



AGENDA

**THE UNIVERSITY OF WEST FLORIDA
BOARD OF TRUSTEES**

Audit & Operations Committee Meeting

May 23, 2014 - 9:00 a.m.

**Scenic Hills Country Club
8891 Burning Tree Rd. Pensacola, FL 32514**

Call to Order/Roll Call. Susan O'Connor, Chair

Chair's Greeting. Susan O'Connor, Chair

Action Item(s):

- 1. Acceptance of Financial Statement Audit of the Institute of Human & Machine Cognition FY2012/13**
- 2. Acceptance of Florida Auditor General Bright Futures Audit FY2012/13**
- 3. Acceptance of Florida Auditor General Federal Funds Audit FY2012/13**
- 4. Acceptance of UWF Internal Audits:**
 - a. M&S and Equipment Fees – Chemistry Department**
 - b. M&S and Equipment Fees – Art Department**
- 5. Acceptance of PCard Audits - 3rd Quarter 2014**
- 6. Approval of IAMC Work Plan for 2014/15 and 2015/16**
- 7. Acceptance of Revised BEI Financial Statements**
- 8. Approval of Florida Auditor General Financial Statement Audit FY 2012/13**

Information Item(s):

- 1. Annual Internal Control Review**
- 2. Internal Auditing Update**

Other Committee Business:

Adjournment

UWF Board of Trustees Meeting
Audit and Operations Committee
May 23, 2014

Issue: External Audit: Financial Statement Audit of Direct Support Organization—Florida Institute of Human and Machine Cognition (IHMC)

Proposed action: Acceptance

Background information:

Organizations affiliated or through the University of West Florida (aka Direct Support Organizations) must be audited annually and presented to the University of West Florida. The Florida Institute for Human and Machine Cognition audit has been completed for fiscal year ending June 30, 2013.

Per the Affiliation Agreement between UWF Board of Trustees and the IHMC, dated April 30, 2004, Item 9 states:

9. Financial Audit. The IHMC, at its sole expense, shall have an independent certified public accountant prepare an annual postaudit of the corporation's financial accounts and the financial accounts of any authorized and approved subsidiary. Copies of the annual audit report shall include management letters and the IHMC shall submit to the University of West Florida Board of Trustees, the Auditor General, and the Board of Governors for review."

To ensure compliance with the agreement, the associate vice president for Internal Auditing and Management Consulting performed a cursory review and determined compliance regarding annual financial audit exists.

This report contained no findings.

Recommendation: Acceptance

Implementation Plan: None

Fiscal Implications: Fiscal oversight by the UWF Board of Trustees of organizations affiliated with or through the University of West Florida.

Supporting document:

Financial Statement Audit Report for the Florida Institute of Human and Machine Cognition for fiscal year ending June 30, 2013

http://uwf.edu/trustees/May23_14/FSARFIHMC63013.pdf

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Facilitator/Presenter: Betsy Bowers, Associate Vice President, bbowers@uwf.edu, 474-2636

FLORIDA INSTITUTE FOR HUMAN AND MACHINE COGNITION, INC.

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012

FLORIDA INSTITUTE FOR HUMAN AND MACHINE COGNITION, INC.

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Florida Institute for Human and Machine Cognition, Inc.
Pensacola, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Florida Institute for Human and Machine Cognition, Inc. ("IHMC") (a nonprofit organization), which comprise the statements of financial position as of June 30, 2013 and 2012, and the related statements of activities, and cash flows for the years then ended, and the related notes to the financial statements.

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 an opinion on these financial statements based on our audits. We conducted our audits 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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of IHMC as of June 30, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of general and administrative expenses are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 16, 2013, on our consideration of IHMC's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, 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 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 IHMC's internal control over financial reporting and compliance.



Pensacola, Florida
September 16, 2013

FLORIDA INSTITUTE FOR HUMAN AND MACHINE COGNITION, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2013 AND 2012

ASSETS

	2013	2012
Cash	\$ 5,418,203	\$ 3,970,230
Grants, contracts, and other receivables	1,757,413	2,224,869
Prepaid expenses	99,919	73,441
Property and equipment, net	6,742,734	6,946,781
Financing costs and other assets, net	28,512	44,622
Total Assets	\$ 14,046,781	\$ 13,259,943

LIABILITIES AND NET ASSETS

Liabilities:		
Accounts payable	\$ 146,974	\$ 322,279
Accrued payroll and related liabilities	296,621	286,235
Refundable advances	8,081	123,856
Note payable	3,757,070	3,872,120
Total liabilities	4,208,746	4,604,490
Commitments and Contingencies	--	--
Net Assets:		
Unrestricted	9,771,317	8,037,203
Temporarily restricted	66,718	618,250
Total net assets	9,838,035	8,655,453
Total Liabilities and Net Assets	\$ 14,046,781	\$ 13,259,943

The accompanying notes are an integral
part of these financial statements.

FLORIDA INSTITUTE FOR HUMAN AND MACHINE COGNITION, INC.
STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
Change in Unrestricted Net Assets:		
Support, Revenue and Reclassifications:		
Research and development grants and contracts -		
Federal and pass-through grants	\$ 4,562,638	\$ 5,453,535
Other grants and contracts	5,027,897	4,674,888
Legislative appropriation	3,169,404	1,897,864
Contributions	897,645	162,102
Other revenue	41,772	20,392
Net assets released from restrictions	608,857	650,385
Total support, revenue and reclassifications	14,308,213	12,859,166
Expenses:		
Program services -		
Research and development grants and contracts	10,338,493	10,385,652
Other program services	75,600	45,981
Total program services	10,414,093	10,431,633
Supporting services -		
Fundraising services -		
Salaries and employee benefits	7,261	6,669
Other fundraising expenses	26,630	79,156
	33,891	85,825
General and administrative	2,126,115	2,183,963
Total supporting services	2,160,006	2,269,788
Total expenses	12,574,099	12,701,421
Change in unrestricted net assets	1,734,114	157,745

The accompanying notes are an integral
part of these financial statements.

FLORIDA INSTITUTE FOR HUMAN AND MACHINE COGNITION, INC.
STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2013 AND 2012
(Continued)

	<u>2013</u>	<u>2012</u>
Change in Temporarily Restricted Net Assets:		
Contributions	57,325	922,861
Loss from uncollectible restricted pledges	-	(7,092)
Net assets released from restrictions	<u>(608,857)</u>	<u>(650,385)</u>
Change in temporarily restricted net assets	<u>(551,532)</u>	<u>265,384</u>
Change in Net Assets	1,182,582	423,129
Net Assets, Beginning of Year	<u>8,655,453</u>	<u>8,232,324</u>
Net Assets, End of Year	<u><u>\$ 9,838,035</u></u>	<u><u>\$ 8,655,453</u></u>

The accompanying notes are an integral
part of these financial statements.

