
88118	University of Florida	12.UNK	3,422
88353	University of Florida	12.UNK	6,300
88354	University of Florida	12.UNK	20,260
90381	University of Florida	12.UNK	445,271
90757	University of Florida	12.UNK	83,918
93006	University of Florida	12.UNK	4,384
94361	University of Florida	12.UNK	107,212
96314	University of Florida	12.UNK	44,228
96402	University of Florida	12.UNK	47,595
96918	University of Florida	12.UNK	30,836
97553	University of Florida	12.UNK	10,689
97582	University of Florida	12.UNK	152,088
97703	University of Florida	12.UNK	16,936
98946	University of Florida	12.UNK	60,462
99314	University of Florida	12.UNK	15,995
AR0003B	University of Central Florida	12.UNK	37,074
B3531	University of Central Florida	12.UNK	65,331
CA0116UCF2013	University of Central Florida	12.UNK	9,952
Contract No. N4 1756-12-C-4798	Florida International University	12.UNK	204,582
DOL-YES	University of Central Florida	12.UNK	4,053
EGO6389UCF	University of Central Florida	12.UNK	22,981
FA252110P0001	University of Central Florida	12.UNK	5,724
FA2521-11-P-0091	Florida State University	12.UNK	157
FA252111P0193	University of Central Florida	12.UNK	140
FA252112P0092	University of Central Florida	12.UNK	6,049
FA2521-12-P-0098	Florida State University	12.UNK	43,513
FA252113P0061	University of Central Florida	12.UNK	33,537
FA28230050M0S020	University of Florida	12.UNK	1,924
FA28230100M0S040	University of Florida	12.UNK	163,580
FA7022-12-C-0004	Florida State University	12.UNK	412
FA8650-13-C-1523	University of Central Florida	12.UNK	197,997
FA865013C1528	University of Central Florida	12.UNK	103,506
FA8650-13-C2427	University of Central Florida	12.UNK	52,846
FA8650-13-M-2329	University of Central Florida	12.UNK	9,757
FA86510080D00108/ 40	University of Florida	12.UNK	64,360
FA86510080D00108/025	University of Florida	12.UNK	23,552
FA86510080D00108/035	University of Florida	12.UNK	963
FA86510080D00108/036	University of Florida	12.UNK	12,504
FA86510120M00287	University of Florida	12.UNK	4,217
FA8651-13-M-0170	University of Central Florida	12.UNK	29,766
FA9550-14-C-0012	University of Central Florida	12.UNK	12,710
FSU-030414-1	Florida State University	12.UNK	12,891
GTS-S-13-024	Florida State University	12.UNK	167,326
GTS-S-14-167	Florida State University	12.UNK	5,630
HM15820100C00012	University of Florida	12.UNK	59,859
HT9404012010TS04	University of Florida	12.UNK	251
IPA	University of Central Florida	12.UNK	290,110
JHT12S0003	University of Central Florida	12.UNK	14,206
JHT13S0002	University of Central Florida	12.UNK	40,122
MATREX0036UCF01	University of Central Florida	12.UNK	212,408
MATSYSSA1212	University of Central Florida	12.UNK	36,971
MIT/Lincoln Lab	University of Florida	12.UNK	65,112
N/A	Florida State University	12.UNK	2,885
N0001412C0308	University of Central Florida	12.UNK	94,883
N00014-13-C-0157	Florida State University	12.UNK	1,312,880
N0014-11-C-0442	Florida State University	12.UNK	96,880
N001730130P00884	University of Florida	12.UNK	1,729
N0042114P0144P00001	University of Central Florida	12.UNK	24,149
N41756-13-C-3007	Florida International University	12.UNK	401,333
N62271-12-M-1256	Florida International University	12.UNK	40,000
N66001-12-C-4195	Florida International University	12.UNK	212,494
N6833514C0072	University of Central Florida	12.UNK	11,699
NAFBA10130M00174	University of Florida	12.UNK	30,563
P010099181	Florida State University	12.UNK	15,039
P010156183	University of Central Florida	12.UNK	51,746

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PO # 72190	University of Central Florida	12.UNK	58,807
PO # 9500011316	University of Central Florida	12.UNK	33,933
PO 35DK4001-P13-0003, Prime W9113M-12-C-004	Florida International University	12.UNK	5,250
PO#10070 (Prime# FA8650-12-1376 0001)	Florida International University	12.UNK	7,406
PO#2013-01027	University of Central Florida	12.UNK	87,900
PO16007900006	University of Central Florida	12.UNK	57,831
PO16546	University of Central Florida	12.UNK	121,918
POJN42856	University of Central Florida	12.UNK	29,090
PRIMEN0001411M0190JOB9227	University of Central Florida	12.UNK	252
S00006600012U	University of Central Florida	12.UNK	17,846
S500411	University of Central Florida	12.UNK	27,027
S925001004	University of Central Florida	12.UNK	1,102
S95317MR008	University of Central Florida	12.UNK	37,874
S96000019/SRAS000901, Prime FA7014-12-C-1008	Florida International University	12.UNK	28,086
SCR1127711	University of Central Florida	12.UNK	129,202
SCR1127755	University of Central Florida	12.UNK	148
SI-2013-001	Florida State University	12.UNK	17,930
SUB1113617MDT	University of Central Florida	12.UNK	9,827
SUB1126956	University of Central Florida	12.UNK	26,211
U380909012010	University of South Florida	12.UNK	76,227
UCF01NOV12	University of Central Florida	12.UNK	169,476
UCFPTS002	University of Central Florida	12.UNK	13,706
UF12261/Prime W912HZ10-2-0032	Florida International University	12.UNK	930
US DEPT OF DEFENSE/A	University of Florida	12.UNK	198,070
W15P7T-09-D-P013/TESS Task Order 0028 - S14-1	Florida International University	12.UNK	70,250
W18XWH0120P00268	University of Florida	12.UNK	11,000
W31P4Q-13-C-0030	University of Central Florida	12.UNK	1,789
W5J9CQ11C0026	University of Central Florida	12.UNK	24,151
W81XWH0120P00550	University of Florida	12.UNK	148,347
W909MY-11-C-0062	University of Central Florida	12.UNK	157,286
W911NF-04-2-0016	Florida State University	12.UNK	1,144
W911NF1120020	University of Central Florida	12.UNK	66,447
W911NF-13P-0024	University of Central Florida	12.UNK	25,000
W911QX12C0035	University of Central Florida	12.UNK	29,000
W911QX12C0155	University of Central Florida	12.UNK	111,456
W911QX12C0180	University of Central Florida	12.UNK	1,218
W911QX13	University of Central Florida	12.UNK	66,175
W911QX13C0052	University of Central Florida	12.UNK	746,419
W911QY0120P00268	University of Florida	12.UNK	17,848
W911QY-12-2-0004	Florida State University	12.UNK	65,408
W911SR-10-C-0017	University of South Florida	12.UNK	558,022
W911SR-10-C-0020	University of South Florida	12.UNK	17,980
W911SR-11-C-0017	University of South Florida	12.UNK	963,737
W912EP-10-D-0011	University of North Florida	12.UNK	21,172
W912EP-14-P-0007	University of Central Florida	12.UNK	25,496
W912HQ0080C00012	University of Florida	12.UNK	14,433
W912HQ0080C00049	University of Florida	12.UNK	213,706
W912HQ0110C00008	University of Florida	12.UNK	124,603
W912HQ0110C00015	University of Florida	12.UNK	613,221
W912HQ0130C00046	University of Florida	12.UNK	24,668
W912HQ0140C00024	University of Florida	12.UNK	288
W912HZ0100200013	University of Florida	12.UNK	261,691
W912HZ0100200028	University of Florida	12.UNK	481,764
W912HZ0100200032	University of Florida	12.UNK	2,655
W912HZ0120200010	University of Florida	12.UNK	80,832
W912HZ0120200011	University of Florida	12.UNK	89,466
W91CRB0100D00001	University of Florida	12.UNK	172,860
W91CRB08D0015	University of Central Florida	12.UNK	4,957,653
XGB-0-40646-01	University of South Florida	12.UNK	1,925
Total - U. S. Department of Defense			\$80,281,786
U. S. Department of Housing and Urban Development			
RP0130FL0002	University of Florida	14.506	45,438
106703	University of Florida	14.703	83,000
110346	University of Florida	14.703	28,883
96278	University of Florida	14.703	40,124
96956	University of Florida	14.UNK	4,380
Total - U. S. Department of Housing and Urban Development			\$201,825

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U. S. Department of the Interior			
L08AC13131	University of North Florida	15.224	272
L11AC20267	Florida Atlantic University	15.232	10,241
P06AC00047/H5000065040/P12AC11125/R529812	Florida International University	15.232	60,537
271220A	Florida State University	15.423	80,032
M12AC00019	Florida State University	15.423	54,735
M13AC00012	University of Florida	15.424	642,795
105341	University of Florida	15.605	131,004
86220	University of Florida	15.605	217,064
95448	University of Florida	15.605	32,535
F12AP01104	University of Florida	15.608	4,482
401817G016	University of Florida	15.615	9,613
86160	University of Florida	15.615	8
F13AC00765	University of Florida	15.615	5,442
STURGEON EDNA 15-615	University of West Florida	15.615	23,129
F12AP01052	University of Florida	15.621	7,359
074012524032403	Florida State University	15.634	54
10064	Florida State University	15.634	35
101430	University of Florida	15.634	48,233
106192	University of Florida	15.634	4,018
110424	University of Florida	15.634	32,377
13058	University of West Florida	15.634	25,053
13061	University of Central Florida	15.634	5,517
13063	University of Central Florida	15.634	9,494
13065	Florida State University	15.634	40,738
63484	University of Florida	15.634	1,446
82615	University of Florida	15.634	381
89639	University of Florida	15.634	35,963
93213	University of Florida	15.634	48,900
96520	University of Florida	15.634	28,926
FWC13062	University of North Florida	15.634	22,702
UF11059	University of Central Florida	15.634	1,420
F12AP000875	Florida Gulf Coast University	15.645	84
F10AP00212	University of Central Florida	15.650	38,198
F11AC00615	University of Florida	15.650	86,974
F11AC01121	University of Central Florida	15.650	50,353
F12AC01244	Florida Atlantic University	15.650	14,681
F12AC01245	University of Florida	15.650	27,817
F12AC01508	Florida International University	15.650	18,445
F13AC00020	University of Florida	15.650	45,546
F13AC00837	University of Florida	15.650	9,684
113101	University of Florida	15.657	503
40181AG022	University of Central Florida	15.657	481
F10AP00141	University of Florida	15.657	11,135
F11AC001254	Florida State University	15.657	985
F11AP00120	University of Florida	15.657	20,169
F11AP00168	Florida Gulf Coast University	15.657	4,140
F11AP00174	University of Florida	15.657	2,629
F11AP00178	University of Florida	15.657	6,457
F11AP00624	Florida Gulf Coast University	15.657	12,702
F12AC00085	University of Florida	15.657	15,525
F12AC00941	Florida State University	15.657	28,800
F12AP00505	University of Central Florida	15.657	26,878
F12AC00682	University of Florida	15.669	40,545
F12AC01370	Florida State University	15.669	15,925
F12AC01371	University of Florida	15.669	35,060
F13AC00756	Florida State University	15.669	28,411
F13AC00758	University of Florida	15.669	34,912
FL3AC00926	University of Florida	15.669	10,247
G11AP20072	University of Florida	15.805	46,694
UF-EIES-1104014-FAU;P#00092918	Florida Atlantic University	15.805	4,964
USM-GR05064-001	University of West Florida	15.805	696
05ERAG0026/G05AC0007	University of Central Florida	15.808	501,039
06WRSA0388	University of Florida	15.808	12,995
G07AC0010	University of South Florida	15.808	31,441
G09AC00073000010PP00	University of Florida	15.808	46,953
G10AC00011	Florida Atlantic University	15.808	22,036
G10AC00409	Florida International University	15.808	77,918

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G11AC20337	Florida Atlantic University	15.808	78,244
G11AC20357	Florida International University	15.808	21,344
G11AC20428	University of Florida	15.808	1
G11AC20488	University of Florida	15.808	58,254
G11AC20491	Florida Atlantic University	15.808	187,053
G11AC20539	University of Florida	15.808	88,699
G12AC20122	University of Florida	15.808	98,007
G12AC20195	University of Florida	15.808	147,128
G12AC20223	University of South Florida	15.808	1,077,872
G12AC20345	University of Florida	15.808	1,789
G12AC20350	University of Florida	15.808	16,042
G12AC20479	University of Florida	15.808	15,663
G12PA00026	University of South Florida	15.808	7,270
G13AC00190	University of Florida	15.808	6,505
G13AC00328	Florida State University	15.808	11,842
G13AC00329	University of Florida	15.808	14,907
G13AC00331	University of Florida	15.808	27,098
G13AC00334	University of Florida	15.808	9,212
G12AC20240	Florida State University	15.810	2,460
G13AC00202	Florida State University	15.810	15,103
115929	University of Florida	15.812	5,144
115934	University of Florida	15.812	924
G10AC004330000101400	University of Florida	15.812	123,908
G10AC00619000010F800	University of Florida	15.812	74,232
G11AC20399	University of Florida	15.812	14,764
G11AC20401	University of Florida	15.812	14,923
G11AC20402	University of Florida	15.812	12,775
G11AC20403	University of Florida	15.812	4,693
G12AC0164	University of Florida	15.812	16,779
G12AC20092	University of Florida	15.812	36,092
G12AC20196	University of Florida	15.812	2,485
G12AC20267	University of Florida	15.812	77,428
G12AC20321	University of Florida	15.812	44,844
G12AC20322	University of Florida	15.812	16,175
G12AC20324	University of Florida	15.812	11,171
G12AC20358	University of Florida	15.812	17,610
G13AC00225	University of Florida	15.812	18,627
G13AC00286	University of Florida	15.812	6,626
2012-2599-01	Florida State University	15.820	16,355
2014-0322-01	Florida State University	15.820	58,770
P13AC00928	University of Florida	15.916	9,240
P13AC00929/H5000-06-0103	Florida Atlantic University	15.916	9,242
26275 Florida	Florida International University	15.945	13,437
P06AC00051/H5000065040 / P12AC50201 / R5298	Florida International University	15.945	9,474
P11AT51041	Florida State University	15.945	83
P11AT51099	Florida State University	15.945	10,655
P12AT50917/P12AC71328	University of Central Florida	15.945	17,242
P13AC00707	Florida International University	15.945	107,348
P13AC01337	University of Florida	15.945	9,977
P14AC00383	University of Central Florida	15.945	363
AGREEMENT P13AC01311	Florida Atlantic University	15.954	1,629
P06AC00025/J5299100008	Florida International University	15.954	7,515
P06AC00026/P11AT10022	Florida International University	15.954	159,244
P06AC00031/P11AT50508	Florida International University	15.954	84,034
P06AC00032/P11AT50510	Florida International University	15.954	40,538
P06AC00033/P11AT50562	Florida International University	15.954	104,329
P06AC00034/P11AT50647	Florida International University	15.954	614,809
P06AC00036	University of Florida	15.954	74,038
P06AC00041/P11AT51029	Florida International University	15.954	9,400
P06AC00043/P12AC10563	Florida International University	15.954	160,346
P07AC00052/J2117072885/H5000060104	Florida International University	15.954	30,988
P07AC00061/J2117072808	Florida International University	15.954	53,166
P09AC00314/J5284090001	Florida International University	15.954	11,800
P09AC00319/J2117094426	Florida International University	15.954	3,525
P10AC00556/J5298100008	Florida International University	15.954	106,972
P10AC00587/J5298100011	Florida International University	15.954	517
P11AT50919/P06AC00039	Florida International University	15.954	50,566
P13AC001128	Florida International University	15.954	79,404
P13AC01127	Florida International University	15.954	53,791

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P13AC01271	Florida International University	15.954	32,145
069000520034967	Florida State University	15.UNK	25,740
111042	University of Florida	15.UNK	33,785
206000028	University of Central Florida	15.UNK	466,257
9500010738	University of Central Florida	15.UNK	192,072
CESUH500007040	University of Central Florida	15.UNK	11,844
F10PX79464	University of Florida	15.UNK	3,884
F11PX04150	University of Florida	15.UNK	921
F12PX03144	University of Central Florida	15.UNK	43,038
F13AP00570	University of Florida	15.UNK	7,912
G09PA00002	University of Florida	15.UNK	4
G13PX00366	University of Florida	15.UNK	36,510
G13PX01669	University of South Florida	15.UNK	23,153
H5000070400	University of Central Florida	15.UNK	2,891
H5281050136	University of Florida	15.UNK	2,603
J2117 07 298	University of Florida	15.UNK	8
M12PC00003	Florida State University	15.UNK	294,971
Master / TA 2013-2	Florida State University	15.UNK	32,873
Master Agreement	Florida State University	15.UNK	7,824
NPS George M Wright Climate Change Fellowship	Florida International University	15.UNK	4,789
P06AC00048	University of Florida	15.UNK	21,752
P10AC00588	University of Florida	15.UNK	39,846
P10AC00602	University of Florida	15.UNK	13,098
P10AC00608	University of Florida	15.UNK	9,963
P11AC90492	University of Florida	15.UNK	32,975
P11AC91148	University of Florida	15.UNK	32,923
P11AC91273	University of Florida	15.UNK	4,853
P11AC91277	University of Florida	15.UNK	2,212
P12AC10565	University of Florida	15.UNK	21,700
P13AC01273	Florida State University	15.UNK	2,498
P5363080062	University of Florida	15.UNK	202
Prime Award No: J5296-10-0001	Florida International University	15.UNK	3,106
R01569	University of South Florida	15.UNK	63,302
Total - U. S. Department of the Interior			\$8,680,671
U. S. Department of Justice			
Reference: 14732	Florida International University	16.300	2,229
101045	University of Florida	16.560	740
2006JXCXK007	Florida Department of Corrections	16.560	57,640
2008-04381-15-00-DT	University of South Florida	16.560	19,932
2008DNBXXK007	University of Central Florida	16.560	854
2009DNBXXK179	University of Central Florida	16.560	36,627
2009DNBXXK227	University of Central Florida	16.560	114,501
2009DNBXXK255	University of Central Florida	16.560	22,407
2010DNBXXK139	University of Central Florida	16.560	82,055
2010-DN-BX-K179	Florida International University	16.560	96,830
2010-DN-BX-K204	Florida International University	16.560	32,020
2010-DN-BX-K264	Florida International University	16.560	26,362
2010DNBXXK273	University of Central Florida	16.560	26,127
2011-DN-BX-K531	Florida International University	16.560	75,023
2011DNBXXK539	University of Central Florida	16.560	124,571
2011DNBXXK553	University of Central Florida	16.560	73,163
2011-DN-BX-K559	Florida International University	16.560	10,120
2011-MU-BX-0006	Florida Department of Corrections	16.560	198,154
2011-NE-BX-K550	Florida International University	16.560	94,867
2012-DN-BX-K018	Florida International University	16.560	66,285
2012DNBXXK021	University of Central Florida	16.560	4,899
2012DNBXXK027	University of Central Florida	16.560	41,519
2012-DN-BX-K048	Florida International University	16.560	83,832
2012R2CK005	University of Central Florida	16.560	81,270
2012R2CX0006	University of Central Florida	16.560	89,163
2012-SJ-BX-K001	University of South Florida	16.560	110,775
2013-001	University of Central Florida	16.560	21,025
2013-DN-BX-K002	University of South Florida	16.560	285,375
2013DNBXXK006	University of Central Florida	16.560	16,149
2013-DN-BX-K025	University of Central Florida	16.560	42,375
2013-DN-BX-K032	Florida International University	16.560	48,391
2013-R2-CX-0009	Florida State University	16.560	33,927
2013R2CXK008	University of Central Florida	16.560	8,847

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43210213168	University of Central Florida	16.560	28,674
C2724	Florida State University	16.560	109,396
Contract ID#PH-14-112-001	Florida International University	16.560	14,065
2012-IJ-CX-007	Florida International University	16.562	14,624
V12162	University of Central Florida	16.575	10,351
142001524031158	Florida State University	16.580	16,497
142001524031289	Florida State University	16.580	17,078
R20130393	Florida State University	16.585	4,569
141010524032436	Florida State University	16.590	58,734
998312	Florida State University	16.609	425
UF13109	University of West Florida	16.726	59,900
CONTRACT 11-331	Florida Atlantic University	16.738	32,613
41183	University of Central Florida	16.UNK	4,111
79151	University of Florida	16.UNK	1,872
PO348666	Florida State University	16.UNK	49,666
Subaward No. 2014054558 / Prime No. J-FBI-10-00	Florida International University	16.UNK	98,366
Subaward No. 26-3002-4131 / Prime No. J-FBI-10-00	Florida International University	16.UNK	41,913
Total - U. S. Department of Justice			\$2,590,908
U. S. Department of Labor			
UCF 19108002/UCF01-0000214803	University of West Florida	17.261	2,726
HG-22727-12-60-A	University of West Florida	17.268	373,964
HG227291260A12	University of Central Florida	17.268	1,164,213
IF-23244-12-60-A-12	Florida International University	17.283	2,653
HG277031260A12	University of Central Florida	17.UNK	48,335
Total - U. S. Department of Labor			\$1,591,891
U. S. Department of State			
FY14-YALI-FIU-01	Florida International University	19.009	25,724
SECAAS12GR123JM	University of Central Florida	19.014	42,504
S-ECAAS-12-GR-146 (JM)	Florida International University	19.014	12,922
PGAP210877	University of Central Florida	19.017	13,213
FY13TEAUCF01 PRIME: SECA	University of Central Florida	19.408	182,802
S-LMAQM-10-GR-040	Florida International University	19.430	91,169
SINLEC10GR0047, A001	Florida International University	19.703	975,131
SFSP / NSLA (42 USC 1751-69h)	Florida International University	19.750	205,565
S-LMAQM-13-GR-1271	Florida International University	19.750	93,708
2010P043406000	University of Central Florida	19.UNK	5,883
91459	University of Florida	19.UNK	36,104
96541	University of Florida	19.UNK	10,989
S0571500100GR046	University of Florida	19.UNK	33,301
SC 53783-6271-46	University of South Florida	19.UNK	1,242
Total - U. S. Department of State			\$1,730,257
U. S. Department of Transportation			
13G007	University of Central Florida	20.108	90,072
100C0CST0UFL 0002	University of Florida	20.109	6,260
100C0CST0UFL 0003	University of Florida	20.109	20,590
10-C-CST-FSU	Florida State University	20.109	93,187
10CCSTUCF002	University of Central Florida	20.109	387
10CCSTUCF08	University of Central Florida	20.109	47,025
12-C-AM-FIU	Florida International University	20.109	92,048
283000540030588	Florida State University	20.109	36,217
DTFH6109H00012	University of Central Florida	20.200	442,754
LTRC Project #12-2PF, SIO #30000540	Florida International University	20.200	3,544
SHRP L-38(C), Prime DTFH61-06-H-00009	Florida International University	20.200	227,414
101306	University of Florida	20.205	4,162
102039	University of Florida	20.205	42,772
102139	University of Florida	20.205	153,899
102146	University of Florida	20.205	140
102513	University of Florida	20.205	43,105
102730	University of Florida	20.205	20,527
103662	University of Florida	20.205	19,516
104311	University of Florida	20.205	101,093
104744	University of Florida	20.205	109,599
104746	University of Florida	20.205	2,610
105400	University of Florida	20.205	5,712

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105593	University of Florida	20.205	66,986
105642	University of Florida	20.205	67,165
105769	University of Florida	20.205	41,515
105770	University of Florida	20.205	53,362
106180	University of Florida	20.205	139
106182	University of Florida	20.205	240
107359	University of Florida	20.205	849
107652	University of Florida	20.205	77,604
109713	University of Florida	20.205	27,358
110686	University of Florida	20.205	38,160
112484	University of Florida	20.205	14,485
113276	University of Florida	20.205	9,373
113277	University of Florida	20.205	35,450
113885	University of Florida	20.205	69,221
114038	University of Florida	20.205	14,422
114275	University of Florida	20.205	40,450
114669	University of Florida	20.205	10,241
59020	University of Florida	20.205	105
87294	University of Florida	20.205	89,368
92791	University of Florida	20.205	4,103
Agreement 12-0041	University of South Florida	20.205	32,190
BDK84 977-16	University of South Florida	20.205	74,548
BDK84 977-17	University of South Florida	20.205	11,530
BDK84 977-22	University of South Florida	20.205	113,966
BDK84 977-23	University of South Florida	20.205	116,712
BDV 34 TWO 977-01	University of North Florida	20.205	44,260
BDV24	University of Central Florida	20.205	59,020
BDV24TWO97702	University of Central Florida	20.205	23,049
BDV30 977-06	Florida State University	20.205	12,908
BDV30 977-09	Florida State University	20.205	8,812
BDV30 TWO #03	Florida State University	20.205	7,748
BDV30 TWO 307-01	Florida State University	20.205	23,325
BDV30 TWO 931-18	Florida State University	20.205	45,517
BDV30 TWO 977-02	Florida State University	20.205	258
BDV30 TWO 977-07	Florida State University	20.205	21,286
GCB 1374	University of South Florida	20.205	78,727
HR 15-43	University of South Florida	20.205	64,851
Signed Agreement	University of South Florida	20.205	12,061
UF-EIES-1304021-UNF / 00094523	University of North Florida	20.205	2,131
UFOER00010155	University of North Florida	20.205	7,251
DTFH64-13-G00057	Florida State University	20.215	5,010
DTFH64-13-G-00174	Florida International University	20.215	10,000
DTFH64-13-G-00175	Florida International University	20.215	7,500
DTFH64-13-G-00176	Florida International University	20.215	5,000
DTFH64-13-G00177	Florida International University	20.215	5,000
DTFH64-13-G-00179	Florida International University	20.215	3,000
DTFH-64-13-H-00178	Florida International University	20.215	3,000
Task Order 111	University of South Florida	20.215	1,786
BDV30 TWO 943-05	Florida State University	20.509	177,216
CFDA #20.509	Florida International University	20.509	38,154
FL-26-7012-00	University of South Florida	20.514	6,211
FL-26-7111-01	University of South Florida	20.514	95,725
FL-26-7113-00	University of South Florida	20.514	377,967
FL-26-7114-00	University of South Florida	20.514	38,503
FL-26-7117	University of South Florida	20.514	383,561
FL-26-7121	University of South Florida	20.514	102,567
FL-79-7117-00	University of South Florida	20.514	261,536
Subcontract 216691	University of South Florida	20.514	51,137
G186-11-W3432	University of South Florida	20.520	156,821
104720	University of Florida	20.600	57,391
104745	University of Florida	20.600	293,974
104797	University of Florida	20.600	29,548
107826	University of Florida	20.600	95,501
107837	University of Florida	20.600	80,654
111878	University of Florida	20.600	39,714
AQS16	Florida State University	20.600	97,895
AR674	Florida State University	20.600	78,358
xzcvAQS40	Florida State University	20.600	84,220
104281	University of Florida	20.610	41,143

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104282	University of Florida	20.610	29,189
105364	University of Florida	20.610	34,014
AR661	Florida State University	20.610	293,967
DTRT070G00055	University of Florida	20.701	5,692
DTRT120G0UTC04	University of Florida	20.701	1,668,305
DTRT12-G-UTC22	University of South Florida	20.701	873,252
DTRT12-G-UTC22 Mod 1	University of South Florida	20.701	994,231
DTRT13-G-UTC41	Florida International University	20.701	86,995
DTRT13-G-UTC42	Florida State University	20.701	219,132
DTRT13GUTC51	University of Central Florida	20.701	502,766
DTRT13-G-UTC56	University of South Florida	20.701	129,655
R01714	Florida A & M University	20.701	21,653
R01715	University of North Florida	20.701	15,803
RC614-G2	Florida International University	20.701	367,349
RC614G3	University of Central Florida	20.701	205,524
Subagreement #2117-9050-02-B	Florida International University	20.701	110,275
UF-EIES-1200011-FIU	Florida International University	20.701	17,153
UF-EIES-1200011-FIU Task Order # 007	Florida International University	20.701	7,426
UF-EIES-1200011-FIU Task Order #001	Florida International University	20.701	30,758
UF-EIES-1200011-FIU Task Order #002	Florida International University	20.701	25,235
UF-EIES-1200011-FIU Task Order #003	Florida International University	20.701	6,944
UF-EIES-1200011-FIU Task Order #004	Florida International University	20.701	27,349
UF-EIES-1200011-FIU Task Order #008	Florida International University	20.701	40,168
WD00546058	University of Central Florida	20.701	2,040
100219	University of Florida	20.UNK	12,346
100841	University of Florida	20.UNK	47,057
100992	University of Florida	20.UNK	114,150
104124	University of Florida	20.UNK	5,637
106201	University of Florida	20.UNK	171,886
106717	University of Florida	20.UNK	18,911
107595	University of Florida	20.UNK	24,748
107596	University of Florida	20.UNK	1,024
108015	University of Florida	20.UNK	93,560
108141	University of Florida	20.UNK	20,609
108204	University of Florida	20.UNK	76,874
108333	University of Florida	20.UNK	41,515
108334	University of Florida	20.UNK	756
108336	University of Florida	20.UNK	35,781
108890	University of Florida	20.UNK	37,945
109700	University of Florida	20.UNK	940
110349	University of Florida	20.UNK	22,505
112677	University of Florida	20.UNK	9,861
113180	University of Florida	20.UNK	13,508
114223	University of Florida	20.UNK	4,656
114986	University of Florida	20.UNK	2,460
115816	University of Florida	20.UNK	3,559
115827	University of Florida	20.UNK	2,585
34404	University of Central Florida	20.UNK	13,977
64432	University of Florida	20.UNK	1,483
7743-01	University of South Florida	20.UNK	385,273
77576	University of Florida	20.UNK	116
82953	University of Florida	20.UNK	40,011
8500037536	University of Central Florida	20.UNK	161
87322	University of Florida	20.UNK	4,263
87888	University of Florida	20.UNK	448
88115	University of Florida	20.UNK	27,183
88488	University of Florida	20.UNK	23,415
88592	University of Florida	20.UNK	42,432
90669	University of Florida	20.UNK	28,145
92335	University of Florida	20.UNK	20,548
92440	University of Florida	20.UNK	42,085
92441	University of Florida	20.UNK	82,894
92545	University of Florida	20.UNK	16,156
92728	University of Florida	20.UNK	14,056
93021	University of Florida	20.UNK	24,322
93498	University of Florida	20.UNK	26,504
93661	University of Florida	20.UNK	26,776
93714	University of Florida	20.UNK	9,540
93793	University of Florida	20.UNK	38,020

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93817	University of Florida	20.UNK	13,469
93879	University of Florida	20.UNK	15,216
94522	University of Florida	20.UNK	2,149
94523	University of Florida	20.UNK	5,834
94759	University of Florida	20.UNK	70,825
95437	University of Florida	20.UNK	4,022
96537	University of Florida	20.UNK	13,417
96841	University of Florida	20.UNK	99,924
97662	University of Florida	20.UNK	22,418
97701	University of Central Florida	20.UNK	10,842
97964	University of Florida	20.UNK	25,833
97965	University of Florida	20.UNK	26,069
98039	University of Florida	20.UNK	114,389
98299	University of Florida	20.UNK	25,910
98600	University of Florida	20.UNK	5,597
98802	University of Florida	20.UNK	37,372
98974	University of Florida	20.UNK	20,938
BDV24	University of Central Florida	20.UNK	9,114
BDV30 TWO 977-02	Florida State University	20.UNK	44,465
DTFH61-12-D-00020 (STOL)	Florida International University	20.UNK	8,111
UF-EIES-1300011-FIU Proj #00108204	Florida International University	20.UNK	23,459
Work Order 1	University of South Florida	20.UNK	850
Total - U. S. Department of Transportation			<u>\$13,557,250</u>
U. S. Office of Personnel Management			
TVAREF	University of South Florida	27.001	3,289
Total - U. S. Office of Personnel Management			<u>\$3,289</u>
U. S. General Services Administration			
GSA Surplus	University of Florida	39.003	5,159
Total - U. S. General Services Administration			<u>\$5,159</u>
Library of Congress			
GA10C0011	University of Central Florida	42.UNK	137,312
Total - Library of Congress			<u>\$137,312</u>
National Aeronautics and Space Administration			
103940	University of Florida	43.001	27,350
105893	University of Florida	43.001	73,056
107952	University of Florida	43.001	7,103
110382	University of Florida	43.001	79,419
112831	University of Florida	43.001	2,797
113954	Florida State University	43.001	21,493
6027986744768A	University of Central Florida	43.001	188,246
6134601	University of Central Florida	43.001	12,855
GO3014009A	University of Florida	43.001	4,664
NNA14AB05A	University of Central Florida	43.001	111,244
NNX09AB35G	University of Florida	43.001	37,025
NNX09AB79G	University of Central Florida	43.001	39,267
NNX09AC43G	Florida State University	43.001	10,038
NNX09AK29G	University of Florida	43.001	98,643
NNX09AM41G	University of Florida	43.001	86,505
NNX09AP06G	University of Florida	43.001	46,724
NNX09AU67G	University of Central Florida	43.001	251,685
NNX10AC75G	University of Florida	43.001	76,686
NNX10AG34G	Florida International University	43.001	15,363
NNX10AG76G	Florida State University	43.001	72,037
NNX10AG86G	Florida State University	43.001	2,650
NNX10AI37G	Florida State University	43.001	15,986
NNX10AM01H	Daytona State College	43.001	1,000
NNX10AM01H	University of Central Florida	43.001	3,406
NNX10AM30G	Florida State University	43.001	52,004
NNX10AMO1H	University of Florida	43.001	5,352
NNX10AT28F	University of Florida	43.001	41,462
NNX10AU78G	University of South Florida	43.001	45,786
NNX11A087G	Florida State University	43.001	127,931
NNX11AC16G	University of Florida	43.001	22,722

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
NNX11AD10G	University of Florida	43.001	12,829
NNX11AD87G	University of Central Florida	43.001	87,803
NNX11AF02G	University of Central Florida	43.001	116,824
NNX11AF70G	University of Central Florida	43.001	17,281
NNX11AL16H	University of Florida	43.001	28,329
NNX11AL66H	Florida International University	43.001	25,807
NNX11AP84H	Florida International University	43.001	2,000
NNX11CA87C	University of Central Florida	43.001	33,182
NNX12AB15G	University of Central Florida	43.001	29,988
NNX12AB60G	University of South Florida	43.001	92,447
NNX12AC07G	Florida State University	43.001	128,649
NNX12AD64G	University of Florida	43.001	130,536
NNX12AD77A	Florida State University	43.001	45,098
NNX12AE15G	University of Florida	43.001	100,031
NNX12AE97G	University of Florida	43.001	181,523
NNX12AF73G	University of Florida	43.001	10,854
NNX12AH76G	Florida State University	43.001	14,223
NNX12AH93G	University of Central Florida	43.001	74,355
NNX12AI69G	University of Central Florida	43.001	78,610
NNX12AJ77G	Florida State University	43.001	130,008
NNX12AJ84G	University of Florida	43.001	134,902
NNX12AJ86G	University of Florida	43.001	41,265
NNX12AK43G	University of Central Florida	43.001	55,431
NNX12AK50G	University of Central Florida	43.001	74,894
NNX12AK80G	University of Florida	43.001	80,282
NNX12AL28G	University of South Florida	43.001	87,105
NNX12AL41G	University of Florida	43.001	102,951
NNX12AL83H	University of Central Florida	43.001	30,029
NNX12AN88H	University of Central Florida	43.001	28,031
NNX12AN94H	University of South Florida	43.001	30,946
NNX12AO50G	University of Central Florida	43.001	49,138
NNX12AQ42G	University of Florida	43.001	151,277
NNX12AR64G	University of Central Florida	43.001	36,239
NNX13AC68A	Florida State University	43.001	35,127
NNX13AD04G	University of Florida	43.001	82,263
NNX13AD08G	University of South Florida	43.001	206,727
NNX13AD11G	Florida State University	43.001	116,919
NNX13ADI06G	Florida State University	43.001	197,697
NNX13AE18G	University of South Florida	43.001	120,905
NNX13AE85G	University of South Florida	43.001	23,173
NNX13AF38G	University of Central Florida	43.001	84,669
NNX13AF75G	Florida State University	43.001	115,726
NNX13AG34G	Florida State University	43.001	87,543
NNX13AG98G	University of South Florida	43.001	89,616
NNX13AH48G	University of Central Florida	43.001	209,361
NNX13AH82G	University of Florida	43.001	62,072
NNX13AM64G	University of South Florida	43.001	32,747
NNX13AM79G	University of South Florida	43.001	31,009
NNX13AM90H	Florida State University	43.001	28,938
NNX13AN56H	University of Florida	43.001	24,916
NNX13AO18G	University of Central Florida	43.001	20,395
NNX13AO53G	University of South Florida	43.001	56,056
NNX13AP54G	Florida State University	43.001	68,578
NNX13AP74H	University of Florida	43.001	28,667
NNX13AQ39G	Florida State University	43.001	35,719
NNX13AQ40G	Florida State University	43.001	13,811
NNX13AQ91G	University of Central Florida	43.001	57,039
NNX13AR97H	Florida A & M University	43.001	31,738
NNX14AE64G	University of Central Florida	43.001	6,009
NNX14AG70G	University of Florida	43.001	60,974
NNX14AH43G	Florida State University	43.001	4,500
PO # 4488a STTR	University of Central Florida	43.001	179,834
PO UCF01-0000259146	Florida International University	43.001	247
Sub Award No. 00000518, Prime NNX12ASJ62A	Florida International University	43.001	31,952
UAF 12-0034	Florida State University	43.001	41,790
Z671801	Florida State University	43.001	15,990
0000069040	University of South Florida	43.002	50,821
1492773	Florida State University	43.002	9,013
1547501	University of Central Florida	43.002	84,131