FLORIDA INSTITUTE FOR HUMAN AND MACHINE COGNITION, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
Cash Flows From Operating Activities:		
Change in net assets	\$ 1,182,582	\$ 423,129
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities -		
Depreciation and amortization	500,302	539,450
Bad debt expense	-	1,037
Loss on uncollectible restricted pledges	-	7,092
Changes in operating assets and liabilities -		
Grants, contracts, and accounts receivable	457,154	(623,769)
Pledges receivable	10,302	17,858
Prepaid expenses	(26,478)	(30,399)
Accounts payable	(175,305)	95,824
Accrued payroll and related liabilities	10,386	(188,608)
Refundable advances	(115,775)	(1,059,518)
Net cash provided by (used in) operating activities	1,843,168	(817,904)
Cash Flows From Investing Activities:		
Purchases of property and equipment	(280,145)	(291,089)
Cash Flows From Financing Activities:		
Principal payments of note payable	(115,050)	(110,073)
Net Increase (Decrease) in Cash	1,447,973	(1,219,066)
Cash at Beginning of Year	3,970,230	5,189,296
Cash at End of Year	\$ 5,418,203	\$ 3,970,230
Supplemental Disclosure of Cash Flow Information:		
Interest paid	\$ 169,218	\$ 174,757

The accompanying notes are an integral
part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

FLORIDA INSTITUTE FOR HUMAN AND MACHINE COGNITION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose:

Florida Institute for Human and Machine Cognition, Inc. (“IHMC”) was organized as a Florida not-for-profit corporation on February 25, 2004, pursuant to Section 1004.447, Florida Statutes, exclusively as an information-technology related organization for research, education, scientific advancement, and economic development.

Basis of Accounting:

IHMC follows standards of accounting and financial reporting prescribed for not-for-profit organizations. It uses the accrual basis of accounting, which recognizes revenue when earned and expenses as incurred.

Basis of Presentation:

Net assets, revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of IHMC and changes therein are classified as follows:

Permanently restricted net assets are subject to donor-imposed stipulations that the assets be maintained permanently, but permit IHMC to use or expend part or all of the income derived from the donated assets for either specified or unspecified purposes. IHMC had no permanently restricted net assets at June 30, 2013 and 2012.

Temporarily restricted net assets are subject to donor-imposed stipulations that can be fulfilled by actions of IHMC pursuant to those stipulations or that expire by the passage of time.

Unrestricted net assets are not subject to donor-imposed stipulations, or the donor-imposed restrictions have expired. Unrestricted net assets may be designated for specific purposes by the action of the Board of Directors, or may otherwise be limited by contractual agreements with outside parties.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Legislative Appropriation:

Support from legislative appropriation represents amounts received from the Florida state budget, general revenue fund. During the years ended June 30, 2013 and 2012, IHMC received an additional \$430,220 and \$440,000, respectively, from the general fund through the University of Central Florida, an affiliated organization.

FLORIDA INSTITUTE FOR HUMAN AND MACHINE COGNITION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributions:

Contributions are reported as temporarily restricted if the donor limits the use of the donated assets. When the restrictions expire, these temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statement of activities as *net assets released from restrictions*. Donor-restricted contributions are classified as unrestricted revenues if the restrictions are met in the same reporting period in which the contributions are received.

Unconditional promises to give are reported when the pledges are received at the present value of their net realizable value. Conditional promises to give are not recorded in the financial statements.

Noncash contributions are recorded at fair market value at the time of donation.

In-Kind Contributions:

Donated services are recognized if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by IHMC. The computation of value for the contributions is based on the fair value of the contributed occupancy and donated services at the date received. These in-kind contributions are reported as support and expense in the period received.

Grants and Contracts:

Revenue from grants and contracts, awarded to and accepted by IHMC, is recognized as earned, that is, as the related allowable costs are incurred or the performance of milestones is achieved under the grant or contract agreements.

Facilities and administrative costs recovered on grants and contracts are recorded at rates established by IHMC with its Federal cognizant agency, or predetermined by the non-Federal sponsor. Facilities and administrative cost rates for government grants and contracts are subject to audit, and subsequent final settlements, if any, are recorded as current period adjustments. Management believes the impact of any future settlements to be immaterial to the financial statements.

Financing Costs:

Financing costs, including legal and other expenses associated with the issuance of IHMC's debt, have been capitalized and are being amortized on a straight-line basis over the terms of the related debt. Accumulated amortization was \$82,904 and \$66,794 at June 30, 2013 and 2012, respectively.

FLORIDA INSTITUTE FOR HUMAN AND MACHINE COGNITION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment:

Property and equipment are recorded at cost or at their estimated fair value at date of donation. Depreciation is provided using the straight-line method over the estimated useful lives of the assets as follows:

Building	30 years
Computers and software	3-5 years
Machinery and equipment	5-10 years
Furniture and fixtures	5 years
Vehicle	5 years
Robotics	3-5 years

Additions and betterments of \$5,000 or more are capitalized, while maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently. Costs of equipment that are acquired or constructed for research and development activities are generally expensed; however, equipment acquired or constructed which have alternative future uses in research and development projects or otherwise are also capitalized.

Refundable Advances:

Refundable advances represent funds received by IHMC, from grantor agencies that have not been spent at the end of the year. Advances must be returned to the grantor agency if not spent for their intended purpose within the grant period unless re-appropriated or extended by the grantor.

Advertising Costs:

Advertising costs are expensed when incurred.

Income Taxes:

IHMC is a nonprofit organization exempt from federal income taxes under Internal Revenue Code Section 501(c)(3) and has been classified by the Internal Revenue Service as a public charity. Accordingly, no provision for income taxes has been provided in the accompanying financial statements. With few exceptions, IHMC is no longer subject to examination by tax authorities for years before 2010.

Subsequent Events:

Management has evaluated subsequent events through September 16, 2013, the date which the financial statements were available for issue.

FLORIDA INSTITUTE FOR HUMAN AND MACHINE COGNITION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012

NOTE 2 - GRANTS, CONTRACTS AND OTHER RECEIVABLES

At June 30, 2013 and 2012, amounts due from grantor and other contracting agencies were as follows:

	<u>2013</u>	<u>2012</u>
Research and development grants and contracts -		
Federal and pass-through grants	\$ 827,187	\$ 807,849
Other grants and contracts	896,409	1,341,564
Other receivables	<u>33,817</u>	<u>75,456</u>
	<u>\$ 1,757,413</u>	<u>\$ 2,224,869</u>

Management considers all grants, contracts and other receivables at June 30, 2013 and 2012 to be fully collectible; therefore, no allowance for uncollectible accounts has been established.