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1548679	University of South Florida	43.002	197,593
NNX08AV34G	University of South Florida	43.002	106,179
NNX09AK48G	University of Central Florida	43.002	232,223
NNX11AI30A	University of Florida	43.002	33,722
NNX12AP71A	University of Florida	43.002	9,939
NNX13AR53A	University of Florida	43.002	36,415
UF-EIES-1202038-FSU	Florida State University	43.002	9,924
NBPF03402	University of Central Florida	43.003	320,820
NNX13AB95G	Florida State University	43.003	7,837
NNX13AO51G	University of Central Florida	43.003	79,445
NNX14AD13G	University of Florida	43.003	16,645
UCF102011	University of Central Florida	43.003	32,184
106750	University of Florida	43.007	36,419
NNJ13HE70P	University of Central Florida	43.007	19,571
NNX12AN69G	University of Florida	43.007	179,426
NNX12AN70G	University of Florida	43.007	83,198
NNX13AM03G	University of Florida	43.007	60,684
NNX13AM09G	University of Florida	43.007	121,433
NNX13AM44G	University of Florida	43.007	48,649
NNX13AM46G	University of Florida	43.007	126,085
93280	University of Florida	43.008	2,039
NNX11AN67H	University of Central Florida	43.008	35,321
NNX11AO49H	University of Central Florida	43.008	30,390
NNX13AR56G	University of Central Florida	43.008	15,795
UCF01-0000257650	Florida State University	43.008	357
283000524032775	Florida State University	43.009	11,769
MA02501	Florida State University	43.009	18,577
NNX11AQ41G	University of Florida	43.009	235,852
NNX13AN18G	University of Central Florida	43.009	40,791
NNX13AR49A	University of Florida	43.009	39,847
NNX14AB07G	University of Florida	43.009	92,434
SR00002488	University of Central Florida	43.009	37,635
IHASA12021	University of Central Florida	43.010	23,445
#1479519	University of South Florida	43.UNK	27,923
0000271292	Florida State University	43.UNK	11,979
00512UCF	University of Central Florida	43.UNK	95,186
081003524033558	Florida State University	43.UNK	114,491
1000000831	University of Central Florida	43.UNK	2,897
1000003217	University of Central Florida	43.UNK	12,249
1000004615	University of Central Florida	43.UNK	6,282
1000006456	University of Central Florida	43.UNK	188,284
102201	University of Florida	43.UNK	8,758
102208	University of Florida	43.UNK	14,947
1028-1013-00-A	Florida State University	43.UNK	3,610
104194	University of Florida	43.UNK	5,000
106508	University of Florida	43.UNK	267
108550	University of Florida	43.UNK	19,256
109849	University of Florida	43.UNK	2,736
111068	University of Florida	43.UNK	21,438
111122	University of Florida	43.UNK	6,527
111415	University of Florida	43.UNK	4,958
111687	University of Florida	43.UNK	2,294
112102	University of Florida	43.UNK	820
112787	University of Florida	43.UNK	3,000
1392415	University of South Florida	43.UNK	11,956
1397224	University of South Florida	43.UNK	10,842
1419699	Florida State University	43.UNK	367,596
1433605	University of Central Florida	43.UNK	286
2012-00703	Florida State University	43.UNK	2,610
2012ESMD10	University of Central Florida	43.UNK	2,075
2013-01020	Florida State University	43.UNK	337,399
2013HESS01	University of Central Florida	43.UNK	30,324
2014HESS02	University of Central Florida	43.UNK	5,708
66016015-Y4	University of North Florida	43.UNK	11,787
804663	Florida State University	43.UNK	65,065
87434	University of Florida	43.UNK	750
87595	University of Florida	43.UNK	376
91239	University of Florida	43.UNK	822
94061	University of Florida	43.UNK	500

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
98217	University of Florida	43.UNK	48,349
98450	University of Florida	43.UNK	6,366
ATK-62836	Florida State University	43.UNK	8,784
C12-2939-UCF	University of Central Florida	43.UNK	5,204
F63656J	University of Central Florida	43.UNK	23,793
KC00003661	University of Central Florida	43.UNK	82,106
NNG12PQ28C	University of Central Florida	43.UNK	2,775,681
NNJ13HF08P	University of Central Florida	43.UNK	28,460
NNK13EA89P	University of Central Florida	43.UNK	40,000
NNL13AE76P	Florida State University	43.UNK	17,323
NNM07AB25P	University of Florida	43.UNK	2,401
NNX09AB85G	University of Central Florida	43.UNK	75,267
NNX09AV24G	University of South Florida	43.UNK	59,859
NNX09AV56G	University of South Florida	43.UNK	130,034
NNX10AE28G	Florida International University	43.UNK	27,869
NNX10AE77G	University of Central Florida	43.UNK	8,576
NNX10AF20G	University of Central Florida	43.UNK	26,477
NNX10AG55G	Florida International University	43.UNK	33,622
NNX10AM01H	University of South Florida	43.UNK	3,620
NNX10AM01H	University of Central Florida	43.UNK	400,249
NNX10AO01G	University of South Florida	43.UNK	57,183
NNX10AO88G	University of Central Florida	43.UNK	122,773
NNX10AP23G	University of Central Florida	43.UNK	1,807
NNX10AQ13A	Florida International University	43.UNK	621,796
NNX10AT30G	University of South Florida	43.UNK	29,605
NNX11CA68C	University of Central Florida	43.UNK	55,014
NNX12AK29G	University of South Florida	43.UNK	152,784
NNX12CA90C	University of Central Florida	43.UNK	128,663
P010012005 / CORE	Florida International University	43.UNK	98,813
PO UCF01-0000260426	Florida International University	43.UNK	522
PO#NNJ13HE33P	Florida International University	43.UNK	80,000
PO#UCF01-0000278130 (NASA TG#NNX10AM01H)	Florida International University	43.UNK	938
PO0001783	University of Central Florida	43.UNK	33,130
U60957-02202012	University of South Florida	43.UNK	115,017
U60957-11102011	University of South Florida	43.UNK	98,068
U60957-120611	University of South Florida	43.UNK	54,120
UCF01-0000257647/66016015-Y3	Florida Atlantic University	43.UNK	4,071
UCF01-0000257651	University of South Florida	43.UNK	3,716
UCF01-0000263431	Florida State University	43.UNK	12,942
UCF01-0000277399	Florida State University	43.UNK	146
UCF01-0000278127 / 66016015-Y4	University of West Florida	43.UNK	1,292
UCF01-0000282008	Florida State University	43.UNK	788
Y603233	University of Central Florida	43.UNK	61,761
Total - National Aeronautics and Space Administration			\$15,452,668

National Foundation on the Arts and the Humanities

11-4400-7015	Florida International University	45.024	17,775
1255007033	University of Central Florida	45.024	1
PA-24068-02	Florida State University	45.149	790
PW051116012	University of Florida	45.149	11,925
PW-51124-12	University of Central Florida	45.149	103,100
FA-56765-12	Florida State University	45.160	25,200
FA-57071-13	Florida State University	45.160	25,145
2014-NEH-02	University of North Florida	45.161	17,107
RQ5039709	University of Central Florida	45.161	3,375
RQ-50555-11	University of South Florida	45.161	60,471
RQ-50724-13	University of South Florida	45.161	12,889
RZ-51497-12	Florida State University	45.161	90,932
1354	University of West Florida	45.164	180,977
HD5123511	University of Central Florida	45.169	6,758
HD-51269-11	Florida State University	45.169	9,639
HD5128311	University of Central Florida	45.169	35,040
HD-51921-14	Florida State University	45.169	5,063
PO # A83F81	University of West Florida	45.310	37,668
PO A8CF71	University of West Florida	45.310	154,944
CL-00-10-0006-10	University of Central Florida	45.312	7,449
E-MAIL NOTIFICATION - LTAI:MJ	University of West Florida	45.312	2,149
LG-55-13-0160-13	Florida State University	45.312	23,628
RE-04-09-0055-09	Florida State University	45.313	127,470

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Total - National Foundation on the Arts and the Humanities			\$959,495
National Labor Relations Board			
75653	University of Florida	46.UNK	48
Total - National Labor Relations Board			\$48
National Science Foundation			
05470570ECS	University of Florida	47.041	3,940
070215Z1	University of South Florida	47.041	28,457
0708172	University of Central Florida	47.041	124,141
07448790CBET	University of Florida	47.041	11,089
0746210	University of Central Florida	47.041	887
0748091	University of Central Florida	47.041	49,846
08325170IIP	University of Florida	47.041	56,068
08465630ECCS	University of Florida	47.041	167,554
0851987	University of Central Florida	47.041	1,891
08557950CMMI	University of Florida	47.041	55,657
0900971	University of Central Florida	47.041	9
0901361	University of Central Florida	47.041	15,653
09017060ECCS	University of Florida	47.041	19,509
09017110ECCS	University of Florida	47.041	17,592
09277900CMMI	University of Florida	47.041	5,879
09278490CMMI	University of Florida	47.041	8,154
09543020CMMI	University of Florida	47.041	56,909
09550230ECCS	University of Florida	47.041	53,513
09674730CBET	University of Florida	47.041	64,902
09677030CBET	University of Florida	47.041	61,978
0968963	University of Central Florida	47.041	4,297
0969413	Florida State University	47.041	17,509
10003030CMMI	University of Florida	47.041	131,266
10003800CMMI	University of Florida	47.041	65,245
1001415	Florida State University	47.041	84,075
1002295	University of Central Florida	47.041	13,699
1005016	Florida State University	47.041	89,236
102870	University of Florida	47.041	12,034
1030689	University of Central Florida	47.041	27,968
1030833	University of Central Florida	47.041	409
1039825	Florida State University	47.041	560,895
1042086	Florida State University	47.041	39,787
1054465	Florida State University	47.041	66,801
10557440CMMI	University of Florida	47.041	43,349
105961	University of Florida	47.041	51,209
1062936	Florida State University	47.041	105,138
109296	University of Florida	47.041	10,758
109772	University of Florida	47.041	18,041
1120824-246409	Florida State University	47.041	84,411
1124658	Florida State University	47.041	44,172
1125676	University of Central Florida	47.041	44,558
11279650IIP	University of Florida	47.041	7,213
1128208	University of Central Florida	47.041	93,422
1128520	University of Central Florida	47.041	16,861
1130286	Florida State University	47.041	104,077
11324130ECCS	University of Florida	47.041	9,859
1134669	University of Central Florida	47.041	10,112
1144936	University of Central Florida	47.041	25,921
1150672	University of Central Florida	47.041	52,581
1200841	University of Central Florida	47.041	92,394
1202471	University of Central Florida	47.041	15,926
1230693	Florida Atlantic University	47.041	25,604
1236225	Florida State University	47.041	120,301
1252736	Florida State University	47.041	65,801
1261956	University of Central Florida	47.041	74,713
12651390IIP	University of Florida	47.041	3,686
1266049	University of Central Florida	47.041	51,759
1300447	Florida State University	47.041	55,069
1300773	University of Central Florida	47.041	103,889
1306320	Florida State University	47.041	45,632
1313554	Florida State University	47.041	30,100

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13-2317	University of South Florida	47.041	77,135
1334012	Florida State University	47.041	19,334
1342192	Florida State University	47.041	23,925
1344672	Florida State University	47.041	167,000
1402248	Florida State University	47.041	44,961
2008-1015-02	Florida State University	47.041	559,294
2008101504	Florida A & M University	47.041	230,028
2012-1067-03	Florida International University	47.041	271,279
26808910-50168-A	University of South Florida	47.041	136,505
2FEHMS-USF-IIP-12562	University of South Florida	47.041	30,945
31095-01	University of South Florida	47.041	15,317
32677799	University of Central Florida	47.041	38,336
60041621	University of South Florida	47.041	28,635
72624	University of Florida	47.041	5,649
800001215-01	University of South Florida	47.041	16,668
92953	University of Florida	47.041	73,149
95776	University of Florida	47.041	87,655
96688	University of Florida	47.041	56,732
98226	University of Florida	47.041	69,524
Agreement from NSF Prime IIP-1058428	Florida International University	47.041	26,186
CBET00834075	University of Florida	47.041	11,579
CBET00854005	University of Florida	47.041	92,259
CBET00951812	University of Florida	47.041	75,761
CBET01033736	University of Florida	47.041	27,680
CBET01052754	University of Florida	47.041	2,095
CBET01054405	University of Florida	47.041	120,657
CBET01067072	University of Florida	47.041	49,554
CBET01134229	University of Florida	47.041	43,664
CBET01150790	University of Florida	47.041	38,821
CBET01159735	University of Florida	47.041	110,800
CBET01236029	University of Florida	47.041	122,801
CBET01236616	University of Florida	47.041	115,426
CBET01264104	University of Florida	47.041	27,690
CBET01346751	University of Florida	47.041	20,000
CBET01355713	University of Florida	47.041	27,931
CBET01402151	University of Florida	47.041	1,937
CBET01430838	University of Florida	47.041	20,000
CBET01439962	University of Florida	47.041	5,398
CBET01439963	University of Florida	47.041	22,842
CBET-0846342	University of South Florida	47.041	35,221
CBET-0854023	University of South Florida	47.041	79,546
CBET-0932526	University of South Florida	47.041	649
CBET-0933496	University of South Florida	47.041	49,332
CBET0966908	University of Central Florida	47.041	48,717
CBET-0967861	University of South Florida	47.041	120,385
CBET-1033000	University of South Florida	47.041	9,920
CBET-1033458	Florida International University	47.041	38,554
CBET-1033815	Florida Atlantic University	47.041	17,626
CBET1055599	University of Central Florida	47.041	1,071
CBET-1133239	University of South Florida	47.041	77,528
CBET-1135419	University of South Florida	47.041	96,113
CBET1159500	University of Central Florida	47.041	90,805
CBET1159530	University of Central Florida	47.041	107,842
CBET1160179	University of Central Florida	47.041	102,313
CBET-1234237	University of South Florida	47.041	69,589
CBET-1235803	Florida International University	47.041	3,452
CBET-1236746	University of South Florida	47.041	125,780
CBET-1241582	University of South Florida	47.041	85,369
CBET1264355	University of Central Florida	47.041	38,963
CBET-1335817	University of South Florida	47.041	39,173
CBET-1336911	Florida International University	47.041	22,332
CCF1218100	University of Central Florida	47.041	98,265
CMM1-1000136	Florida International University	47.041	34,951
CMMI 1130191	University of South Florida	47.041	75,937
CMMI 1301099	University of Central Florida	47.041	120,056
CMMI00855381	University of Florida	47.041	28,469
CMMI00927930	University of Florida	47.041	15,828
CMMI00928563	University of Florida	47.041	18,159
CMMI00942156	University of Florida	47.041	226,376

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CMMIO1000347	University of Florida	47.041	6,010
CMMIO1000686	University of Florida	47.041	142,845
CMMIO1100765	University of Florida	47.041	65,473
CMMIO1129932	University of Florida	47.041	79,629
CMMIO1129976	University of Florida	47.041	46,625
CMMIO1131103	University of Florida	47.041	154,817
CMMIO1131175	University of Florida	47.041	712
CMMIO1132416	University of Florida	47.041	235,342
CMMIO1150975	University of Florida	47.041	35,317
CMMIO1161260	University of Florida	47.041	66,129
CMMIO1161967	University of Florida	47.041	71,776
CMMIO1200616	University of Florida	47.041	35,656
CMMIO1200641	University of Florida	47.041	7,811
CMMIO1233113	University of Florida	47.041	38,924
CMMIO1234628	University of Florida	47.041	34,285
CMMIO1235236	University of Florida	47.041	56,300
CMMIO1254446	University of Florida	47.041	34,048
CMMIO1256106	University of Florida	47.041	44,022
CMMIO1266179	University of Florida	47.041	37,906
CMMIO1300613	University of Florida	47.041	6,931
CMMIO1300658	University of Florida	47.041	39,040
CMMIO1314830	University of Florida	47.041	62,804
CMMIO1314834	University of Florida	47.041	46,452
CMMIO1321271	University of Florida	47.041	98,897
CMMIO1333818	University of Florida	47.041	8,705
CMMIO1333825	University of Florida	47.041	1,072
CMMIO1339027	University of Florida	47.041	30,169
CMMIO1362630	University of Florida	47.041	23,151
CMMIO1404926	University of Florida	47.041	7,272
CMMIO1434256	University of Florida	47.041	4,500
CMMI-0838683	Florida International University	47.041	11,275
CMMI-0846811	Florida International University	47.041	8,573
CMMI-0900219	Florida International University	47.041	8,452
CMMI-0923365	Florida International University	47.041	13,051
CMMIO927441	University of Central Florida	47.041	69,574
CMMI-0927637	University of South Florida	47.041	46,152
CMMI-0928823	University of South Florida	47.041	23,186
CMMIO968911	University of Central Florida	47.041	1,675
CMMI-1000138	University of South Florida	47.041	70,094
CMMI-1053956	University of South Florida	47.041	68,789
CMMI1100345	University of Central Florida	47.041	61,569
CMMI-1125667	University of South Florida	47.041	57,636
CMMI1125696	University of Central Florida	47.041	33,036
CMMI-1130755	University of South Florida	47.041	61,020
CMMI1130837	University of Central Florida	47.041	170,861
CMMI-1131459	Florida International University	47.041	24,529
CMMI-1151003	Florida International University	47.041	24,778
CMMI1158845	University of Central Florida	47.041	80,997
CMMI-1162438	Florida Atlantic University	47.041	52,383
CMMI-1234004	Florida International University	47.041	22,234
CMMI-1235135	University of South Florida	47.041	55,194
CMMI-1249719	University of South Florida	47.041	16,604
CMMI1250280	University of Central Florida	47.041	15,516
CMMI-1266331	University of South Florida	47.041	46,571
CMMI-1322088	Florida International University	47.041	3,337
CMMI-1334417	Florida International University	47.041	37,899
CMMI1335295	University of Central Florida	47.041	133,279
CMMI-1347183	University of South Florida	47.041	49,737
CMMI-1353195	University of South Florida	47.041	2,487
CMMI1355939	University of Central Florida	47.041	49,537
DBI1149955	University of Central Florida	47.041	101,311
DMR 1062674	University of Florida	47.041	101,993
ECCS00901491	University of Florida	47.041	7,420
ECCS01001717	University of Florida	47.041	38
ECCS01002209	University of Florida	47.041	37,673
ECCS01002214	University of Florida	47.041	232,929
ECCS01027857	University of Florida	47.041	88,806
ECCS01129061	University of Florida	47.041	36,181
ECCS01129062	University of Florida	47.041	32,814

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ECCS01159682	University of Florida	47.041	74,309
ECCS01202264	University of Florida	47.041	2,005
ECCS01232018	University of Florida	47.041	24,217
ECCS01254244	University of Florida	47.041	47,875
ECCS01259040	University of Florida	47.041	178,465
ECCS0801774	University of Central Florida	47.041	59,613
ECCS-0801929	University of South Florida	47.041	723
ECCS0901503	University of Central Florida	47.041	72,959
ECCS-0901779	University of South Florida	47.041	56,988
ECCS-0939514	Florida International University	47.041	6,541
ECCS-0955013	Florida International University	47.041	19,837
ECCS1001755	University of Central Florida	47.041	18,577
ECCS-1005277	University of South Florida	47.041	27,657
ECCS-1029067	University of South Florida	47.041	57,469
ECCS1034187	University of Central Florida	47.041	124,733
ECCS-1066643	University of South Florida	47.041	82,491
ECCS1102228	University of Central Florida	47.041	106,740
ECCS1102280	University of Central Florida	47.041	93,855
ECCS1128597	University of Central Florida	47.041	35,206
ECCS1156633	University of Central Florida	47.041	18,135
ECCS-1203001	Florida International University	47.041	62,636
ECCS1229563	University of Central Florida	47.041	44,272
ECCS-1231929	University of South Florida	47.041	104,604
ECCS1231976	University of Central Florida	47.041	55,585
ECCS-1232183	University of South Florida	47.041	78,470
ECCS1238738	University of Central Florida	47.041	23,133
ECCS1247838	University of Central Florida	47.041	47,046
ECCS-1307984	Florida International University	47.041	38,575
ECCS1342225	University of Central Florida	47.041	8,812
ECCS-1351557	University of South Florida	47.041	40,415
ECCS-1351757	University of Central Florida	47.041	6,168
ECCS1402990	University of Central Florida	47.041	6,469
ECCS1418704	University of Central Florida	47.041	25,575
ECCS1418710	University of Central Florida	47.041	5,051
ECCS1440163	University of Central Florida	47.041	28,441
EEC01159016	University of Florida	47.041	88,213
EEC-1037697	Florida International University	47.041	21,373
EEC1156747	University of Central Florida	47.041	104,905
EEC-1200682	University of South Florida	47.041	106,378
EEC-1300711	Florida International University	47.041	48,685
EEC-1301054	University of South Florida	47.041	95,329
EEC-1340304	Florida Atlantic University	47.041	15,952
EEC1343749	University of Central Florida	47.041	36,234
EECS-1307889	Florida Atlantic University	47.041	7,547
Federal Non0MIPR in	University of Florida	47.041	100,470
Flow Through NSF IIP-1127412	Florida International University	47.041	57,499
GF1667-3	Florida State University	47.041	638
GRT00019931 / 60026076	Florida Gulf Coast University	47.041	24,679
IIP00749481	University of Florida	47.041	133,210
IIP00758596	University of Florida	47.041	61,193
IIP00934138	University of Florida	47.041	32,389
IIP01127830	University of Florida	47.041	93,023
IIP01161022	University of Florida	47.041	632,820
IIP01230637	University of Florida	47.041	44,358
IIP01230875	University of Florida	47.041	79,114
IIP01237814	University of Florida	47.041	232,203
IIP01266260	University of Florida	47.041	24,565
IIP01338901	University of Florida	47.041	9,734
IIP01362060	University of Florida	47.041	5,274
IIP-0829576	Florida International University	47.041	306,859
IIP-0934339	Florida Atlantic University	47.041	68,557
IIP-0934339 AMEND 008	Florida Atlantic University	47.041	10,708
IIP-11250575 FIU Subcontract	Florida International University	47.041	37,353
IIP-1217306	University of South Florida	47.041	10,963
IIP-1230661	Florida International University	47.041	50,670
IIP-1237818	Florida International University	47.041	594,241
IIP-1248334	University of South Florida	47.041	31,683
IIP-1315465	University of Central Florida	47.041	50,000
IIP1338895	University of Central Florida	47.041	10,554

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IIP-1338922	Florida International University	47.041	16,865
IIP1343454	University of Central Florida	47.041	81,013
IIP-1345664	University of Central Florida	47.041	3,256
NSF flow through IIP-1358688	Florida International University	47.041	11,284
NSF Prime IIP-1230265 SBIR/CREST Phase lia: Effi	Florida International University	47.041	54,332
OCE01261562	University of Florida	47.041	2,467
OISE-0854306	University of South Florida	47.041	529
RD928-G1	Florida International University	47.041	99,573
RD977-G1	Florida State University	47.041	11,550
RR551-511/4944606	Florida International University	47.041	1,727
S-000460, NSF ECCS 1102074	Florida International University	47.041	122,415
Subaward #GF1585-1	Florida International University	47.041	32,194
subcontract from NSF Prime IIP-1058606	Florida International University	47.041	48,806
0603042	Florida State University	47.049	458,471
0654118	Florida State University	47.049	2,488,754
0708855	Florida State University	47.049	43,756
0747587	University of Central Florida	47.049	21,831
0806304	University of Central Florida	47.049	9,547
0832622	University of Central Florida	47.049	56,195
0846636	Florida State University	47.049	13,981
090289	University of Central Florida	47.049	9,577
0908276	University of Central Florida	47.049	12,103
0908599	Florida State University	47.049	273
0910657	Florida State University	47.049	2,386
0911080	Florida State University	47.049	2,110
0924374	Florida State University	47.049	12,573
0934331	Florida State University	47.049	7,488
0953002	Florida State University	47.049	95,304
0955353	Florida State University	47.049	109,935
0955561	Florida State University	47.049	86,200
0955625	University of Central Florida	47.049	100,238
0968889	Florida State University	47.049	63,838
1004545	Florida State University	47.049	108,811
1005293	Florida State University	47.049	190,466
1005751	Florida State University	47.049	28,368
1005861	Florida State University	47.049	41,432
1006584	Florida State University	47.049	30,783
100741	University of Florida	47.049	405
1008852	Florida State University	47.049	34,929
1008962	Florida State University	47.049	77,913
1009464	Florida State University	47.049	76,805
1016381	Florida State University	47.049	73,393
1019193	Florida State University	47.049	195,516
102202	University of Florida	47.049	8,259
10267120CHE	University of Florida	47.049	202,520
105049	University of Florida	47.049	347,666
1055215	Florida State University	47.049	121,151
105545	University of Florida	47.049	120,807
105546	University of Florida	47.049	34,293
1058957	Florida State University	47.049	113,576
1064819	Florida State University	47.049	1,701,544
107128	University of Florida	47.049	821,742
107419	University of Florida	47.049	8,638
107941	University of Central Florida	47.049	7,012
108299	University of Florida	47.049	33,554
108300	University of Florida	47.049	49,269
1104829	Florida State University	47.049	114,646
1105129	Florida State University	47.049	81,569
1106150	Florida State University	47.049	71,010
1106219	University of Central Florida	47.049	63,970
1106934	University of Central Florida	47.049	48,932
1106935	Florida State University	47.049	25,891
1109113	Florida State University	47.049	127,363
110921	University of Florida	47.049	7,396
110922	University of Florida	47.049	99,330
111789	University of Florida	47.049	53,037
1122378	Florida State University	47.049	73,662
1126587	Florida State University	47.049	5
113691	University of Florida	47.049	25,964

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114463	University of Florida	47.049	23,168
114849	University of Florida	47.049	5,805
1150249	Florida State University	47.049	116,274
1152020	Florida State University	47.049	62,235
1152491	Florida State University	47.049	149,322
1157490	Florida State University	47.049	29,650,215
115775	University of Florida	47.049	3,335
1160680	Florida State University	47.049	51,721
1206192	University of Central Florida	47.049	22,814
1206267	Florida State University	47.049	87,677
1207188	Florida State University	47.049	126,382
1207252	Florida State University	47.049	109,255
1208959	Florida State University	47.049	124,724
1211164	University of Central Florida	47.049	30,724
1213259	Florida State University	47.049	129,669
1213574	Florida State University	47.049	65,720
1213578	Florida State University	47.049	87,678
1220063	Florida State University	47.049	112,682
1229170	Florida State University	47.049	481,256
1229217	Florida State University	47.049	488,741
12309290CHE	University of Florida	47.049	147,074
1249134	University of Central Florida	47.049	9,365
1257649	Florida State University	47.049	188,018
1300722	Florida State University	47.049	63,400
1306785	Florida State University	47.049	106,031
1307075	Florida State University	47.049	14,922
1308613	Florida State University	47.049	88,648
1308946	University of Central Florida	47.049	64,972
1308972	University of Florida	47.049	33,180
1309146	Florida State University	47.049	8,884
1309463	Florida State University	47.049	75,819
1312701	Florida State University	47.049	31,323
1313036	Florida State University	47.049	11,246
1315259	Florida State University	47.049	68,640
1419553	Florida State University	47.049	146,582
2001343607	University of Florida	47.049	101,767
52342	University of Florida	47.049	51
5710003115	University of Central Florida	47.049	34,569
60020742	Florida State University	47.049	12,354
700625	University of South Florida	47.049	67,071
76717	University of Florida	47.049	43,509
84285	University of Florida	47.049	43,595
89085	University of Florida	47.049	9,885
91570	University of Florida	47.049	13,024
92952	University of Florida	47.049	63,260
94524	University of Florida	47.049	158,343
96270	University of Florida	47.049	22,039
96665	University of Florida	47.049	28,205
98484	University of Florida	47.049	64,187
98486	University of Florida	47.049	24,597
98593	University of Florida	47.049	63,105
99694	University of Florida	47.049	654,020
AST00903672	University of Florida	47.049	41,986
AST00908624	University of Florida	47.049	24,602
AST01009628	University of Florida	47.049	125,269
AST01108957	University of Florida	47.049	81,175
AST01109679	University of Florida	47.049	89,018
AST0121089	University of Florida	47.049	63,853
AST01312597	University of Florida	47.049	79,841
AST-0707468	Florida International University	47.049	9,548
AST1109729	University of Central Florida	47.049	88,228
CHE00809376	University of Florida	47.049	1,814
CHE00845450	University of Florida	47.049	49,390
CHE00957155	University of Florida	47.049	120,183
CHE00957641	University of Florida	47.049	21,026
CHE00957643	University of Florida	47.049	60,278
CHE01011967	University of Florida	47.049	50,054
CHE01038015	University of Florida	47.049	130,102
CHE01057411	University of Florida	47.049	149,400

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CHE01058079	University of Florida	47.049	67,254
CHE01058638	University of Florida	47.049	137,982
CHE01111791	University of Florida	47.049	57,128
CHE01151624	University of Florida	47.049	111,867
CHE01156907	University of Florida	47.049	89,761
CHE01213333	University of Florida	47.049	112,406
CHE01213440	University of Florida	47.049	118,349
CHE01213965	University of Florida	47.049	189,971
CHE01265993	University of Florida	47.049	148,338
CHE01305794	University of Florida	47.049	120,836
CHE01308644	University of Florida	47.049	56,656
CHE-0847108	University of South Florida	47.049	80,150
CHE-1007816	University of South Florida	47.049	56,897
CHE-1111101	New College of Florida	47.049	20,396
CHE-1152362	University of South Florida	47.049	138,160
CHE-1152767	University of South Florida	47.049	134,088
CHE-1156886	Florida International University	47.049	88,076
CHE1213182	University of Central Florida	47.049	57,072
CHE1310327	University of Central Florida	47.049	58,508
DMR 1035188	University of Florida	47.049	15,536
DMR00746902	University of Florida	47.049	7,046
DMR00845868	University of Florida	47.049	72,311
DMR00856622	University of Florida	47.049	48,295
DMR00908026	University of Florida	47.049	18,205
DMR01005301	University of Florida	47.049	44,535
DMR01005581	University of Florida	47.049	35,907
DMR01005625	University of Florida	47.049	42,471
DMR01005779	University of Florida	47.049	3,071
DMR01105437	University of Florida	47.049	92,922
DMR01107814	University of Florida	47.049	83,124
DMR01126115	University of Florida	47.049	47,153
DMR01150665	University of Florida	47.049	87,168
DMR01202033	University of Florida	47.049	142,619
DMR01203136	University of Florida	47.049	166,543
DMR01205891	University of Florida	47.049	103,706
DMR01207293	University of Florida	47.049	260,985
DMR01213030	University of Florida	47.049	159,180
DMR01246173	University of Florida	47.049	42,621
DMR01265388	University of Florida	47.049	106,322
DMR01303599	University of Florida	47.049	94,799
DMR01305783	University of Florida	47.049	136,593
DMR01307665	University of Florida	47.049	89,026
DMR01307840	University of Florida	47.049	27,350
DMR01309657	University of Florida	47.049	61,873
DMR01309798	University of Florida	47.049	83,876
DMR01311849	University of Florida	47.049	7,414
DMR01355712	University of Florida	47.049	92,760
DMR01405439	University of Florida	47.049	20,892
DMR01410223	University of Florida	47.049	6,175
DMR0748364	University of Central Florida	47.049	33,195
DMR0748712	University of Central Florida	47.049	67,006
DMR-0804805	Florida A & M University	47.049	3,237
DMR-0953733	University of South Florida	47.049	99,359
DMR1006230	University of Central Florida	47.049	40,278
DMR-1008676	University of South Florida	47.049	21,459
DMR-1056475	University of South Florida	47.049	125,378
DMR-1066649	University of South Florida	47.049	29,883
DMR-1204924	University of South Florida	47.049	119,397
DMR1207065	University of Central Florida	47.049	45,641
DMR-1250492	University of South Florida	47.049	57,930
DMR-1254324	University of South Florida	47.049	112,491
DMR-1263066	University of South Florida	47.049	100,737
DMR1337758	University of Central Florida	47.049	42,495
DMR-1352065	University of South Florida	47.049	42,404
DMS 1109561	Florida International University	47.049	32,820
DMS01007417	University of Florida	47.049	41,931
DMS01101137	University of Florida	47.049	10,454
DMS01101461	University of Florida	47.049	28,246
DMS01105127	University of Florida	47.049	66,115

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DMS01106084	University of Florida	47.049	34,265
DMS01106395	University of Florida	47.049	78,901
DMS01122541	University of Florida	47.049	89,063
DMS01161078	University of Florida	47.049	42,573
DMS01220342	University of Florida	47.049	111,126
DMS01304627	University of Florida	47.049	36,031
DMS01319050	University of Florida	47.049	15,207
DMS01342467	University of Florida	47.049	7,500
DMS01359889	University of Florida	47.049	15,300
DMS01400098	University of Florida	47.049	11,697
DMS-0855597	University of South Florida	47.049	9,237
DMS-0900671	University of South Florida	47.049	106,278
DMS-0905786	Florida International University	47.049	2,886
DMS-0906918	Florida Atlantic University	47.049	9,109
DMS-0914995	Florida Atlantic University	47.049	24,635
DMS-0915110	Florida International University	47.049	79,065
DMS-0968530	University of South Florida	47.049	8,942
DMS-1001781	University of South Florida	47.049	10,136
DMS1007514	University of Central Florida	47.049	40,020
DMS1106564	University of Central Florida	47.049	70,478
DMS1108973	University of Central Florida	47.049	48,167
DMS-1109022	Florida International University	47.049	39,870
DMS1109063	University of Central Florida	47.049	48,883
DMS1115615	University of Central Florida	47.049	16,997
DMS-1136857	New College of Florida	47.049	9,940
DMS-1265375	University of South Florida	47.049	32,413
DMS1312644	University of Central Florida	47.049	15,848
DMS1312883	University of Central Florida	47.049	45,093
DMS-1414685	University of Central Florida	47.049	23,213
DNS-0846477	Florida Gulf Coast University	47.049	1,177
PHY 1205565	Florida International University	47.049	126,016
PHY00969935	University of Florida	47.049	182,143
PHY01005036	University of Florida	47.049	171,717
PHY01068138	University of Florida	47.049	139,423
PHY01205512	University of Florida	47.049	624,428
PHY01205591	University of Florida	47.049	58,291
PHY01205906	University of Florida	47.049	42,844
PHY01306069	University of Florida	47.049	103,395
PHY01306594	University of Florida	47.049	96,527
PHY01313502	University of Florida	47.049	51,366
PHY01314529	University of Florida	47.049	5,412
PHY-0802184	Florida International University	47.049	719,245
PHY-0808790	University of Central Florida	47.049	88,303
PHY-0854744	Florida International University	47.049	59,082
PHY1068604	University of Central Florida	47.049	189,811
PHY1068785	University of Central Florida	47.049	71,756
PHY-1126345	University of North Florida	47.049	445
PHY-1204334	Florida Atlantic University	47.049	29,913
PHY-1205396	Florida International University	47.049	43,342
PHY-1205968	Florida Atlantic University	47.049	19,297
PHY-1219444	Florida International University	47.049	2,500
PHY-1305387	Florida Atlantic University	47.049	2,716
PHY-1314131	Florida International University	47.049	2,014
PHY-1344247	Florida International University	47.049	19,631
RB011-G9	University of South Florida	47.049	205,705
Sub Award No. 363460 Sub 3	Florida International University	47.049	4,009
Subaward No. 00002128 Prime Number #PHY-1102 #4059	Florida International University	47.049	28,126
	University of South Florida	47.050	3,183
0622670	Florida State University	47.050	1,773
0727243	Florida State University	47.050	11,094
0833001	Florida State University	47.050	35,181
0925404	Florida State University	47.050	7,198
0927583	Florida State University	47.050	102,290
0928271	Florida State University	47.050	23,816
0930429	Florida State University	47.050	81,627
0931198	Florida State University	47.050	39,585
0947784	Florida State University	47.050	269,520
0958602	Florida State University	47.050	40,485
0959029	Florida State University	47.050	10,695

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0960500	Florida State University	47.050	107,572
0961485	Florida State University	47.050	136,045
0961970	Florida State University	47.050	67,632
0962158	Florida State University	47.050	127,369
1032403	Florida State University	47.050	38,327
1034764	Florida State University	47.050	87,567
1037936	Florida State University	47.050	85,417
1047282	Florida State University	47.050	10,673
1049131	Florida State University	47.050	23,074
105503	University of Florida	47.050	4,173
1061110	Florida State University	47.050	101,981
113879	University of Florida	47.050	1,386
1139479	Florida State University	47.050	111,095
1155257	Florida State University	47.050	80,434
1155320	Florida State University	47.050	37,484
1155579	Florida State University	47.050	36,310
1158984	Florida State University	47.050	267,547
1226704	Florida State University	47.050	7,404
1231803	Florida State University	47.050	140,365
1234646	Florida State University	47.050	52,957
1241292	Florida State University	47.050	74,844
1260287	Florida State University	47.050	107,931
1354834	Florida State University	47.050	3,730
1357140	Florida State University	47.050	9,710
1404855	Northwest Florida State College	47.050	26,864
42187939	Florida State University	47.050	32,647
502044	Florida State University	47.050	4,559
55347	University of Florida	47.050	2,315
57418	University of Florida	47.050	1
750382	University of South Florida	47.050	15,901
AGS 1103108	University of South Florida	47.050	56,005
AGS00940248	University of Florida	47.050	75,678
AGS-0962970	Florida A & M University	47.050	57,577
AGS-1233011	Florida International University	47.050	73,974
ATM-0823476	University of South Florida	47.050	1,551
ATM0850396	University of Central Florida	47.050	3,674
BA-33	Florida State University	47.050	11
BA-45, Tasks 54521 & 54524/PO#T346A45	Florida International University	47.050	41,690
CBET-1318140	Florida International University	47.050	30,561
CGS DIMAC / NSF-1138814	Florida International University	47.050	37,266
EAR 1053433	University of Florida	47.050	69,448
EAR00609952	University of Florida	47.050	34,571
EAR00819769	University of Florida	47.050	55,039
EAR01014506	University of Florida	47.050	53,464
EAR01045609	University of Florida	47.050	47,562
EAR01053033	University of Florida	47.050	87,944
EAR01053465	University of Florida	47.050	49,733
EAR01119038	University of Florida	47.050	59,716
EAR01145212	University of Florida	47.050	79,415
EAR01154039	University of Florida	47.050	50,101
EAR01204445	University of Florida	47.050	19,994
EAR01220532	University of Florida	47.050	18,520
EAR01251814	University of Florida	47.050	29,293
EAR01338285	University of Florida	47.050	15,629
EAR01347476	University of Florida	47.050	11,145
EAR01358919	University of Florida	47.050	1,770
EAR01434950	University of Florida	47.050	8,852
EAR-1015509	Florida International University	47.050	110,987
EAR-1043323	University of South Florida	47.050	90,531
EAR-1044953	Florida Atlantic University	47.050	18,991
EAR-1053517	University of South Florida	47.050	8,357
EAR-1204079	University of South Florida	47.050	36,867
EAR-1204685	University of North Florida	47.050	55,857
EAR-1204762	Florida International University	47.050	275,646
EAR-1225998	Florida International University	47.050	7,996
EAR-1414692	Florida Atlantic University	47.050	16,250
GEO-1108223	Florida International University	47.050	103,152
ICER-1342969	University of South Florida	47.050	87,622
OCE 0652315 Task Order T351A45	Florida International University	47.050	174

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OCE 1158167	University of South Florida	47.050	34,722
OCE00850413	University of Florida	47.050	22,587
OCE00960999	University of Florida	47.050	39,992
OCE01030822	University of Florida	47.050	1,782
OCE01056980	University of Florida	47.050	80,171
OCE01060844	University of Florida	47.050	27,101
OCE01061374	University of Florida	47.050	58,881
OCE01130359	University of Florida	47.050	97,010
OCE01131016	University of Florida	47.050	98,926
OCE01155495	University of Florida	47.050	68,713
OCE01325227	University of Florida	47.050	131,516
OCE-0649216	Florida Atlantic University	47.050	12,435
OCE-0927054	University of South Florida	47.050	12,652
OCE0961670	University of South Florida	47.050	15,311
OCE-1029778	University of South Florida	47.050	74
OCE-1049670	University of South Florida	47.050	30,461
OCE-1050534	University of South Florida	47.050	3,786
OCE-1053190	Florida International University	47.050	3,605
OCE-1130786	Florida International University	47.050	261,862
OCE-1208784	Florida International University	47.050	150,252
OCE-1220110	University of South Florida	47.050	133,217
OCE-1235039	University of South Florida	47.050	91,925
OCE-1321500	Florida International University	47.050	25,012
OCE-1329408	Florida International University	47.050	138,214
OCE-1335207	University of South Florida	47.050	13,929
OCE-1335375	Florida Gulf Coast University	47.050	11,111
OCE-1357141	Florida A & M University	47.050	198
OCE-963028-006	University of South Florida	47.050	465,191
PHY-1219444	Florida International University	47.050	4,122
PLR01246275	University of Florida	47.050	46,246
PLR01347469	University of Florida	47.050	72,095
PLR-1430002	University of South Florida	47.050	11,343
SBDC Award - SP4800-13-2-1306	Florida International University	47.050	3,370
SUBAWARD 14-058	Florida Atlantic University	47.050	4,194
00000346	University of Central Florida	47.070	28,844
00001782	Florida State University	47.070	5,404
0016927 (011208-1)	Florida State University	47.070	118,009
06437310CNS	University of Florida	47.070	26,663
08036520IIS	University of Florida	47.070	71,562
0811413	University of Central Florida	47.070	5,305
0816838	Florida State University	47.070	44,196
0845672	Florida State University	47.070	58,515
08468720CCF	University of Florida	47.070	69,967
08551230CNS	University of Florida	47.070	10,761
0856045	University of Central Florida	47.070	72,559
09159140IIS	University of Florida	47.070	109,831
0915926	Florida State University	47.070	10,876
09163840CCF	University of Florida	47.070	88,733
09166830CCF	University of Florida	47.070	17,926
09378690CCF	University of Florida	47.070	54,401
09379730CCF	University of Florida	47.070	40,508
09534470CNS	University of Florida	47.070	114,892
0964413	Florida State University	47.070	135,270
10170000CCF	University of Florida	47.070	78,568
1017880	Florida State University	47.070	21,347
1048171	University of Central Florida	47.070	25
1051067	University of Central Florida	47.070	12,113
1065373	Florida State University	47.070	121,781
107824	University of Florida	47.070	66,264
1112046	Florida State University	47.070	57,645
1116447	Florida State University	47.070	95,641
11172610CNS	University of Florida	47.070	105,343
112876	University of Florida	47.070	17,117
11397070CNS	University of Florida	47.070	8,144
11449850IIS	University of Florida	47.070	40,150
11478130CNS	University of Florida	47.070	126,963
1149344	Florida State University	47.070	82,690
1200566	University of Central Florida	47.070	46,325
1212948	University of Central Florida	47.070	43,253

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1217515	Florida State University	47.070	33,276
1218275	University of Central Florida	47.070	46,947
1228695	University of Central Florida	47.070	86,955
1318784	Florida State University	47.070	112,450
1319547	Florida State University	47.070	130,414
1319658	Florida State University	47.070	25,218
1347113	Florida State University	47.070	25,245
20100715-01-FAM	Florida A & M University	47.070	19,583
20100715-03-USF	University of South Florida	47.070	25,426
26-1007-49-62	Florida International University	47.070	10
26-1008-02-62, NSF CNS-1042341	Florida International University	47.070	37,411
88291	University of Florida	47.070	14,731
ACI01331782	University of Florida	47.070	32,567
ACI01339737	University of Florida	47.070	85,201
ACI-1339768	University of South Florida	47.070	24,169
ACI-1340867	Florida International University	47.070	169,287
ACI1340919	University of Central Florida	47.070	178,011
ACI-1357928	Florida International University	47.070	48,709
CCF00903430	University of Florida	47.070	27,214
CCF01018149	University of Florida	47.070	103,744
CCF01048217	University of Florida	47.070	51,844
CCF01117012	University of Florida	47.070	62,081
CCF01117695	University of Florida	47.070	79,240
CCF01128805	University of Florida	47.070	24,897
CCF01218388	University of Florida	47.070	47,730
CCF01218629	University of Florida	47.070	106,107
CCF01251599	University of Florida	47.070	19,212
CCF01320086	University of Florida	47.070	42,582
CCF-0639624	University of South Florida	47.070	84,529
CCF0746600	University of Central Florida	47.070	68,086
CCF0916715	University of Central Florida	47.070	41,084
CCF-0937964	Florida International University	47.070	121,057
CCF-0938045	Florida International University	47.070	97,339
CCF0953946	University of Central Florida	47.070	18,089
CCF1017262	University of Central Florida	47.070	42,830
CCF1117205	University of Central Florida	47.070	60,589
CCF1117241	University of Central Florida	47.070	103,913
CCF-1117254	University of South Florida	47.070	37,298
CCF1319884	University of Central Florida	47.070	9,130
CCF1320547	University of Central Florida	47.070	20,161
CCF1336123	University of Central Florida	47.070	43,542
CCF1337244	University of Central Florida	47.070	243
CCF1341966	University of Central Florida	47.070	18,729
CCF-1350451	University of South Florida	47.070	12,574
CCF1439182	University of Central Florida	47.070	22,163
CNS00746261	University of Florida	47.070	78,538
CNS00905308	University of Florida	47.070	94,210
CNS00931885	University of Florida	47.070	35,339
CNS00953284	University of Florida	47.070	58,336
CNS00963812	University of Florida	47.070	147,919
CNS01115184	University of Florida	47.070	11,178
CNS01115548	University of Florida	47.070	161,371
CNS01116970	University of Florida	47.070	63,638
CNS01149285	University of Florida	47.070	73,099
CNS01205573	University of Florida	47.070	10,929
CNS01217908	University of Florida	47.070	122,487
CNS01239274	University of Florida	47.070	69,494
CNS01239364	University of Florida	47.070	17,117
CNS01240171	University of Florida	47.070	19,854
CNS01265341	University of Florida	47.070	19,958
CNS01320694	University of Florida	47.070	34,347
CNS01333443	University of Florida	47.070	11,902
CNS01343356	University of Florida	47.070	21,566
CNS01344977	University of Florida	47.070	19,900
CNS0703927	University of Central Florida	47.070	14,846
CNS-0742736	University of South Florida	47.070	38,293
CNS-0747038	Florida International University	47.070	73,071
CNS-0821345	Florida International University	47.070	167,920
CNS-0855078	Florida International University	47.070	13,374

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CNS-0917021	Florida International University	47.070	47,865
CNS-092031	Florida Atlantic University	47.070	14,909
CNS-0939138	Florida A & M University	47.070	100,348
CNS-0952420	University of South Florida	47.070	141,057
CNS-1018108	Florida International University	47.070	73,863
CNS-1018262	Florida International University	47.070	169,613
CNS-1035594	University of South Florida	47.070	138,321
CNS-1057661	Florida International University	47.070	5,073
CNS1115665	University of Central Florida	47.070	107,128
CNS-1116318	Florida International University	47.070	133,031
CNS-1117016	Florida International University	47.070	95,467
CNS-1126619	Florida International University	47.070	213,554
CNS1156990	University of Central Florida	47.070	117,447
CNS-1158701	Florida International University	47.070	35,305
CNS-1229616	Florida Atlantic University	47.070	10,729
CNS-1253944	Florida International University	47.070	16,875
CNS-1263124	Florida International University	47.070	75,258
CNS1319105	University of Central Florida	47.070	44,216
CNS-1320426	Florida International University	47.070	10,226
CNS1321403	University of Central Florida	47.070	68,392
CNS-1352883	University of South Florida	47.070	23,077
CNS-1406968	Florida International University	47.070	9,026
Grant # CNS-1346688	Florida International University	47.070	42,281
HRD-0833093	Florida International University	47.070	57,500
IIS 1217247	University of Central Florida	47.070	34,347
IIS00845439	University of Florida	47.070	150,972
IIS00964197	University of Florida	47.070	83,152
IIS01065081	University of Florida	47.070	69,747
IIS01143963	University of Florida	47.070	14,680
IIS01161491	University of Florida	47.070	147,846
IIS01330149	University of Florida	47.070	1,627
IIS01433228	University of Florida	47.070	8,842
IIS-0713560	University of South Florida	47.070	48,286
IIS0845921	University of Central Florida	47.070	83,564
IIS0916868	University of Central Florida	47.070	35,510
IIS-0943753	Florida International University	47.070	18,181
IIS1002507	University of Central Florida	47.070	56,002
IIS1064427	University of Central Florida	47.070	75,859
IIS1116615	University of Central Florida	47.070	83,643
IIS-1117303	University of South Florida	47.070	74,231
IIS-1117699	University of South Florida	47.070	98,311
IIS-1213026	Florida International University	47.070	160,024
IIS-1217676	University of South Florida	47.070	64,701
IIS-1253980	University of South Florida	47.070	61,281
IIS-1319802	University of South Florida	47.070	96,001
IIS1417007	University of Central Florida	47.070	4,902
Subk #: R01704	Florida International University	47.070	53,512
#IOS-1257761	Indian River State College	47.074	28,726
0717221	Florida State University	47.074	2,268
0812753	University of Central Florida	47.074	5,280
0822626	Florida State University	47.074	27,017
0841158	Florida State University	47.074	89,293
0841447	Florida State University	47.074	10,752
0848337	Florida State University	47.074	52,921
0919124	Florida State University	47.074	2,498
0920117	University of South Florida	47.074	351
0934451	Florida State University	47.074	74,965
0950002	Florida State University	47.074	23,390
0952579	Florida State University	47.074	262,764
0969926	Florida State University	47.074	20,373
100432	University of Florida	47.074	84,215
1020808	Florida State University	47.074	47,059
1021632	Florida State University	47.074	62,036
1025954	Florida State University	47.074	26,517
104141	University of Florida	47.074	8,760
1050340	Florida International University	47.074	71,138
1050469	Florida State University	47.074	161
105148	University of Florida	47.074	77,012
10517890IOS	University of Florida	47.074	97,551

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1052333	Florida State University	47.074	147,968
1052942	Florida State University	47.074	65,229
108818	University of Florida	47.074	38,979
111023	University of Florida	47.074	19,849
1110738	Florida State University	47.074	406
1110773	Florida State University	47.074	5,177
111575	University of Florida	47.074	9,547
11165610IOS	University of Florida	47.074	726,756
1120516	Florida State University	47.074	110,017
11213920IOS	University of Florida	47.074	165,658
1121771	Florida State University	47.074	211,451
1145978	Florida State University	47.074	297,931
1145999	Florida State University	47.074	95,353
1146607	Florida State University	47.074	99,324
1149763	Florida State University	47.074	246,672
1158284	Florida State University	47.074	141,238
12019430IOS	University of Florida	47.074	109,936
1241889	University of South Florida	47.074	73,274
1257735	Florida State University	47.074	65,803
1262351	Florida State University	47.074	53,476
1262476	Florida State University	47.074	60,694
1265431	Florida State University	47.074	223,637
12-NSF-1114	Florida International University	47.074	33,172
1311144	Florida State University	47.074	5,560
1311145	Florida State University	47.074	3,995
1311150	Florida State University	47.074	4,368
1311469	Florida State University	47.074	3,412
1354775	Florida State University	47.074	13,560
1358501	Florida State University	47.074	13,947
201302358-01	Florida International University	47.074	116,057
331539	Florida Atlantic University	47.074	14,169
800001404-03	University of South Florida	47.074	41,399
81529	University of Florida	47.074	688
82256	University of Florida	47.074	65,196
86063	University of Florida	47.074	186,447
86869	University of Florida	47.074	268,396
88102	University of Florida	47.074	187,141
88423	University of Florida	47.074	18,374
90228	University of Florida	47.074	500
94758	University of Florida	47.074	105,669
96782	University of Florida	47.074	37,072
CHE-1213683	Florida International University	47.074	86,146
DBI00703273	University of Florida	47.074	4,427
DBI01156528	University of Florida	47.074	58,789
DBI01203120	University of Florida	47.074	61,727
DBI01262451	University of Florida	47.074	7,520
DBI01318527	University of Florida	47.074	263,068
DBI01342582	University of Florida	47.074	105,424
DBI01353423	University of Florida	47.074	813
DBI-0620409	Florida International University	47.074	507,826
DBI-0850203	Florida International University	47.074	102,746
DBI-0850206	University of South Florida	47.074	16,592
DBI-1156900	Florida A & M University	47.074	59,619
DBI-1262545	University of South Florida	47.074	28,863
DBI-1318234	Florida Atlantic University	47.074	21,086
DBI-1319005	University of South Florida	47.074	1,352
DEB00747195	University of Florida	47.074	33,694
DEB00827609	University of Florida	47.074	4,067
DEB00841596	University of Florida	47.074	241,385
DEB00922003	University of Florida	47.074	22,017
DEB00953677	University of Florida	47.074	109,157
DEB00955713	University of Florida	47.074	100,577
DEB00956371	University of Florida	47.074	143,259
DEB01022720	University of Florida	47.074	171,059
DEB01025901	University of Florida	47.074	6,390
DEB01035318	University of Florida	47.074	9,707
DEB01114924	University of Florida	47.074	254,203
DEB01114953	University of Florida	47.074	819
DEB01118823	University of Florida	47.074	115,466

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DEB01120682	University of Florida	47.074	229,566
DEB01146065	University of Florida	47.074	113,416
DEB01149980	University of Florida	47.074	129,397
DEB01208256	University of Florida	47.074	21,236
DEB01208428	University of Florida	47.074	280,599
DEB01210404	University of Florida	47.074	6,230
DEB01256742	University of Florida	47.074	41,513
DEB01257741	University of Florida	47.074	85,607
DEB01310760	University of Florida	47.074	18,384
DEB01310805	University of Florida	47.074	3,295
DEB01310824	University of Florida	47.074	1,988
DEB01310839	University of Florida	47.074	15,696
DEB01310863	University of Florida	47.074	13,046
DEB01342705	University of Florida	47.074	4,248
DEB01343144	University of Florida	47.074	34,282
DEB01353211	University of Florida	47.074	2,057
DEB01354585	University of Florida	47.074	1,574
DEB01354783	University of Florida	47.074	384
DEB01404895	University of Florida	47.074	298
DEB01406650	University of Florida	47.074	356
DEB01406960	University of Florida	47.074	47
DEB07-32903	Florida International University	47.074	7,997
DEB-0841777	Florida International University	47.074	9,453
DEB-0842235	Florida International University	47.074	118,507
DEB-1025915	University of South Florida	47.074	84,265
DEB-1059236	University of South Florida	47.074	244
DEB-1110620	Florida A & M University	47.074	1,305
DEB-1120330	University of South Florida	47.074	59,463
DEB-1145522	Florida International University	47.074	13,860
DEB1146374	University of Central Florida	47.074	126,709
DEB1153179	University of Central Florida	47.074	106,543
DEB-1237517	Florida International University	47.074	563,207
DEB-1239976	University of South Florida	47.074	205,480
DEB1256968	University of Florida	47.074	47,480
DEB-1257655	Florida International University	47.074	36,348
DEB-1311464	Florida International University	47.074	2,096
DEB-1419960	University of South Florida	47.074	25,603
EF01115210	University of Florida	47.074	2,208,079
EF01241860	University of Florida	47.074	121,542
IOS00746756	University of Florida	47.074	165,577
IOS00845455	University of Florida	47.074	197,315
IOS00919975	University of Florida	47.074	25,372
IOS00920145	University of Florida	47.074	136,807
IOS00923312	University of Florida	47.074	581,634
IOS00923975	University of Florida	47.074	407,628
IOS00926802	University of Florida	47.074	28,061
IOS01021769	University of Florida	47.074	111,779
IOS01025398	University of Florida	47.074	616,505
IOS01051890	University of Florida	47.074	193,701
IOS01120130	University of Florida	47.074	178,498
IOS01121739	University of Florida	47.074	135,642
IOS01146175	University of Florida	47.074	94,951
IOS01146575	University of Florida	47.074	156,150
IOS01247362	University of Florida	47.074	84,351
IOS01257150	University of Florida	47.074	109,708
IOS01257298	University of Florida	47.074	80,618
IOS01318772	University of Florida	47.074	103,119
IOS01338420	University of Florida	47.074	3,368
IOS-0820639	Florida Atlantic University	47.074	4,134
IOS-0841502	University of South Florida	47.074	13,602
IOS-0920022	New College of Florida	47.074	5,247
IOS-0923880	New College of Florida	47.074	35,597
IOS-0956603	Florida International University	47.074	99,106
IOS-1021646	Florida Atlantic University	47.074	79,450
IOS-1146882	University of South Florida	47.074	218,506
IOS-1209747	University of South Florida	47.074	1,442
IOS1253493	University of Central Florida	47.074	168,810
IOS-1257532	University of South Florida	47.074	104,265
IOS-1257773	University of South Florida	47.074	56,222

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IOS-1350929	University of South Florida	47.074	22,438
KGK692SB003 120	University of Central Florida	47.074	67,474
MCB00746533	University of Florida	47.074	43,560
MCB01020940	University of Florida	47.074	88,065
MCB01050883	University of Florida	47.074	60,887
MCB01153413	University of Florida	47.074	392,357
MCB01158000	University of Florida	47.074	224,911
MCB01158110	University of Florida	47.074	129,860
MCB01329467	University of Florida	47.074	104,796
MCB-0939014	University of South Florida	47.074	172,518
MCB-1021831	Florida International University	47.074	151,423
OCE-0745606	Florida International University	47.074	9,608
OCE-1156659	University of North Florida	47.074	101,545
R01352	Florida A & M University	47.074	3,843
Subaward 478605-19A71	Florida International University	47.074	47,606
UF11174	Florida State University	47.074	689,073
00100195 BCS01053864	University of Florida	47.075	101,830
0724686	Florida State University	47.075	1,738
0810096	Florida State University	47.075	4,251
0842620	Florida State University	47.075	22,884
0921154	Florida State University	47.075	96,963
0965700	Florida State University	47.075	108,372
1026529	University of Central Florida	47.075	32,384
1062924	Florida State University	47.075	28,051
108667	University of Florida	47.075	26,050
109654	University of Florida	47.075	42,872
112035	University of Florida	47.075	3,387
112038	University of Florida	47.075	34,262
1122785	Florida State University	47.075	81,879
11237100SES	University of Florida	47.075	1,446
1127704	Florida State University	47.075	110,075
1127992	Florida State University	47.075	73,903
1142196	Florida State University	47.075	2,610
11525200BCS	University of Florida	47.075	16,023
11547380BCS	University of Florida	47.075	5,650
1204609	Florida State University	47.075	49,284
1227298	Florida State University	47.075	16,951
1233352	University of South Florida	47.075	1,068
1251520	Florida State University	47.075	117,796
1349559	Florida State University	47.075	27,840
2193-016641	University of North Florida	47.075	4,862
333-1720	University of South Florida	47.075	21,319
394076-87C5	University of South Florida	47.075	22,263
BCM01323876	University of Florida	47.075	63,956
BCS00820687	University of Florida	47.075	82,980
BCS00922429	University of Florida	47.075	40,277
BCS01111397	University of Florida	47.075	29,289
BCS01118369	University of Florida	47.075	39,449
BCS01203557	University of Florida	47.075	896
BCS01216749	University of Florida	47.075	13,849
BCS01222456	University of Florida	47.075	18,047
BCS01225876	University of Florida	47.075	9,610
BCS01231264	University of Florida	47.075	109,727
BCS01240920	University of Florida	47.075	14,520
BCS01260255	University of Florida	47.075	10,287
BCS01302813	University of Florida	47.075	7,159
BCS-0948988	Florida International University	47.075	16,269
BCS-1026248	University of South Florida	47.075	25,967
BCS-1027761	Florida Atlantic University	47.075	14,305
BCS-1057898	Florida International University	47.075	130,959
BCS-1062947	University of South Florida	47.075	7,730
BCS-1111497	University of South Florida	47.075	7,245
BCS-1112642	University of South Florida	47.075	7,512
BCS1123377	University of Central Florida	47.075	2,108
BCS-1125669	University of South Florida	47.075	1,988
BCS-1241943	University of South Florida	47.075	11,249
BCS-1251653	University of South Florida	47.075	31,685
BCS-1261812	University of South Florida	47.075	56,270
BCS-1345570	University of South Florida	47.075	21,897

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BCS-1357449	Florida International University	47.075	679
E2030291	Florida State University	47.075	27,030
PD050009009	University of Florida	47.075	2,930
PD050029013	University of Florida	47.075	103,841
SES - 1045624	Florida International University	47.075	30,644
SES00922370	University of Florida	47.075	16,749
SES01026165	University of Florida	47.075	71,970
SES01028329	University of Florida	47.075	21,594
SES01115618	University of Florida	47.075	112,716
SES01123758	University of Florida	47.075	34,104
SES01228419	University of Florida	47.075	1,428
SES01325107	University of Florida	47.075	28,256
SES01327359	University of Florida	47.075	5,390
SES01415467	University of Florida	47.075	121,054
SES-1155692	Florida International University	47.075	6,628
SES-1252074	Florida International University	47.075	60,940
SMA-1209172	University of North Florida	47.075	17,090
Sub Award 21936-S2 Prime SES-1030164	Florida International University	47.075	17,606
#DUE-1304628	Indian River State College	47.076	311,220
0806245	Florida State University	47.076	164
0836863	University of South Florida	47.076	32,126
0930164	Florida State University	47.076	821
0952090	Florida State University	47.076	231,400
0963146	University of Central Florida	47.076	148,864
0966249	University of Central Florida	47.076	176,790
1003554	University of Central Florida	47.076	36,665
1027217	Florida State University	47.076	431,414
1043919	University of South Florida	47.076	38,369
1044315	Florida State University	47.076	364,471
107464	University of Florida	47.076	18,000
108676	University of Florida	47.076	393
108677	University of Florida	47.076	19,810
1104234	Seminole State College of Florida	47.076	22,979
110500	University of Florida	47.076	437,928
113000524031564	Florida State University	47.076	4,740
1161194	Florida State University	47.076	66,169
1161228	University of Central Florida	47.076	316,565
12-0002NSF	University of South Florida	47.076	32,263
1205208	South Florida State College	47.076	106,128
1241525	Florida State University	47.076	18,977
1252338	Florida State University	47.076	37,074
1259462	Florida State University	47.076	58,670
1263-1007-00-B	Hillsborough Community College	47.076	12,268
1304382	Florida State University	47.076	133,520
1305150	Florida State University	47.076	123,586
13-180-332521	University of West Florida	47.076	17,003
14-145-340681	University of South Florida	47.076	3,714
2014-00987-01	University of Central Florida	47.076	167,091
394915	Florida A & M University	47.076	6,073
410125418	University of Central Florida	47.076	81,359
5-47026	University of West Florida	47.076	2,505
5849-FSU	Florida State University	47.076	25,666
66735H	Florida International University	47.076	7,590
AGREEMENT 51830	Florida Atlantic University	47.076	27,732
Agreement, NSF 12-69	Florida International University	47.076	33,880
C3644	University of Central Florida	47.076	17,656
CGS DIMAC	Florida International University	47.076	13,374
DGE01315138	University of Florida	47.076	1,509,346
DGE-1038321	Florida International University	47.076	177,885
DGE1144246	University of Central Florida	47.076	102,883
DRL 1338512	University of Central Florida	47.076	159,021
DRL00909976	University of Florida	47.076	55,481
DRL01118168	University of Florida	47.076	488,165
DRL01322725	University of Florida	47.076	143,271
DRL0840297	University of Central Florida	47.076	60,272
DRL-0940839	University of South Florida	47.076	422
DRL-1109121	Florida International University	47.076	140,162
DRL1114621	University of Central Florida	47.076	42,484
DRL1138325	University of Central Florida	47.076	14,300

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DRL-1139510	University of South Florida	47.076	273,186
DRL-1316433	Florida Atlantic University	47.076	402,444
DRL-1316782	University of South Florida	47.076	90,099
DRL-1431846	Florida International University	47.076	16,701
DUE - 1129437	Florida Gulf Coast University	47.076	51,726
DUE - 1259520	Florida Gulf Coast University	47.076	33,373
DUE - 1304342	Santa Fe College	47.076	74,539
DUE - 1323354	Florida Gulf Coast University	47.076	6,165
DUE - 1347640	Florida Gulf Coast University	47.076	55,269
DUE 1304382	Chipola College	47.076	28,555
DUE00920151	University of Florida	47.076	98,235
DUE01121111	University of Florida	47.076	146,005
DUE01139906	University of Florida	47.076	16,493
DUE01240035	University of Florida	47.076	144,864
DUE01245068	University of Florida	47.076	40,919
DUE01245529	University of Florida	47.076	104,653
DUE-0411022	Valencia College	47.076	13,877
DUE-0717392	University of South Florida	47.076	2,502
DUE-0756847	University of South Florida	47.076	338,958
DUE-0802436	Hillsborough Community College	47.076	47,073
DUE0806931	University of Central Florida	47.076	89,843
DUE-0833300	Florida International University	47.076	155,484
DUE-0903148	Florida SouthWestern State College	47.076	33,464
DUE-0941980	University of Central Florida	47.076	51,582
DUE-0968970	Daytona State College	47.076	278,594
DUE-1002750	Daytona State College	47.076	17,263
DUE-1003199	University of Central Florida	47.076	29,768
DUE-1003554	Seminole State College of Florida	47.076	14,317
DUE-1003554	Valencia College	47.076	11,419
DUE-1003807	Florida Keys Community College	47.076	19,213
DUE-1043965	Hillsborough Community College	47.076	17,591
DUE-1043999	Valencia College	47.076	29,438
DUE-1044063	University of South Florida	47.076	6,247
DUE-1044111	University of South Florida	47.076	33,072
DUE-1044257	University of South Florida	47.076	37,389
DUE-1104108	State College of Florida, Manatee-Sarasota	47.076	11,394
DUE-1104214	Hillsborough Community College	47.076	444,613
DUE-1104214	University of South Florida	47.076	503,750
DUE-1104234	Daytona State College	47.076	5,850
DUE-1122757	University of South Florida	47.076	15,991
DUE-1123068	University of Central Florida	47.076	64,766
DUE-1134963	University of South Florida	47.076	14,630
DUE-1140191	Florida Atlantic University	47.076	12,560
DUE-1140490	University of South Florida	47.076	28,294
DUE-1140706	Florida International University	47.076	15,228
DUE1144377	University of Central Florida	47.076	603,727
DUE-1202690	Florida International University	47.076	88,867
DUE-1203500	University of Central Florida	47.076	21,525
DUE-1204751	University of South Florida	47.076	71,990
DUE-1204800	Daytona State College	47.076	400,629
DUE-1204983	Seminole State College of Florida	47.076	303,251
DUE1205954	University of Central Florida	47.076	25,818
DUE-1224868	University of South Florida	47.076	35,220
DUE-1225742	Florida International University	47.076	107,768
DUE-1239946	University of South Florida	47.076	177,741
DUE-1244807	Florida Atlantic University	47.076	138,412
DUE1245747	University of Central Florida	47.076	30,980
DUE1246024	University of Central Florida	47.076	53,718
DUE-1261914	Hillsborough Community College	47.076	66,924
DUE1303732	University of Central Florida	47.076	389,477
DUE-1304628	Valencia College	47.076	49,260
DUE-1304966	Valencia College	47.076	119,594
DUE-1322586	University of South Florida	47.076	50,968
DUE-1322957	Valencia College	47.076	503
DUE-1323242	Florida International University	47.076	4,406
DUE-1323275	University of South Florida	47.076	17,992
DUE1341340	University of Central Florida	47.076	20,606
DUE1347515	University of Central Florida	47.076	10,446
DUE-1347626	University of South Florida	47.076	6,784

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DUE-1347753	University of South Florida	47.076	56,846
DUE-1416006	University of South Florida	47.076	30,979
E2027291	Florida State University	47.076	1,039
FAMU Project#004213 (Sub C-3916)	Florida International University	47.076	349,617
HRD00833439	University of Florida	47.076	140,890
HRD01246587	University of Florida	47.076	181,912
HRD-0630370	Florida A & M University	47.076	1,167
HRD-0703510	Florida A & M University	47.076	58,264
HRD-0833093	Florida International University	47.076	456,091
HRD-0930187	Florida International University	47.076	2,592
HRD-0932137	Florida A & M University	47.076	115,341
HRD-1056890	Florida A & M University	47.076	312
HRD-1106992	Florida International University	47.076	169,800
HRD-1107214	University of West Florida	47.076	118,700
HRD-1238524	Florida A & M University	47.076	76,684
HRD-1301998	Florida A & M University	47.076	62
HRD1304953	University of Central Florida	47.076	210,819
HRD-1304966	Seminole State College of Florida	47.076	37,115
HRD-1304966	Lake-Sumter State College	47.076	32,881
HRD1332520	Florida A & M University	47.076	137,188
IFS-1402-001	University of North Florida	47.076	4,997
P165762 (PRIME# DUE-1022750)	Florida Atlantic University	47.076	10,244
RR2163174943516 / PRIME D	University of Central Florida	47.076	6,980
SUBAWARD# 4101-56008	Florida Atlantic University	47.076	4,987
Subcontract C-3649	Florida International University	47.076	54,750
USF-NSFBretz-02	University of South Florida	47.076	1,578
0922651	Florida State University	47.078	26,920
1202992	Florida State University	47.078	7,674
ANT-0944511	University of South Florida	47.078	83,515
ANT-1246378	University of South Florida	47.078	47,366
ARC00806271	University of Florida	47.078	24,265
ARC0120773	University of Florida	47.078	106,866
ARC-1220032	University of South Florida	47.078	26,699
PLR01303940	University of Florida	47.078	885
0652048	University of Central Florida	47.079	513
1032300	University of Central Florida	47.079	1,420
112858	University of Florida	47.079	4,901
1243510	University of South Florida	47.079	670,041
48026.B, Prime OISE-1129076	Florida International University	47.079	329,751
71442	University of Florida	47.079	13,762
83765	University of Florida	47.079	126,650
DMR01007937	University of Florida	47.079	136,116
DMS01115297	University of Florida	47.079	43,354
DMS01115568	University of Florida	47.079	59,346
OISE00966884	University of Florida	47.079	740,979
OISE00968313	University of Florida	47.079	379,771
OISE01103598	University of Florida	47.079	11,229
OISE01129412	University of Florida	47.079	48,732
OISE01157675	University of Florida	47.079	3,275
OISE-0730065	Florida International University	47.079	225,898
OISE0966429	University of Central Florida	47.079	23,089
OISE-1019538	Florida International University	47.079	1,307
OISE1157619	University of Central Florida	47.079	6,634
SAF 12-02	University of South Florida	47.079	4,946
UF-EIES-1003030-FSU	Florida State University	47.079	136,216
UKC2-7037-KV-11	University of South Florida	47.079	1,513
0920475	University of South Florida	47.080	34,319
0963053	Florida International University	47.080	2,826,157
100648	University of Florida	47.080	114,109
100649	University of Florida	47.080	2,192
102122	University of Florida	47.080	28,635
1025767	University of Central Florida	47.080	2,156
12295760OCI	University of Florida	47.080	188,733
1245758	Florida State University	47.080	6,451
78676	University of Florida	47.080	205,431
95654	University of Florida	47.080	10,273
98385	University of Florida	47.080	12,913
OCI 00832587	University of Florida	47.080	1,627
OCI01007115	University of Florida	47.080	143,780

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OCIO1147910	University of Florida	47.080	34,551
OCIO1245880	University of Florida	47.080	18,939
OCI-1246185	Florida International University	47.080	194,329
0838901	Florida State University	47.082	385,927
0843334	Florida State University	47.082	7,202
08528690ATM	University of Florida	47.082	98,620
0855322	University of Central Florida	47.082	42,022
0903579	Florida State University	47.082	23,402
0905387	University of Central Florida	47.082	5,031
0906562	University of Central Florida	47.082	9,877
0911074	Florida State University	47.082	6,381
0911109	Florida State University	47.082	7,899
09115530CHE	University of Florida	47.082	7,111
09144740CNS	University of Florida	47.082	33,321
09163910CNS	University of Florida	47.082	5,983
0918362	Florida State University	47.082	1,657
0919983	Florida State University	47.082	69
0920821	Florida State University	47.082	17,484
0921436	Florida State University	47.082	14,893
0923070	Florida State University	47.082	1,390,209
0924772	Florida State University	47.082	15,713
0928279	Florida State University	47.082	2,139
0930170	University of Central Florida	47.082	47,861
09319690CNS	University of Florida	47.082	27,375
0934702	Florida State University	47.082	183,005
09446390ANT	University of Florida	47.082	1,171
1016942	Florida State University	47.082	4,006,366
53-000366	University of South Florida	47.082	83
79818	University of Florida	47.082	4
A109-0555-5001	University of Florida	47.082	24,143
AA-5-31750-01	University of Florida	47.082	3,056
Agreement 1766, PO#9500010136, Prime Grant 094	Florida International University	47.082	4,179
ANT-0838776	University of South Florida	47.082	70,499
ARC - 0856710	Florida International University	47.082	283,652
AST00904421	University of Florida	47.082	205,743
ATM00852747	University of Florida	47.082	39,674
ATM-0847332	Florida International University	47.082	131,670
BCS-0958615	Florida Atlantic University	47.082	8,005
CBET 0932989	University of Florida	47.082	22,444
CBET00853707	University of Florida	47.082	7,126
CBET-0846510	University of South Florida	47.082	112,868
CCF00845721	University of Florida	47.082	49,191
CHE00848236	University of Florida	47.082	52,492
CHE-0840547	University of South Florida	47.082	46,601
CMMI-0928740	Florida International University	47.082	929
CNS00916486	University of Florida	47.082	29,678
CNS-0959985	Florida International University	47.082	301,425
DEB00845392	University of Florida	47.082	38,505
EAR00844187	University of Florida	47.082	75,127
EAR00851893	University of Florida	47.082	9,439
EAR00910794	University of Florida	47.082	13,308
EAR-0911366	University of South Florida	47.082	3,957
ECCS0846672	University of Central Florida	47.082	106,330
ECCS-0901178	University of South Florida	47.082	25,281
ECCS-0925929	University of South Florida	47.082	483
FP40184/UAF 14-0019A	University of South Florida	47.082	42,706
IIS0845159	University of Central Florida	47.082	163,896
IOS00926855	University of Florida	47.082	10,807
MCB00845162	University of Florida	47.082	214,070
OISE-0934078	Florida International University	47.082	50,460
PHY00855299	University of Florida	47.082	8,183
PHY00855503	University of Florida	47.082	2,667
PHY-0855315	Florida Atlantic University	47.082	17,732
106402	University of Florida	47.UNK	171,450
107046	University of Florida	47.UNK	20,414
1154122	University of Central Florida	47.UNK	38,959
225000524031892	Florida State University	47.UNK	38,038
48272	University of Florida	47.UNK	18
55555	University of Florida	47.UNK	63

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57209	University of Florida	47.UNK	77
60977	University of Florida	47.UNK	185
7603F14133	University of Florida	47.UNK	26,134
7603F21108	University of Florida	47.UNK	3,557
ARCP2012-17NMY-Burne	Florida State University	47.UNK	22,941
ARCP2013-05CMY-Burne	Florida State University	47.UNK	8,338
BCS01329243	University of Florida	47.UNK	56,483
DMS01301692	University of Florida	47.UNK	54,232
ENG01338662	University of Florida	47.UNK	536,246
IPACHANGNIBIN	University of Central Florida	47.UNK	190,897
IPACHENRUEYHUNG	University of Central Florida	47.UNK	193,760
NEO0R001	Florida State University	47.UNK	10,402
OCE01233863	University of Florida	47.UNK	101,965
OCE01332718	University of Florida	47.UNK	92,396
PHY01260995	University of Florida	47.UNK	64,122
Total - National Science Foundation			\$140,524,492
U. S. Small Business Administration			
1-603001-Z-0116	University of West Florida	59.037	137,196
3-603001-Z-0010	University of West Florida	59.037	904,414
CARRYOVER #2-603001-Z-0010	University of West Florida	59.037	270,896
GRANT 11477363	University of West Florida	59.037	936,583
SBAHQ-14-B-0065	University of West Florida	59.037	137,783
SBDC Award - SP4800-13-2-1306	Florida International University	59.037	93,419
Total - U. S. Small Business Administration			\$2,480,291
U. S. Department of Veterans Affairs			
VA OMALLEY 0 KERRI	University of Florida	64.009	30,205
VA118-12-C0066	Florida State University	64.013	1,866,418
IPA for Kevin Fennel	University of Florida	64.018	92,335
08092013GRT11419	University of South Florida	64.022	47,448
103018	University of Florida	64.UNK	5,044
104379	University of Florida	64.UNK	4,075
104642	University of Florida	64.UNK	68,041
104726	University of Florida	64.UNK	2,438
105954	University of Florida	64.UNK	2,985
106322	University of Florida	64.UNK	29,093
106323	University of Florida	64.UNK	5,025
106324	University of Florida	64.UNK	10,403
106325	University of Florida	64.UNK	7,135
106761	University of Florida	64.UNK	4,849
106862	University of Florida	64.UNK	24,412
108872	University of Florida	64.UNK	26,687
109372	University of Florida	64.UNK	39,492
109442	University of Florida	64.UNK	67,230
109473	University of Florida	64.UNK	24,496
109598	University of Florida	64.UNK	34,834
110069	University of Florida	64.UNK	5,986
110167	University of Florida	64.UNK	47,521
110405	University of Florida	64.UNK	42,344
110419	University of Florida	64.UNK	32,933
110767	University of Florida	64.UNK	21,005
110768	University of Florida	64.UNK	8,948
110784	University of Florida	64.UNK	24,198
110876	University of Florida	64.UNK	5,742
110918	University of Florida	64.UNK	5,933
111213	University of Florida	64.UNK	37,855
111267	University of Florida	64.UNK	34,769
111550	University of Florida	64.UNK	45,071
111551	University of Florida	64.UNK	4,881
111596	University of Florida	64.UNK	51,992
112838	University of Florida	64.UNK	34,515
112921	University of Florida	64.UNK	2,061
114900	University of Florida	64.UNK	44
573D3607901	University of Florida	64.UNK	35,300
673D37052	University of Central Florida	64.UNK	27,132
Collins, Robert	University of Florida	64.UNK	1,098
Halani, Shivashankar	University of Florida	64.UNK	22,067