NOTE 3 - PROPERTY AND EQUIPMENT

Property and equipment is comprised of the following:

	<u>2013</u>	<u>2012</u>
Land	\$ 1,142,640	\$ 1,142,640
Buildings	5,717,750	5,711,851
Computers and software	965,427	906,688
Machinery and equipment	901,785	847,905
Robotics	725,258	570,392
Furniture and fixtures	164,023	157,262
Vehicle	24,130	24,130
Art collection	<u>5,950</u>	<u>5,950</u>
	9,646,963	9,366,818
Less accumulated depreciation and amortization	<u>2,904,229</u>	<u>2,420,037</u>
	<u>\$ 6,742,734</u>	<u>\$ 6,946,781</u>

Depreciation and amortization expense for the years ended June 30, 2013 and 2012 was \$500,302 and \$539,450, respectively.

FLORIDA INSTITUTE FOR HUMAN AND MACHINE COGNITION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012

NOTE 3 - PROPERTY AND EQUIPMENT (Continued)

Certain fixed assets of IHMC were purchased with federal, state and local grants and contracts. As a result, if such assets are disposed, the granting agency that participated in the funding of the purchase has a contractual right to participate in the proceeds from the disposition. Also, at the end of the project for which the asset was purchased, the granting agency has the right to reclaim such equipment. IHMC accounts for these items separately until final release of the item has been received by IHMC.

In September 2008, IHMC received a grant for \$958,300 from the U.S. Department of Commerce's Economic Development Administration (EDA) for the renovation of the Ocala, Florida facility. The grant restricts the use of the building to research and development, unless an alternate purpose is approved by the grantor agency administrators. The EDA has determined the useful life of the project for purposes of this restriction to be 20 years.

NOTE 4 - NOTE PAYABLE

In May 2008, the Pensacola-Escambia County Promotion and Development Commission ("the Commission") issued \$4,292,500 industrial revenue bonds to provide financial assistance to IHMC for the refinance of debt with the University of West Florida Foundation, Inc. The bonds are payable solely from payments received from the underlying financing agreement with a term of 7 years, bearing interest at a rate of 4.43%, and secured by the property financed. Upon repayment of the bonds, ownership of the facilities transfers to IHMC. Pursuant to the financing and leasing agreements, IHMC has agreed to make rental payments to the Commission sufficient to pay all principal and interest amounts. IHMC executed and delivered a promissory note to the Commission, who has assigned to a Lender all rights to receive payments from IHMC related to these agreements. The Commission has no obligation in any manner for repayment of the bonds.

Maturities of the note payable are as follows:

Year ending June 30,

2014	\$ 120,250
2015	<u>3,636,820</u>
	<u>\$ 3,757,070</u>

FLORIDA INSTITUTE FOR HUMAN AND MACHINE COGNITION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012

NOTE 5 - NET ASSETS

Temporarily restricted net assets include contributions restricted by donors for specific purposes that have not yet been accomplished and unconditional promises to give with payments due in future periods to be used for the activities of IHMC. Temporarily restricted net assets at June 30, 2013 and 2012 are presented as follows:

	2013	2012
Educational Outreach Youth Programs	\$ -	\$ 57,140
Innovation In Action Campaign	-	528
MINA project	48,217	558,985
Other	18,501	1,597
	\$ 66,718	\$ 618,250

NOTE 6 - RETIREMENT PLANS

IHMC established a defined contribution retirement plan that operates under Section 403(b) of the Internal Revenue Code on March 1, 2005. The purpose of the plan is to provide retirement benefits for participating employees. Benefits are provided through Teachers Insurance and Annuity Association (“TIAA”), College Retirement Equities Fund (“CREF”). The plan year begins on July 1 and ends on June 30. All benefits under the Plan are fully funded and provided through the funding vehicle(s) selected by the participant. Benefits are not subject to, nor covered by, federal plan termination insurance.

The plan covers substantially all employees except part-time and leased. IHMC contributes 11% of eligible employee’s compensation on a bi-weekly basis. Contributions to the plan amounted to \$695,231 in 2013 and \$670,767 in 2012.

In addition to the defined contribution plan, IHMC also established an elective deferral plan with TIAA CREF. To participate, an eligible employee must enter into a written salary reduction agreement with IHMC. Under the salary reduction agreement, the employee’s salary (paid after the agreement is signed) is reduced and the amount of the reduction is applied as premiums to the funding vehicles available under this plan.

IHMC has established an elective deferral plan that operates under Section 457(b) of the Internal Revenue Code. To participate, an eligible employee must enter into a written salary reduction agreement with IHMC. Under the salary reduction agreement, the employee’s salary (paid after the agreement is signed) is reduced and the amount of the reduction is applied as premiums to the funding vehicles available under this plan’s provider, Edward Jones.

FLORIDA INSTITUTE FOR HUMAN AND MACHINE COGNITION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012

NOTE 7 - RELATED PARTY TRANSACTIONS

Prior to the creation of IHMC as a separate nonprofit entity, the Institute for Human and Machine Cognition (“UWF IHMC”) performed information-technology research as a research division of the University. To assist in the transition of UWF IHMC activities to IHMC, the University and IHMC have entered into an affiliation agreement (“the agreement”) that addresses IHMC’s use of or participation in University programs and services, including monies, personnel or services, and the use of facilities. One member of IHMC’s Board of Directors serves on the Board of Trustees for the University. This individual is asked to abstain from voting on items before the Board of Directors that will be funded by the University.

NOTE 8 - COMMITMENTS AND CONTINGENCIES

Concentration of Credit Risk - Uninsured Cash Balances:

IHMC maintains cash balances with three banks. In addition to the FDIC coverages provided by the three banks, the demand deposit accounts held at one bank are also protected under the Chapter 280, Florida Statutes, Public Fund Deposit Collateral Program. At June 30, 2013, IHMC had cash balances in excess of insured limits of approximately \$1,313,000.

Line of Credit:

IHMC has a revolving, unsecured, \$2,000,000 line of credit with a financial institution. The line of credit carries interest of 2.5% over the one month LIBOR rate and expires on April 30, 2014. IHMC had no amounts outstanding as of June 30, 2013 and 2012 under the line of credit.