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IPA	University of Central Florida	64.UNK	67,103
IPA - David Miller	University of Florida	64.UNK	4,842
IPA - Fan Ye	University of Florida	64.UNK	61,259
IPA - Irma J Matheny	University of Florida	64.UNK	52,453
IPA - KEITH WHITE	University of Florida	64.UNK	11
IPA - Rosana Resende	University of Florida	64.UNK	9,817
IPA - Sabra Pelham	University of Florida	64.UNK	3,608
IPA - Sylvain Dore	University of Florida	64.UNK	9,413
IPA - Thomas Mareci	University of Florida	64.UNK	12,825
IPA DIANE BIERNACKI	University of Florida	64.UNK	91,646
IPA for Lin Ai	University of Florida	64.UNK	52,037
IPA for Philip Chase	University of Florida	64.UNK	24,240
IPA ZHIHONG YUAN	University of Florida	64.UNK	35,578
IPA-Abdullah Ahmad	University of Florida	64.UNK	7,648
IPAANDREWSANNA	University of Central Florida	64.UNK	21,403
IPA-Anthony Delisle	University of Florida	64.UNK	32,160
IPA-CYNTHIA GARVIN	University of Florida	64.UNK	54,856
IPAGOLDIEZBRIAN	University of Central Florida	64.UNK	19,439
IPAHUGHESCHARLES	University of Central Florida	64.UNK	21,920
IPA-IrawanSatriotomo	University of Florida	64.UNK	11,014
IPA-Nishanth Sunny	University of Florida	64.UNK	47,834
IPA-Song Lai	University of Florida	64.UNK	40,030
MX-M453N 20130626 095044	Florida International University	64.UNK	46,557
PO # 573D35071	University of Florida	64.UNK	10,753
PO # 6030D37008	University of Florida	64.UNK	19,480
PO# 5540D30026	University of Florida	64.UNK	31,518
USDept VA V573P06777	University of Florida	64.UNK	1,117
V573P06660	University of Florida	64.UNK	938
V573P06707	University of Florida	64.UNK	11,953
V573P6923	University of Florida	64.UNK	772
V573P6930	University of Florida	64.UNK	960
VA 0 IPA 0 HE, YONG	University of Florida	64.UNK	52,318
VA V573P06063	University of Florida	64.UNK	2,294
VA2450140C00014	University of Florida	64.UNK	20,943
VA2480120C00229	University of Florida	64.UNK	132,793
VA2480120C00331	University of Florida	64.UNK	79,835
VA2480P00076	University of Florida	64.UNK	482
VA2480P01664	University of Florida	64.UNK	33,326
VA248P1063	University of Florida	64.UNK	8,728
VA248P1335 573D05020	University of Florida	64.UNK	182
VA5730D15078	University of Florida	64.UNK	25,043
Yang "Will" Chen	University of Florida	64.UNK	13,383
Total - U. S. Department of Veterans Affairs			\$4,058,551
U. S. Environmental Protection Agency			
101274	University of Florida	66.202	35,768
106885	University of Florida	66.419	9,846
90613	University of Florida	66.419	23,796
90619	University of Florida	66.419	118,349
X7-00D02412	Florida International University	66.436	550,085
X7-95469210	Florida International University	66.436	170,136
X7-95469410	Florida International University	66.436	8,783
105191	University of Florida	66.456	5,251
111866	University of Florida	66.456	78,902
CONTACT 27879 ENCUMB S007016	Florida Atlantic University	66.456	1,761
CONTRACT SRH34	Florida Atlantic University	66.456	5,575
107087	University of Florida	66.460	14,433
108733	University of Florida	66.460	67,911
110811	University of Florida	66.460	80,053
111390	University of Florida	66.460	35,437
112136	University of Florida	66.460	15,872
108403	University of Florida	66.474	31,054
MX-95459710	Florida A & M University	66.475	111,043
103648	University of Florida	66.509	28,621
108807	University of Florida	66.509	18,171
83518801	University of South Florida	66.509	157,975
83532601	University of Florida	66.509	328
83533401	University of Florida	66.509	82,483
RD-83383501	University of South Florida	66.509	1,553

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RD-83456701-0	University of Central Florida	66.509	51,287
RD-83519301	University of South Florida	66.509	304,821
UF-EIES-1200039-USF	University of South Florida	66.509	42,449
101117	University of Florida	66.511	4,425
91730901	Florida State University	66.514	17,086
FP09174520100	University of Florida	66.514	19,262
FP-91736801-0	Florida International University	66.514	9,514
FP-91737601-3	University of South Florida	66.514	18,007
SU-83550301	Florida International University	66.516	10,190
EP0110C0000197	University of Florida	66.708	27,841
104981	University of Florida	66.801	50,267
HW564	Florida State University	66.801	32,618
109854	University of Florida	66.UNK	61,405
112936	University of Florida	66.UNK	41,791
114776	University of Florida	66.UNK	6,660
41061	University of Central Florida	66.UNK	10,224
83556901	University of South Florida	66.UNK	163,572
8671.03 - PO 004	University of South Florida	66.UNK	4,922
92586	University of Florida	66.UNK	18,167
93862	University of Florida	66.UNK	3,321
95199	University of Florida	66.UNK	159,709
EP0C0080031	University of Florida	66.UNK	3,150
FCO 090111-001	Florida State University	66.UNK	183
UCF13001	University of Central Florida	66.UNK	7,390
Total - U. S. Environmental Protection Agency			\$2,721,447
U. S. Nuclear Regulatory Commission			
C2013-061	University of North Florida	77.006	95,466
NRC-HQ-12-G-38-0079	Florida International University	77.006	81,142
NRC-27-10-1116	Florida A & M University	77.007	62,318
NRC-HQ-12-G-27-0091	Florida A & M University	77.007	97,088
NRC0380080968	University of Florida	77.008	49,828
NRC0380100932	University of Florida	77.008	45,077
NRC-HQ-13-G-38-0017	Florida International University	77.008	17,533
NRCHQ11C040009	University of Central Florida	77.UNK	178,610
NRCHQ12C040058	University of Central Florida	77.UNK	315,462
Total - U. S. Nuclear Regulatory Commission			\$942,524
U. S. Department of Energy			
DESC0005499	University of Central Florida	81.036	208,881
17498	University of Central Florida	81.041	71,416
ARRA 10WX7Z1200	University of Central Florida	81.042	74,500
DEEE0004296	University of Central Florida	81.042	49,720
00001730	Florida State University	81.049	13,051
100670	University of Florida	81.049	35,044
115495	University of Florida	81.049	7,998
157433	Florida State University	81.049	80,724
2010-2287-01	Florida International University	81.049	19,261
209008	Florida State University	81.049	158,758
227000520033852	Florida State University	81.049	185
247972	University of Florida	81.049	59,778
4-10114-04	Florida International University	81.049	56,069
47803-00-06 A	University of Central Florida	81.049	38,920
74158	University of Florida	81.049	2,044
74159	University of Florida	81.049	2,642
76309	University of Florida	81.049	104,329
76798	University of Florida	81.049	109,229
76799	University of Florida	81.049	122,600
84087	University of Florida	81.049	334,931
84088	University of Florida	81.049	6,252
84771	University of Florida	81.049	159,347
91715	University of Florida	81.049	161,875
94138	University of Florida	81.049	14,673
94139	University of Florida	81.049	20,052
94146	University of Florida	81.049	42,141
94904	University of Florida	81.049	65,592
94906	University of Florida	81.049	55,415
94907	University of Florida	81.049	159,548

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DE0FG02002ER45995	University of Florida	81.049	160,614
DE0FG02003ER15484	University of Florida	81.049	214,942
DE0FG02005ER15650	University of Florida	81.049	212,008
DE0FG02005ER46236	University of Florida	81.049	117,000
DE0FG02007ER46464	University of Florida	81.049	60,722
DE0FG02097ER41029	University of Florida	81.049	61,164
DE0SC0002139	University of Florida	81.049	236,865
DE0SC0002565	University of Florida	81.049	25,505
DE0SC0003893	University of Florida	81.049	246,894
DE0SC0006539	University of Florida	81.049	168,479
DE0SC0006982	University of Florida	81.049	418,374
DE0SC0006995	University of Florida	81.049	96,573
DE0SC0009723	University of Florida	81.049	443,425
DE0SC0009824	University of Florida	81.049	154,197
DE0SC0010266	University of Florida	81.049	951,136
DE0SC0010280	University of Florida	81.049	53,449
DE0SC0010296	University of Florida	81.049	418,191
DE0SC0010510	University of Florida	81.049	55,823
DE0SC0011252	University of Florida	81.049	15,000
DE0SC0011737	University of Florida	81.049	27,580
DE-DC0008157	Florida A & M University	81.049	61,002
DE-FG02-01ER41172	Florida International University	81.049	89,323
DE-FG02-02ER41220	Florida State University	81.049	99,442
DEFG0203ER15478	University of Florida	81.049	179,956
DE-FG02-04ER15570	Florida International University	81.049	120,980
DE-FG02-05ER46145	University of South Florida	81.049	183,145
DE-FG02-05ER46212	Florida State University	81.049	114,659
DE-FG02-06ER46297	University of South Florida	81.049	108,444
DE-FG02-06ER54881	Florida State University	81.049	36,751
DEFG0207ER15842	University of Central Florida	81.049	724,140
DE-FG02-07ER41451	Florida State University	81.049	508,711
DEFG0207ER46354	University of Central Florida	81.049	138,208
DE-FG02-07ER46438	University of South Florida	81.049	192,484
DE-FG02-07ER46451	Florida State University	81.049	88,276
DE-FG02-07ER46461	Florida International University	81.049	101,129
DEFG0208ER15995	University of Central Florida	81.049	137,338
DE-FG02-92ER40735	Florida State University	81.049	331,148
DE-FG02-92ER40750	Florida State University	81.049	124,901
DE-FG02-97ER41022	Florida State University	81.049	3,788
DE-FG02-97ER45639	Florida State University	81.049	78,624
DEFG0298ER14853	University of Florida	81.049	118,324
DE-FG02-98ER45707	Florida State University	81.049	62,442
DE-FG02-99ER41065	Florida International University	81.049	441,610
DEFG0299ER45748	University of Florida	81.049	52,184
DE-SC 0009883	Florida State University	81.049	144,626
DE-SC0000825	Florida International University	81.049	20,053
DE-SC0001157	Florida International University	81.049	72,334
DE-SC0001508	University of South Florida	81.049	147,428
DE-SC0002613	Florida State University	81.049	168,214
DE-SC0002615	Florida State University	81.049	94,681
DESC0004813	University of Central Florida	81.049	61,608
DE-SC0004969	Florida State University	81.049	138,470
DE-SC0004970	Florida State University	81.049	76,046
DE-SC0004974	Florida State University	81.049	47,564
DE-SC0005245	University of South Florida	81.049	139,820
DESC0007045	University of Central Florida	81.049	105,502
DE-SC0008272	Florida State University	81.049	107,380
DE-SC0008273	Florida State University	81.049	41,608
DESC0008310	University of Central Florida	81.049	115,460
DE-SC0008823	Florida State University	81.049	100,655
DE-SC0008832	Florida State University	81.049	240,051
DE-SC0009324	Florida State University	81.049	101,690
DE-SC0009960	Florida State University	81.049	157,404
DE-SC0010102	Florida State University	81.049	670,819
DE-SC0010161	University of Central Florida	81.049	59,867
DE-SC0010421	Florida State University	81.049	487,804
DE-SC0010677	Florida State University	81.049	107,798
DE-SC0010678	Florida State University	81.049	7,181
DE-SC0012083	Florida State University	81.049	22,270

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KK1308	Florida State University	81.049	72,358
RC233-G1	Florida State University	81.049	129,909
SUB# 24036083-01 / DES0008310	Florida Atlantic University	81.049	116,819
Y561451	Florida State University	81.049	84,669
DEFE0007004	University of Central Florida	81.057	132,310
2414402556S01	University of Central Florida	81.086	83
DE0EE0001522	University of Florida	81.086	8,128
DEEE0003848	University of Central Florida	81.086	24,703
DEEE0006080	University of Central Florida	81.086	234,215
DE-FG02-03ER54725	Florida A & M University	81.086	40,868
DE-FG02-97ER54417	Florida A & M University	81.086	150,520
080003524027646	Florida State University	81.087	183
225000524033303	Florida State University	81.087	5,969
34593	University of Central Florida	81.087	30,070
400512	University of Central Florida	81.087	36,060
60212345-51077-F	University of South Florida	81.087	78,563
95512	University of Florida	81.087	176,002
95588	University of Florida	81.087	20,289
C-13-00347	University of Central Florida	81.087	15,392
DE0FG36002G912026000	University of Florida	81.087	53
DE0FG36008GO18069	University of Florida	81.087	89,418
DE0P10000031	University of Florida	81.087	801,351
DE-EE0000319	Florida Atlantic University	81.087	127,828
DEEE0003176	University of Central Florida	81.087	108,688
DE-EE0004200	Florida Atlantic University	81.087	817,297
DE-EE0004682	Florida State University	81.087	419,705
DE-EE0004947	University of Central Florida	81.087	1,038,582
DE-EE0005401	University of South Florida	81.087	130,827
DEEE0005678	University of Central Florida	81.087	333,790
DE-EE0006340	University of Central Florida	81.087	178,862
DE-EE0006386	Florida Atlantic University	81.087	67,318
DEFC3604GO14225	University of Central Florida	81.087	3,680
FL-EE002850	Florida Department of Environmental Protection	81.087	12,591
NFE99901501	University of Central Florida	81.087	4,258
NXL99925701	University of Central Florida	81.087	75
R01548	University of Central Florida	81.087	54,735
Subcontract No. D6596-G2	Florida International University	81.087	44,985
6500018465	University of Central Florida	81.089	57,790
6500020258	University of Central Florida	81.089	16,089
6500038030	University of Central Florida	81.089	111,672
DE0FE0012370	University of Florida	81.089	85,156
DEFE0001321	University of Florida	81.089	3,576
DE-FE0007260	Florida International University	81.089	60,659
Subaward S110004	University of South Florida	81.089	78,386
UFOER00010126	Florida State University	81.089	12,520
DE-EM0000598	Florida International University	81.104	3,072,742
DE-FG02-96ER40952	Florida State University	81.104	267,195
DE-FG52-10NA29659	Florida State University	81.112	26,181
DE-NA0001979	Florida State University	81.112	388,171
DE0FG52009NA29358	University of Florida	81.113	282
DE-NA0001023	University of South Florida	81.113	186,171
Q01208	University of Central Florida	81.117	2,921
100307	University of Florida	81.119	28,691
MIARIPA008	University of Florida	81.119	221,350
102488	University of Florida	81.121	80,178
102489	University of Florida	81.121	97,843
108999	University of Florida	81.121	25,052
DE0NE0000507	University of Florida	81.121	146,117
DE0NE0000730	University of Florida	81.121	85,261
DE0NE0000731	University of Florida	81.121	40,233
A000211521	Florida State University	81.122	1,041
DE-FOA-00000152	Florida International University	81.122	28,463
PO 8873	University of South Florida	81.122	13,302
RC102100FSU	Florida State University	81.122	115,453
219313	Florida A & M University	81.123	55,228
30-21136-001-66122	Florida A & M University	81.123	107,729
B605024	Florida A & M University	81.123	49,196
B608097	University of Central Florida	81.123	4,038
DE-NA0000728	Florida A & M University	81.123	251,674

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DE-NA0001874	Florida A & M University	81.123	192,999
EP46745	University of Central Florida	81.123	136,515
DE0NA0002378	University of Florida	81.124	387,820
106910	University of Florida	81.132	2,204
107393	University of Florida	81.134	14,940
97958	University of Florida	81.135	232,795
DE0AR0000133	University of Florida	81.135	637,054
DE0AR0000184	University of Florida	81.135	1,012,793
DE0AR0000209	University of Florida	81.135	1,434,522
DEAR0000064	University of Central Florida	81.135	11,389
DE-AR0000064	University of Central Florida	81.135	353
00062267	University of Central Florida	81.UNK	67,098
00095398	University of Central Florida	81.UNK	18,235
00119007	University of Central Florida	81.UNK	19,722
00138716	University of Central Florida	81.UNK	177,180
1000925	University of Central Florida	81.UNK	162
100461	University of Florida	81.UNK	42,964
100464	University of Florida	81.UNK	147,312
102696	University of Florida	81.UNK	52,058
102701	University of Florida	81.UNK	1,554
103135	University of Florida	81.UNK	153,000
103136	University of Florida	81.UNK	91,465
103942	University of Florida	81.UNK	99,656
104801	University of Florida	81.UNK	5,502
105161	University of Florida	81.UNK	38,088
105162	University of Florida	81.UNK	13,732
105419	University of Florida	81.UNK	5,962
105938	University of Florida	81.UNK	1,819
106072	University of Florida	81.UNK	25,664
106348	University of Florida	81.UNK	10,117
106695	University of Florida	81.UNK	23,096
106696	University of Florida	81.UNK	23,220
106762	University of Florida	81.UNK	5,213
107357	University of Florida	81.UNK	7,280
109661	University of Florida	81.UNK	132,849
111082	University of Florida	81.UNK	23,807
111888	University of Florida	81.UNK	41,954
112475	University of Florida	81.UNK	39,184
112776	University of Florida	81.UNK	35,112
113257	University of Florida	81.UNK	44,855
113258	University of Florida	81.UNK	13,246
115038	University of Florida	81.UNK	1,308
1289725	University of Central Florida	81.UNK	246,692
152757	Florida State University	81.UNK	3,006
201775	Florida State University	81.UNK	591
201783	Florida State University	81.UNK	3,499
212964	Florida State University	81.UNK	158,838
220023-1	Florida State University	81.UNK	24,925
225000524033331	Florida State University	81.UNK	25,991
40000100172	Florida State University	81.UNK	25,255
4000101347	Florida State University	81.UNK	149,890
4000110684	Florida State University	81.UNK	313,233
4000110871	Florida State University	81.UNK	8,949
4000120753	Florida State University	81.UNK	25,495
4000122380	Florida State University	81.UNK	20,040
4000123349	Florida State University	81.UNK	47,424
4000124012	Florida State University	81.UNK	64,546
4000126570	University of Central Florida	81.UNK	4,899
50993	University of Florida	81.UNK	2,515
56168	University of Florida	81.UNK	63,807
589175	Florida State University	81.UNK	396
595267	Florida State University	81.UNK	886,354
603311	Florida State University	81.UNK	6,255
610230	Florida State University	81.UNK	103,098
613872	Florida State University	81.UNK	28,769
614739	Florida State University	81.UNK	30,688
61568	University of Florida	81.UNK	804
62923	University of Florida	81.UNK	56,503
6438	University of Florida	81.UNK	48

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
6500024458	University of Central Florida	81.UNK	152,766
7043521	University of Central Florida	81.UNK	27,106
7052067	University of Central Florida	81.UNK	128,689
74965-001-10/240867-	Florida State University	81.UNK	38,533
81625	University of Florida	81.UNK	40
86321	University of Florida	81.UNK	94,408
86417	University of Florida	81.UNK	56,605
86418	University of Florida	81.UNK	43,133
92103	University of Florida	81.UNK	3,791
92106	University of Florida	81.UNK	24,188
93928	University of Florida	81.UNK	2,583
94270	University of Florida	81.UNK	32,173
96540	University of Florida	81.UNK	18,783
97688	University of Florida	81.UNK	11,919
99415	University of Florida	81.UNK	106,701
99416	University of Florida	81.UNK	93,661
AXL11190901	University of Central Florida	81.UNK	888,418
AXL-3-23356-01	Florida State University	81.UNK	75,806
DE0FG02086ER45268	University of Florida	81.UNK	173,204
DE-AR0000177	University of South Florida	81.UNK	12,937
DE-AR0000179	University of South Florida	81.UNK	806,666
DE-SC0009545	Florida State University	81.UNK	46,959
JSA-12-C2513	Florida State University	81.UNK	52,415
JSA-13-C0852	Florida International University	81.UNK	16,319
KNDJ04033903	University of Central Florida	81.UNK	84,821
KNDJ04033904	University of Central Florida	81.UNK	756,268
KNDJ04033905	University of Central Florida	81.UNK	385,217
LEA-4-23271-01	University of Central Florida	81.UNK	431
MASTER 765019 PO 1351113	University of Central Florida	81.UNK	37,479
NAS-2000001493	Florida State University	81.UNK	21,884
PO1291999	University of Central Florida	81.UNK	210,660
S114CCPPM4002	University of Central Florida	81.UNK	11,723
SC-14-392	Florida Polytechnic University	81.UNK	77,766
SRNS-F2100-2013-00274/Sub No. 0000108767, Pri	Florida International University	81.UNK	30,764
Subcontract #JSA 11-C0616 /R298422	Florida International University	81.UNK	8,492
XEJ42327301	University of Central Florida	81.UNK	234
Total - U. S. Department of Energy			\$37,479,621

U. S. Department of Education

PURCHASE ORDER 703462	University of West Florida	84.010	44,463
P015A100079	Florida International University	84.015	167,191
P015A100182	University of Florida	84.015	151,003
171-2623B-3C001	University of West Florida	84.027	71,736
171-2623B-3C002	University of West Florida	84.027	75,007
171-2624B-4C001	University of West Florida	84.027	105,586
171-2624B-4C002	University of West Florida	84.027	120,210
291-2622A-2CD06	University of Central Florida	84.027	14
371-2623B-3C003	Florida State University	84.027	98,626
371-2623B-3C004	Florida State University	84.027	449,145
371-2624B-4C003	Florida State University	84.027	171,819
371-2624B-4C004	Florida State University	84.027	812,040
4812624B4CD01	University of Central Florida	84.027	589,498
5830142200	University of Central Florida	84.027	4,625
108867	University of Florida	84.031	8,571
108873	University of Florida	84.031	8,571
108874	University of Florida	84.031	8,571
108875	University of Florida	84.031	8,571
108876	University of Florida	84.031	8,571
108877	University of Florida	84.031	7,102
108878	University of Florida	84.031	8,571
NA11SECC4810001	Florida A & M University	84.031	2,525,166
P031M090054	Florida International University	84.031	516,793
P031S100115	Florida International University	84.031	744,416
P042A101383	University of West Florida	84.042	291,966
220222	Florida A & M University	84.116	3,054
229901PO1342	University of Central Florida	84.116	6,048
76747	University of Florida	84.116	10,621
92615	University of Florida	84.116	3,159
99063	University of Florida	84.116	21,651

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
P116G100287	University of Central Florida	84.116	119,152
P116J080033	University of Central Florida	84.116	21,201
P116J100004	University of Central Florida	84.116	16,599
P116M080014	University of Central Florida	84.116	4,062
P116M090009	University of West Florida	84.116	10,762
P120A080094	Florida A & M University	84.120	59
102733	University of Florida	84.133	9,506
H133G120275	University of Central Florida	84.133	74,880
H133S130026 10244.01	University of Central Florida	84.133	19,869
NIDRR GRANT H13	University of Central Florida	84.133	19,205
4812663A3CD01	University of Central Florida	84.173	324,089
481-2663A-3CD01	University of West Florida	84.173	28,235
P O # 14277082	University of West Florida	84.173	54,951
102539	University of Florida	84.181	414,406
M00000062964	University of Central Florida	84.184	11,842
Q184N100025	University of Central Florida	84.184	19,475
T195A010010-01	Florida Atlantic University	84.195	987
UCFUSDOE0701	University of Central Florida	84.195	3,636
P200A090061	Florida International University	84.200	28,159
P200A090204	Florida State University	84.200	1,283
P200A100012	Florida State University	84.200	69,963
P200A120073	Florida State University	84.200	174,739
72318	University of Florida	84.215	21
83288	University of Florida	84.215	59
P217A070220	University of Central Florida	84.217	9,233
P217A120229	University of Central Florida	84.217	225,047
P220A100026	Florida International University	84.220	192,146
13ARDC	University of Central Florida	84.224	42,885
14ARDC	University of Central Florida	84.224	85,153
R324 A110173	University of Florida	84.234	978,931
13-UNF-3-1230	University of North Florida	84.283	46,298
CONTR#13-303::9IN-2443A-3PCCI	Florida Atlantic University	84.287	5,803
0023856	Florida State University	84.305	21,165
00514-02794	University of South Florida	84.305	81,051
00720-02990	University of South Florida	84.305	8,648
21372-S2	Florida State University	84.305	118,166
60023887	Florida State University	84.305	83,497
FCRR-IES-305F	Florida State University	84.305	815,875
FSU# 186000520030852 PRI	University of Central Florida	84.305	274,578
R305A080476	Florida State University	84.305	3,235
R305A090169	Florida State University	84.305	234,436
R305A090481	University of South Florida	84.305	273,265
R305A100301	Florida State University	84.305	126,451
R305A100782	Florida State University	84.305	137,940
R305A100909	Florida State University	84.305	132,106
R305A110121	Florida State University	84.305	434,367
R305A110609	Florida State University	84.305	273,540
R305A120147	Florida State University	84.305	407,444
R305A120781	Florida State University	84.305	1,045,682
R305A120810	Florida State University	84.305	467,219
R305A130131	Florida State University	84.305	215,462
R305A130460	Florida State University	84.305	303,336
R305B090021	Florida State University	84.305	914,794
R305F100027	Florida State University	84.305	3,380,871
SUBCONTRACT R01553	Florida Atlantic University	84.305	172,629
U60957-09132012	University of South Florida	84.305	71,551
UTA10-000724	Florida State University	84.305	306,210
008295A	Florida State University	84.324	8,590
100697	University of Florida	84.324	333,482
110108	University of Florida	84.324	53,001
324A130262	Florida State University	84.324	447,385
5-39255-FIU-1	Florida International University	84.324	27,804
86865	University of Florida	84.324	42,659
R324A100020	University of Florida	84.324	306,844
R324A100174	Florida State University	84.324	603,003
R324A100196	University of Florida	84.324	149,376
R324A110182	University of Florida	84.324	377,771
R324A120136	Florida International University	84.324	569,390
R324A120169	Florida International University	84.324	940,943

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
R324A130121	Florida State University	84.324	225,019
R324B090010	Florida International University	84.324	7,107
SP00010919-05	University of North Florida	84.324	68,741
Subaward No. UT 17500 / Prime Award No R324A1	Florida International University	84.324	206,475
H325D070021	Florida State University	84.325	32,983
H325D100048	Florida International University	84.325	267,342
H325D120062	Florida State University	84.325	12,359
H325K070412	Florida International University	84.325	24,302
H325K080350	Florida State University	84.325	25,886
H325K090103	Florida International University	84.325	99,289
H325K090401-01	Florida International University	84.325	43,317
H325K100326	Florida State University	84.325	327,964
H325K120341	Florida State University	84.325	142,995
H325K120415	Florida International University	84.325	224,144
H325K120432	Florida International University	84.325	232,591
H325Q070002	University of Florida	84.325	346,911
H325T070021-10	Florida International University	84.325	3,410
19758-S1	Florida State University	84.326	50,642
P335A100137	Florida International University	84.335	260,392
P335A130182	University of West Florida	84.335	119,585
371-2353A-3CM01	Florida State University	84.366	2,692,305
371-2354A-4C001	Florida State University	84.366	2,889,023
4812353A3CM01	University of Central Florida	84.366	254,912
131-2253A-3C001	Florida International University	84.367	185,784
131-2254A-4C001	Florida International University	84.367	262,682
4812253A3C001	University of Central Florida	84.367	149,369
4812254A4C001	University of Central Florida	84.367	307,595
P O # 6061400002	University of West Florida	84.377	366,782
P O # 1811300005	University of West Florida	84.377	10,102
371-RA111-3C001	Florida State University	84.395	594,711
371-RA111-3C002	Florida State University	84.395	298,403
371-RA111-4C001	Florida State University	84.395	1,895,132
371-RA111-4C002	Florida State University	84.395	1,098,898
371-RA211-3C001	Florida State University	84.395	122,809
371-RA211-4C001	Florida State University	84.395	1,463,395
371-RA411-3C001	Florida State University	84.395	3,850
371-RA411-3C003	Florida State University	84.395	287,456
371-RA411-4C001	Florida State University	84.395	38,364
371-RA411-4C003	Florida State University	84.395	813,413
481-RG411-3C001	University of Central Florida	84.395	614,910
481-RG411-4C001	University of Central Florida	84.395	3,263,118
481RG6114C001	University of Central Florida	84.395	43,419
ARRA 171-RG111-4C001	University of West Florida	84.395	179,016
P407A100034-10A	Florida International University	84.407	1,298
PR/Award #P407A100034-12	Florida International University	84.407	1,213
12-922	Florida State University	84.412	384,263
34133752-I	Florida State University	84.412	571,490
P414A130009	Florida A & M University	84.414	16,594
186000524032969	Florida State University	84.416	113,224
124000524032331	Florida State University	84.UNK	7,985
14ED-IES-12-C-0011	Florida State University	84.UNK	9,508,723
51-001286	Florida State University	84.UNK	655
PO # 0000192637	University of Central Florida	84.UNK	9,780
Total - U. S. Department of Education			\$55,390,894
U. S. Department of Health and Human Services			
D86HP24477	University of Florida	93.059	376,225
105121	University of Florida	93.061	17,922
111716	University of Florida	93.061	39,139
U01 EH000421	University of Florida	93.070	1,754
ORIR130004	University of Florida	93.085	156,285
90FM0039-01-00 (YEAR 1);	University of Central Florida	93.086	2,053,749
114304	University of Florida	93.103	66,328
78997	University of Florida	93.103	1,387
92176	University of Florida	93.103	10,486
R01 FD003707	University of Florida	93.103	199,849
ME 225 55	Florida International University	93.104	33,148
2000 G PG852	Florida State University	93.110	78,713
1R01ES023569	Florida International University	93.113	86,545

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
1R15ES021079-01	Florida International University	93.113	101,079
1U19ES020683001	University of Florida	93.113	1,596,001
96235	University of Florida	93.113	14,568
G-4444-1	University of South Florida	93.113	110,491
K01 ES019177	University of Florida	93.113	125,601
R00ES017476	Florida International University	93.113	145,463
R01 ES017099	University of Florida	93.113	364,060
R21 ES020521	University of Florida	93.113	145,142
R21 ES020545	University of Florida	93.113	40,568
R21ES018939	University of South Florida	93.113	101,787
UF TBD	University of West Florida	93.113	7,229
103507	University of Florida	93.121	46,694
104900	University of Florida	93.121	21,026
107220	University of Florida	93.121	661,670
107430	University of Florida	93.121	23,809
109277	University of Florida	93.121	50,610
109411	University of Florida	93.121	50,700
109477	University of Florida	93.121	10,610
114656	University of Florida	93.121	171,088
115973	University of Florida	93.121	19,982
1601-209-2008855	Florida State University	93.121	24,966
1R21DE022449001A1	University of Florida	93.121	134,793
7741sc	Florida State University	93.121	29,575
92291	University of Florida	93.121	3,031
98128	University of Florida	93.121	86,672
FY14.236.003	Florida State University	93.121	5,320
K23 DE018414	University of Florida	93.121	8,663
K23DE023579	University of Florida	93.121	16,069
K99 DE023833	University of Florida	93.121	51,625
K99DE022368	University of Florida	93.121	124,508
MUSC12-078	Florida State University	93.121	45,025
R00 DE018958	University of Florida	93.121	153,490
R01 DE006672	University of Florida	93.121	391,082
R01 DE008007	University of Florida	93.121	274,059
R01 DE013239	University of Florida	93.121	396,178
R01 DE016593	University of Florida	93.121	356,609
R01 DE019456	University of Florida	93.121	396,425
R01 DE019644	University of Florida	93.121	368,991
R01 DE020820	University of Florida	93.121	432,456
R01 DE021789	University of Florida	93.121	373,553
R01 DE023339	University of Florida	93.121	106,555
R01DE016680	Florida State University	93.121	266,400
R01DE019117	University of Florida	93.121	328,313
R01DE019456	University of Florida	93.121	38,616
R01DE020832	University of Florida	93.121	617,750
R01DE022723	University of Florida	93.121	192,445
R01DE023567	University of Florida	93.121	395,319
R030DE021701001	University of Florida	93.121	16,475
R03DE023604	University of Florida	93.121	14,151
R21 DE019267	University of Florida	93.121	3,598
R21 DE019861	University of Florida	93.121	61,705
R21 DE019862	University of Florida	93.121	7,668
R21 DE021849	University of Florida	93.121	95,963
R21 DE022690	University of Florida	93.121	201,815
R90 DE022530	University of Florida	93.121	61,838
T90 DE021990	University of Florida	93.121	548,834
U54 DE019261	University of Florida	93.121	984,515
98873	University of Florida	93.143	150,259
109069	University of Florida	93.145	1,259
109070	University of Florida	93.145	1,749
113017	University of Florida	93.145	32,748
Subaward No. WSU14045 PO No. P0668299	Florida International University	93.145	6,466
HPPWH100072-01-00	Florida A & M University	93.150	9,124
111877	University of Florida	93.172	49,327
113659	University of Florida	93.172	1,846
113660	University of Florida	93.172	53,959
32186	University of Florida	93.172	38,622
50644	University of Florida	93.172	108
56209	University of Florida	93.172	607

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1 R01 DC010398	University of Central Florida	93.173	122,782
110208	University of Florida	93.173	3,884
112173	University of Florida	93.173	13,102
115277	University of Florida	93.173	15,847
1K99DC013555	University of Florida	93.173	38,232
1R03DC011144	University of South Florida	93.173	40,076
1R03DC012123-01	University of South Florida	93.173	80,406
1R15DC012425-01A1	Florida Atlantic University	93.173	123,422
5 R21 DC011859002	University of Florida	93.173	79,644
500308-78050	University of South Florida	93.173	106,112
5R01DC004295-12	University of South Florida	93.173	391,486
5R01DC010189	University of Central Florida	93.173	295,573
75866	University of Florida	93.173	6,000
93499	University of Florida	93.173	48,091
DC013366	Florida State University	93.173	24,429
F32DC013494	Florida State University	93.173	39,585
K23 DC010197	University of Florida	93.173	77,877
KUF12250	Florida State University	93.173	141,592
P30 DC010364	University of Florida	93.173	47,658
R01 DC009606	University of Florida	93.173	55,086
R01 DC010809	University of Florida	93.173	342,142
R01 DC012552	University of Florida	93.173	362,787
R01 DC012819	University of Florida	93.173	327,408
R01DC003387	Florida State University	93.173	176,301
R01DC005813	Florida State University	93.173	557
R01DC009821	Florida State University	93.173	349,260
R01DC013080	Florida State University	93.173	55,302
R03 DC011612	University of Florida	93.173	110,844
R03 DC013659	University of Florida	93.173	22,875
R03DC011840	University of Florida	93.173	131,997
R03DC012632	Florida State University	93.173	131,589
R21DC011121	Florida State University	93.173	49
R21DC012751	Florida State University	93.173	136,128
RC102921USF	University of South Florida	93.173	140,681
RO10DC005995	University of Florida	93.173	381,278
T32DC000044	Florida State University	93.173	179,418
U60957-09082012	University of South Florida	93.173	105,384
1 D19HP24304	Florida International University	93.178	482,968
5U01TS000108-03	Florida A & M University	93.206	796
107183	University of Florida	93.213	16,349
1R15AT007352-01A1	Florida Atlantic University	93.213	79,416
5R01AT004106-05	University of Central Florida	93.213	193,582
85998	University of Florida	93.213	18,363
K23 AT004251	University of Florida	93.213	105,871
R01 AT001424	University of Florida	93.213	362,574
R01 AT006334	University of Florida	93.213	308,503
R01 AT007429	University of Florida	93.213	451,559
R01 AT007564	University of Florida	93.213	61,013
R15AT008252	Florida Atlantic University	93.213	2,317
R21 AT005083	University of Florida	93.213	30,592
R21 AT005085	University of Florida	93.213	18,547
R21 AT005246	University of Florida	93.213	8,777
106015	University of Florida	93.226	28,914
106528	University of Florida	93.226	19,952
114044	University of Florida	93.226	12,214
R01HS018694	Florida State University	93.226	70,408
R03HS020715	University of Central Florida	93.226	22,991
R03HS020987	Florida State University	93.226	25,584
WSU14016	Florida State University	93.226	34,941
86598	University of Florida	93.233	6,263
100631	University of Florida	93.236	2,432
105688	University of Florida	93.236	1,871
105689	University of Florida	93.236	9,913
93724	University of Florida	93.236	486
83124	University of Florida	93.239	5,807
0008389	University of South Florida	93.242	90,453
0010160	University of South Florida	93.242	4,515
100286	University of Florida	93.242	347
100353	University of Florida	93.242	43,550