Lease Commitments:

IHMC is leasing three office spaces, one apartment, and a vehicle. The leased property located at 127 South Alcaniz Street, Pensacola, Florida, is dedicated to IHMC’s administrative function. This lease expires in September 2016. The leased properties located at 100 South Alcaniz are dedicated to the robot prototype research. Those leases expire in November 2014. The leased property located at 44 S. Magnolia Avenue, Ocala, Florida, is personal living space provided to an employee. This lease expires in November 2013. The leased vehicle is used for IHMC’s general purpose. This lease expires in March 2015.

FLORIDA INSTITUTE FOR HUMAN AND MACHINE COGNITION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012

NOTE 8 - COMMITMENTS AND CONTINGENCIES (Continued)

Lease Commitments (Continued):

Future minimum lease payments under these leases are as follows:

<u>Year ending June 30,</u>	
2014	\$ 181,387
2015	100,869
2016	56,049
2017	<u>14,115</u>
	<u>\$ 352,420</u>

Rental expense for these leases for the years ended June 30, 2013 and 2012 was \$173,928 and \$117,845, respectively.

Contingencies:

Grants and contracts require the fulfillment of certain conditions as set forth in the applicable agreements. Failure to fulfill the conditions could result in the return of funds to the grantors or contracting agencies. Although that is a possibility, IHMC deems the contingency remote, since by acceptance of the grants and contracts and their terms, it has structured the objectives of IHMC to meet the provisions of the agreements.

In July 2008, IHMC received an Economic Incentive Grant for \$550,000 from the Marion County, Florida, Board of County Commissioners (“the County”). The grant funding is to be used at IHMC’s discretion for recruitment, advertising, operations and administration associated with the startup of the research facility in Ocala, Florida. The grant requires IHMC to comply with various conditions for the employment and compensation of employees at the facility through April 2017. Failure to comply with these conditions could result in the return of all or part of the grant funding to the County. For the year ended June 30, 2012, IHMC expended \$243,683 under the grant.

SUPPLEMENTARY INFORMATION

FLORIDA INSTITUTE FOR HUMAN AND MACHINE COGNITION, INC.
SCHEDULES OF GENERAL AND ADMINISTRATIVE EXPENSES
YEARS ENDED JUNE 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
Salaries	\$ 2,416,310	\$ 2,292,686
Payroll taxes	150,459	144,886
Employee benefit programs	365,679	350,144
Administrative travel	116,595	156,971
Meals and entertainment	29,414	32,326
Insurance	101,830	90,106
Legal and professional	390,915	415,924
Occupancy, including in-kind	503,548	465,190
Interest expense	169,218	174,757
Repairs and maintenance	11,338	8,110
Office expenses	170,184	175,928
Telephone	55,152	48,502
Lobbying costs	118,440	124,405
Licenses and fees	8,398	14,229
Memberships and continuing education	24,829	25,539
Employee morale and welfare	17,323	14,079
Other	47,918	67,601
Depreciation and amortization	500,302	539,450
Indirect applied overhead, payroll taxes and employee benefits	<u>(3,071,737)</u>	<u>(2,956,870)</u>
Total General and Administrative Expenses	<u><u>\$ 2,126,115</u></u>	<u><u>\$ 2,183,963</u></u>

FLORIDA INSTITUTE FOR HUMAN AND MACHINE COGNITION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2013

Federal Grantor, Pass-through Grantor, Program or Cluster Title	CFDA Number	Pass-through Agency's Identifying Number	Federal Expenditures
<u>Research and Development Cluster:</u>			
<u>Office of Naval Research</u>			
An Integrated Model of Belief and Mental State Ascription	12.300	N00014-13-1-0225	\$ 88,689
An Agile Computing Approach to a Flexible and Adaptive Information Dissemination System	12.300	N00014-09-1-0012	109,187
Grounding and Learning in Human-Robot Communication	12.300	N00014-12-1-0547	185,855
Extending Federation and Transport Services for Tactical Network Environments	12.300	N66001-13-1-0548	<u>32,781</u>
Total Office of Naval Research			<u>416,512</u>
<u>Defense Threat Reduction Agency</u>			
Brain Activity Modeling of Multisensory Interface Effectiveness	12.351	HDTRA1-09-1-0010	<u>67,302</u>
<u>U.S. Army Medical Command</u>			
Anthro-Centric Multisensory interfaces for Vision Augmentation/Substitution	12.420	W81XWH-10-1-0084	<u>2,372</u>
<u>Army Research Laboratory</u>			
Extending Agile Computing to Support Battlefield Information Management, Command & Control Data to Decision and Network Science	12.431	W911NF-11-2-0095	<u>250,919</u>
<u>Defense Advanced Research Projects Agency</u>			
FastRunner: High Speed, Efficient, Dynamically Stable, Bipedal Robot	12.910	W91CRB-11-1-0001	1,082,308
Conversation Understanding through Belief Interpretation Sociolinguistic Modeling	12.300	FA8750-12-2-0348	438,659
Using Human-Machine Teamwork to Perform Disaster Response with a Humanoid Robot	12.300	FA8750-12-1-0316	<u>390,483</u>
Total Defense Advanced Research Projects Agency			<u>1,911,450</u>

FLORIDA INSTITUTE FOR HUMAN AND MACHINE COGNITION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2013
(Continued)

Federal Grantor, Pass-through Grantor, Program or Cluster Title	CFDA Number	Pass-through Agency's Identifying Number	Federal Expenditures
<u>Department of the Air Force,</u>			
<u>Air Force Research Laboratory</u>			
Workshop on Human-Machine Trust for Robust Autonomous Systems	12.800	FA2386-12-1-1003	5,721
Intelligent Proxy Services and Android Support for Tactical Edge Networks	12.300	FA8750-11-2-0095	102,433
The Role of Benevolence in Trust of Autonomous Systems	12.800	FA9550-12-1-0097	287,894
A Hybrid Emulation Environment for Airborne Wireless Networks	12.300	FA8750-11-1-0263	<u>20,667</u>
Total Department of the Air Force			<u>416,715</u>
<u>National Aeronautics and Space Administration,</u>			
<u>Ames Research Center</u>			
Robotic Exoskeleton Development	43.001	NNX12AB59A	199,107
NASA Innovative Concepts for Exploration	43.001	NNX09AT06A	69,945
Robonaut Walking Algorithm Development	43.002	NNX10AG54A	27,835
NASA Advanced Concepts for Human Space Exploration	43.003	NNX11AR31A	293,261
Toward Humanoid Avatar Robots for Co-Exploration of Hazardous Environments	43.009	NNX12AP97G	<u>716,418</u>
Total National Aeronautics and Space Administration			<u>1,306,566</u>
<u>National Science Foundation</u>			
RI-Large: Activity Learning and Recognition for a Cognitive Assistant	47.070	IIS-1012205	<u>157,222</u>

FLORIDA INSTITUTE FOR HUMAN AND MACHINE COGNITION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2013
(Continued)

Federal Grantor, Pass-through Grantor, Program or Cluster Title	CFDA Number	Pass-through Agency's Identifying Number	Federal Expenditures
<u>National Institutes of Health</u>			
Passed through the H. Lee Moffitt Cancer Center			
ARRA - Developing Information Infrastructure Focused on Cancer Comparative Effectiveness Research	93.701	1 RC2 CA148332-01	8,992
Passed through the University of Pittsburgh			
Novel Glaucoma Diagnostics for Structure and Function	93.867	NIH 2 R01 EY013178-11	<u>24,588</u>
Total National Institute of Health			<u>33,580</u>
Total Expenditures of Federal Awards			<u><u>\$ 4,562,638</u></u>

NOTE: This schedule is presented on the accrual basis of accounting in accordance with generally accepted accounting principles.