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1026851	Florida A & M University	93.242	14,188
102775	University of Florida	93.242	3,582
103334	University of Florida	93.242	4,244
103990	University of Florida	93.242	5,828
104260	University of Florida	93.242	71,360
106516	University of Florida	93.242	11,646
108152	University of Florida	93.242	2,171
109842	University of Florida	93.242	188,832
11001GUCF	University of Central Florida	93.242	64,819
110091	University of Florida	93.242	106,517
112240	University of Florida	93.242	53,184
113349	University of Florida	93.242	38,865
115527	University of Florida	93.242	4,451
153079/129497	Florida International University	93.242	7,142
1F31MH098494-01A1	Florida International University	93.242	579
1R01MH080838-01A1	Florida Atlantic University	93.242	34,368
1R01MH085259-01A1	Florida International University	93.242	189,377
1R01MH097819-01A1	Florida International University	93.242	64,822
1R01MH099030-01A1	Florida International University	93.242	456,843
1R15MH099590-01A1	Florida Atlantic University	93.242	106,053
1R-21MH093294-01A1	Florida A & M University	93.242	52,190
1R21MH101025-01	Florida International University	93.242	119,001
1R21MH103054-01	Florida International University	93.242	3,278
1R34MH092466-01A1	Florida International University	93.242	270,156
1R34MH097931-01A1	Florida International University	93.242	204,393
2007-06003-08-00/5P20MH078458-05	Florida International University	93.242	10,952
20343-FSU	Florida State University	93.242	41,495
2R44MH076541-04	University of South Florida	93.242	37,168
3R21MH087932-03S1	Florida Atlantic University	93.242	46,216
5R01MH079943-02	Florida International University	93.242	204,839
5R01MH086591-05	Florida Atlantic University	93.242	152,395
5R01MH093381-04	University of South Florida	93.242	269,220
5R21MH087849-02	University of South Florida	93.242	64,389
5R34MH092207-03	University of South Florida	93.242	45,659
61-0674FSU	Florida State University	93.242	28,746
61-0834FSU	Florida State University	93.242	1,087
6405-1045-00-A	Florida State University	93.242	14
7K23MH090247-04	Florida International University	93.242	113,707
7R01 MH086322	University of Florida	93.242	54,232
7R01MH083692-02	Florida International University	93.242	579,143
7R34MH085796-02	Florida International University	93.242	71,153
89260	University of Florida	93.242	62,883
F31 MH102089	University of Florida	93.242	1,903
F31MH099860	Florida State University	93.242	32,170
F31MH102862	Florida State University	93.242	28,658
G222-11-W3514 / G196-10-W2630	Florida Atlantic University	93.242	89,072
K23MH085659	Florida International University	93.242	161,040
MED141	Florida State University	93.242	255,798
Prime:5R01MH081049-04/Subaward #:2008-04459-	Florida International University	93.242	75,341
R0 0MH092321	University of Florida	93.242	208,971
R01 MH072780	University of Florida	93.242	1,956
R01 MH080055	University of Florida	93.242	268,920
R01 MH094386	University of Florida	93.242	217,518
R01 MH098078	University of Florida	93.242	396,200
R01MH040826	Florida State University	93.242	29,040
R01MH058616	Florida State University	93.242	335,457
R01MH076277	University of South Florida	93.242	287,047
R01MH077730	Florida State University	93.242	44,710
R01MH080838	Florida Atlantic University	93.242	92,308
R01MH081012	Florida State University	93.242	11,283
R01MH082639	University of South Florida	93.242	374,201
R01MH087232	University of South Florida	93.242	464,177
R01MH087583	Florida State University	93.242	374,242
R01MH089852	Florida State University	93.242	371,100
R01MH097320	University of Florida	93.242	422,356
R01MH097486	University of South Florida	93.242	313,212
R01MH098737	University of South Florida	93.242	257,462
R01MH099085	Florida State University	93.242	252,859
R15MH097222	University of Central Florida	93.242	94,941

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
R21 MH091554	University of Florida	93.242	42,884
R21MH099238	University of South Florida	93.242	131,174
R34 MH080764	University of Florida	93.242	1,395
R34MH092373-01A1	University of South Florida	93.242	200,204
SP00011373/Prime 7R56MH09780-03	Florida International University	93.242	5,533
Su. Awd. No- 153324/131364	Florida International University	93.242	95,963
Sub Award No.- 6177SubN3	Florida International University	93.242	12,967
Subaward No. 0009512C Prime Award No. 1R01MH T073018	Florida International University	93.242	14,727
TUL-HSC-340-11/12 / 7R21MH089808-03	Florida State University	93.242	192,842
U01 MH078594	Florida International University	93.242	3,217
UF12326	University of Florida	93.242	58
WU-12-224/PO#2917755T	University of South Florida	93.242	83,244
1H79SP020202-1	Florida Atlantic University	93.242	17,725
33430-8S-1239	Florida International University	93.243	127,551
5 U79SM060495-01	University of South Florida	93.243	14,275
5H79T1023410-03	University of West Florida	93.243	86,101
G157301001-5340000	University of Central Florida	93.243	7,415
M0000064577	University of Central Florida	93.243	10,222
1 D09HP18993-01-00	University of Central Florida	93.243	10,399
1D09HP25017-01-00	Florida International University	93.247	91,405
1UB6HP20189-01-00	Florida International University	93.247	331,436
100433	Florida International University	93.249	176,826
100437	University of Florida	93.256	239,303
104038	University of Florida	93.256	554,358
104047	University of Florida	93.256	141,038
106100	University of Florida	93.256	280,925
106101	University of Florida	93.256	4,018
107957	University of Florida	93.256	3,158
107967	University of Florida	93.256	91,898
108117	University of Florida	93.256	129,688
111017	University of Florida	93.256	21,599
111019	University of Florida	93.256	4,043,890
113897	University of Florida	93.256	345,062
114316	University of Florida	93.256	23,267
114804	University of Florida	93.256	18,623
114805	University of Florida	93.256	5,220
529-140073-00001B	University of Florida	93.256	5,285
68240	University of Florida	93.256	1,161,784
0021048 122185 2	University of Florida	93.256	3,508,133
200-2013-M-55975	University of Central Florida	93.262	956
5R03OH010217-02	University of South Florida	93.262	9,340
6402-1070-03-A	University of South Florida	93.262	56,886
6402-1070-03-C	Florida State University	93.262	9,000
Subagreement:6402-1070-03-D Prime:5T42OH008 0719; Prime # R21AA02202	University of Central Florida	93.262	9,197
100991	Florida International University	93.262	12,240
107725	Florida International University	93.273	15,031
108357	University of Florida	93.273	31,632
111803	University of Florida	93.273	1,592
111804	University of Florida	93.273	10,814
113199	University of Florida	93.273	129,761
113503	University of Florida	93.273	44,246
1K99AA021264-01A1	University of Florida	93.273	7,659
1R01AA018011-01	University of Florida	93.273	47,802
1R01AA018084-01	Florida International University	93.273	74,538
1R01AA018095-01A1 & 3R01AA018095-01A1S1	Florida International University	93.273	74,538
1R03AA022451-01	Florida International University	93.273	536,965
1R21AA021247-01A1	Florida International University	93.273	330,341
1R21AA022185-01A1	Florida International University	93.273	15,484
2R01AA015951-07	Florida International University	93.273	51,528
3R01AA017405-02S1	University of South Florida	93.273	106,006
4328-FIU-DHHS-2529	University of South Florida	93.273	36,267
5R01AA013623-10	University of South Florida	93.273	79,696
90900	Florida International University	93.273	4,847
90901	Florida International University	93.273	4,847
91487	University of South Florida	93.273	161,708
F31AA019845	University of Florida	93.273	196,355
K01 AA018255	University of Florida	93.273	4,845
	University of Florida	93.273	34,699
	University of Florida	93.273	1,919
	Florida State University	93.273	4,233
	University of Florida	93.273	150,451

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
K01AA017480	University of Florida	93.273	33,686
Prime:4R37AA011873-16 Subaward: 0032925 (1235	Florida International University	93.273	191,161
Purchase Order No. S9000085	Florida International University	93.273	155,147
R01 AA0117212	University of Florida	93.273	165,871
R01 AA019802	University of Florida	93.273	361,653
R010AA012151	University of Florida	93.273	50,102
R010AA020695	University of Florida	93.273	904,844
R01AA016091-02	University of South Florida	93.273	265,471
R01AA022456	University of Florida	93.273	67,720
R21 AA013570	University of Florida	93.273	861
R21 AA021245	University of Florida	93.273	94,650
R21AA020049-03	University of South Florida	93.273	47,091
R21AA021233	Florida State University	93.273	63,273
Subaward No. 0005431, Prime 5R37AA011873-12	Florida International University	93.273	86,371
Subproject # UF 11260	Florida International University	93.273	213,593
U01 AA020797	University of Florida	93.273	343,742
U24 AA022002	University of Florida	93.273	321,824
UF13051	Florida International University	93.273	86,556
UF13182/R21AA021245	University of South Florida	93.273	88,662
103011	University of Florida	93.279	4,451
103012	University of Florida	93.279	923
103609	University of Florida	93.279	7,157
107033	University of Florida	93.279	5,478
108369	University of Florida	93.279	195,997
115556	University of Florida	93.279	15,009
1K01DA037819-01	Florida International University	93.279	10,716
1R01DA023405-01A2	Florida International University	93.279	287,894
1R01DA027049-01	Florida International University	93.279	586,272
1R01DA029779-01A1	Florida International University	93.279	548,006
1R01DA031176	Florida International University	93.279	383,655
1R01DA031581-01A1	Florida International University	93.279	290,565
1R01DA033156-01A1	Florida International University	93.279	354,283
1R01DA034547-01	Florida International University	93.279	109,368
1R01DA037838-01/FAIN: R01DA037838	Florida International University	93.279	24,790
1R03DA034323-01	University of South Florida	93.279	74,818
1R03MH096640-01	Florida International University	93.279	61,680
1R15DA09863	Florida Atlantic University	93.279	21,158
1R34DA029724-01A1	Florida Atlantic University	93.279	107,412
1R37DA025576-01	Florida International University	93.279	222,522
30481104410130200	University of Florida	93.279	43,357
360954-USF	University of South Florida	93.279	61,883
36-1835151/CC0162889	University of South Florida	93.279	40,845
4964-FSU-DHHS-8225	Florida State University	93.279	27,133
7 R01 DA021537-02	Florida International University	93.279	163,302
739128	Florida State University	93.279	1,796
7887-S001	University of South Florida	93.279	350,170
7R01DA024876-05	Florida International University	93.279	58,513
7R03DEA025553-02	Florida International University	93.279	30,218
7R21DA032288-03	Florida International University	93.279	148,017
7R01DA012414-08	Florida International University	93.279	170,816
83510	University of Florida	93.279	48,938
9R01DA035160	Florida International University	93.279	153,799
Agreement, Prime 1R25-DA031608-01	Florida International University	93.279	1,414
R01 DA014498	University of Florida	93.279	455,323
R01 DA019946	University of Florida	93.279	2,510
R01 DA023575	University of Florida	93.279	144,124
R01 DA024671	University of Florida	93.279	173,391
R01 DA026947	University of Florida	93.279	359,891
R01 DA027951	University of Florida	93.279	339,157
R01 DA028766	University of Florida	93.279	748,905
R01 DA029894	University of Florida	93.279	462,474
R01 DA031017	University of Florida	93.279	830,346
R01 DA033436	University of Florida	93.279	286,399
R01 DA036414	University of Florida	93.279	24,812
R01D035143	Florida Atlantic University	93.279	21,158
R01DA026854	Florida State University	93.279	264,489
R01DA030387	Florida State University	93.279	49,865
R01DA032582	University of South Florida	93.279	432,197
R01DA033775	Florida State University	93.279	313,915

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R03DA032517	Florida State University	93.279	16,823
R21 DA023022	University of Florida	93.279	293
R21 DA029828	University of Florida	93.279	94,673
R21 DA030044	University of Florida	93.279	6,668
R21DA027358	Florida State University	93.279	32,413
R33 DA027561	University of Florida	93.279	229,942
R34DA031326	University of South Florida	93.279	183,875
SUBAWARD 800000782-01	Florida Atlantic University	93.279	76,950
UF10222	University of South Florida	93.279	10,052
00002147	Florida State University	93.280	103,425
5-20422	Florida State University	93.280	24,547
7K08MH077220-05	University of South Florida	93.281	157,488
K08MH080239	Florida State University	93.281	64,224
F31MH095464	Florida State University	93.282	1,910
T32MH093311	Florida State University	93.282	126,588
A76C74	University of West Florida	93.283	322
A89807	Florida State University	93.283	5,911
A8B9AD	University of West Florida	93.283	1,669
U01 DD000754	University of Florida	93.283	54,544
1R01EB009351001A2	University of Florida	93.286	505,850
1R01EB009429	University of Central Florida	93.286	137,844
1R01EB012142	University of Central Florida	93.286	11,789
1R01EB014869	University of Florida	93.286	395,505
4R01 EB009772	University of Florida	93.286	124,937
78561	University of Florida	93.286	4,741
7R01EB008578-05	Florida International University	93.286	382,879
7R15EB013439-02	Florida International University	93.286	49,492
96898	University of Florida	93.286	70,790
R01 EB012874	University of Florida	93.286	498,956
R01 EB01862501A1	University of Florida	93.286	5,408
R21 EB015684	University of Florida	93.286	363,027
R21EB013358	University of Florida	93.286	86,239
UF09092	Florida State University	93.286	190,531
110800	University of Florida	93.307	40,167
111039	University of Florida	93.307	98,601
111738	University of Florida	93.307	26,579
1P20MD006738-01	Florida A & M University	93.307	1,139,748
1R01MD004002-01	Florida International University	93.307	309,402
1R01NR012150-01	Florida International University	93.307	319,647
1U24MD006954-01	University of Central Florida	93.307	430,394
2G12MD007582-29	Florida A & M University	93.307	2,318,439
2P20MD002288	Florida International University	93.307	1,524,405
2R24MD002807-06	Florida State University	93.307	399,296
5P20MD003375-04	University of South Florida	93.307	682,703
5R24MD001779	Florida International University	93.307	194,187
5R24MD008056-02REV	University of South Florida	93.307	466,934
101811311	University of South Florida	93.310	101,106
105415	University of Florida	93.310	140,889
111801	University of Florida	93.310	82,481
115190	University of Florida	93.310	10,462
1P20MD008692-01 REVISED	Florida Atlantic University	93.310	182,873
1P41GM089163-01	Florida Atlantic University	93.310	161,633
669239904	University of Central Florida	93.310	480,145
DP2EB016572	University of Central Florida	93.310	5,188
RL1AA017541	Florida State University	93.310	3,093
U24 DK097209	University of Florida	93.310	697,235
103742	University of Florida	93.350	2,340
UL1 TR000064	University of Florida	93.350	3,767,379
1G20OD016593	University of Florida	93.351	395,000
R21 OD011075	University of Florida	93.351	152,281
S10 OD016350	University of Florida	93.351	250,310
1UF1HP26491-01-00	Florida International University	93.359	194,484
113530	University of Florida	93.361	8,848
113548	University of Florida	93.361	34,409
1R01NR012675-01	Florida International University	93.361	558,721
1R01NR012936-01A1	Florida Atlantic University	93.361	178,903
1R01NR013378-01	Florida International University	93.361	363,019
1R01NR014508-01A1	University of Central Florida	93.361	73,942
5R01NR010751-04REVIS	University of South Florida	93.361	19,965

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5R21NR013094-02	University of South Florida	93.361	115,963
K01 NR013672	University of Florida	93.361	78,719
R01 NR014019	University of Florida	93.361	268,781
R01 NR014049	University of Florida	93.361	348,765
R01 NR014181	University of Florida	93.361	447,872
R01NR012936	Florida Atlantic University	93.361	307,524
R15 NR013566	University of Florida	93.361	125,530
RES508271	University of South Florida	93.361	7,660
WSM/01012012	University of South Florida	93.361	7,492
115967	University of Florida	93.389	11,031
13-14-MB-G007RN0A-FA	Florida A & M University	93.389	29,302
1R21RR026215	University of Florida	93.389	131,398
267038480301	University of South Florida	93.389	46,930
5612MD007582-28	Florida A & M University	93.389	92,551
K26 OD012218	University of Florida	93.389	97,614
K30 RR022258A	University of Florida	93.389	3
P41 RR016105	University of Florida	93.389	42
1 R01 CA157823-01A1	University of South Florida	93.393	15,662
100035	University of Florida	93.393	7,618
10-15885-04-01-G3	University of South Florida	93.393	3,797
10-16930-99-01-G1	University of South Florida	93.393	60,961
103441	University of Florida	93.393	50,232
108047	University of Florida	93.393	26,523
108414	Florida State University	93.393	90,909
108925	University of Florida	93.393	187,750
110527	University of Florida	93.393	22,166
12BCAAN-04-01	Florida State University	93.393	24,329
1R21CA140036-01A2	Florida International University	93.393	274,849
2R01CA138808	University of Florida	93.393	196,528
2R15CA119253-02	Florida International University	93.393	95,595
85159	University of Florida	93.393	5,615
C00044080-1	University of South Florida	93.393	87,740
MUSC 13-071	University of South Florida	93.393	14,979
P663633109	Florida State University	93.393	4,740
R01 CA113975	University of Florida	93.393	193,528
R01 CA114229	University of Florida	93.393	439
R01 CA139429	University of Florida	93.393	177,109
R01 CA139984	University of Florida	93.393	321,486
R01 CA155390	University of Florida	93.393	303,854
R01 CA157663	University of Florida	93.393	80,561
R01 CA172743	University of South Florida	93.393	358,829
R010CA088763	University of Florida	93.393	211,445
R03 CA165766	University of Florida	93.393	60,339
R03CA168411	Florida State University	93.393	33,517
R21 CA153139	University of Florida	93.393	29,268
R21CA167554	University of Florida	93.393	121,940
R21CA178592	Florida State University	93.393	14,982
R01 CA119917	University of Florida	93.393	290,153
100627	University of Florida	93.394	5,313
10-16069-01-01-C1	University of South Florida	93.394	59,329
1R15CA173617-01A1	Florida International University	93.394	65,510
1R21CA159073-01A1	Florida International University	93.394	65,934
82032	University of Florida	93.394	55,587
R01 CA129311	University of Florida	93.394	62,897
R21 CA161384	University of Florida	93.394	66,682
R21CA161666	Florida State University	93.394	212,420
10-16862-99-01-G1	University of South Florida	93.395	9,707
10-16914-99-01-G1	University of South Florida	93.395	19,972
103342	University of Florida	93.395	880
103617	University of Florida	93.395	57,224
107259	University of Florida	93.395	53,984
107487	University of Florida	93.395	1,236,472
108031	University of Florida	93.395	31,303
112979	University of Florida	93.395	99,810
11-614	University of South Florida	93.395	1,254
1245	University of South Florida	93.395	17,046
1R01CA164147-01	University of South Florida	93.395	318,859
1R03CA168403	University of South Florida	93.395	60,546
1R15CA167571-01A1	Florida International University	93.395	83,185

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1R21CA167259-01A1	University of South Florida	93.395	102,002
1R21CA175625-01A1	University of Central Florida	93.395	33,082
216288	University of South Florida	93.395	23,954
2R01CA093455-06	Florida Atlantic University	93.395	52,725
34092	University of Florida	93.395	608
57502A P4239 7802 21	University of South Florida	93.395	21,453
5U10CA081920-12	University of South Florida	93.395	1,887,054
67646	University of Florida	93.395	219
73210	University of Florida	93.395	704
85079	University of Florida	93.395	3,484
90225	University of Florida	93.395	9,994
95630	University of Florida	93.395	55,976
HHSN261201300044C	University of South Florida	93.395	72,429
Prime Award # 1R01CA157477-01A1 Sub Award # 0	Florida Gulf Coast University	93.395	5,765
R01 CA084408	University of Florida	93.395	194,298
R01 CA089655	University of Florida	93.395	80
R01 CA127378	University of Florida	93.395	11,041
R01 CA133086	University of Florida	93.395	240,958
R01 CA136683	University of Florida	93.395	148,216
R01 CA138541	University of Florida	93.395	277,836
R01 CA140422	University of Florida	93.395	68,706
R01 CA169300	University of Florida	93.395	279,854
R01CA131080-05	University of South Florida	93.395	184,982
R01CA138544	University of Florida	93.395	149,480
R01CA152005	University of South Florida	93.395	270,451
R21 CA115982	University of Florida	93.395	533
R21CA176222	Florida Atlantic University	93.395	91,524
S420849	Florida International University	93.395	20,386
U10 CA180899	University of Florida	93.395	541,624
100100	University of Florida	93.396	19,145
108790	University of Florida	93.396	12,540
108791	University of Florida	93.396	6,269
112231	University of Florida	93.396	197,926
1R15CA179287-01A1/FAIN R15CA179287	Florida International University	93.396	4,356
2R15CA135513-02A1	Florida Atlantic University	93.396	141,816
3R15CA135513-02A1S1	Florida Atlantic University	93.396	27,255
5R05CA132977	University of Central Florida	93.396	253,158
R01 CA127636	University of Florida	93.396	76,346
R01 CA129155	University of Florida	93.396	300,797
R01 CA137021	University of Florida	93.396	265,990
R01 CA137186	University of Florida	93.396	249,972
R01 CA142808	University of Florida	93.396	36,667
R01 CA165284	University of Florida	93.396	305,334
104970	University of Florida	93.397	61,475
107594	University of Florida	93.397	38,868
79855	University of Florida	93.397	118,838
1K22CA126979-01A2	Florida International University	93.398	95,118
1K25CA149080	University of Florida	93.398	225,556
F31CA165863	Florida State University	93.398	42,078
F31CA183250	Florida State University	93.398	23,107
K22 CA084535	University of Florida	93.398	2,761
K24 CA139570	University of Florida	93.398	113,782
T320CA009126	University of Florida	93.398	130,825
104234	University of Florida	93.399	1,025
107226	University of Florida	93.399	9,723
109586	University of Florida	93.399	879
1R03CA171806-01A1	University of South Florida	93.399	55,495
2011/02/02	University of South Florida	93.399	11,202
98037	University of Florida	93.399	162
98897	University of Florida	93.399	83,898
6C12CS254860102	University of Central Florida	93.501	16,478
UB6 HP22825	University of Florida	93.516	113,076
P04CS22965	Florida State University	93.527	13,998
CG006	Florida State University	93.564	141,248
105738	University of Florida	93.600	91,397
90FI0107	Florida State University	93.601	39,762
99568	University of Florida	93.610	10,466
RF0039-2012-002	Florida Atlantic University	93.610	221,397
RF0039-2012-004	University of South Florida	93.610	45,659

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49007	University of Florida	93.630	4,074
72473	University of Florida	93.630	155
79047	University of Florida	93.630	16
AJ489	University of West Florida	93.658	57,623
LJ928	Florida State University	93.658	141,354
3P20MD003375-02S1	University of South Florida	93.701	24,472
87019	University of Florida	93.701	3,062
94174	University of Florida	93.701	15,781
94693	University of Florida	93.701	59,512
9-526-5232	University of South Florida	93.701	53,707
P30HL101265-01	University of South Florida	93.701	251
R01 AG033005	University of Florida	93.701	24,165
R01 AI080349	University of Florida	93.701	3,574
R01 ES014617	University of Florida	93.701	1,530
R01 HD057026	University of Florida	93.701	12,936
R01 HD059961	University of Florida	93.701	145,128
R21 HD059092	University of Florida	93.701	32,565
SP0013174-PROJ0005878	Florida International University	93.701	41,169
U01HD060292	Florida State University	93.701	38
108340	University of Florida	93.708	160,989
108341	University of Florida	93.708	48,054
108342	University of Florida	93.708	7,460
106113	University of Florida	93.715	24,929
1R01HS019997-01REVIS	University of South Florida	93.715	81,799
93908	University of Florida	93.715	47,903
90RC004301	University of Central Florida	93.718	2,637,285
90RC0046/01-10	University of South Florida	93.718	946,198
Contract No. EXD029	Florida International University	93.719	37,673
755513Z	University of South Florida	93.723	52,160
U51PS003942	University of Florida	93.736	149,182
UWF001 PRIME 90ET0434/01	University of West Florida	93.747	26,251
106231	University of Florida	93.767	412,439
106234	University of Florida	93.767	65,329
MED155	Florida State University	93.778	1,118,655
71410	University of Florida	93.779	260
HQA016	University of Central Florida	93.779	26,346
1000877858	University of South Florida	93.837	6,433
100344	University of Florida	93.837	44,766
103982	University of Florida	93.837	2,623
104765	University of Florida	93.837	3,000
107745	University of Florida	93.837	127,999
107884	University of Florida	93.837	48
108724	University of Florida	93.837	4,981
108857	University of Florida	93.837	6,538
108939	University of Florida	93.837	4,141
109722	University of Florida	93.837	2,614
112150	University of Florida	93.837	85,780
1R01HL117241-01A1	University of Central Florida	93.837	112,269
1R15HL112130-01	Florida Atlantic University	93.837	156,724
1SC1HL095101-01	Florida International University	93.837	54,499
4R00HL103840	Florida State University	93.837	297,277
5-30141	University of South Florida	93.837	61,129
55267	University of Florida	93.837	18,195
55554	University of Florida	93.837	4,467
559908	University of South Florida	93.837	222,513
5R00HL088520-04	University of South Florida	93.837	222
5R01HL096640-06	University of South Florida	93.837	291,858
5R01HL102171-03	University of South Florida	93.837	478,732
7K01HL092588-06	University of South Florida	93.837	66,734
7R01HL061507-14	University of South Florida	93.837	106,976
7R01HL070752-10	University of South Florida	93.837	174,269
7R01HL088397-05	University of Central Florida	93.837	295,386
82627	University of Florida	93.837	29
84632	University of Florida	93.837	2,153
94534	University of Florida	93.837	894
94664	University of Florida	93.837	1,017
95864	University of Florida	93.837	49,341
96941	University of Florida	93.837	81,564
98505	University of Florida	93.837	10,053

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98506	University of Florida	93.837	9,440
K23 HL115673	University of Florida	93.837	88,032
P01 HL059412	University of Florida	93.837	388,865
Prime Awd No. R21HL093605 / Subawd No. UF0912	Florida International University	93.837	4,320
R00 HL096830	University of Florida	93.837	186,189
R00 HL098453	University of Florida	93.837	213,794
R01 HK088207	University of Florida	93.837	252,125
R01 HL033610	University of Florida	93.837	603,203
R01 HL056921	University of Florida	93.837	635,174
R01 HL064024	University of Florida	93.837	265,309
R01 HL067277	University of Florida	93.837	5,384
R01 HL076803	University of Florida	93.837	313,508
R01 HL076807	University of Florida	93.837	256,163
R01 HL087800	University of Florida	93.837	239,478
R01 HL091005	University of Florida	93.837	89,547
R01 HL093186	University of Florida	93.837	403,150
R01 HL095508	University of Florida	93.837	94,979
R01 HL105764	University of Florida	93.837	272,009
R01 HL110170	University of Florida	93.837	33,590
R01 HL121023	University of Florida	93.837	107,315
R01HL090646	University of Central Florida	93.837	217,683
R01HL098215	University of South Florida	93.837	390,536
R18 HL112720	University of Florida	93.837	412,727
R21 HL107348	University of Florida	93.837	20,264
R37 HL033610	University of Florida	93.837	80,489
Site # 001116	University of South Florida	93.837	26,811
Subaward No. M12A11369 (A08727)	Florida International University	93.837	27,817
Subaward No. WSU14026 Prime Award: 1U01HL09	Florida International University	93.837	4,019
U01 HL119178	University of Florida	93.837	280,665
U10 HL069301	University of Florida	93.837	133,606
UM1 HL087366	University of Florida	93.837	585,445
100045	University of Florida	93.838	2,000
100046	University of Florida	93.838	13,893
104512	University of Florida	93.838	29,184
105120	University of Florida	93.838	10,049
106219	University of South Florida	93.838	597
106410	University of Florida	93.838	63,503
108142	University of Florida	93.838	88,664
110752	University of Florida	93.838	56,242
112709	University of Florida	93.838	10,914
113162	University of Florida	93.838	16,597
270721-01	University of South Florida	93.838	5,491
561756-Project 2	University of South Florida	93.838	136,558
5R01HL071609-10	University of South Florida	93.838	358,203
5R01HL091490-05	University of South Florida	93.838	210,522
5R01HL119802-02	University of South Florida	93.838	308,910
78726	University of Florida	93.838	64,627
78727	University of Florida	93.838	53,350
7R37HL045967-22	University of South Florida	93.838	276,851
R01 HL085133	University of Florida	93.838	105,155
R01 HL087839	University of Florida	93.838	7,000
R01 HL102033	University of Florida	93.838	464,300
R01 HL103415	University of Florida	93.838	293,838
R01 HL109025	University of Florida	93.838	454,316
R01 HL114907	University of Florida	93.838	244,672
R01HL105932	University of South Florida	93.838	304,574
UF10134	University of South Florida	93.838	169,457
UF12180	University of South Florida	93.838	288,174
100417	University of Florida	93.839	52,228
107831	University of Florida	93.839	210,869
108995	University of Florida	93.839	77,726
109531	University of Florida	93.839	306,822
5G12RR003020-27	Florida A & M University	93.839	712
64658	University of Florida	93.839	3,280
64659	University of Florida	93.839	292
64665	University of Florida	93.839	1,936
65064	University of Florida	93.839	19,107
65316	University of Florida	93.839	3,775
65317	University of Florida	93.839	10,668

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66006	University of Florida	93.839	1,647
89499	University of Florida	93.839	21,965
92181	University of Florida	93.839	6,349
R01 HL090589	University of Florida	93.839	64,930
R01 HL091929	University of Florida	93.839	170,824
R01 HL093606	University of Florida	93.839	4,481
R01 HL095674	University of Florida	93.839	356,255
R01 HL097088	University of Florida	93.839	440,081
R01 HL109442	University of Florida	93.839	689,954
R01HL094467	University of Central Florida	93.839	202,025
103344	University of Florida	93.846	82,752
104018	University of Florida	93.846	52,215
104961	University of Florida	93.846	346
105286	University of Florida	93.846	7,067
105997	University of Florida	93.846	1,628
105998	University of Florida	93.846	10,100
106651	University of Florida	93.846	877
106678	University of Florida	93.846	70,387
109543	University of Florida	93.846	6,350
109784	University of Florida	93.846	39,789
112733	University of Florida	93.846	2,747
113334	University of Florida	93.846	137,869
113335	University of Florida	93.846	142,734
113338	University of Florida	93.846	9,014
113604	University of Florida	93.846	7,805
1R15AR062331	Florida International University	93.846	128,084
1R21AR061136-01	University of South Florida	93.846	142,851
1R21AR064402	University of Florida	93.846	109,006
1R21AR064956	University of Florida	93.846	8,687
2R01AR040994-15A1	Florida Atlantic University	93.846	187,623
2R01AR044745-16	University of South Florida	93.846	354,326
560004	University of South Florida	93.846	12,016
560224	University of South Florida	93.846	47,174
562000	University of South Florida	93.846	65,932
5F32AR058027-03	University of South Florida	93.846	496
K01 AR054331	University of Florida	93.846	101,682
K01 AR056725	University of Florida	93.846	106,032
K23 AR061146	University of Florida	93.846	115,572
K23 AR062099	University of Florida	93.846	103,593
R00AR257426	University of Florida	93.846	158,835
R01 AR044731	University of Florida	93.846	264,000
R01 AR046799	University of Florida	93.846	310,959
R01 AR048566	University of Florida	93.846	176,727
R01 AR055160	University of Florida	93.846	60,164
R01 AR055568	University of Florida	93.846	79,820
R01 AR055899	University of Florida	93.846	179,791
R01 AR056973	University of Florida	93.846	1,452,315
R01 AR057422	University of Florida	93.846	351,901
R01 AR060209	University of Florida	93.846	347,383
R01 AR060320	University of Florida	93.846	550,139
R01 AR064189	University of Florida	93.846	306,216
R01 AR065943	University of Florida	93.846	104,038
R03 AR057552	University of Florida	93.846	4,406
R03 AR059786	University of Florida	93.846	1,416
R21 AR062690	University of Florida	93.846	182,746
R21 AR063805	University of Florida	93.846	138,202
R21AR061173	Florida State University	93.846	163,744
074012524033641	Florida State University	93.847	538
080R1DK56747A001A1	University of Florida	93.847	7,465
102929	University of Florida	93.847	6,856
103245	University of Florida	93.847	114,939
103724	University of Florida	93.847	28,575
104980	University of Florida	93.847	150,418
104982	University of Florida	93.847	41,809
105414	University of Florida	93.847	48,562
106078	University of Florida	93.847	3,571
107443	University of Florida	93.847	3,737
108258	University of Florida	93.847	56,363
111193	University of Florida	93.847	307,868

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111413	University of Florida	93.847	1,168,265
112582	University of Florida	93.847	37,931
114644	University of Florida	93.847	23,423
116133	University of Florida	93.847	13,053
1K23DK091558	Florida State University	93.847	146,964
1R01DK092311	University of Florida	93.847	327,114
1R13DK102349	University of Florida	93.847	18,000
1R21DK092845-01	University of South Florida	93.847	681
1SC1DK083060-01	Florida International University	93.847	22,359
1UC4DK095300-01	University of South Florida	93.847	7,522,952
1UC4DK097835-01	University of South Florida	93.847	608,391
3009110001	University of South Florida	93.847	470
59726	University of Florida	93.847	1
5U01DK094157	University of South Florida	93.847	96,177
65090	University of Florida	93.847	237
70704	University of Florida	93.847	197
75674	University of Florida	93.847	69
84076	University of Florida	93.847	61,805
84078	University of Florida	93.847	17,377
84259	University of Florida	93.847	8
87352	University of Florida	93.847	483
89313	University of Florida	93.847	12,449
94974	University of Florida	93.847	2,669
DP3 DK101120	University of Florida	93.847	164,356
DP3DK101109	University of South Florida	93.847	1,539
HHSN267200700014C	University of South Florida	93.847	13,836,656
IN-4684828-FSU	Florida State University	93.847	9,108
K01 DK085193	University of Florida	93.847	96,527
K08 DK089000	University of Florida	93.847	58,054
K08DK085141001	University of Florida	93.847	122,542
P01 DK58327	University of Florida	93.847	45
R00DK078779	Florida State University	93.847	16,065
R01 DK047700	University of Florida	93.847	260,426
R01 DK052356	University of Florida	93.847	256,137
R01 DK056843	University of Florida	93.847	348,599
R01 DK058614	University of Florida	93.847	438,269
R01 DK065096	University of Florida	93.847	395,372
R01 DK072398	University of Florida	93.847	337,908
R01 DK073338	University of Florida	93.847	206,940
R01 DK074656	University of Florida	93.847	288,659
R01 DK074867	University of Florida	93.847	332,666
R01 DK078602	University of Florida	93.847	173,294
R01 DK079879	University of Florida	93.847	154,379
R01 DK080706	University of Florida	93.847	174,521
R01 DK081695	University of Florida	93.847	31,386
R01 DK082680	University of Florida	93.847	79,541
R01 DK083389	University of Florida	93.847	286,966
R01 DK088892	University of Florida	93.847	360,603
R01 DK090115	University of Florida	93.847	344,279
R01 DK091443	University of Florida	93.847	274,544
R01 DK091701	University of Florida	93.847	457,291
R01 DK094244	University of Florida	93.847	258,751
R01DK043200	Florida State University	93.847	373,734
R01DK046635	University of Florida	93.847	141,399
R01DK059466	Florida State University	93.847	169,531
R01DK073936	Florida State University	93.847	61,609
R01DK080714	Florida State University	93.847	258,674
R01DK081358	Florida State University	93.847	173,528
R01DK081413	University of Central Florida	93.847	114,630
R01DK090730	University of Florida	93.847	12,820
R01DK091658	University of Florida	93.847	323,166
R01DK095757	Florida State University	93.847	201,449
R03 DK098460	University of Florida	93.847	38,146
R18 DK082374	University of Florida	93.847	308,653
R21 DK092476	University of Florida	93.847	113,129
R21 DK095269	University of Florida	93.847	162,195
RES507541	University of South Florida	93.847	4,875
RO1 DK092062	University of Florida	93.847	301,837
RO1 DK094729	University of Florida	93.847	312,423

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U01 DK060987	University of Florida	93.847	3,735
U01 DK085461	University of Florida	93.847	585,222
U01 DK094523	University of Florida	93.847	359,766
UF11028	Florida State University	93.847	3,508
73624	University of Florida	93.848	400
K08 DK067359	University of Florida	93.849	1
R01 DK045788	University of Florida	93.849	308,082
R37 DK049108	University of Florida	93.849	510,862
U01 DK048677	University of Florida	93.849	168
U01 DK082189	University of Florida	93.849	224,255
080R1NS34901B004A1	University of Florida	93.853	25
080R1NS41094A001	University of Florida	93.853	9,065
1 R01 NS069848	University of Florida	93.853	241,232
100252	University of Florida	93.853	59,056
100476	University of Florida	93.853	3,865
101009	University of Florida	93.853	10,139
103234	University of Florida	93.853	75,261
104414	University of Florida	93.853	28,417
105377	University of Florida	93.853	6,561
105729	University of Florida	93.853	15,772
105787	University of Florida	93.853	16,391
107807	University of Florida	93.853	28,526
107857	University of Florida	93.853	13,506
107895	University of Florida	93.853	99
108287	University of Florida	93.853	235,900
108839	University of Florida	93.853	32,673
110586	University of Florida	93.853	23,830
112361	University of Florida	93.853	11,558
112537	University of Florida	93.853	2,324
112670	University of Florida	93.853	90,913
114739	University of Florida	93.853	59,633
1K02NS066091001A2	University of Florida	93.853	176,796
1R01NS063360	University of Florida	93.853	82,560
1R01NS066340001A1	University of Florida	93.853	500,408
1R01NS086088-01	Florida International University	93.853	50,967
1R21NS078517-01	University of South Florida	93.853	206,157
1R21NS080779	Florida State University	93.853	67,278
1R24NS086554	University of Florida	93.853	35,452
1R01NS055193	University of Central Florida	93.853	416,878
2001596907	University of South Florida	93.853	46,108
221341	Florida State University	93.853	155,539
2R15NS066339-02A1	Florida Atlantic University	93.853	149,033
2U10NS044425-11	University of South Florida	93.853	35,714
5R01NS019814-29	University of South Florida	93.853	646,781
5R01NS036761	University of Central Florida	93.853	294,271
5R01NS048501-10	University of Central Florida	93.853	306,997
5R01NS050452	University of Central Florida	93.853	458,016
5R01NS071956-04	University of South Florida	93.853	300,399
5R01NS072114-04	University of South Florida	93.853	440,881
5R01NS076308-03	University of South Florida	93.853	425,367
5R21NS072785-02	University of South Florida	93.853	1,789
60341	University of Florida	93.853	5,457
60586	University of Florida	93.853	12,315
78226	University of Florida	93.853	26,602
7R21NS072608-03	University of South Florida	93.853	138,126
82101	University of Florida	93.853	2,190
85653	University of Florida	93.853	40,700
93376	University of Florida	93.853	91,249
97443	University of Florida	93.853	6,590
98525	University of Florida	93.853	2,378
98526	University of Florida	93.853	3,396
98527	University of Florida	93.853	10,703
98714	University of Florida	93.853	14,907
99050	University of Florida	93.853	668
99550	University of Florida	93.853	21,118
K08 NS067024	University of Florida	93.853	161,335
K08 NS067058	University of Florida	93.853	183,081
K23 NS052557	University of Florida	93.853	24,344
K23 NS054715	University of Florida	93.853	41,480