OTHER REPORTS AND SCHEDULES

**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**

To the Board of Directors
Florida Institute for Human and Machine Cognition, Inc.
Pensacola, Florida

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 Florida Institute for Human and Machine Cognition, Inc. ("IHMC"), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 16, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered IHMC'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of IHMC's internal control. Accordingly, we do not express an opinion on the effectiveness the IHMC's internal control.

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 IHMC's 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 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. Given these limitations, during the audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Board of Directors
Florida Institute for Human and Machine Cognition, Inc.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether IHMC's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, 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*.

Purpose of this Report

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



Pensacola, Florida
September 16, 2013

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the Board of Directors
Florida Institute for Human and Machine Cognition, Inc.
Pensacola, Florida

Report on Compliance for Each Major Federal Program

We have audited Florida Institute for Human and Machine Cognition, Inc.'s ("IHMC") 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 IHMC's major federal programs for the year ended June 30, 2013. IHMC's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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 IHMC'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 IHMC'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 IHMC's compliance.

Opinion on Each Major Federal Program

In our opinion, IHMC 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 major federal programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

Management of IHMC 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 IHMC'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 IHMC's internal control over compliance.

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. *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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.



Pensacola, Florida
September 16, 2013

**FLORIDA INSTITUTE FOR HUMAN AND MACHINE COGNITION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013**

A. SUMMARY OF AUDITOR'S RESULTS

1. The independent auditor's report expresses an unmodified opinion on the financial statements of Florida Institute for Human and Machine Cognition, Inc.
2. No significant deficiencies in internal control relating to the audit of the financial statements are reported 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*.
3. No instances of noncompliance material to the financial statements of Florida Institute for Human and Machine Cognition, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditor's Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by OMB Circular A-133.
5. The auditor's report on compliance for major federal award programs for Florida Institute for Human and Machine Cognition, Inc. expresses an unmodified opinion.
6. There are no audit findings relative to the major federal programs for Florida Institute for Human and Machine Cognition, Inc. which are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The programs tested as major programs included the following:

Research and Development Cluster:

Basic and Applied Scientific Research	CFDA No. 12.300
Basic Science Research – Combating Weapons of Mass Destruction	CFDA No. 12.351
Military Medical Research and Development	CFDA No. 12.420
Basic Scientific Research	CFDA No. 12.431
Air Force Defense Research Sciences Program	CFDA No. 12.800
Research and Technology Development	CFDA No. 12.910
Science	CFDA No. 43.001
Aeronautics	CFDA No. 43.002
Exploration	CFDA No. 43.003
Cross Agency Support	CFDA No. 43.009
Computer and Information Science and Engineering	CFDA No. 47.070
ARRA - Trans-NIH Recovery Act Research Support	CFDA No. 93.701
Vision Research	CFDA No. 93.867

FLORIDA INSTITUTE FOR HUMAN AND MACHINE COGNITION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013
(Continued)

A. SUMMARY OF AUDITOR'S RESULTS (Continued)

8. The threshold used for distinguishing between Type A and B programs was \$300,000 for major federal programs.
9. Florida Institute for Human and Machine Cognition, Inc. was determined to be a low-risk auditee pursuant to OMB Circular A-133.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

There were no findings relating to the financial statements which are required to be reported in accordance with *Government Auditing Standards*.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS

There were no findings and questioned costs relating to the major federal award programs which are required to be reported in accordance with OMB Circular A-133.

**INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE WITH BOND RESOLUTION**

To the Board of Directors
Florida Institute for Human and Machine Cognition, Inc.
Pensacola, Florida

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 Florida Institute for Human and Machine Cognition, Inc. ("IHMC"), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 16, 2013.

In connection with our audit, nothing came to our attention that caused us to believe that IHMC failed to comply with the covenants of the resolution relating to the Revenue Bonds (Florida Institute for Human and Machine Cognition, Inc. Project), Series 2008 issued by the Pensacola-Escambia County Promotion and Development Commission as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding IHMC's noncompliance with the above referenced covenants, insofar as they relate to accounting matters.

This report is intended solely for the information and use of management, the audit committee, the Board of Directors, and the Pensacola-Escambia County Promotion and Development Commission, and is not intended to be and should not be used by anyone other than these specified parties.



Pensacola, Florida
September 16, 2013

UWF Board of Trustees Meeting
Audit and Operations Committee
May 23, 2014

Issue: FY 2012/13 UWF Bright Futures Scholarship Program Audit by the Auditor General

Proposed action: Acceptance

Background information:

Annually, an operational audit of the university's Bright Futures Scholarship Program is conducted by the university's external auditors, Florida Auditor General.

This audit is of the Bright Futures Scholarship Program of the University of West Florida for the fiscal year ended June 30, 2013, was conducted pursuant to the provisions of Section 11.45, Florida Statutes, and applicable standards contained in Government Auditing Standards issued by the Comptroller General of the United States. This audit report was issued on March 25, 2014.

The scope of this audit included an examination of Bright Futures Scholarship Program administered by the University and was included in the Auditor General's Statewide audit of the Bright Futures Scholarship Program administered by the State of Florida. **There was one finding for UWF.**

Finding: Bright Futures funds related to student drops and withdrawals must to be returned to the Florida Department of Education (FDOE) within 30 days after the end of a semester. After the end of Fall 2012 semester, UWF returned the monies 10 days late. This was attributable to the winter break and the onset of Spring 2013 semester.

Recommendation: UWF should enhance or implement procedures to ensure that funds due as a result of student drops and withdrawals are returned to the FDOE within the time frames provided by law.

Planned Actions: UWF has implemented three key procedures to ensure timely return of Bright Futures monies.