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N000936921	University of South Florida	93.853	3,744
P01 NS058901	University of Florida	93.853	982,857
R01 NS041012	University of Florida	93.853	280,805
R01 NS046400	University of Florida	93.853	326,474
R01 NS047225	University of Florida	93.853	167,373
R01 NS052318	University of Florida	93.853	415,645
R01 NS052831	University of Florida	93.853	233
R01 NS054025	University of Florida	93.853	292,123
R01 NS055165	University of Florida	93.853	271,060
R01 NS058487	University of Florida	93.853	29,187
R01 NS063275	University of Florida	93.853	68,936
R01 NS063897	University of Florida	93.853	449,911
R01 NS065849	University of Florida	93.853	307,332
R01 NS067037	University of Florida	93.853	35,103
R01 NS068039	University of Florida	93.853	390,336
R01 NS069574	University of Florida	93.853	358,883
R01 NS071122	University of Florida	93.853	331,709
R01 NS073346	University of Florida	93.853	393,930
R01 NS075012	University of Florida	93.853	550,233
R01 NS080180	University of Florida	93.853	399,820
R01 NS080929	University of Florida	93.853	144,185
R01 NS082244	University of Florida	93.853	34,239
R01 NS082386	University of Florida	93.853	171,968
R01 NS082672	University of Florida	93.853	315,694
R01 NS083319	University of Florida	93.853	140,329
R01 NS083564	University of Florida	93.853	357,586
R01 NS086456	University of Florida	93.853	211,419
R01NS011892	Florida State University	93.853	68,151
R01NS050355	Florida State University	93.853	89,026
R01NS052233	University of Florida	93.853	319,578
R01NS061914	Florida Atlantic University	93.853	183,390
R01NS062827-03	University of Central Florida	93.853	29,991
R01NS073899	University of South Florida	93.853	286,010
R01NS076291-01	University of South Florida	93.853	43
R01NS083673	University of Florida	93.853	104,634
R03 NS074423	University of Florida	93.853	88,256
R15NS062402	University of Central Florida	93.853	113,172
R15NS084293	Florida State University	93.853	69,037
R21 NS072872	University of Florida	93.853	66,704
R21 NS077032	University of Florida	93.853	85,800
R21 NS079767	University of Florida	93.853	146,442
R21 NS081356001	University of Florida	93.853	198,366
R21 NS081431	University of Florida	93.853	231,284
R21 NS083006	University of Florida	93.853	169,445
R21 NS085455	University of Florida	93.853	3,131
R21 NSO74354	University of Florida	93.853	49,489
R21NS074162	University of Florida	93.853	185,726
RO1 NS081112	University of Florida	93.853	2,181
SC001-0000000783	University of South Florida	93.853	14,457
U01NS052592	University of South Florida	93.853	26,837
U10 NS053381	University of Florida	93.853	76,259
U54NS064808-10 &10S1	University of South Florida	93.853	4,206,030
0002.5061105	University of South Florida	93.855	40,945
0010712 (122054-01)	University of Central Florida	93.855	103,150
0080.0195/993	University of South Florida	93.855	20,759
100154	University of Florida	93.855	6,374
102292	University of Florida	93.855	211,885
103798	University of Florida	93.855	16,223
105131	University of Florida	93.855	52,071
105694	University of Florida	93.855	6,628
106489	University of Florida	93.855	120,331
106586	University of Florida	93.855	23,662
107314	University of Florida	93.855	12,184
107549	University of Florida	93.855	15,666
107598	University of Florida	93.855	83,875
107937	University of Florida	93.855	15,773
108339	University of Florida	93.855	95,360
108594	University of Florida	93.855	20,510
108971	University of Florida	93.855	5,078

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109532	University of Florida	93.855	116,018
109534	University of Florida	93.855	23,088
109856	University of Florida	93.855	13,513
110478	University of Florida	93.855	25,138
110526	University of Florida	93.855	3,423
111003	University of Florida	93.855	10,189
111344050-7435783	University of South Florida	93.855	2,411
111953	University of Florida	93.855	36,720
111979	University of Florida	93.855	90,783
112066	University of Florida	93.855	69,084
112141	University of Florida	93.855	46,054
112142	University of Florida	93.855	79,437
112256	University of Florida	93.855	8,846
112406	University of Florida	93.855	72,400
112832	University of Florida	93.855	31,443
113069	University of Florida	93.855	20,504
115512	University of Florida	93.855	2,848
1158002	Florida State University	93.855	9,192
115826	University of Florida	93.855	563
116072	University of Florida	93.855	14,493
116598	University of Florida	93.855	7,202
1188403	Florida State University	93.855	253
1188404	Florida State University	93.855	9,113
1R01AI080626-01A2	University of South Florida	93.855	219,683
1R01AI099210-01A1	Florida Gulf Coast University	93.855	345,054
1R01AI100147-02	University of South Florida	93.855	92,862
1R01AI103158-01	University of South Florida	93.855	301,956
1R01AI109843-01	University of South Florida	93.855	53,962
1R03AI09759101A1	University of Central Florida	93.855	55,068
1R15AI093229-01A1	Florida Atlantic University	93.855	148,020
1R15AI10388001A	University of Central Florida	93.855	182,494
1R21A1094360	University of Florida	93.855	221,428
1R21AI079706-01A2	University of South Florida	93.855	45,836
1R21AI098098-02	University of South Florida	93.855	120,678
1R21AI100280-01	University of Central Florida	93.855	42,086
1R21AI103673-01	University of South Florida	93.855	149,803
1R21AI103715-01A1	University of South Florida	93.855	106,251
1R21AI105324-01	University of Central Florida	93.855	155,819
1R21AI105977-01	University of Central Florida	93.855	78,497
1R21AI107845-01	University of Central Florida	93.855	21,915
1R56AI101072-01A1	University of South Florida	93.855	141,469
1R56AI107763-1	Florida State University	93.855	247,769
1SC1AI081376	Florida International University	93.855	11,251
2R01AI045545	Florida International University	93.855	356,841
4-01862	Florida State University	93.855	31,256
52R01AI038178-13Revi	University of South Florida	93.855	17,141
5R01AI023338-29	University of South Florida	93.855	256,233
5R01AI057559-09	University of South Florida	93.855	284,113
5R01AI064478-08REVIS	University of South Florida	93.855	604,902
5R01AI077662-05	University of South Florida	93.855	289,085
5R01AI094973-04	University of South Florida	93.855	375,992
5R01AI099493	University of Central Florida	93.855	361,629
5R21AI103302-02	University of South Florida	93.855	131,836
5R21AI103664-02	University of South Florida	93.855	150,493
5R33AI082693	University of Central Florida	93.855	515,686
60033736	University of South Florida	93.855	43,381
7R01AI069313-07	Florida International University	93.855	364,542
7R01AI092120-04	Florida Atlantic University	93.855	316,394
84629	University of Florida	93.855	5,526
85969	University of Florida	93.855	4,369
87614	University of Florida	93.855	109,737
90809	University of Florida	93.855	103,221
92747	University of Florida	93.855	171,598
94188	University of Florida	93.855	68,220
94189	University of Florida	93.855	10,054
95813	University of Florida	93.855	24,431
98209	University of Florida	93.855	8,972
F32 AI100322	University of Florida	93.855	55,941
FHI 360 ID / FCO #: ID0080.0194/992	Florida International University	93.855	7,738

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K00 AI095302	University of Florida	93.855	176,667
K08 AI077713	University of Florida	93.855	99,330
K22AI095015	University of Florida	93.855	87,570
M22-TA-032-0907-3	University of South Florida	93.855	53,025
MMV 09/000107	University of South Florida	93.855	361,102
NIH000258	University of South Florida	93.855	82,811
P01 AI042288	University of Florida	93.855	1,088,150
P01AI074805	Florida State University	93.855	1,845,589
PO#0000791276	University of Central Florida	93.855	17,149
PO0000750606	University of Central Florida	93.855	262,869
PO10035958	University of South Florida	93.855	5,855
R01 A1058150	University of Florida	93.855	30
R01 A1079729	University of Florida	93.855	221,043
R01 AI018094	University of Florida	93.855	211,318
R01 AI030904	University of Florida	93.855	4,506
R01 AI034276	University of Florida	93.855	327,216
R01 AI039126	University of Florida	93.855	112,036
R01 AI045050	University of Florida	93.855	314,715
R01 AI047859	University of Florida	93.855	56,646
R01 AI048633	University of Florida	93.855	358,771
R01 AI051390	University of Florida	93.855	260,442
R01 AI055461	Florida State University	93.855	323,445
R01 AI055560	University of Florida	93.855	375,979
R01 AI055864B	University of Florida	93.855	73
R01 AI056152	University of Florida	93.855	741
R01 AI058150	University of Florida	93.855	358,922
R01 AI073674	University of Florida	93.855	124,617
R01 AI077583	University of Florida	93.855	183,376
R01 AI079014	University of Florida	93.855	510,791
R01 AI079578	University of Florida	93.855	90,898
R01 AI080607	University of Florida	93.855	209,037
R01 AI090802	University of Florida	93.855	857,131
R01 AI093370	University of Florida	93.855	580,813
R01 AI093372	University of Florida	93.855	481,009
R01 AI097376	University of Florida	93.855	437,998
R01 AI097405	University of Florida	93.855	592,677
R01 AI100987	University of Florida	93.855	343,121
R01 AI103348	University of Florida	93.855	332,755
R01 AI111970	University of Florida	93.855	45,810
R01AI023007	Florida State University	93.855	396,019
R01AI035272	University of Central Florida	93.855	222,347
R01AI073891	Florida State University	93.855	202,605
R01AI081921	University of Florida	93.855	284,548
R01AI081977	University of South Florida	93.855	54,103
R01AI089885	University of South Florida	93.855	363,755
R01AI099094-01A1	University of Central Florida	93.855	212,326
R01AI079150	Florida State University	93.855	97,635
R03 AI101625	University of Florida	93.855	53,354
R03AI103750	Florida Atlantic University	93.855	48,974
R21 A1096345	University of Florida	93.855	40,334
R21 AI095780	University of Florida	93.855	154,329
R21 AI1015711	University of Florida	93.855	176,727
R21AI101560-01 SUBAWARD 1	University of Central Florida	93.855	40,118
R21AI107845	Florida Atlantic University	93.855	97,307
R37 AI028571	University of Florida	93.855	414,906
RAI078938C	University of Florida	93.855	264,922
RO1 A1087734	University of Florida	93.855	432,526
SUB#22206051/1R21A1105977-01	Florida Atlantic University	93.855	73,627
Subaward #: 108973 Prime Award #:1R01AI104344-	Florida International University	93.855	49,936
SUBAWARD 22206047	Florida Atlantic University	93.855	124,343
106196	University of Florida	93.856	7,554
106309	University of Florida	93.856	31,707
106310	University of Florida	93.856	3,484
106312	University of Florida	93.856	582
113186	University of Florida	93.856	191,734
113189	University of Florida	93.856	6,334
113190	University of Florida	93.856	7,823
114629	University of Florida	93.856	55,892
48434	University of Florida	93.856	1,153

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00647-USF	University of South Florida	93.859	749
080R1GM54048B005A1	University of Florida	93.859	3
1 R01 GM082935-01A1	University of South Florida	93.859	1,968
1002249-FLST	Florida State University	93.859	5,085
1002700-FLST	Florida State University	93.859	18,018
104102	University of Florida	93.859	7,647
105659	University of Florida	93.859	34,439
107669	University of Florida	93.859	6,856
109063	University of Florida	93.859	29,684
109064	University of Florida	93.859	8,556
109885	University of Florida	93.859	19,902
110474	University of Florida	93.859	81,394
111594	University of Florida	93.859	33,350
111694	University of Florida	93.859	124,665
112252	University of Florida	93.859	54,754
112299	University of Florida	93.859	160,904
112300	University of Florida	93.859	86,186
112301	University of Florida	93.859	15,426
112302	University of Florida	93.859	10,202
113006	University of Florida	93.859	24,808
114928	University of Florida	93.859	8,571
114929	University of Florida	93.859	10,441
114930	University of Florida	93.859	6,898
115140	University of Florida	93.859	22,536
1F32GM103217	Florida State University	93.859	49,241
1R01GM081425	University of South Florida	93.859	140,272
1R01GM086707-05	University of South Florida	93.859	114,067
1R01GM097118-01	University of South Florida	93.859	339,023
1R01GM107172	Florida State University	93.859	200,780
1R15GM094763-01A1	University of Central Florida	93.859	95,900
1R15GM109404	University of Central Florida	93.859	40,327
1R15HL113905 NSU# 331720	Florida International University	93.859	15,506
1R25GM107777-01	Florida A & M University	93.859	79,838
1SC1CA138176-01	Florida International University	93.859	71,054
1SC1CA143958-01A1	Florida International University	93.859	64,077
1SC1CA161676-01A1	Florida A & M University	93.859	267,678
1SC1DK084343-01A1	Florida International University	93.859	61,869
1SC1GM092778-01A1	Florida International University	93.859	212,589
1SC1HD063059-01A1	Florida International University	93.859	34,294
1SC2HH76043-01/FAIN# SC2HD076043	Florida International University	93.859	152,724
1SC3GM083671	Florida International University	93.859	7,194
1SC3GM084752-01	Florida International University	93.859	3,421
1SC3GM084827-01A1	Florida International University	93.859	116,066
1SC3GM096903-01	Florida International University	93.859	41,971
1SC3GM096948-01A1	Florida International University	93.859	98,788
1T34GM083688-01	Florida International University	93.859	127,052
1T34GM110517	University of West Florida	93.859	11,454
1T36GM078004-01	Florida International University	93.859	5,665
2R01GM079359005A1	University of Florida	93.859	225,224
2R25GM061347	Florida International University	93.859	849,035
2T34GM083699	Florida International University	93.859	4,939
402137	Florida State University	93.859	51,004
4R00GM106414-03	Florida International University	93.859	88,790
4R37GM055425	Florida International University	93.859	420,534
5R01GM097270	University of South Florida	93.859	401,773
5R01GM098777-03	University of South Florida	93.859	229,978
5R37GM041574	University of Central Florida	93.859	328,078
5SC1GM088451-02	Florida A & M University	93.859	5,362
5SC1GM088451-04	Florida A & M University	93.859	66,904
5SC3GM083723-02	Florida International University	93.859	577
60031531	University of Central Florida	93.859	12,991
7R01GM054226-14	Florida International University	93.859	214,515
95178	University of Florida	93.859	6,785
97910	University of Florida	93.859	44,104
98684	University of Florida	93.859	48,510
A12403	Florida Gulf Coast University	93.859	37,843
CS120029	University of South Florida	93.859	41,764
K23 GM087709	University of Florida	93.859	160,540
K23 GM102697	University of Florida	93.859	152,538

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kk1405	University of South Florida	93.859	1,552
R00 GM087533	University of Florida	93.859	103,607
R01 GM025154	University of Florida	93.859	66,320
R01 GM040586	University of Florida	93.859	278,462
R01 GM044974	University of Florida	93.859	19,712
R01 GM057481	University of Florida	93.859	490,932
R01 GM057498	University of Florida	93.859	188,240
R01 GM059969	University of Florida	93.859	375,770
R01 GM066859	University of Florida	93.859	27,014
R01 GM070641	University of Florida	93.859	266,475
R01 GM072639	University of Florida	93.859	31,288
R01 GM081923	University of Florida	93.859	352,075
R01 GM082946	University of Florida	93.859	335,077
R01 GM083192	University of Florida	93.859	38,462
R01 GM085285	University of Florida	93.859	95,483
R01 GM086570	University of Florida	93.859	202,863
R01 GM087485	University of Florida	93.859	216,095
R01 GM093036	University of Florida	93.859	293,625
R01 GM093116	University of Florida	93.859	370,209
R01 GM097502	University of Florida	93.859	362,094
R01 GM097531	University of Florida	93.859	329,855
R01 GM102227	University of Florida	93.859	362,468
R01 GM103604	University of Florida	93.859	214,380
R01 GM104481	University of Florida	93.859	414,497
R01 GM105409	University of Florida	93.859	184,080
R01 GM105893	University of Florida	93.859	77,073
R01 GM46951	University of Florida	93.859	469
R01GM030598	Florida State University	93.859	319,781
R01GM058187	Florida State University	93.859	226,313
R01GM065268	Florida State University	93.859	40,980
R01GM066041	Florida State University	93.859	83,048
R01GM066958	Florida State University	93.859	61,319
R01GM068756	Florida State University	93.859	272,592
R01GM072562	Florida State University	93.859	281,215
R01GM073039	Florida State University	93.859	181,561
R01GM073120	Florida State University	93.859	270,678
R01GM081382	Florida State University	93.859	185,579
R01GM082948	Florida State University	93.859	129,498
R01GM083337	Florida State University	93.859	386,505
R01GM084331	University of Central Florida	93.859	29,537
R01GM085165	Florida State University	93.859	9,371
R01GM086892	Florida State University	93.859	300,354
R01GM088187	Florida State University	93.859	191,976
R01GM094424	Florida State University	93.859	388,740
R01GM097381	University of South Florida	93.859	97,996
R01GM099604	Florida State University	93.859	335,080
R01GM099723	Florida State University	93.859	277,463
R01GM102115	Florida State University	93.859	150,300
R01GM102515	University of Central Florida	93.859	134,516
R01GM106174	University of Florida	93.859	41,610
R01GM109459-02	University of South Florida	93.859	198,315
R01GM110077	University of Florida	93.859	67,496
R15GM097326	Florida State University	93.859	64,633
R15GM097723-01A1	University of South Florida	93.859	115,119
R15GM102714	University of Central Florida	93.859	81,074
R15GM110651	Florida Atlantic University	93.859	40,143
R21GM101552	Florida State University	93.859	175,882
R25 GM102149	University of Florida	93.859	185,925
R34 GM102711	University of Florida	93.859	42,858
RGM102486A	University of Florida	93.859	384,253
RR166-732/4689078	Florida State University	93.859	52,643
RR166-732/4693638	Florida Atlantic University	93.859	25,648
SUB# 2108-1037-00-A	Florida Atlantic University	93.859	14,904
T32 GM008721B	University of Florida	93.859	574
U01 GM074492	University of Florida	93.859	2,294,703
U01635-03012011	University of South Florida	93.859	568
R01 HD054554	University of Florida	93.864	166
000342391-017	University of South Florida	93.865	28,114
000388010-021	University of South Florida	93.865	14,765

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000388010-033	University of South Florida	93.865	54,146
0007774A	Florida State University	93.865	26,590
104002	University of Florida	93.865	8,213
105007	University of Florida	93.865	42,115
105373	University of Florida	93.865	138,133
105374	University of Florida	93.865	1,865
105679	University of Florida	93.865	3,035
105735	University of Florida	93.865	72,696
107582	University of Florida	93.865	6,719
107806	University of Florida	93.865	7,883
107846	University of Florida	93.865	27,767
110886	University of Florida	93.865	15,758
110892	University of Florida	93.865	78,147
111684	University of Florida	93.865	453,112
111686	University of Florida	93.865	3,081
1R01HD057116-01A2	Florida Atlantic University	93.865	598,398
1R01HD080096-01	University of South Florida	93.865	67,622
1R21HD074240-01	Florida International University	93.865	146,572
1R21HD075225-01A1	University of South Florida	93.865	73,662
1R21HD075327-01A1	University of South Florida	93.865	144,246
1R21HD076685-01A1	Florida International University	93.865	99,213
1SC2HD072494-01A2	Florida International University	93.865	164,994
2R01HD053776-06	Florida International University	93.865	394,925
3R01HD068421-04	Florida Atlantic University	93.865	36,177
5 P01 HD065647003	University of Florida	93.865	1,221,511
5R01HD050725-05	Florida Atlantic University	93.865	85,801
5R01HD068421-04	Florida Atlantic University	93.865	39,435
5U01HD040497-07	University of South Florida	93.865	4,083
5U01HD040497-14	University of South Florida	93.865	441,280
5U01HD051997-09	University of South Florida	93.865	724,065
6101-S041	University of South Florida	93.865	394,393
7R01HD058005-06	Florida Atlantic University	93.865	292,488
80615	University of Florida	93.865	72,007
85326	University of Florida	93.865	2,311
97756	University of Florida	93.865	7,388
99377	University of Florida	93.865	956
K01 HD064778	University of Florida	93.865	14,633
K01HD052713	University of Florida	93.865	13,485
K02HD064943	Florida International University	93.865	109,176
K08 HD079674	University of Florida	93.865	18,000
P0022128	University of South Florida	93.865	76,385
P50HD052120	Florida State University	93.865	1,514,685
Prime Grant No. 1R01HD067314-02	Florida International University	93.865	7,651
R01 HD033053	University of Florida	93.865	259,597
R01 HD042751	University of Florida	93.865	391,489
R01 HD052682	University of Florida	93.865	546,468
R01 HD056288	University of Florida	93.865	124,861
R01 HD057561	University of Florida	93.865	107,294
R01 HD057871	University of Florida	93.865	231,331
R01 HD059143	University of Florida	93.865	114,590
R01 HD065200	University of Florida	93.865	676,801
R01 HD075635	University of Florida	93.865	56,408
R01HD058869	Florida State University	93.865	193,986
R01HD078410	Florida State University	93.865	52,058
R03 HD071288	University of Florida	93.865	76,296
R13 HD071401	University of Florida	93.865	22,397
R21HD072286	Florida State University	93.865	156,559
R24HD077946	University of South Florida	93.865	266,133
Subaward PO R676993, Prime R01-H058588	Florida International University	93.865	5,065
U01 HD060474	University of Florida	93.865	113,046
U01HD060292-05	Florida State University	93.865	258,715
UFDSP00010020	University of North Florida	93.865	76,899
089009524032131	Florida State University	93.866	65,008
109785	University of Florida	93.866	10,896
110420	University of Florida	93.866	564,626
111030	University of Florida	93.866	82,575
111508	University of Florida	93.866	26,366
116737	University of Florida	93.866	4,303
11-NIH-1036	University of South Florida	93.866	8,513

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1R41AG044956-01A1	University of South Florida	93.866	112,778
2008-03931	University of South Florida	93.866	194,931
2R01AG029421	University of Florida	93.866	28,340
2R15AG028448-02	University of West Florida	93.866	51,544
2R15AG028512-02A1	University of North Florida	93.866	66,718
36-5360-2141-001	University of South Florida	93.866	52,653
3R01AG039495-03	University of South Florida	93.866	373,259
5R01AG032290	University of Central Florida	93.866	218,591
5R01AG032432-05	University of South Florida	93.866	246,762
5R01AG044919-03	University of South Florida	93.866	432,940
89411	University of Florida	93.866	18,322
98239	University of Florida	93.866	13,545
99161	University of Florida	93.866	73,163
99162	University of Florida	93.866	16,601
ADC-039	University of South Florida	93.866	70,585
ADC-046-INI	University of South Florida	93.866	22,073
AFD12038	Florida State University	93.866	124,178
K01 AG031327	University of Florida	93.866	65,851
M178481	Florida State University	93.866	230,130
P01AG009524	University of South Florida	93.866	928,592
P30 AG028740	University of Florida	93.866	625,226
P30AG028740	University of Florida	93.866	191,844
Q-TrackSBIR09012012	University of South Florida	93.866	1,528
R01 AG017994	University of Florida	93.866	2,342
R01 AG018454	University of Florida	93.866	16,904
R01 AG029353	University of Florida	93.866	18,503
R01 AG031769	University of Florida	93.866	90,270
R01 AG033906	University of Florida	93.866	610,465
R01 AG036800	University of Florida	93.866	330,604
R01 AG039659	University of Florida	93.866	522,769
R01 AG042525	University of Florida	93.866	157,443
R01AG033055	University of South Florida	93.866	143,625
R03 AG040400	University of Florida	93.866	31,408
R21 AG031974	University of Florida	93.866	399
R21 AG035054	University of Florida	93.866	6,280
R21 AG044449	University of Florida	93.866	23,421
R21 AG046711	University of Florida	93.866	19,158
R21 AG055969	University of Florida	93.866	139,145
R21AG042813	University of South Florida	93.866	40,456
RO1 AG037984	University of Florida	93.866	372,006
RX 4222-095-USF	University of South Florida	93.866	202,787
S1023409152010	University of South Florida	93.866	59,285
Subaward2001816549/Prime 1R03AG041992-01	Florida International University	93.866	14,755
T32 AG020499	University of Florida	93.866	194,640
U01 AG022376	University of Florida	93.866	12,647,129
U01 AG046139	University of Florida	93.866	737,184
UNC: 5-33278 PRIME: 3R01	University of Central Florida	93.866	112,183
100188	University of Florida	93.867	14,634
100537	University of Florida	93.867	6,007
100538	University of Florida	93.867	2,350
103063	University of Florida	93.867	10,669
104895	University of Florida	93.867	2,839
105043	University of Florida	93.867	6,252
105044	University of Florida	93.867	3,814
106827	University of Florida	93.867	2,518
107853	University of Florida	93.867	166,401
107978	University of Florida	93.867	6,356
109822	University of Florida	93.867	193,326
111327	University of Florida	93.867	65,403
111498	University of Florida	93.867	25,979
111699	University of Florida	93.867	109,748
111700	University of Florida	93.867	10,986
112732	University of Florida	93.867	91,823
113961	University of Florida	93.867	1,814
114300	University of Florida	93.867	49,892
114415	University of Florida	93.867	111,033
114435	University of Florida	93.867	14,012
116399	University of Florida	93.867	58,453
1U10EY021125-01A1	University of South Florida	93.867	3,017

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
2R01EY005129	University of South Florida	93.867	520,534
2R01EY013022-11	Florida Atlantic University	93.867	102,928
5R01HD068421-04	Florida Atlantic University	93.867	404,756
65088	University of Florida	93.867	147,264
67380	University of Florida	93.867	167,104
79082	University of Florida	93.867	120,963
7R01EY019951-03	Florida International University	93.867	1,017,715
82463	University of Florida	93.867	4,442
83738	University of Florida	93.867	9,818
83756	University of Florida	93.867	4,060
85927	University of Florida	93.867	10,108
86482	University of Florida	93.867	2,694
86483	University of Florida	93.867	18,491
89491-A	University of South Florida	93.867	51,095
91060	University of Florida	93.867	3,809
91065	University of Florida	93.867	561
96685	University of Florida	93.867	11,321
96686	University of Florida	93.867	2,012
98658	University of Florida	93.867	2,313
98660	University of Florida	93.867	1,218
98913	University of Florida	93.867	17,613
99097	University of Florida	93.867	51,808
P30 EY021721	University of Florida	93.867	496,444
R01 EY005587	University of Florida	93.867	101,378
R01 EY006225	University of Florida	93.867	10
R01 EY007739	University of Florida	93.867	94,502
R01 EY007883	University of Florida	93.867	315,148
R01 EY012601	University of Florida	93.867	17,703
R01 EY014864	University of Florida	93.867	359,958
R01 EY016459	University of Florida	93.867	220,322
R01 EY018358	University of Florida	93.867	694
R01 EY019688	University of Florida	93.867	33,617
R01 EY020825	University of Florida	93.867	434,780
R01 EY021752	University of Florida	93.867	544,663
R01EY017753	Florida State University	93.867	11,719
R21 EY023543	University of Florida	93.867	151,753
R21EY021876	University of South Florida	93.867	206,196
R24 EY022023	University of Florida	93.867	1,171,975
RS2011134502 PRIME: 1R01E	University of Central Florida	93.867	21,791
U10EY008057	University of South Florida	93.867	75,539
U10EY014660-02	University of South Florida	93.867	2,494
152801/151799	University of South Florida	93.879	3,274
1R01LM01081301	University of Central Florida	93.879	153,329
1R01LM10813001	University of Florida	93.879	217,299
89068	University of Florida	93.879	56,747
89462	University of Florida	93.879	5,056
96016	University of Florida	93.879	19,021
G13LM009832	Florida State University	93.879	11,331
D55HP23207001000	University of Florida	93.884	222,629
C76HF19382	University of Florida	93.887	6,878
H76HA01312009	University of Florida	93.918	269,410
M00000061481	University of Central Florida	93.959	34,196
M00000061725	University of Central Florida	93.959	1,482
M00000066258	University of Central Florida	93.959	15,917
M00000066259	University of Central Florida	93.959	9,569
Y12622LC POM00000058953	University of Central Florida	93.959	14,975
2R01EY013022-12	Florida Atlantic University	93.969	164,232
Prime Award No. UB4HP19066 Subaward #: 661458	Florida International University	93.969	4,563
1D43TW009125-01	Florida International University	93.989	198,501
1R03TW009108-01	University of South Florida	93.989	37,307
5R01TW008508-05REVIS	University of South Florida	93.989	225,339
D43TW009373	University of Florida	93.989	75,491
Prime #:1R25TW009338-01/Subaward #: 00007903	Florida International University	93.989	6,248
R24 TW009546	University of Florida	93.989	21,659
000406190-009	University of South Florida	93.UNK	5,851
080R1GM59884A001A1	University of Florida	93.UNK	2
100282	University of Florida	93.UNK	15,235
101134	University of Florida	93.UNK	527
102964	University of Florida	93.UNK	29,427

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
103725	University of Florida	93.UNK	520,408
103789	University of Florida	93.UNK	397,169
104098	University of Florida	93.UNK	236,650
104099	University of Florida	93.UNK	15,644
104100	University of Florida	93.UNK	20,699
104424	University of Florida	93.UNK	3,743
105294	University of Florida	93.UNK	412
105434	University of Florida	93.UNK	32,746
105903	University of Florida	93.UNK	14,166
105945	University of Florida	93.UNK	2
105958	University of Florida	93.UNK	127,678
106296	University of Florida	93.UNK	4,158
106347	University of Florida	93.UNK	143,815
107379	University of Florida	93.UNK	75,518
107384	University of Florida	93.UNK	8,515
107385	University of Florida	93.UNK	1,859
107386	University of Florida	93.UNK	4,530
107448	University of Florida	93.UNK	7,200
107697	University of Florida	93.UNK	15,707
107878	University of Florida	93.UNK	37,724
108039	University of Florida	93.UNK	7,511
108180	University of Florida	93.UNK	18,803
108416	University of Florida	93.UNK	56,767
108417	University of Florida	93.UNK	15,351
108418	University of Florida	93.UNK	89,476
108419	University of Florida	93.UNK	33,086
108420	University of Florida	93.UNK	40,372
108421	University of Florida	93.UNK	6,699
108422	University of Florida	93.UNK	12,179
108423	University of Florida	93.UNK	504,572
108427	University of Florida	93.UNK	12,500
108438	University of Florida	93.UNK	1,565
108440	University of Florida	93.UNK	6,038
108919	University of Florida	93.UNK	13,996
109640	University of Florida	93.UNK	24,530
109907	University of Florida	93.UNK	309,800
109920	University of Florida	93.UNK	11,749
109960	University of Florida	93.UNK	8,235
110226	University of Florida	93.UNK	138,185
110327	University of Florida	93.UNK	1,834
110423	University of Florida	93.UNK	2,783
110436	University of Florida	93.UNK	4,570
110506	University of Florida	93.UNK	13,862
110507	University of Florida	93.UNK	4,381
110508	University of Florida	93.UNK	22,816
110509	University of Florida	93.UNK	1,175
110520	University of Florida	93.UNK	9,425
110521	University of Florida	93.UNK	1,305
110566	University of Florida	93.UNK	68,894
110567	University of Florida	93.UNK	6,112
110568	University of Florida	93.UNK	3,104
110716	University of Florida	93.UNK	14,263
110749	University of Florida	93.UNK	47,188
111253	University of Florida	93.UNK	13,851
111312	University of Florida	93.UNK	522
111480	University of Florida	93.UNK	3,917
111722	University of Florida	93.UNK	4,745
112251	University of Florida	93.UNK	1,946
112700	University of Florida	93.UNK	39,959
112727	University of Florida	93.UNK	2,171
112729	University of Florida	93.UNK	24,205
112730	University of Florida	93.UNK	2,993
112731	University of Florida	93.UNK	1,963
113071	University of Florida	93.UNK	36,520
113342	University of Florida	93.UNK	13,342
114376	University of Florida	93.UNK	115,149
114403	University of Florida	93.UNK	8,149
114405	University of Florida	93.UNK	10,267
114406	University of Florida	93.UNK	2,782

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
114748	University of Florida	93.UNK	9,381
114828	University of Florida	93.UNK	747
114829	University of Florida	93.UNK	18,474
114830	University of Florida	93.UNK	3,057
114831	University of Florida	93.UNK	2,209
115109	University of Florida	93.UNK	900
115333	University of Florida	93.UNK	2,040
115518	University of Florida	93.UNK	40,738
115803	University of Florida	93.UNK	63,144
115805	University of Florida	93.UNK	5,425
115806	University of Florida	93.UNK	2,202
115807	University of Florida	93.UNK	10,022
111PA	University of Florida	93.UNK	6,795
1R15GM097693-01	Florida Atlantic University	93.UNK	93,265
1U01CA177711-01	Florida International University	93.UNK	86,833
20002011041272	University of Florida	93.UNK	319,184
52636	University of Florida	93.UNK	3,373
5F32AA016449-04	University of South Florida	93.UNK	571
6101-S038	University of Florida	93.UNK	702,686
62094	University of Florida	93.UNK	377
62350	University of Florida	93.UNK	2
65030	University of Florida	93.UNK	81,755
72579	University of Florida	93.UNK	4,000
75922	University of Florida	93.UNK	4,500
75936	University of Florida	93.UNK	1,391
76177	University of Florida	93.UNK	3,959
76332	University of Florida	93.UNK	15,762
81215	University of Florida	93.UNK	226,633
82550	University of Florida	93.UNK	259
85673	University of Florida	93.UNK	632,128
85960	University of Florida	93.UNK	14
89444	University of Florida	93.UNK	2,462
89653	University of Florida	93.UNK	7,480
91502	University of Florida	93.UNK	29,450
93572	University of Florida	93.UNK	46
93576	University of Florida	93.UNK	34,138
94557	University of Florida	93.UNK	133,038
94563	University of Florida	93.UNK	381
95618	University of Florida	93.UNK	156,805
97664	University of Florida	93.UNK	19,339
98208	University of Florida	93.UNK	140,171
98342	University of Florida	93.UNK	32,691
98743	University of Florida	93.UNK	677
98760	University of Florida	93.UNK	59,129
99683	University of Florida	93.UNK	1,377
99702	University of Florida	93.UNK	200,000
99934	University of Florida	93.UNK	57,017
A7EDC9	Florida State University	93.UNK	880
A8E5E8	Florida State University	93.UNK	7,455
F31DE023492	University of Florida	93.UNK	31,504
HHSF223201000090C	University of Florida	93.UNK	203,113
HHSF223201010141A	University of Florida	93.UNK	112,835
HHSF223201310220C	University of Florida	93.UNK	145,307
HHSN261201100510P	University of Florida	93.UNK	117
HHSN263200800022C	University of South Florida	93.UNK	167,366
HHSN26620070023C	University of Florida	93.UNK	1,059,889
HHSN267200800019C	University of South Florida	93.UNK	19,039,191
HHSN267200800019C	University of Florida	93.UNK	582,609
HHSN2722001000043C	University of Florida	93.UNK	1,489,832
HHS-N-276-2011-00004-C	University of Central Florida	93.UNK	2,969
K08 AR064836	University of Florida	93.UNK	89,443
N01 HD0303345	University of Florida	93.UNK	68,211
N62044	University of Florida	93.UNK	4,837
Prime HHSP23320095624WC / Task No. HHSP233	Florida International University	93.UNK	16,287
R01 CA172310	University of Florida	93.UNK	415,267
R01 DE012236	University of Florida	93.UNK	344,338
R01 EY024280	University of Florida	93.UNK	31,026
R01 GM099871	University of Florida	93.UNK	452,394
R21 DC013751	University of Florida	93.UNK	52,655

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2013-2014 EXPENDITURES
R36 HS022384	University of Florida	93.UNK	34,561
Sub 46-312-0212050, Prime HHSP23320095651WC	Florida International University	93.UNK	197,111
U01 FD004950	University of Florida	93.UNK	40,976
U01 HG007269	University of Florida	93.UNK	547,149
UL1TR000457	University of Central Florida	93.UNK	12,775
Total - U. S. Department of Health and Human Services			\$300,760,508
U. S. Corporation for National and Community Service			
12VSSFL009	University of Central Florida	94.013	18,000
Total - U. S. Corporation for National and Community Service			\$18,000
U. S. Department of Homeland Security			
HSFEHQ-09-D-0368	University of North Florida	97.029	33,387
11HM-2X-01-27-05-005	University of West Florida	97.039	1,220
12HM-2X-01-27-05-005	University of West Florida	97.039	3,847
92055	University of Florida	97.039	10,834
97051	University of Florida	97.039	7,854
UF 05 07 0001	University of North Florida	97.039	277
083010/0002251 P.O.# 0000018530	Florida International University	97.061	1,813
4112-35822	Florida International University	97.061	40,014
5-36300	University of North Florida	97.061	55,280
2010-ST-062-000039	Florida International University	97.062	66,855
171-5321A-2PE01	University of West Florida	97.067	33,700
171-5322A-3PE01	University of West Florida	97.067	10,000
171-5323A-4PE01	University of West Florida	97.067	42,500
4815321A2PE01	University of Central Florida	97.067	446
4815322A3PK01	University of Central Florida	97.067	34,475
4815323A4PE01	University of Central Florida	97.067	28,000
4815323A4PK01	University of Central Florida	97.067	22,500
114631	University of Florida	97.UNK	19,484
115957	University of Florida	97.UNK	29,530
UCFPTS001	University of Central Florida	97.UNK	12,791
Total - U. S. Department of Homeland Security			\$454,807
U. S. Agency for International Development			
100397	University of Florida	98.001	61,184
100873	University of Florida	98.001	30,706
111132	University of Florida	98.001	841
112862	University of Florida	98.001	4,039
115243	University of Florida	98.001	3,340
14-476	Florida State University	98.001	51,633
2-330-0213997	Florida State University	98.001	67,910
621-A-00-10-00010-00	Florida International University	98.001	3,937,004
92744	University of Florida	98.001	250,459
AID00AA0A011000060	University of Florida	98.001	1,104,854
AID05120A011000001	University of Florida	98.001	1,956,599
AID-114-LA-10-00004	Florida International University	98.001	1,858,433
AID-624-LA-11-00001	Florida International University	98.001	6,626,277
AID-OFDA-A-13-00041	Florida International University	98.001	147,731
DFD-A-00-08-00259-00	Florida International University	98.001	699,673
EPP-A-00-04-00015-00	Florida International University	98.001	299,774
LWA EEO-A-00-04-00015-00	Florida International University	98.001	2,848,767
106454	University of Florida	98.012	160,402
113399	University of Florida	98.012	44,200
HED 012-9748-LAC-12-03	Florida International University	98.012	242,998
PGA-2000003667	Florida State University	98.012	23,328
109275	University of Florida	98.UNK	3,122
110998	University of Florida	98.UNK	30,879
112799	University of Florida	98.UNK	1,852
112800	University of Florida	98.UNK	2,604
1-330-0213559	Florida State University	98.UNK	271,348
81883	University of Florida	98.UNK	153,171
94890	University of Florida	98.UNK	2,506
AID-114-I-13-00001/AID-114-to-14-00002	Florida International University	98.UNK	21,631
TCCC-USAID-GETF, WADA	Florida International University	98.UNK	228,512
Total - U. S. Agency for International Development			\$21,135,777