- a) At the end of the term, and prior to holiday closure, UWF will review the Bright Futures website and if funds are due, a refund will be processed to FDOE.
- b) Upon return from the holiday closure, the Bright Futures website will be reviewed again to ensure the refund has been posted. If any additional amounts are due, that refund will be processed to FDOE.
- c) Refund requests will go through UWF Accounts Payable department (vs. Cashier's Office).

The Florida Bright Futures Scholarship Program was established by the Florida Legislature to provide lottery-funded scholarships to reward Florida high school graduates who merit recognition of their academic achievement, and enroll in an eligible Florida public or private postsecondary educational institution within three years of high school graduation. The Florida Bright Futures Scholarship Program (Program) is the umbrella program for State funded scholarships based on academic achievement of high school students. The Program consists of three types of awards, the Florida Academic Scholarship,

the Florida Medallion Scholarship, and the Florida Gold Seal Vocational Scholarship. The Top Scholars Award is also funded from Program moneys, and is an additional annual award for college-related expenses that is given to the student with the highest academic ranking in each school district. For fiscal year 2012/13, statewide, disbursements to students enrolled in Florida’s public universities and colleges were \$251,485,123 and \$44,961,676 respectively for a total of \$296,446,311.

During fiscal year 2012/13, UWF received \$6,303,924 for Bright Futures, was able to award \$5,829,188 to students, and made a refund of \$475,261. (See page 6 of the report.). **UWF Bright Futures Program figures are as follow:**

Advances	Disbursements		
From State of Florida-Bright Futures	Scholarship Awards to Students	Refunds to State of Florida-Bright Futures	Total Disbursements
\$6,303,924	\$5,829,188	\$475,261★	\$6,304,449

★ Calculated figure = \$475,261 refunded for fiscal year 2012/13 and included the \$23,306 which was 10 days late after Fall 2012.

Recommendation: Acceptance of the 2012/13 Bright Futures operational audit report

Implementation Plan: None

Fiscal Implications: UWF’s fiscal management of the Bright Futures Scholarship awards (\$6,303,924)

Supporting documents:

Florida Bright Futures Scholarship Program Audit (REPORT NO. 2014-159) see link on the Florida Auditor General website: http://www.myflorida.com/audgen/pages/pdf_files/2014-159.pdf (28 pages)

Prepared by: Betsy Bowers, Associate Vice President, 474-2636, bbowers@uwf.edu

Presenter: Betsy Bowers, Associate Vice President, 474-2636, bbowers@uwf.edu

**ADMINISTRATION OF THE
FLORIDA BRIGHT FUTURES
SCHOLARSHIP PROGRAM
BY FLORIDA'S
PUBLIC UNIVERSITIES AND COLLEGES**

Operational Audit



This audit of the administration of the Florida Bright Futures Scholarship Program by Florida's public universities and colleges was coordinated by Kathy Stich, CPA. Please address inquiries regarding this report to James R. Stultz, CPA, Audit Manager, by e-mail at jimstultz@aud.state.fl.us or by telephone at (850) 412-2869.

This report and other 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

FLORIDA BRIGHT FUTURES SCHOLARSHIP PROGRAM

EXECUTIVE SUMMARY

Our audit of the administration of the Florida Bright Futures Scholarship Program (Program) by Florida's public universities and colleges for the fiscal years ended June 30, 2012, and June 30, 2013, disclosed the following:

RETURN OF PROGRAM FUNDS

Finding No. 1: Institutions generally returned Program funds related to student drops and withdrawals to the Florida Department of Education (FDOE) in a timely manner. However, eight institutions did not have effective procedures in place to ensure that such refunds were always timely returned to the FDOE.

Finding No. 2: Institutions generally returned undisbursed Program funds to FDOE in a timely manner. However, six institutions did not have effective procedures in place to ensure that undisbursed Program funds were always timely returned to the FDOE.

BACKGROUND

The Florida Legislature established the Florida Bright Futures Scholarship Program (Program) to provide lottery-funded scholarships to any Florida high school graduate who merits recognition of high academic achievement, and who enrolls in a degree, certificate, or applied technology program at an eligible Florida public or private postsecondary educational institution within three years of high school graduation. The Program is the umbrella program for State-funded scholarships based on academic achievement of high school students. The Program consists of three types of awards, the Florida Academic Scholarship, the Florida Medallion Scholarship, and the Florida Gold Seal Vocational Scholarship.

During the 2011-12 fiscal year, Program disbursements to students enrolled in Florida's public universities and colleges were \$258,280,725 and \$51,924,140, respectively, for a total of \$310,204,865. For the 2012-13 fiscal year, Program disbursements were \$251,405,367 and \$44,961,676, respectively, for a total of \$296,367,043. Exhibit A provides a summary of advances and disbursements by university and college (institutions).

The Florida Department of Education (FDOE) determines initial student eligibility for awards. Students must meet general criteria to qualify for any of the types of scholarship awards from the Program. In addition to the general criteria, each of the Program's three types of scholarships has specific criteria that students must meet. After students initially qualify for an award, they must continue to meet eligibility criteria for renewal awards. Eligibility criteria that students must meet include achieving and maintaining specified grade point averages and completing at least 24 semester credit hours in the last academic year in which the student earned a scholarship.

The FDOE is responsible for administering the Program disbursement and reconciliation process. Each term, the FDOE provides a list of eligible students to the institutions and advances scholarship moneys to the institutions for disbursement to the students who enroll at that institution. The institutions are required to verify that the student has enrolled in the required number of hours to receive the scholarship, calculate the amount of the disbursement based on the type of scholarship for which the student was eligible, and disburse the money to the student. Any moneys not disbursed to eligible students must be returned to the FDOE within 60 days after the end of the regular registration period. Also, unless the FDOE grants a student an exception, institutions must return Program funds resulting from student drops or withdrawals to the FDOE within 30 days after the end of a semester. The institutions are also required to report disbursements, enrolled hours, earned hours, and grade point averages to the FDOE.

FINDINGS AND RECOMMENDATIONS

Return of Program Funds

Section 1009.53(5), Florida Statutes, provides that the FDOE issue Program awards annually, and transmit payment for awards to each institution before the registration period each semester. Section 1009.53(5), Florida Statutes, also provides conditions in which Program funds must be returned to the FDOE.

Finding No. 1: Return of Funds for Student Drops and Withdrawals

Section 1009.53(5)(a), Florida Statutes, provides that an institution must make a refund to the FDOE within 30 days after the end of a semester of any funds received for courses dropped by a student or courses from which the student has withdrawn after the end of the drop and add period, unless the FDOE has granted the student an exception.

Our review disclosed that most institutions timely returned funds to the FDOE for students that had dropped or withdrawn from courses during the semester; however, we noted eight institutions that did not have effective procedures to ensure that these Program funds would be refunded to the FDOE within 30 days after the end of the respective semester. The eight institutions had not timely returned Program funds to the FDOE in the amounts shown below:

Untimely Return of Refunds Resulting From Student Drops and Withdrawals								
Institution	Fall 2011		Spring 2012		Fall 2012		Spring 2013	
	Amount	Number of Days Late	Amount	Number of Days Late	Amount	Number of Days Late	Amount	Number of Days Late
Universities:								
Florida International University	\$ 3,648	183	\$		\$		\$	
University of Central Florida			278,359	16	8,695	161		
University of South Florida (1)	2,836		277,111	18	900	158	220,738	19 - 22
University of West Florida					23,306	10		
Colleges:								
Brevard Community College (2)			1,753	10				
Polk State College	11,132	17						
St. Johns River State College					7,047	53	17,276	9
Valencia College							1,140	56 - 112

Note: (1) Institution personnel indicated that they are in the process of returning \$2,836 from Fall 2011 and \$808 from Spring 2012.
 (2) The College's name was changed to Eastern Florida State College effective July 1, 2013.

In response to our inquiries, institution personnel indicated that some institutions experienced delays due to staff changes, some other institutions experienced procedural difficulties that resulted in financial aid personnel not meeting the due dates for returning the refunds, and other institutions experienced difficulties in identifying courses dropped by a student or courses for which the student has withdrawn.

Recommendation: The above-noted institutions should enhance or implement procedures to ensure that refunds due as a result of student drops and withdrawals are returned to the FDOE within the time frames provided by law.

Finding No. 2: Return of Undisbursed Advances

Section 1009.53(5)(b), Florida Statutes, provides that an institution receiving Program funds return any undisbursed advances to the FDOE within 60 days after the end of regular registration for the respective semester. Additionally,

FDOE’s State Program Refund Policy requires that refunds to the Program be made within 60 days of the date of discovery of an overpayment or determination of ineligibility.

Our review disclosed that most institutions timely returned undisbursed Program funds to the FDOE; however, we noted six institutions that did not have effective procedures to ensure that undisbursed Program funds were returned timely. The six institutions had not timely returned amounts of undisbursed Program funds to the FDOE as shown below:

Untimely Return of Undisbursed Program Advances to the FDOE								
Institution	Fall 2011		Spring 2012		Fall 2012		Spring 2013	
	Amount	Number of Days Late	Amount	Number of Days Late	Amount	Number of Days Late	Amount	Number of Days Late
University:								
Florida Agricultural & Mechanical University	\$ 40,844	65	\$ 106,680	67	\$ 248,881	48	\$	
Florida State University					339,960	52		
Colleges:								
Palm Beach State College	67,722	25						
Polk State College					176,423	7		
Seminole State College of Florida	28,736	157	52,371	17				
South Florida State College							1,314	45

In response to our inquiries, institution personnel indicated that some institutions experienced delays due to staff changes and some other institutions experienced procedural difficulties that resulted in financial aid personnel not meeting the due dates for returning undisbursed Program funds.

Recommendation: The above-noted institutions should enhance or implement procedures to ensure that undisbursed Program funds are returned to the FDOE within the time frames provided by law.

PRIOR AUDIT FOLLOW-UP

Except as noted in the following table, public universities and colleges had taken corrective actions for the findings included in previous audit reports. The following table provides information on recurring audit findings for the public universities and colleges:

Current Fiscal Year Finding Numbers and Institutions	Preceding Fiscal Year Audit Report, Finding Numbers, and Institutions	Second Preceding Fiscal Year Audit Report and Finding Numbers
Finding No. 1	2012-090, Finding No. 1	
Polk State College	Polk State College	NA
St. Johns River State College	St. Johns River State College	NA
Finding No. 2	2012-090, Finding No. 2	
Palm Beach State College	Palm Beach State College	NA
Polk State College	Polk State College	NA

NA - Not Applicable

OBJECTIVES, SCOPE, AND METHODOLOGY

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. Pursuant to Section 1009.53(5)(c), Florida Statutes, in connection with our financial audits conducted pursuant to Section 11.45(2)(c), Florida Statutes, we conducted an operational audit of the administration of the Program by the State's 11 universities and 28 colleges for the fiscal years ended June 30, 2012 and June 30, 2013.

We conducted this audit from January 2012 to February 2014 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The objectives of this audit were to:

- Determine the extent to which the institutions administered Program moneys in accordance with applicable laws, rules, and other guidelines relating to the Program; properly accounted for moneys received and distributed through the Program; maintained and prepared reliable financial records and reports; and safeguarded Program assets;
- Determine whether management had taken corrective actions for findings included in our report No. 2012-090; and
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

Our audit was designed to identify, for the activities or functions of the Program that are included within the scope of our audits, deficiencies in management's internal controls; instances of noncompliance with applicable laws, rules, regulations, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of these audits was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

For the activities and functions of the Program that are included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the Program, exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

The scope and methodology of this operational audit included the selection and examination of records and transactions occurring during the 2011-12 and 2012-13 fiscal years to determine the extent to which the institutions complied with significant Program requirements, as follows:

- For a sample of 20 students selected for each institution, we examined supporting documentation:
 - To determine whether the students were properly classified as to residency; earned high school diplomas; and were enrolled in a minimum of 6 credit hours and no more than 45 credit hours.

- To determine whether the students were awarded the proper amount based on the award earned.
 - To verify the accuracy of credit hours earned, the cumulative grade point averages shown on the grade and hour reports submitted to the FDOE, and determine whether each institution timely filed its grade and hour reports with the FDOE.
- We examined supporting documentation to determine whether each institution filed its Disbursement Eligibility Report (DER) with the FDOE within 30 days of the last day of the drop and add period.
 - We examined supporting documentation to determine whether the institutions refunded to the FDOE, within 30 days after the end of the semester, funds received for courses from which a student had dropped or withdrawn.
 - We examined supporting documentation to determine whether each institution returned unused Program funds to the FDOE within 60 days of the last day of the drop and add period.

Unless otherwise indicated in this report, these records and transactions were not selected with the intent of projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of agency management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

AUTHORITY

Pursuant to Section 1009.53(5)(c), Florida Statutes, the Auditor General conducted an audit of the administration of the Florida Bright Futures Scholarship Program by Florida’s public universities and colleges. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our audit.



David W. Martin, CPA
Auditor General

MANAGEMENT RESPONSES

The institutions’ management responses are included as Exhibit B.