STATE OF FLORIDA
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Other Federal Grants			
2012-12062700008	Florida State University	99.UNK	100,149
74321	University of Florida	99.UNK	11,271
Total - Other Federal Grants			\$111,420
Total Research and Development Awards			\$739,117,867

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OTHER REPORTS

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

<u>Report Type/Number</u>	<u>Report Title</u>	<u>Date of Report</u>
Operational Audit 2015-109	<i>Department of Elder Affairs - State Long-Term Care Ombudsman Program and Selected Administrative Activities - Operational Audit</i>	February 2015
Information Technology Operational Audit 2015-101	<i>Florida State University Northwest Regional Data Center - Data Center Operations - Information Technology Operational Audit</i>	February 2015
Operational Audit 2015-045	<i>Agency for Health Care Administration - Financial Management - Operational Audit</i>	November 2014
Information Technology Operational Audit 2015-023	<i>Department of Children and Families - Grants and Other Revenue Allocation and Tracking System (GRANTS) - Information Technology Operational Audit</i>	October 2014
Information Technology Operational Audit 2015-014	<i>Department of Financial Services - Florida Accounting Information Resource Subsystem (FLAIR) - Information Technology Operational Audit</i>	September 2014
Operational Audit 2015-011	<i>Agency for Health Care Administration - Prior Audit Follow-Up and Selected Administrative Activities - Operational Audit</i>	August 2014
Information Technology Operational Audit 2015-007	<i>Department of Education - Federal Family Education Loan Program (FFELP) Program - Information Technology Operational Audit</i>	August 2014
Information Technology Operational Audit 2015-006	<i>Department of Revenue - System for Unified Taxation (SUNTAX) - Information Technology Operational Audit</i>	August 2014
Operational Audit 2015-005	<i>Primary Data Centers Cost Allocation Processes - Operational Audit</i>	July 2014
Operational Audit 2014-201	<i>Department of Education - Class Size Reduction, Information Technology Controls, and Prior Audit Follow-Up</i>	June 2014
Operational Audit 2014-193	<i>Agency for Health Care Administration - Statewide Medicaid Managed Care Program Implementation - Operational Audit</i>	May 2014

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

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INDEX OF FINDINGS BY STATE AGENCY

State Agency Finding Number	Program Title	State Agency Finding Number	Program Title
Florida Agency for Health Care Administration		Florida Department of Education	
2014-001	Net Receivables, Unavailable Revenue, and Grants and Donations	2014-015 2014-016	Special Education Cluster
2014-002	Other Revenue, Expenditures, Current	2014-017 2014-018	Career and Technical Education - Basic Grants to States
2014-005	Schedule of Expenditures of Federal Awards	2014-019	Rehabilitation Services - Vocational Rehabilitation Grants to States
2014-033	Children's Health Insurance Program	Florida Department of Financial Services	
2014-036	Medicaid Cluster	2014-004	Claims Payable, Long-Term Liabilities, and Expenditures, Current
2014-037	Children's Health Insurance Program Medicaid Cluster Refugee and Entrant Assistance - State Administered Programs	2014-046	Homeland Security Grant Program
2014-038	Children's Health Insurance Program Medicaid Cluster Refugee and Entrant Assistance - State Administered Programs	Florida Department of Health	
2014-039	Children's Health Insurance Program Medicaid Cluster	2014-029	Refugee and Entrant Assistance - State Administered Programs
2014-040 2014-041	Medicaid Cluster	2014-034	Children's Health Insurance Program
Florida Department of Children and Families		Florida Department of Transportation	
2014-020	Medicaid Cluster Refugee and Entrant Assistance - State Administered Programs SNAP Cluster Temporary Assistance for Needy Families	2014-012	Highway Planning and Construction Cluster Federal Transit Cluster
2014-022	Adoption Assistance Foster Care - Title IV-E Social Services Block Grant Temporary Assistance for Needy Families	2014-013	Highway Planning and Construction Cluster
2014-023	Block Grants for Prevention and Treatment of Substance Abuse Temporary Assistance for Needy Families	2014-014	Federal Transit Cluster
2014-024	Temporary Assistance for Needy Families	2014-035	Medicaid Cluster
2014-025	Adoption Assistance Block Grants for Prevention and Treatment of Substance Abuse Foster Care - Title IV-E SNAP Cluster Social Services Block Grant Temporary Assistance for Needy Families	Florida Division of Emergency Management	
2014-026 2014-027 2014-028	Temporary Assistance for Needy Families	2014-042	Disaster Grants - Public Assistance (Presidentially Declared Disasters) Hazard Mitigation Grant Program
2014-030	Block Grants for Prevention and Treatment of Substance Abuse Refugee and Entrant Assistance - State Administered Programs	2014-043	Disaster Grants - Public Assistance (Presidentially Declared Disasters) Hazard Mitigation Grant Program Homeland Security Grant Program
2014-032	Children's Health Insurance Program	2014-044	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
Florida Department of Economic Opportunity		2014-045 2014-047	Homeland Security Grant Program
2014-003	Net Receivables, Benefit Payments, and Restricted for Reemployment Assistance	Florida Northwood Shared Resource Center¹	
2014-006	CDBG - State-Administered CDBG Cluster	2014-021	Adoption Assistance Block Grants for Prevention and Treatment of Substance Abuse Foster Care - Title IV-E Medicaid Cluster Refugee and Entrant Assistance - State Administered Programs SNAP Cluster Social Services Block Grant Temporary Assistance for Needy Families
2014-007	Unemployment Insurance Program		
2014-008			
2014-009			
2014-010			
2014-011			
2014-031	Low-Income Home Energy Assistance		

¹ The Florida Northwood Shared Resource Center was transferred to the Florida Agency for State Technology, effective July 1, 2014.

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INDEX OF FINDINGS BY STATE UNIVERSITIES AND COLLEGES

State Universities and Colleges Finding Number	Program Title
Florida Atlantic University	
2014-048	Student Financial Assistance Cluster
2014-049	
Florida State University	
2014-048	Student Financial Assistance Cluster
2014-049	
2014-053	
2014-059	
2014-063	
2014-066	
New College of Florida	
2014-048	Student Financial Assistance Cluster
2014-049	
University of Central Florida	
2014-062	Student Financial Assistance Cluster
University of North Florida	
2014-048	Student Financial Assistance Cluster
2014-049	
University of South Florida	
2014-060	Student Financial Assistance Cluster
2014-069	Research and Development Cluster
University of West Florida	
2014-048	Student Financial Assistance Cluster
2014-049	
2014-051	
2014-067	
Broward College	
2014-048	Student Financial Assistance Cluster
2014-049	
Florida Gateway College	
2014-048	Student Financial Assistance Cluster
2014-049	
Edison State College¹	
2014-048	Student Financial Assistance Cluster
2014-049	

State Universities and Colleges Finding Number	Program Title
Florida State College at Jacksonville	
2014-048	Student Financial Assistance Cluster
2014-049	
Gulf Coast State College	
2014-048	Student Financial Assistance Cluster
2014-049	
Miami Dade College	
2014-057	Student Financial Assistance Cluster
Pasco-Hernando State College	
2014-064	Student Financial Assistance Cluster
Polk State College	
2014-048	Student Financial Assistance Cluster
2014-049	
Seminole State College	
2014-048	Student Financial Assistance Cluster
2014-049	
2014-054	
2014-055	
2014-058	
2014-061	
2014-065	
St. Johns River State College	
2014-048	Student Financial Assistance Cluster
2014-049	
2014-050	
2014-052	
2014-056	
Valencia College	
2014-068	Student Financial Assistance Cluster

¹Edison State College was renamed Florida Southwestern State College, effective July 1, 2014.

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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	Equipment and Real Property Management	Matching Level of Effort, Earmarking	Period of Availability of Federal Funds	Procurement and Suspension and Debarment	Reporting	Subrecipient Monitoring	Special Tests and Provisions
United States Department of Agriculture											
10.551	2014-020	2014-020		2014-020			2014-021	2014-021	2014-021		2014-021
10.561	2014-021	2014-021		2014-021							
10.561									2014-025		
United States Department of Housing and Urban Development											
14.228									2014-006		
14.255											
United States Department of Labor											
17.225	2014-007 2014-008	2014-007 2014-008		2014-008					2014-008 2014-009		2014-008 2014-010 2014-011
United States Department of Transportation											
20.205 ^R 20.219 23.003	2014-012	2014-012								2014-013	2014-012
20.500 20.507 20.525 20.526	2014-012	2014-012							2014-014		2014-012
United States Department of Education											
84.007 84.063 84.268											2014-057 2014-062
84.007 84.033 84.063 84.268			2014-050								2014-054 2014-058
84.063		2014-048 2014-049		2014-048 2014-049							
84.063 84.268				2014-051 2014-052							2014-059 2014-061 2014-053
84.268											2014-055 2014-056 2014-060 2014-063 2014-064 2014-065 2014-066 2014-067 2014-068
84.027 84.173						2014-015 2014-016					
84.048		2014-017				2014-018			2014-018		
84.126		2014-019									
United States Department of Health and Human Services											
93.558	2014-020 2014-021 2014-022 2014-023	2014-020 2014-021 2014-022 2014-023 2014-024		2014-020 2014-021 2014-024	2014-022		2014-021	2014-021 2014-023	2014-021 2014-025 2014-026	2014-022 2014-023	2014-021 2014-024 2014-027 2014-028
93.566	2014-020 2014-021 2014-029 2014-037	2014-020 2014-021 2014-029 2014-037 2014-038	2014-037	2014-020 2014-021			2014-021	2014-021	2014-021 2014-037	2014-030	2014-021 2014-037
93.568						2014-031	2014-031				
93.658	2014-021 2014-022	2014-021 2014-022			2014-022		2014-021	2014-021	2014-021 2014-025	2014-022	2014-021
93.659	2014-021 2014-022	2014-021 2014-022			2014-022		2014-021	2014-021	2014-021 2014-025	2014-022	2014-021

^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	Equipment and Real Property Management	Matching Level of Effort, Earmarking	Period of Availability of Federal Funds	Procurement and Suspension and Debarment	Reporting	Subrecipient Monitoring	Special Tests and Provisions
United States Department of Health and Human Services (Continued)											
93.667	2014-021 2014-022	2014-021 2014-022			2014-022		2014-021	2014-021	2014-021 2014-025	2014-022	2014-021
93.767	2014-032 2014-033 2014-037	2014-032 2014-033 2014-037 2014-038	2014-034 2014-037 2014-039						2014-037		2014-037
93.775 93.777 93.778 ^R	2014-020 2014-021 2014-035 2014-036 2014-037	2014-020 2014-021 2014-035 2014-036 2014-037 2014-038	2014-037 2014-039	2014-020 2014-021			2014-021	2014-021	2014-021 2014-037		2014-021 2014-037 2014-040 2014-041
93.847		2014-069*									
93.959	2014-021 2014-023	2014-021 2014-023					2014-021	2014-021 2014-023	2014-021 2014-025	2014-023 2014-030	2014-021
United States Department of Homeland Security											
97.036	2014-042	2014-042				2014-042			2014-043 2014-044	2014-042	
97.039	2014-042	2014-042				2014-042			2014-043	2014-042	
97.067	2014-045 2014-046	2014-045 2014-046				2014-047			2014-043		

^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, 2014**

STATE OF FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

SUBMITTED IN ACCORDANCE WITH
OMB CIRCULAR A-133

FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

For additional copies, please contact:

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STATE OF FLORIDA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FISCAL YEAR 2013-14

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-045 FA 12-045	Refugee and Entrant Assistance – State Administered Programs (REAP) CFDA No. 93.566	Refugee Medical Assistance claim payments made to providers were not always paid in accordance with established Medicaid policy.	Partially Corrected	First Bullet: The FAHCA continues to review procedures pertaining to the identification and subsequent recovery of claims paid to retro-terminated providers. Upon completion of this review, procedures will be implemented that will allow for the identification and notification of amounts due from retro-terminated providers. Brian Meyer (850) 412-4017
			Finding No Longer Valid	Second Bullet: The audit report listed one claim where the FAHCA did not charge a co-pay for a MediPass recipient. In researching the proposed system fix it was determined that based on the Procedure Code and Diagnosis Code on the claim, the rule used to bypass the copayment was the exemption for “Recipients receiving services or supplies related to Family Planning.” There was no error in the transaction. Cheryl Travis – MCM (850) 412-3416
2013-050 FA 12-057 FA 11-064 FA 10-057 FA 09-055 FA 08-056	Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.777, and 93.778	Medical service claim payments made to providers of Medicaid services were not always paid in accordance with established Medicaid policy and fee schedules.	Partially Corrected	Medicaid/Medicare Crossover Claims: CSR 2642 (Outpatient Crossover Claims - Lessor of Pricing) was implemented April 2014 to make FL MMIS correction. Reprocessing of the claims from FY 2007/2008, 2008/2009 and 2009/2010 is currently in process and the payment recoupment process is expected to be completed by the end of this calendar year. Copayment issue: CSR 2250 was implemented April 17, 2014 to make this correction. Pharmacy Claim with Underpayment: Drug manufacturers provide drug pricing data to First Data Bank (FDB), a third-party entity acting as a clearinghouse for pharmaceutical companies. FDB supplies the pricing data to the Agency’s pharmacy

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<p>system. The Agency does not determine or control when the manufacturers release drug pricing changes or when FDB delivers them. The Agency does have policy and protocols in place to ensure pricing changes are uploaded in a timely manner once received from FDB.</p> <p>Pharmacy rates are loaded weekly on Saturdays to minimize the impact to point of sale for the partner pharmacies. Pharmacies are aware of this schedule and know to reprocess claims when rate changes occur. The Agency does not reprocess pharmacy claims when pricing changes are completed subsequent to payment. This is due to the nature of the point-of-sale submission methodology and claims tracking and reporting mechanisms unique to pharmacy transactions.</p> <p>The pricing change related to the claim noted in the finding was received by the pharmacy system on January 4, 2013. It was uploaded in a timely manner to the pharmacy system on January 5, 2013, only one day after receipt. The effective date of the new rate was December 28, 2012.</p> <p>The claim in the finding was submitted and paid on December 30, 2012. The claim paid correctly at the rate on file at the time of adjudication. It was the responsibility of the pharmacy to void and reprocess the claim once the new rate was loaded. This issue is closed.</p> <p>Inpatient stays greater than 45 days: CSR 2052 (Balanced Budget Act of 1997 (BBA) Claims Edits) was implemented in multiple stages beginning on 06/02/2011. The final portion of this CSR was implemented on 05/23/2013. Currently CMS is reviewing documentation provided by the Agency, for each of the 98 identified claims, which shows that the claims correctly paid in accordance with AHCA policy. The reviewers who originally determined that the claims were paid in error did not take into consideration that the claims are allowed, if</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<p>they have an approved Prior Authorization associated with them.</p> <p>Payment to Retro-terminated provider: We are still awaiting a decision from the Agency's General Counsel's Office on the providers' appeal rights concerning our ability to recoup funds from retro terminations. This information is required before the procedures for recouping monies can be completed. Once the decision has been rendered, procedures will be implemented to notify these providers of amounts due to the Agency for claims paid for services subsequent to the date for which the provider lost Medicaid eligibility.</p> <p>Cheryl Travis - MCM (850) 412-3416</p>
<p>2013-051 FA 12-062 FA 11-067 FA 10-060</p>	<p>Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.777, and 93.778</p>	<p>The Florida Agency for Health Care Administration (FAHCA) continued to record medical assistance related payments to incorrect appropriation categories in the State's accounting records.</p>	<p>Partially Corrected</p>	<p>The original July 1 budget authority for the medical assistance related payments is based upon the results of the Medicaid Expenditures Social Services Estimating Conference (SSEC), which is normally held in December or January. The Bureau of Financial Services has taken steps to modify internal processes to allocate all expenditures to the correct category when paying them originally. Budget amendments are now submitted after each subsequent SSEC to realign the Medicaid Services categories to reflect the results of the latest conference. As the FAHCA transitions to statewide managed care, we will review the possibility of collapsing categories, which allows for an opportunity to align FMMIS categories and FLAIR categories and reduce the need to pay some expenditures out of alternate categories because there is not a one-for-one correlation of categories.</p> <p>Anita Hicks - Financial Services (850) 412-3815</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-052 FA 12-035 FA 11-042 FA 10-063	Medicaid Cluster CFDA No. 93.778	The FAHCA did not ensure that refunds, including those for drug rebates, were accurately reported on the Cash Management Improvement Act (CMIA) Annual Report to the Florida Department of Financial Services (FDFS). In addition, the FAHCA did not always reduce Federal cash draws by the Federal share of drug rebates received.	Fully Corrected	<p>We have refined our process to ensure the accurate reporting of data on the CMIA annual report. This includes the compilation and reconciliation of data on a monthly and quarterly basis to ensure the identification of any errors earlier in the process.</p> <p>The Bureau of Financial Services has developed and implemented a monthly reconciliation of Drug Rebate revenues between the rebates collected by Molina, FAHCA's vendor, and the revenues recorded in FLAIR. All unreconciled items are researched and addressed so that an accurate record of revenues is captured each month. Federal draws are reduced on a weekly basis, as needed, corresponding to Drug Rebate revenues and expenditures. Federal draws are also reduced in the first week following the submission of the CMS 64, when needed, to true-up the reduction for Drug Rebates.</p> <p>Anita Hicks - Financial Services (850) 412-3815</p>
2013-054 FA 12-067 FA 11-070 FA 10-067 FA 09-062 FA 08-059	Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.777, and 93.778	The FAHCA made payments to an ineligible provider.	Partially Corrected	<p>The FAHCA and the Medicaid Fiscal Agent have identified the providers who missed the renewal process and are actively working with the providers to complete their applications. System logic will be implemented in the FMMIS to prevent any further issues once all outstanding renewals are complete. Until then, a monthly report will identify any providers who missed renewal and the FAHCA will manually suspend the provider and direct the fiscal agent to trigger the renewal process.</p> <p>The provider cited in the audit completed renewal and a copy of the agreement covering the audit period was forwarded to HHS. No Federal match money should be owed from the State.</p> <p>Shawn McCauley - MCM (850) 412-3428</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-055 FA 12-069	Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.777, and 93.778	The FAHCA did not always ensure that facilities receiving Medicaid payments met required health and safety standards.	Partially Corrected	<p>As of June 24, 2014 AHCA's Division of Health Quality Assurance (HQA) Field Operations has completed its hiring of the nineteen allocated Fire Protection Specialist and all positions are filled. All surveyors are state certified and nationally recognized by the National Board on Fire Service Professional Qualifications (Pro Board) with the exception of three of the nineteen. One is working to obtain their Pro Board which will be completed by the end of 2014, one has completed the training and is waiting on their certificate and the last one has been on extensive FMLA and was not able to finish the course at this time.</p> <p>Four of the nineteen surveyors required to complete the CMS Basic Life Safety Course (in order to administer federal surveys) should complete the course by the end of October 2014. This training is required for surveyors to independently survey for compliance with life code requirements.</p> <p>Over the past year the Bureau has deployed Life Safety Code (LSC) surveyors from other field offices to Delray Beach and Miami to ensure nursing homes, ICF's and hospital state/federal LSC surveys are up to date and another position was reclassified to a Fire Protection Specialist (LSC Surveyor Position) to help maintain timely and accurate completion of this survey work. We will continue to monitor to ensure the surveys are within the required timeframe.</p> <p>In October 2013 the Bureau of Field Operations updated their policy for conducting LSC inspections. Inspections are conducted annually, but no later than 15.9 months from the previous annual licensure and/or recertification survey.</p> <p>The Bureau's policy for conducting revisits has also been updated. Each field office is responsible to ensure that the surveys are conducted in accordance with state and federal timeframes. If a revisit is needed based on the initial visit, the field office</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<p>manager would determine, based on the survey findings, if an onsite revisit will be conducted. If it is determined an onsite revisit is necessary, the onsite visit would be conducted a minimum of 45 days, but no later than 90 days, following the survey for which noncompliance was determined. Exceptions to the scheduling timeframes may be approved by the Chief of Field Operations and documentation of the approval is maintained by the field office and Quality Assurance lead.</p> <p>The above process will be incorporated into the Licensure & Certification Standard Operating Procedures. This Standard Operating Procedures Manual is currently in the process of being updated and revised to reflect current processes for all provider types regulated by the Division of Health Quality Assurance. The manual is 70% updated as of July 17, 2014 with the expectation that the complete revisions, approval and implementation of all changes will be no later than September 30, 2014.</p> <p>Kim Smoak - HQA (850) 412-4516</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-056 FA 12-070 FA 11-072 FA 10-068 FA 09-064 FA 08-061 FA 07-062 FA 06-066 FA 05-053	Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.777, and 93.778	The FAHCA's established policies and procedures did not provide for the timely issuance of cost report audits of nursing homes and Intermediate Care Facilities for the Developmentally Disabled (ICF-DD). Additionally, the FAHCA had not performed monitoring of the vendor contracted to perform hospital cost report audits.	Partially Corrected	In regards to cost report audits and audits on appeal, an interagency contract has been obtained with the Office of the Attorney General to assist with the backlog of audits on appeal. Settlement of more audits in a timelier manner should be forthcoming. Cost reports are also being addressed and selected for audit as timely as possible. In May 2014, an additional 113 audits have been assigned to various CPA firms. Zainab Day - MPF (850) 412-4080 In regards to the monitoring of the vendor contract to perform hospital cost report audits, the FAHCA has a five year contract with Myers and Stauffer, LLC (MCSL). Under this contract with MCSL, an on-line website is available which allows the FAHCA to review the on-going status of audit work for each hospital's cost report. This report is a real time report that allows a review at any given time. Rydell Samuel - MPF (850) 412-4093
FA 12-064	Medicaid Cluster CFDA No. 93.778	The FAHCA had not resolved issues related to the determination and return of overpayments for Medicare outpatient hospital crossover claims.	Partially Corrected	CSR 2642 (Outpatient Crossover Claims - Lessor Of Pricing) was implemented April 3, 2014 to make this change. Reprocessing of the claims is in progress. The volume of claims that was required for this re-processing took seven weeks to pull. The team is now performing analysis and reviewing edits and the actual recoupment is scheduled to occur Fall 2014. Cheryl Travis - MCM (850) 412-3416

Note: (1) 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-), report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Officials: Justin Senior, Deputy Secretary for Medicaid (FA 2013-045; FA 2013-050; FA 2013-054; FA 2013-056; FA 12-064)
Tonya Kidd, Deputy Secretary for Operations (FA 2013-051; FA 2013-052)
Molly McKinstry, Deputy Secretary for HQA (FA 2013-055)

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES (FDACS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-019 FA 12-016 FA 11-021	State Energy Program CFDA No. 81.041	Florida Department of Agriculture and Consumer Services (FDACS) procedures were not adequate to ensure that all subrecipient audit reports were obtained and reviewed in a timely manner. In addition, FDACS staff did not timely review audit reports to determine whether management decisions and corrective actions were required.	Fully Corrected	The Florida Department of Agriculture and Consumer Services Office of Energy's (FDACS OOE) Policies and Procedures for Grant Management: Section IV, Reporting, outlines the sub-recipient audit review procedures. It requires audit reports to be reviewed within five (5) months of receipt to the Office. Any required management decisions will be issued within six (6) months of receipt, consistent with the requirements of Office of Management and Budget (OMB) Circular A-133. The FDACS OOE has re-visited the receipt of sub-recipient audits for fiscal years 2011 and 2012, and increased its efforts to obtain any audits that were not submitted previously by searching for required audits on-line or contacting the sub-recipients in writing. To date, all applicable sub-recipient audits for FFY 2011 and FFY 2012 have been received and are under review, and all audit tracking logs have been updated to reflect their receipt. Any management decisions or corrective actions resulting from the FDACS OOE's review will impact the sub-recipient's receipt of financial assistance in the future.

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and Title of Responsible Official: Ron Russo, Inspector General

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-011 FA 12-001	SNAP (Supplemental Nutrition Assistance Program) Cluster CFDA Nos. 10.551 and 10.561	The Florida Department of Children and Families (FDCF) could not demonstrate that adequate security had been maintained over electronic benefit transfer (EBT) cards.	Fully Corrected	The Statement on Standards for Attestation Engagement No. 16 (SSAE 16) audit report on Fiserv, Inc. that was provided to the Department was made available to the Auditor General on February 14, 2014. However, the Auditor General determined that the report did not address EBT card security. The correct SSAE 16 audit report on Fiserv, Inc. that addresses EBT card physical security was made available to the Department on April 7, 2014. The report covers the period November 1, 2012 – October 31, 2013, which covers the remaining eight months (November 1, 2012 – June 30, 2013) of the 2012-13 state fiscal year. On June 23, 2014, the Department made this SSAE 16 audit report available to the Auditor General in response to the Records and Information Request for the 2013-14 fiscal year Federal Awards Audit.
2013-034	Temporary Assistance for Needy Families (TANF) CFDA No. 93.558 Foster Care – Title IV E CFDA No. 93.658 Adoption Assistance CFDA No. 93.659	The FDCF did not appropriately allocate dependency case management costs to multiple Federal programs.	Fully Corrected	The Department has implemented procedures to ensure data accuracy before child welfare costs are allocated to federal programs. A supervisory review of the statistical allocations is being performed each month prior to their use for allocation of costs.
2013-035	Various	The FDCF did not always follow established procedures to demonstrate that, prior to entering into a covered transaction with a provider, a determination was made that the provider was not suspended or debarred by the Federal Government.	Fully Corrected	The Department requires providers to submit a certification stating the provider is not suspended or debarred by the State or Federal Government. The Department will highlight this requirement in training.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-036 FA 12-037 FA 11-043	Various	The FDCF did not report applicable subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations. In addition, the FDCF did not obtain the subrecipient's Dun and Bradstreet Data Universal Number System (DUNS) number prior to issuing the subaward.	Partially Corrected	The Department requires the contract managers to provide the pertinent information required by the Federal Subaward Reporting System. The Department will highlight this requirement in training. The Department requires the contract managers to obtain the subrecipient's DUNS number prior to issuing the subaward. The Department will highlight this requirement in training.
2013-037	Various	FDCF procedures were not adequate to ensure that subrecipient audit reports were reviewed and that determinations were timely made regarding whether management decisions and corrective actions were required.	Partially Corrected	For Single Audit Unit (SAU) activities noted in the finding, the vacant full time employee (FTE) position in the SAU was filled in January 2014, after being vacant for six months. Desk reviews are now being completed in a timely manner and review procedures are included in each project in the automated work paper system (IIAMS). The Office of Contracted Client Services will highlight contract manager requirements in training.
2013-038	Various	The FDCF did not always follow established policies and procedures for its monitoring activities and the policies and procedures need enhancement.	Partially Corrected	The Department's desk review process was improved and implemented in fiscal year 2013-2014. Under these improved procedures, quality assurance by team leaders is enhanced. The Contract Monitoring Unit has a July 2014 meeting planned for all monitoring staff to discuss improvements.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-039 FA 12-040 FA 11-046 FA 10-041 FA 09-042 FA 08-037	Temporary Assistance for Needy Families (TANF) CFDA No. 93.558	TANF benefits were not always paid in the correct amount. In addition, data exchange responses received by the FDCF were not always timely processed.	Partially Corrected	<ol style="list-style-type: none"> 1. A refresher TANF Family Cap training session was provided to the regional trainers on May 28, 2014. By August 31, 2014, the refresher training will be provided statewide to eligibility workers and supervisors who process TANF eligibility. The Department also updated the Pre-Service training materials on Family Cap policy on May 28, 2014. 2. Due to additional programming for the Medicaid program, the re-implementation of the Relative Caregiver (RCG) automation has been postponed until the completion of the Medicaid programming. The estimated completion of the RCG automation is March 31, 2015. 3. The two cases with a possible overpayment were referred to Benefit Recovery. On 10/30/13, the Department restored benefits for the one case with a \$98 underpayment. 4. Regarding the 10 cases with Income Eligibility and Verification System (IEVS) data exchanges (DE) that were not processed timely, the Department concurs. However, the Department has prioritized the processing of DEs via guidance from policy transmittal I-09-05-0014, which establishes work priorities. Five of the 10 cases cited were priority DEs. 5. As part of its quality assurance efforts, the Department monitors TANF cases, including priority DEs, to ensure they are processed timely and accurately and requires corrective action, where necessary. Effective 11/2012, the department began statewide targeted TANF reviews.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-040 FA 12-042 FA 11-051 FA 10-043	TANF (Temporary Assistance for Needy Families) Cluster CFDA Nos. 93.558, 93.714, and 93.716	The FDCF did not file a revised TANF Emergency Fund Request Form (Form OFA-100) to correct inaccurately reported actual expenditures for basic assistance and non-recurrent short-term benefits.	Partially Corrected	A revised TANF Emergency Fund Request Form (OFA-100) has been submitted to the Department of Health and Human Services, Administration for Children and Families, however, changes were needed. The final OFA-100 is in the process of being revised and will be submitted in July 2014.
2013-041 FA 12-041 FA 11-048	Temporary Assistance for Needy Families (TANF) CFDA No. 93.558	The FDCF reported incorrect information on the ACF-199 TANF Data Reports.	Partially Corrected	The ACF-199 TANF Data Reports for December 2012 and March 2013 were corrected and resubmitted on December 11, 2013. The Department has received confirmation that the reports were successfully transmitted. Regarding the Number of Months Countable toward Federal Time Limit, measures taken to incorporate the correct code into ongoing programming were completed on December 10, 2013.
2013-042 FA 12-043 FA 11-049 FA 10-042 FA 09-044	Temporary Assistance for Needy Families (TANF) CFDA No. 93.558	The FDCF failed to impose Florida Department of Revenue (FDOR) Child Support Enforcement (CSE) sanctions on uncooperative TANF recipients.	Partially Corrected	Information Technology Services is developing an interface to notify the Florida Department of Revenue when sanction alerts have been posted and to which case the alert posted. This interface will be implemented prior to 12/31/2014, as previously reported.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-043 FA 12-044 FA 11-050	Temporary Assistance for Needy Families (TANF) CFDA No. 93.558	The FDCF did not always properly impose sanctions on TANF recipients who did not comply with work activity requirements.	Partially Corrected	Regarding the three cases cited in error, the Department took the following actions: <ul style="list-style-type: none"> • To remind staff of the correct process to timely and properly impose and lift work sanctions, the Department issued Policy Transmittal I-13-07-0010 on July 1, 2013. • To enhance its quality assurance efforts to ensure work sanctions are processed timely and accurately, effective February 5, 2014, the Department added a work sanctions targeted review to the Quality Management System (QMS), the statewide electronic case review system, for staff to review cases and make corrections where applicable. • The one case with a possible overpayment was referred to Benefit Recovery. A request for the two cases with underpayment was sent to the local areas to review for possible restoration of benefits.
2013-048	Children's Health Insurance Program (CHIP) 93.767	The FDCF did not ensure that capitation payments made to managing entities for the Behavioral Health Network program were accurate.	Partially Corrected	The Department is incorporating specific guidance for appropriate BNet payment procedures into the managing entity (ME) contracts. Also, the Department has implemented a centralized process for reconciling ME invoices with supporting documentation of expenditures, which includes ME payments to BNet providers.
2013-053 FA 12-065	Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.777, and 93.778	Data exchange responses received by the FDCF were not always timely processed.	Partially Corrected	Regarding the 14 cases where the data exchange (DE) response was not processed timely, the department enhanced its quality assurance efforts to ensure the timely and accurate processing of DEs by adding a DE review element to the Medicaid case reviews in the statewide electronic case review system (QMS). Effective as of July 17, 2014, all Medicaid case reviews were updated with the DE review element.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 12-051	Adoption Assistance – Title IV-E CFDA No. 93.659	The FDCF could not provide an accurate detailed listing of Adoption Assistance payments; therefore, the FDCF could not demonstrate that payments were made only on behalf of eligible children. Additionally, the FDCF did not always retain adequate documentation supporting the eligibility of children and, in several instances, made Adoption Assistance payments on behalf of children who were no longer eligible.	Partially Corrected	All the corrective actions have been completed, including the appropriate adjustment of federal financial participation. The error in design of the FSFN financial functionality was corrected in an August 2012 release on a prospective basis. Additional FSFN system requirements identified by CBCs financial staff and DCF during design sessions in December 2012 and January 2013 were corrected in the June 21, 2014 release (R3). CBCs contract managers were trained and are performing random reviews of reconciliations each month between the FSFN OCA Roll Up report and the actual expenditure report, which is used for entry into the state accounting system. Eligibility specialists continue to receive training on eligibility screening and documentation processes (monthly conference calls). They are also periodically reviewing cases.
FA 12-052	Adoption Assistance – Title IV-E CFDA No. 93.659	The FDCF had not sought guidance regarding the applicability of the maintenance of effort (MOE) requirement after being granted a child welfare waiver demonstration project. Absent guidance exempting the FDCF from the MOE requirement, the FDCF could not demonstrate compliance with the MOE requirement regarding State contributions.	Finding No Longer Valid	In a decision letter to the Department, the Administration for Children and Families indicated that it considers this finding closed.
FA 12-073 FA 11-075 FA 10-072	Block Grants for Prevention and Treatment of Substance Abuse (SAPT) CFDA No. 93.959	The FDCF did not meet the SAPT maintenance of effort (MOE) requirement.	Finding No Longer Valid	Substance Abuse and Mental Health Services Administration (SAMHSA) approved Florida's request for a waiver of the MOE requirement for state fiscal year 2011-12 on March 18, 2014.

Note: (1) Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-), report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Jerry Chesnutt, Director of Auditing

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (FDEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-013 FA 12-005 FA 11-058 FA 10-005 FA 09-007 FA 08-002 FA 07-006	Community Development Block Grant (CDBG) CFDA Nos. 14.228 and 14.255	The Florida Department of Economic Opportunity (FDEO) did not ensure that adequate information technology security controls had been established for the e-CDBG application.	Fully Corrected	FDEO implemented corrective action in January 2014 by requiring all FDEO staff needing access to the e-CDBG system to sign the Department's Security Agreement Form. The Department's Access Control Policy Number 5.05.02.11 requires all active internal users of FDEO's information resources to complete a Security Agreement Form.
2013-014 FA 12-006	Community Development Block Grant (CDBG) CFDA Nos. 14.228 and 14.255	The FDEO procedures were not sufficient to ensure the results of monitoring visits were timely communicated to subrecipients.	Fully Corrected	FDEO implemented corrective action in January 2014.
FA 12-017 FA 11-022 FA 10-017	Weatherization Assistance for Low-Income Persons (WAP) CFDA No. 81.042	The FDEO had not implemented procedures to monitor whether certain types of costs incurred by subgrantees were supported by subgrantee records, such as vendor invoices, time and attendance records, and appropriate cost allocation methods.	Fully Corrected	FDEO implemented corrective action beginning with the 2014 WAP subgrantee agreements.
2013-046	Low-Income Home Energy Assistance Program (LIHEAP) CFDA No. 93.568	The FDEO did not report applicable LIHEAP subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations.	Fully Corrected	FDEO implemented corrective action in February 2014.
2013-047	Low-Income Home Energy Assistance Program (LIHEAP) CFDA No. 93.568	LIHEAP program staff did not timely submit monitoring reports to subrecipients.	Fully Corrected	FDEO implemented corrective action in February 2014.

Note: (1) Finding No(s). Refer to audit findings in report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-), report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: James Landsberg, Inspector General

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-021 FA 12-020	Various	The Florida Department of Education (FDOE) did not document the timely reporting of applicable subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations.	Fully Corrected	FDOE subaward data through May 2014 has been uploaded into the FSRS system and the department has supporting documentation which substantiates completeness of the required subaward uploads.
2013-022	Various	The FDOE did not notify local educational agencies (LEAs) of the authority to consolidate Federal, State, and local funds to operate schoolwide programs.	Fully Corrected	The two LEAs (the Florida Virtual School and the Lake Wales Charter School System) were notified on February 26, 2014, of the authority to consolidate Federal, State and local funds in Title I schoolwide programs.
2013-023	Special Education Cluster (IDEA) CFDA No. 84.027 and 84.173	The FDOE did not correctly allocate IDEA funding to LEAs in accordance with Federal regulations.	Partially Corrected	The error in the IDEA, Part B, Preschool allocations (\$450) was corrected. FDOE has been in contact with staff at the USED Office of Special Education Programs (OSEP) seeking guidance on resolution of the remaining issues surrounding the allocation of funds and child counts.
2013-024 FA 12-022 FA 11-027	Special Education Cluster (IDEA) CFDA Nos. 84.027 and 84.173	The FDOE could not provide documentation to support all budgeted amounts used in the State-level maintenance of effort (MOE) calculation.	Not Corrected	FDOE staff have been in contact with USED OSEP staff regarding this finding and how best to resolve the issue of backup documentation from other state agencies.
2013-025 FA 12-023 FA 11-028 FA 10-028	Career and Technical Education – Basic Grants to States (CTE) CFDA No. 84.048	The FDOE did not obtain periodic certifications for employees whose salaries and benefits were paid solely from CTE Program funds. In addition, the FDOE did not fairly state the status of a similar finding in the Summary Schedule of Prior Audit Findings.	Partially Corrected	FDOE has implemented semiannual certifications department-wide for all employees working on a single cost objective; however, collection of the semi-annual certification did not occur during this audit period.
2013-026 FA 12-025 FA 11-029	Career and Technical Education – Basic Grants to States (CTE) CFDA No. 84.048	The FDOE did not meet the Federal MOE requirement and incorrectly reported the non-Federal share of outlays amount on the Final Financial Status Report (FSR).	Not Corrected	FDOE has not received any further guidance from the USED.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-027 FA 12-026 FA 11-030 FA 10-029	Rehabilitation Services – Vocational Rehabilitation Grants to States (VR) CFDA No. 84.126	The FDOE did not obtain periodic certifications for employees whose salaries and benefits were paid solely from VR Program funds. Additionally, the FDOE did not appropriately allocate salary and benefit costs for employees who worked on multiple programs.	Partially Corrected	FDOE has implemented semiannual certifications department-wide for all employees working on a single cost objective; however, collection of the semi-annual certification did not occur during this audit period. Additionally, to properly allocate salary and benefits for employees who work on multiple programs, FDOE will include in its next time study, all DVR personnel who are located within the Turlington building.
2013-028 FA 12-027 FA 11-031 FA 09-023	Rehabilitation Services – Vocational Rehabilitation Grants to States (VR) CFDA No. 84.126	The FDOE did not always ensure that eligibility determinations were made within the time frame required by VR Program regulations.	Fully Corrected	VR conducted the following training/meetings: Area Office Meeting/Training (s) August 2013, October 2013, December 2013, April 2014 and June 2014 Area Director Meeting(s) August 13-15; October 17; December 11; February 19; April 14; June 11 New Counselor Training December 10-11, 2013 Follow Up Training September 17-19, 2013 Performance Reviews were conducted in January 2014.
2013-029	Improving Teacher Quality State Grants (ITQ) CFDA No. 84.367	The FDOE did not correctly allocate ITQ funds to LEAs.	Fully Corrected	Allocations were appropriately adjusted and policies and procedures have been enhanced accordingly to ensure correct allocations going forward.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-030 FA 12-028	School Improvement Grants Cluster (SIG) CFDA Nos. 84.377 and 84.388	The FDOE did not always conduct required monitoring activities as specified in the SIG application.	Fully Corrected	<p>The 62 missing rubrics were completed. In September 2013, the Regional Executive Directors (REDs) completed the Year 3 Rubrics for those school districts requesting a Cohort 1* Year 4 extension (Duval, Jefferson, Orange and Pasco). In November and December the REDs collected Corrective Action Plans for several instances where a school requesting an extension had not met the Year 3 evaluation threshold. On December 11, 2013, the FDOE Bureau of School Improvement (BSI) sent Year 3 Rubrics to the REDs for the remaining Cohort 1 schools; all were completed and returned by March 10, 2014.</p> <p><i>* The original State Agency Response and Corrective Action Plan, sentence 2, contained a typo. Cohort 2 should have read Cohort 1.</i></p>

Note: (1) Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Mike Blackburn, Inspector General

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF FINANCIAL SERVICES (FDFS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 12-077	Homeland Security Grant Program CFDA No. 97.067	The Florida Department of Financial Services (FDFS) did not report applicable Homeland Security Grant Program subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations.	Fully Corrected	The Division of Emergency Management (DEM), as the prime recipient of this award, is the only State agency with access to the FFATA system and is, therefore, responsible for inputting reports into the system. The FDFS submitted the final subrecipient financial information for the 2011 (FM293) and 2012 (FM318) grants to DEM on 2/20/2014. The DEM is the administrator for the 2013 (and subsequent years) fire service allocated Homeland Security Grant Funds. The FDFS no longer administers these grant funds.

Note: (1) Finding No(s). refer to audit findings in report No. 2012-142 (FA 11-).

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 (FDOH)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-012	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) CFDA No. 10.557	The Florida Department of Health (FDOH) did not always maintain appropriate records to support the salary and benefit costs charged to the WIC Program.	Fully Corrected	The Bureau of WIC Program Services continues to follow its reinstated former office procedure to semi-annually collect the <i>Single Federal Award Certification Form</i> for all Bureau staff working 100% on WIC program activities. In addition to the previous status report indicating that forms were completed for the July 2013–December 2013 period, the Bureau has just completed certifications for the January 2014 - June 2014 period.
2013-044 FA 12-046	Refugee and Entrant Assistance – State Administered Programs (REAP) CFDA No. 93.566	The FDOH did not always correctly allocate salary and benefit expenditures charged to REAP.	Partially Corrected	<ol style="list-style-type: none"> 1) The Refugee Health Program was provided a unique program component in the Employee Activity Reports (EARS). This program component will be recognized in the FDOH <i>Time Coding Manual</i>. The unique program component in EARS will also facilitate the proper allocation of salary costs for staff working in the Refugee Health Program through the <i>County Health Department Contract Management System</i>(CONMAN). 2) The new program guidelines and Attachment I were sent to all Refugee Health Program contacts and local health department Administrators and Directors September 23, 2013. Additional budget and expenditure requirements were sent to Refugee Health Program contacts and local health department Directors and Administrators October 29, 2013. 3) County program expenditures will be reviewed on a trimester basis to evaluate allowable and appropriate expenditures. Staff salary charges will be cross-referenced with EARS coding to ensure proper allocations have been made. County program budgets were submitted by November 22, 2013 and the program collects trimester expenditure reporting on February 10, June 10, and October 10. 4) Salary allocation corrections were made for the employees at DOH-Miami-Dade and DOH-Sarasota employees on or before November 20, 2013.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF HEALTH (FDOH)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-049 FA 12-055 FA 11-063 FA 10-054	Children's Health Insurance Program (CHIP) CFDA No. 93.767	FDOH procedures were not sufficient to prevent the accumulation of a significant cash balance in the CHIP capitation account.	Partially Corrected	FDOH continues to: 1. Reconcile cash monthly. 2. Request capitation rate adjustments at the Social Services Estimating Conference as reflected in the expenditure analysis; and/or; 3. Adjust claims made to the Agency for Health Care Administration (AHCA) to maintain an appropriate cash balance. 4. Schedule a meeting with the auditors to discuss the appropriate cash balance necessary to cover 10% reserve and one month's claims.
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.	Fully Corrected	Statewide implementation of the Third-Party Administrator system was completed April 1, 2014.
2013-057 FA 12-072	HIV Care Formula Grants CFDA No. 93.917	Eligibility determination procedures were not sufficient to ensure that only eligible individuals received AIDS Drug Assistance Program (ADAP) benefits.	Fully Corrected	The ADAP Program coordinates with the HIV/AIDS Section's reporting unit on Medicaid matches. All ADAP clients are in the CAREWare database that is matched with AHCA on a weekly basis. The ADAP Program office has determined that running a match daily or weekly is an undue burden on local CHD staff members, and that monthly Medicaid matches yield adequate results for identifying clients who have become Medicaid eligible. Once a monthly match is complete, the ADAP office submits the information to the local CHDs for review and reconciliation. The corrective action has been fully implemented by the program. Ongoing review and assessment will continue.

Note: (1) Finding No(s). refer to audit findings in report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-), report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Michael J. Bennett, Director of Auditing

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF MANAGEMENT SERVICES (FDMS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-031 FA 12-030	Various	Reconciliations for the Statewide Cost Allocation Plan (SWCAP) disclosed that the Florida Department of Management Services had funds with excessive balances.	Fully Corrected	The Department made a payment to HHS on July 7, 2014 for the SWCAP payment from the Purchasing Operating Trust Fund to address excess balance. The Department will continue to make payments to reduce any excess balance until a change can be implemented to reduce the fee.

Note: (1) Finding No(s). refer to audit findings in report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Kelly McMullen, Bureau Chief of Finance and Accounting Services and Debra Forbess, Director of Administration

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF REVENUE (FDOR)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-015	Unemployment Insurance CFDA No. 17.225	The Florida Department of Revenue (FDOR) did not adequately monitor the service provider's internal controls related to the collection of data for unemployment taxes.	Fully Corrected	The service provider completed the contract requirement of obtaining an SSAE 16 audit report. The completed report was received and reviewed in May 2014. The report did not yield any deficiencies warranting corrective action by the service provider.
2013-042 FA 12-043	Temporary Assistance for Needy Families (TANF) CFDA No. 93.558	The Florida Department of Children and Families (FDCF) failed to impose FDOR Child Support Enforcement (CSE) sanctions on uncooperative TANF recipients.	Fully Corrected	2013-042: FDOR completed the cleanup of reporting noncooperation in April 2014, and we continue to work with our counterparts at FDCF as they are working to implement three major system modifications in the next 6 months. FA 12-043: In response to this finding, the Program provided the file to the Office of the Auditor General (OAG) on November 18, 2013, containing the additional requested data fields. This was in accordance with the OAG's annual audit.

Note: (1) Finding No(s). refer to audit findings in report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Marie Walker, Director of Auditing

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-018 FA 12-011	Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, and 20.003	The Florida Department of Transportation (FDOT) did not always ensure that Highway Planning and Construction Cluster subaward data was timely reported in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS).	Fully Corrected	Internal process and procedures have been enhanced to help ensure that key data elements are reported timely in FSRS. This includes the earlier checking of the FSRS for new entries and the implementation of a shorter time period for processing and dissemination of that data to the program areas responsible for reporting. These enhancements were fully implemented by February 12, 2014.

Note: (1) Finding No(s). refer to audit findings in report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Joe Kowalski, Deputy Comptroller

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT (FDEM)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-058 FA 12-076	Disaster Grants – Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036 Homeland Security Grant Program CFDA No. 97.067	The Florida Division of Emergency Management (FDEM) did not report applicable subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations.	Not Corrected	<p>Disaster Grants – Public Assistance (Presidentially Declared Disasters) (CFDA No. 97.036)</p> <p>Entering FFATA data did not occur during the time period covered in this audit, however since July 2014, much progress has been made toward compliance. The primary reason for this delay was the implementation of the FACTS requirement. This requirement took precedence due a statutory deadline that mandated the entry and upload of all contract data/documentation into FACTS prior to any payments submitted for payment. Prior to July 2014, DEM had one OPS full time position dedicated to implementing and maintaining both FACTS and FFATA, subsequent to July 2014, two part-time positions have been performing these duties. At this point, since FACTS is up to date, running smoothly and only requires updates; DEM has made significant progress toward meeting compliance with FFATA requirements. DEM has developed a spreadsheet for the program area to enter the applicable information for each subaward. The program is forwarding this information on a weekly basis to meet the reporting requirement. FFATA staff has contacted the FFATA helpdesk to ensure compliance with the “over \$25,000 requirement”, since all Public Assistance Funding Agreements are non-financial until the project worksheets are written and approved by FEMA. DEM will enter data into FFATA when an obligation cumulatively meets the \$25,000 threshold.</p> <p>Homeland Security Grant Program (CFDA No. 97.067)</p> <p>Entering this data did not occur during the time period covered in this audit, however since July 2014, much progress has been made toward compliance. The primary reason for this delay was the implementation of the FACTS requirement. This requirement took precedence due a statutory deadline that mandated the</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT (FDEM)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				entry and upload of all contract data/documentation into FACTS prior to any payments submitted for payment. Prior to July 2014, DEM had one OPS full time position dedicated to implementing and maintaining both FACTS and FFATA, since July 2014, two part-time positions have been performing these duties. At this point, since FACTS is up to date, running smoothly and only requires updates; DEM has made significant progress toward compliance with FFATA requirements. DEM has developed a spreadsheet for the program area to enter the applicable information for each subaward. The program is forwarding this information on a weekly basis to meet the reporting requirement. FFATA staff is uploading the data, however, we are continuing to work with the program areas to ensure accuracy (i.e., DUNS number, descriptions, etc.) prior to publishing the subaward data in FFATA/FSRS.
FA 11-077 FA 10-074 FA 09-077 FA 08-081	Disaster Grants – Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	The FDEM made payments without adequate documentation to demonstrate that costs were allowable and reasonable.	Partially Corrected	FEMA deobligated the \$64,716.06 duplicate payment amount and FDEM invoiced the applicant for the duplicate payment. The applicant has filed an appeal to FEMA related to the de-obligation.
FA 10-075 FA 09-078 FA 08-084 FA 07-070	Disaster Grants – Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	The FDEM was continuing its efforts to reconcile the payments made to one subgrantee to the final costs of closed projects.	Fully Corrected	FDEM concurred with this finding, all final inspection versions of the relevant PW's have been submitted to FEMA for review, approval and obligation. At this time FEMA is working on obligating the final inspection versions. Through offsetting of funds, the SMARTLINK account for this event has been reimbursed for this subgrantee based on the final inspection versions written by the State. The subgrantee will have to determine whether or not to appeal any deobligations resulting from these final inspection versions.

Note: (1) Finding No(s). refer to audit findings in report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-), report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Ronnie Atkins, Deputy Inspector General

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGRICULTURAL AND MECHANICAL UNIVERSITY (FAMU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-061 FA 12-080	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.007, 84.063, and 84.268	Satisfactory Academic Progress (SAP) policies and procedures were not adequate. Ineligible students received Title IV HEOA funds.	Partially Corrected	<p>The University assessed its policies and procedures for SAP appeals and enhanced those procedures and established guidelines to ensure that rulings are applied more consistently. The enhancements to the SAP policy include:</p> <ul style="list-style-type: none"> • Placing a limit of two (2) on the number of SAP appeals. • Instituting priority deadlines for submission of SAP appeals. • Enhancing the representation of the SAP appeals committee to include representatives from both Academic Affairs and Student Affairs. • Enhancing the review criteria to include an increased focus on the students' record of academic performance and progression, and prior appeals in order to make a decision on appeals. • Revising the requirements of the academic plan that students must submit along with the SAP appeal. <p>The SAP policies were validated by Ernst and Young September 2013. In the June 24, 2013 Preliminary Audit Determination letter, the U.S. Department of Education requested additional information.</p> <ol style="list-style-type: none"> 1. A list of all undergraduate applicants who submitted a SAP appeal for eligibility to receive Title IV funds from the 2011-2012 award year, the reason for the appeal and the number of appeals for the year. 2. A list of all 2011-2012 SAP appeal awardees that were determined ineligible during this review process. 3. A copy of the University's current SAP policy. <p>The University complied with all instructions contained in the Final Audit Determination letter dated March 7, 2014 and returned \$4,848,282 in questioned costs to the United States Department of Education.</p> <p>The University re-evaluated all of the 2012-2013 SAP appeals and summarized the amounts that may require return to the Department of Education (USED). The University will contact USDOE regarding submission of the review to USDOE for final determination of amounts owed.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGRICULTURAL AND MECHANICAL UNIVERSITY (FAMU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-077 FA 12-096	SFA Cluster CFDA No. 84.268	Exit counseling materials were not timely provided for FDSL student loan borrowers who graduated, withdrew, or ceased to be enrolled at least half-time.	Partially Corrected	The University reviewed, revised and implemented enhancements of its exit counseling procedures. The enhancements include: <ul style="list-style-type: none"> • Improving methods for timely communication and Information-sharing between the Office of Financial Aid and the Registrar. • Developing more comprehensive list of queries and reports to improve efficient execution of the Exit Counseling process and to ensure notification within the timeframe required for withdrawals, graduates, and students who cease to be enrolled at least half-time. The query to identify students dropping below half-time due to withdrawing or not earning a passing grade had not been fully implemented at June 30, 2014.
FA 11-032	State Fiscal Stabilization Funds Cluster (SFSF) CFDA No. 84.397	Questioned costs were charged to the grant for unallowable purposes.	Finding does not warrant further action	Two years have passed since the finding was reported; neither the Federal agency nor the pass-through agency is following up on the finding; and a management decision has not been issued.

Note: (1) Finding No(s). refer to audit findings in report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Richard E. Givens, Vice President of Audit & Compliance

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA GULF COAST UNIVERSITY (FGCU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Fully Corrected	Corrective actions on items cited during the audit were completed by June 30, 2014.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Fully Corrected	Corrective actions on items cited during the audit were completed by February 2014.

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and Title of Responsible Official: Linda Bacheler, Assistant Vice President of Administrative Services, University Controller

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE UNIVERSITY (FSU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-020	Various	The NWRDC did not have a complete record of all hardware and systems software changes and had not documented the testing, approval, and implementation of some systems software changes. Additionally, certain security controls related to user authentication needed improvement.	Fully Corrected	As stated in the report, NWRDC was in the midst of implementing a new change control system during the audit. The migration to the new system, based on RemedyForce, was completed in May 2013. As per the previous year's audit report, NWRDC made improvements to its security controls by June 30, 2013.
2013-076 FA 12-098 FA 11-109	Student Financial Assistance Cluster CFDA No. 84.268	Enrollment status changes were not always timely reported to NSLDS for FDSL student loan borrowers.	Partially Corrected	The semester enrollment file code changes were made as part of the cutover to the new system with every expectation that the programmatic changes would correct the finding. However, further discussion with the Clearinghouse revealed that the data changes we made did not have the intended effect because of the additional edits and processes the Clearinghouse applies to preparing the file for transmittal to NSLDS. We are currently in discussions with the Clearinghouse to explore alternate submittal files that might be used for the purpose of reporting academically dismissed students.
FA 12-100 FA 11-114 FA 10-108 FA 09-108	Research and Development (R&D) Cluster CFDA Nos. Various	Indirect costs charged as direct costs did not appear to qualify as allowable direct charges.	Fully Corrected	USDHHS, Division of Cost Allocation (DCA), issued the following opinion: "The audit recommended that Florida State University seek an opinion and clarification from this Office as to whether the grantee is using CAS exemptions that meet the criteria for unlike circumstances. DCA has reviewed the relevant documentation, and, as a result, determined that the grantee has appropriate procedures in place to ensure that it is using CAS exemptions that meet these criteria. Accordingly, we believe that the procedures put in place by the grantee are sufficient to satisfy the recommendation cited in the audit report for which we have resolution responsibility."

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE UNIVERSITY (FSU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 12-105 FA 11-119	R&D Cluster CFDA Nos. Various	Rates used for recharge centers were not in compliance with OMB Circular A-21 requirements.	Fully Corrected	As of 6/30/14 all auxiliaries have been reviewed at this time and placed on a biennial review schedule by the Budget Office. The billing rates and rate methodologies are reviewed at least annually by auxiliary personnel, and updated as needed to reflect changes in costs or pricing policies. Additionally, our Inspector General's Office has begun conducting internal audits of our auxiliaries.

Note: (1) Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Officials: 2013-020 Tim Brown, Executive Director, NWRDC
2013-076, FA 12-098, FA 11-109 Kim Barber, University Registrar
FA 12-100, FA 11-114, FA 10-108, FA 09-108 Olivia Pope, Associate Vice President for Research
FA 12-105, FA 11-119 Pam Ray, Sponsored Research Administration Director

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF CENTRAL FLORIDA (UCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No. (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-062	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.063 and 84.268	Institution personnel did not consistently apply the institution's Satisfactory Academic Progress policy to all students. Ineligible students received Title IV HEOA funds.	Fully Corrected	SFA adjusted the Satisfactory Academic Progress policy as of Spring 2014.
2013-073	SFA Cluster CFDA Nos. Various	The institution needed to improve its procedures for determining the last day of attendance for students who unofficially withdrew and received Title IV HEOA funds.	Partially Corrected	The Registrar Office has revised its communication process and notifies SFA of any changes to the academic program proactively. We will begin the review of the unofficial withdrawals for Spring 2013 in September 2014. The completion of this review is expected to be done by November 2014.
2013-074	SFA Cluster CFDA Nos. 84.063 and 84.268	The institution did not always document attendance in at least one class and return applicable funds for students who received Title IV HEOA funds.	Partially Corrected	SFA has implemented a process to document attendance in courses where students received W grades for the 2012-13 and 2013-14 academic years. We have begun the process of collecting attendance data for the 2012-13 academic year, as well as Fall 2013 and Spring 2014. Summer 14 withdrawals are on-going as of this time. We will begin collecting that data after the withdrawal deadline. As of June 30, 2014 UCF is identifying how to document attendance in classes for the Fall 2014 semester.
2013-080	Research and Development (R&D) Cluster CFDA No. 81.UNK	Recharge center policies and procedures were not always sufficient to ensure compliance with OMB Circular A-21 regarding service charges applied to R&D grants. One grant's indirect cost rate was applied to recharge costs, resulting in questioned costs.	Partially Corrected	UCF is enhancing its recharge center procedures pertaining to operating guidelines and cost assignments, and we have provided a preliminary version of these procedures to the auditors. UCF has corrected the account code error for the transactions that resulted in the \$12,650 finding and has transferred the unallowable indirect cost charge off of project account No. KNDJ-0-40339-03 (Task Order 3). The final project invoice will reflect the corrected expenditure balance per the General Ledger. UCF is performing a retroactive analysis of recharge service costs on Federal grants as recommended.

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and Title of Responsible Officials: Alicia Keaton, Financial Aid Director
Douglas Backman, Director of Compliance, Office of Research & Commercialization

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

UNIVERSITY OF FLORIDA (UF)

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-016	Academic Exchange Programs – Scholars CFDA No. 19.401	The institution did not always properly monitor Federal grant expenditures to ensure expenditures were allowable, reasonable, necessary, and adequately documented.	Fully Corrected	The University has contacted the Federal grantor and a refund was processed on 1/31/14. The University has a continual improvement process which is strengthening procedures over charging costs to Federal Grants. For instance, the University has hired a Quality Assurance auditor whose sole responsibility is post audit reviews of the appropriateness of sponsored program charges. Also, procedures have been enhanced to include a closer, more detailed, review of expenditures at project closeout. In addition, employee reimbursement audit procedures have been strengthened to more closely evaluate similar requests for payments in the future.
2013-072 FA 12-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Procedures were not always adequate to determine withdrawal dates for unofficial withdrawals and attendance in at least one class was not always documented for students that received Title IV HEOA funds.	Fully Corrected	As a result of the Auditor General's finding Number 2013-072, the Office for Student Financial Affairs (SFA) requested confirmation of attendance from faculty on 83 students who unofficially withdrew from the University of Florida (UF) during the Fall 2012 term. Based on that request, 23 students were reported by faculty to have had grade changes since the Fall 2012 term ended. SFA, working in concert with the Office of the University Registrar (OUR) and the University Bursar (UB), has reevaluated the Federal aid eligibility of those students and has returned to the appropriate federal Title IV accounts the portion of the original awards that were made based on the previously reported grades. The programs and the corresponding total amounts of the returns are as follows: <ul style="list-style-type: none"> • Federal Pell Grant Program \$2,372.94 • Federal Direct Subsidized Student Loans \$4,430.06 • Federal Direct Unsubsidized Student Loans \$16,924.74 • Total reimbursed to Federal accounts \$23,727.74

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF FLORIDA (UF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<p>SFA has provided documentation to the Auditor General with detailed information concerning the transactions made to correct the student files cited.</p> <p>The enhancements made by UF in the Spring 2013 term that address the audit finding resulting in the return of federal aid for the students referenced above will ensure that faculty assign appropriate grades for students who unofficially withdraw from classes prior to the end of the term.</p>
2013-079	Research and Development (R&D) Cluster CFDA No. 81.086	The institution did not always properly monitor Federal grant expenditures to ensure expenditures were allowable, reasonable, necessary, and adequately documented.	Fully Corrected	The University has a continual improvement process that is strengthening controls over charging costs to Federal Grants. For instance, the University has hired a Quality Assurance auditor whose sole responsibility are reviews of the appropriateness of sponsored program charges. Also, procedures have been enhanced to include a closer, more detailed, review of expenditures at project closeout. However, no system of internal controls can ensure that 100% of allowable expenditures are charged to the appropriate Federal grants. We do believe the University's procedures are sufficient to ensure that the allowable expenditures are charged to appropriate federal grants and that errors, such as these, are infrequent, are usually found and corrected before the grant is closed and comprise an immaterial amount of charges to Federal grants.

Note: (1) Finding No(s). refer to audit findings in report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Kim C. Simpson, Interim Assistant Vice President and University Controller

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF NORTH FLORIDA (UNF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-063	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.063 and 84.268	Satisfactory Academic Progress policies and procedures were not adequate. Ineligible students received Title IV HEOA funds.	Fully Corrected	

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and Title of Responsible Official: Anissa J. Agne, Director of Student Financial Aid

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF WEST FLORIDA (UWF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Partially Corrected	All remediation steps outlined for this finding have been completed except for one monitoring report and the completion of a policy and procedure for periodic access reviews. This policy/procedure is being drafted and should be in place by the September 2014 implementation date originally defined in our response. Note that all corrective actions have been taken in the Banner system, as the legacy CICS system is being retired at the conclusion of Summer 2014 term. Complete details of corrective steps implemented, which are considered sensitive and security-related, are available for review.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Partially Corrected	All corrective steps outlined for this finding have been completed in the Banner system, except for one monitoring report that is being developed now. However, the first disbursement of financial aid from Banner will be for the Fall 2014 term. Since that disbursement process has not yet occurred, we are awaiting the final results to confirm all remediation steps are active and functioning. We will verify full correction is in place by the September 2014 implementation date originally defined in our response. Complete details of corrective steps implemented, which are considered sensitive and security-related, are available for review.

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and Title of Responsible Official: Michael Dieckmann, Chief Information Officer

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
EASTERN FLORIDA STATE COLLEGE (EFSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institutions information technology (IT) resources needed improvement.	Fully Corrected	The College has developed system reports by functional area that list all users and their system access. Functional managers are required to periodically review these access reports, note changes, and certify that access is appropriate for each user's job responsibilities.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting IT resources needed improvement.	Fully Corrected	The College has developed and implemented procedures to monitor student financial aid activity related to this condition. These procedures will identify the specific activity related to this condition and verify that such activity is appropriate and authorized.

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and Title of Responsible Official: Cindy Anderson, Controller and Interim Director of Financial Aid/Veteran Affairs

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA GATEWAY COLLEGE (FGC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 12-089	Student Financial Assistance (SFA) Cluster CFDA No. 84.063	Improvements were needed over the institution's procedures for determining and returning Title IV HEOA funds to applicable Federal programs for students that officially and unofficially withdraw. Also, procedures to notify students, NSLDS, or USED of any grant overpayments needed improvement.	Fully Corrected	Due to a change in personnel responsible for drafting the letters and R2T4 calculations, some students weren't notified properly of the student portion of grant overpayment. The institution provided additional training to personnel. In addition, revised letters were forwarded to effected students. All withdrawal dates for the academic year 2012-2013 were checked on November 13, 2013 to ensure the dates were accurate and R2T4 calculations were performed correctly. All overpayments have been returned and updates to student's accounts have been reported to COD as of November 20, 2013.

Note: (1) Finding No(s). refer to audit findings in report No. 2013-161 (FA 12-).

Name and Title of Responsible Official: Becky Westberry, Financial Aid Director

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE COLLEGE AT JACKSONVILLE (FSCJ)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-064	Student Financial Assistance (SFA) Cluster CFDA No. 84.063	Satisfactory Academic Progress policies and procedures were not adequate. Ineligible students received Title IV HEOA funds.	Partially Corrected	Funds totaling \$3,666 were returned to USDOE on 04/29/2014. The SAP policy was deleted from the Administrative Procedure Manual on 06/24/2014. The SAP policy is a part of the Financial Aid policies and procedures handbook and has been revised to ensure compliance with Federal regulations. Review of a statistical sample was in progress.

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and Title of Responsible Official: Cleve E. Warren, Chief Financial Officer

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
GULF COAST STATE COLLEGE (GCSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Partially Corrected	The IT and FA staff have reviewed the recommendations by the Auditor General's staff. Some changes to FA staff's individual system access have been made to address concerns. Staff continually review and adjust current practices, procedures, policies, and individual system access to ensure the greatest protection of confidential information and College assets. More changes to individual access will be made in the coming year in an attempt to satisfy the concerns.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Not Corrected	The IT and FA staff have reviewed the recommendations by the Auditor General's staff. Some reports have been created to monitor certain changes, but they have yet to be run and reviewed regularly. Subsequent to June 30, 2014, the Financial Aid Office has been periodically running and reviewing the reports.
2013-071 FA 12-090	SFA Cluster CFDA Nos. 84.063 and 84.268	Improvements were needed over procedures for documenting students' last date of attendance to determine whether a return of Title IV HEOA funds is required for unofficial withdrawals.	Fully Corrected	GCSC's procedures have improved in regards to information dissemination and training of faculty about the last date of attendance. Additional internal verification procedures have been added to ensure the last date of attendance reported is based on supporting documentation. If there are any errors, corrections are made within the required timeframe.

Note: (1) Finding No(s). refer to audit findings in report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Chris Westlake, Director of Financial Aid

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
HILLSBOROUGH COMMUNITY COLLEGE (HCC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-070 FA 12-079 FA 11-103 FA 10-101	Student Financial Assistance (SFA) Cluster CFDA No. 84.063	The institution's procedures for returning Title IV HEOA funds for students that officially and unofficially withdrew needed improvement.	Fully Corrected	The College's R2T4 policy has been updated to use the midpoint for all students that have received all F grades (unofficial withdrawals) unless a last date of attendance was provided. College procedures have been updated to ensure official withdrawals are identified and R2T4 calculations are completed and funds are returned by the Federal deadline.
FA 12-083	SFA Cluster CFDA No. 84.063	Students not meeting satisfactory academic progress requirements received Title IV HEOA funds, contrary to Federal regulation.	Fully Corrected	The College had the option to implement the new SAP regulations starting Summer 2011 or Fall 2011. HCC chose to use Fall 2011. All SAP terminology has been updated to match the required terminology provided by the Federal Department of Education.
FA 10-091	SFA Cluster CFDA Nos. 84.063 and 84.268	Attendance was not documented accurately or timely to determine eligibility for Federal PELL grants. Recalculations were not performed as required and overawards resulted.	Fully Corrected	The College has updated its policy to require the WN grade (no attendance) be reported 9 days after the start of the term. This allows the necessary time to adjust awards prior to refunds being issued to students.

Note: (1) Finding No(s). refer to audit findings in report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Kenneth Ray, Jr., Vice President, Student Services and Enrollment Management

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
INDIAN RIVER STATE COLLEGE (IRSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Fully Corrected	More restrictive access controls protecting the Institution's information technology (IT) resources were implemented immediately upon notification of this recommendation. Specifically, this access control was enhanced in September 2013. In addition, procedures were implemented to strengthen appropriate separation of responsibilities and to ensure periodic review of IT access privileges by an Administrator with read-only access. The College is not disclosing specific details of the corrective action taken which is consistent with the Auditor General's approach so as to avoid the possibility of compromising the Institution's information. It should be noted that while these access control changes are beneficial in enhancing security, there was no finding of misappropriated or misallocated funds.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Fully Corrected	Monitoring controls protecting the Institution's information technology (IT) resources were implemented immediately upon notification of this recommendation. The monitoring controls were enhanced in September 2013. In addition, procedures were implemented to strengthen ongoing monitoring of system changes. The College is not disclosing specific details of the corrective action taken which is consistent with the Auditor General's approach so as to avoid the possibility of compromising the Institution's information. It should be noted that while these monitoring control changes are beneficial in enhancing security, there was no finding of misappropriated or misallocated funds.

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and title of Responsible Official: Sheryl Vittitoe, Vice President of Financial Services/Chief Financial Officer

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
MIAMI DADE COLLEGE (MDC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Fully Corrected	Access has been reviewed for all users with ProSam or Odyssey Student Financial Services access, and restricted or eliminated where not required for the user's job responsibilities. Audit reports have been added to monitor certain user actions going forward.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Partially Corrected	Internal audit reports have been added for transactions that represent changes to student ISIRs and samples are reviewed periodically for compliance. USDOE has received and is considering the recommendations outlined by the auditors and conveyed by MDC to capture the ID of users who make changes to ISIRs within their system.

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and Title of Responsible Official: Mercedes Amaya, Associate Vice Provost - Student Financial Services

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
NORTH FLORIDA COMMUNITY COLLEGE (NFCC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-067 FA 12-086	Student Financial Assistance (SFA) Cluster CFDA No. 84.063	Pell disbursement dates and amounts in COD did not always agree with actual disbursement dates and amounts as required.	Fully Corrected	NFCC Computer Services has provided programmatic changes which show actual disbursement dates in our internal data files and accurately report disbursement dates to COD. The necessary changes were final on June 20, 2013, and the new programs were fully utilized during the 2013-14 fiscal year.
FA 12-094	SFA Cluster CFDA No. 84.063	The institution's procedures were not adequate to ensure the timely return of unclaimed Title IV HEOA funds to applicable Federal programs.	Fully Corrected	Procedures are now followed which include timely review of all unclaimed funds and a contact process for students. These procedures provide for the return of all unclaimed Title IV funds within the allowed time frame beginning in the 2013-14 fiscal year.

Note: (1) Finding No(s). refer to audit findings in report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Amelia Mulkey, Dean of Administrative Services

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
NORTHWEST FLORIDA STATE COLLEGE (NWFSO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Partially Corrected	This finding addressed the ability of Financial Aid employees to update students' Title IV eligibility and SAP status while also having the ability enter disbursement overrides. The College reviewed the situation, but because there are so few Financial Aid employees, it is not practicable to remove any of the system capabilities. Instead, it was decided that the Dean of Students would perform periodic reviews of sample transactions to ensure their integrity. It is listed as partially corrected at June 30, 2014 because the plan was developed, but the actual reviews did not begin until July, 2014.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Partially Corrected	This finding is similar to Finding No. 2013-059, but addressed the ability of certain staff to update students' ISRS information without supervisory review. The College developed a plan for the all ISRS changes to be initiated by the individual making the change, and to be forwarded to two levels of review, also documented by initials. This one is also listed as partially corrected at June 30, 2014 because the plan was developed, but the actual review process did not begin until July, 2014.
2013-065 FA 12-084 FA 11-086 FA 10-088	SFA Cluster CFDA Nos. 84.007, 84.033, 84.063, and 84.268	Satisfactory Academic Progress standards were not complied with and ineligible students received Title IV HEOA funds. Pending resolution with USED.	Partially Corrected	Still pending at June 30, 2014. The Decision of the Secretary on our appeal was received at the end of July, and funds were returned to USDOE in August.

Note: (1) Finding No(s). refer to audit findings in report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Randall White, Vice President for Administration and CFO

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
PALM BEACH STATE COLLEGE (PBSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059 FA 12-078 FA 11-081 FA 10-084 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	The College has initiated and documented the practice of a triple review and approval of everyone who has read or write access to the financial aid system. This review is completed at the end of each month.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Fully Corrected	All employees who don't have a specific need/purpose have been identified and their access to the system has been terminated. In addition, if an employee needs temporary access to the financial aid system that employees is granted access only for the amount of time needed and then the access is terminated. These logs are also reviewed monthly and signed by 3 layers of management.

Note: (1) Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Richard Becker, Vice President of Administration & Business Services

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
PASCO-HERNANDO STATE COLLEGE (PHSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-075	Student Financial Assistance (SFA) Cluster CFDA No. 84.268	Enrollment status changes were not always accurately or timely reported to NSLDS for FDSL student loan borrowers.	Partially Corrected	The College has enhanced procedures to improve the timely reporting to NSLDS for FDSL student loan borrowers.

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and Title of Responsible Official: Kenneth Burdzinski, Vice President of Administration and Finance

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
POLK STATE COLLEGE (POLK SC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059 FA 12-078 FA 11-081 FA 10-084 FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Partially Corrected	As a compensating control, access is being monitored on a monthly basis by the Quality Assurance and Compliance Coordinator. Monthly staff activity within the Financial Aid system is being reviewed using reports specially created for this purpose. The review process will be expanded to improve document review and associated results.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Partially Corrected	Access is being monitored on a monthly basis by the Quality Assurance and Compliance Coordinator. Monthly staff activity within the Financial Aid system is being reviewed using reports specially created for this purpose. The review process will be expanded to improve document review and associated results.
2013-069 FA 12-091 FA 11-101 FA 10-105	SFA Cluster CFDA No. 84.063	The institution's procedures for determining and returning Title IV HEOA funds for students that officially withdrew needed improvement.	Fully Corrected	The College has moved to a weekly review process of Return of Title IV reports to ensure the timely process and return of the unearned Title IV HEOA funds to applicable Federal programs for students that officially withdraw.

Note: (1) Finding No(s). refer to audit findings in report No 2010-165 (FA 09-), report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Reggie Webb, Vice President for Student Services

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA (SCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059 FA 12-078 FA 11-081	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Fully Corrected	An Access Control Committee has been created that reviews access control-related standards, policies and procedures. The Committee also monitors role changes including employee separation to ensure timely modification and/or removal of access.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Fully Corrected	A process for exception reporting of Student Financial Aid Services employees has been implemented. The process provides for a monthly review of exceptions, overrides, and changes in SAP status. Reports are reviewed by the Assistant Director and Director of Financial Aid. As well, the Vice President for Business and Administrative Services reviews and investigates potential discrepancies in the reports.

Note: (1) Finding No(s). refer to audit findings in report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Julia M. Jakway, Vice President for Business and Administrative Services

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
ST. JOHNS RIVER STATE COLLEGE (SJRSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Partially Corrected	The College completed remediation of identified access issues for access previously granted and is in the process revising access and developing additional compensating controls as necessary.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Partially Corrected	In October 2013 the College began a remediation plan to improve monitoring and protection of confidential data and, as of June 2014, is in the process of implementing new monitoring software and procedures.

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and Title of Responsible Official: Mike Hawkins, Chief Information Officer

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
ST. PETERSBURG COLLEGE (SPC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Fully Corrected	SPC has ensured that the current access privileges are enforced and an appropriate separation of incompatible duties is in place. Employee roles have been reviewed and are now restricted to only those functions necessary for their assigned job responsibilities.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Fully Corrected	The College conducts an annual review of access privileges for FAS employees along with monthly monitoring of all award adjustments. In addition, privileges are reviewed for newly hired employees or those that may change positions within the College.

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and Title of Responsible Official: Michael Bennett, Associate Vice President Financial Assistance Services

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

VALENCIA COLLEGE (VC)

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Fully Corrected	Valencia made a number of access changes immediately as part of the review process. As of June 30, 2014, procedures have been modified and reports created to validate access on a regular basis.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Fully Corrected	As of June 30, 2014, procedures have been modified and reports created to monitor access update processes on a regular basis.
2013-066	SFA Cluster CFDA Nos. Various	Satisfactory Academic Progress policy was not consistently applied to all students, which could result in ineligible students.	Fully Corrected	As of November 2013, Valencia has revised processes to include CLEP, AP and Military credit into the attempted hours for calculation in SAP. These credits are now included in attempted and completed credits so the SAP percentage of completion calculation is accurate.
2013-068	SFA Cluster CFDA Nos. 84.063 and 84.268	The institution did not always correctly calculate and timely return Title IV HEOA funds for students who officially withdrew.	Partially Corrected	As of January 2014, Valencia created a weekly report that identifies changes in student enrollment and sends requests to faculty and Admission Staff to update last date of attendance for more timely and accurate response. In addition, academic leaders receive a weekly report of those who have not responded in 7 days. Follow up with specific faculty occurs from their Dean. HR procedures were developed to document faculty who did not comply. This enables the financial aid office to accurately report and calculate return of federal funds in the necessary time frame. At the end of the Spring term, there were some but greatly reduced number of W grades for which the faculty did not report Last Date of Attendance until the end of the term. (less than 100 grades out of over 12,000 W grades). Not all of the 100 grades were for students on financial aid.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
VALENCIA COLLEGE (VC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-078	SFA Cluster CFDA No. 84.268	Exit counseling materials were not always timely provided for FDSL student loan borrowers who graduated, withdrew, or ceased to be enrolled at least half-time.	Partially Corrected	As of October 2013, Valencia implemented programmatic queries in the system to identify students required to receive exit loan notifications. The College is in the process of revising the notification instructions.

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and Title of Responsible Official: Dr. Joyce C Romano, Vice President for Student Affairs