EXHIBIT A
FLORIDA BRIGHT FUTURES SCHOLARSHIP PROGRAM
STATE UNIVERSITIES AND COLLEGES
SUMMARY OF ADVANCES AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Institution	Advances (1)		Disbursements (1)		Disbursements (Over) Under Advances
	From Department	Scholarship Awards to Students	Refunds to Department	Total Disbursements	
Florida Agricultural and Mechanical	\$ 3,484,966	\$ 3,361,414	\$ 123,400	\$ 3,484,814	\$ 152 (2)
Florida Atlantic University	13,840,894	13,497,715	343,179	13,840,894	
Florida Gulf Coast University	9,223,956	8,798,778	425,178	9,223,956	
Florida International University	19,668,076	19,283,647	384,429	19,668,076	
Florida State University	45,352,004	44,862,994	451,543	45,314,537	37,467 (3)
New College of Florida	2,078,136	1,871,705	206,431	2,078,136	
University of Central Florida	50,589,443	49,110,450	1,475,801	50,586,251	3,192 (2)
University of Florida	61,851,627	59,749,945	2,027,198	61,777,143	74,484 (3)
University of North Florida	11,467,824	11,116,613	351,211	11,467,824	
University of South Florida	34,222,823	32,903,763	1,319,060	34,222,823	
University of West Florida	6,620,703	6,296,652	319,619	6,616,271	4,432 (3)
Total Public State Universities	258,400,452	250,853,676	7,427,049	258,280,725	119,727
Brevard Community College	2,477,158	2,086,168	390,990	2,477,158	
Broward College	2,696,591	2,317,917	378,674	2,696,591	
Chipola College	664,287	593,152	71,135	664,287	
College of Central Florida	1,471,923	1,282,329	189,594	1,471,923	
Daytona State College	1,896,761	1,649,337	247,424	1,896,761	
Edison State College	1,719,305	1,442,543	276,762	1,719,305	
Florida Gateway College	428,348	349,149	79,199	428,348	
Florida Keys Community College	85,688	75,256	10,432	85,688	
Florida State College at Jacksonville	2,528,884	2,336,437	192,447	2,528,884	
Gulf Coast State College	1,017,170	909,053	108,117	1,017,170	
Hillsborough Community College	2,899,611	2,699,074	187,113	2,886,187	13,424 (3)
Indian River State College	1,915,573	1,740,654	174,919	1,915,573	
Lake-Sumter State College	969,098	853,579	115,519	969,098	
Miami Dade College	4,297,365	4,086,765	209,856	4,296,621	744 (4)
North Florida Community College	231,714	214,949	16,765	231,714	
Northwest Florida State College	1,019,256	897,852	121,404	1,019,256	
Palm Beach State College	2,272,639	2,069,400	203,239	2,272,639	
Pasco-Hernando Community College	1,420,237	1,289,440	130,797	1,420,237	
Pensacola State College	1,470,792	1,276,481	194,311	1,470,792	
Polk State College	1,367,322	1,206,552	160,770	1,367,322	
St. Johns River State College	904,801	835,278	69,523	904,801	
St. Petersburg College	2,947,053	2,661,026	286,027	2,947,053	
Santa Fe College	3,780,754	2,999,150	780,674	3,779,824	930 (3)
Seminole State College of Florida	2,170,930	1,993,599	177,331	2,170,930	
South Florida State College	379,960	340,490	39,470	379,960	
State College of Florida, Manatee-Sarasota	1,626,941	1,547,306	79,201	1,626,507	434 (4)
Tallahassee Community College	2,181,965	2,007,942	174,023	2,181,965	
Valencia College	5,097,546	4,419,880	677,666	5,097,546	
Total Public State Colleges	51,939,672	46,180,758	5,743,382	51,924,140	15,532
Total	\$ 310,340,124	\$ 297,034,434	\$ 13,170,431	\$ 310,204,865	\$ 135,259

Notes: (1) Amounts reported by the institution as of December 31, 2012.
(2) Represents excess funds that were subsequently refunded to the FDOE.
(3) Amount represents approved petitions to withdraw or courses dropped after end of term. The 30-day deadline stipulated in Section 1009.53(5)(a), Florida Statutes, does not apply to these withdrawals.
(4) The institution subsequently returned these amounts to the FDOE based on final resolution of student appeals and grade changes.

EXHIBIT A
FLORIDA BRIGHT FUTURES SCHOLARSHIP PROGRAM
STATE UNIVERSITIES AND COLLEGES
SUMMARY OF ADVANCES AND DISBURSEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Institution	Advances (1)		Disbursements (1)		Disbursements (Over) Under Advances
	From Department	Scholarship Awards to Students	Refunds to Department	Total Disbursements	
Florida Agricultural and Mechanical	\$ 3,236,282	\$ 2,845,426	\$ 391,981	\$ 3,237,407	\$ (1,125) (2)
Florida Atlantic University	13,832,469	12,879,395	953,374	13,832,769	(300) (3)
Florida Gulf Coast University	8,986,500	8,482,363	504,137	8,986,500	
Florida International University	19,335,534	18,119,252	1,216,282	19,335,534	
Florida State University	44,375,080	42,933,558	1,425,369	44,358,927	16,153 (4)
New College of Florida	2,058,128	1,800,724	257,404	2,058,128	
University of Central Florida	48,640,706	46,526,576	2,114,130	48,640,706	
University of Florida	60,294,400	58,002,258	2,260,339	60,262,597	31,803 (4)
University of North Florida	11,226,423	10,345,696	880,727	11,226,423	
University of South Florida	33,195,677	31,752,987	1,408,940	33,161,927	33,750 (4)
University of West Florida	6,303,924	5,829,188	475,261	6,304,449	(525) (2)
Total Public State Universities	251,485,123	239,517,423	11,887,944	251,405,367	79,756
Brevard Community College	2,070,732	1,618,522	452,210	2,070,732	
Broward College	2,313,555	2,001,651	311,904	2,313,555	
Chipola College	600,379	510,714	89,665	600,379	
College of Central Florida	1,272,785	1,060,620	212,165	1,272,785	
Daytona State College	1,588,791	1,324,436	264,355	1,588,791	
Edison State College	1,367,099	1,049,457	317,642	1,367,099	
Florida Gateway College	365,055	335,907	29,148	365,055	
Florida Keys Community College	83,469	74,899	8,570	83,469	
Florida State College at Jacksonville	2,249,474	1,885,969	363,505	2,249,474	
Gulf Coast State College	914,793	759,252	155,541	914,793	
Hillsborough Community College	2,590,134	2,133,888	455,941	2,589,829	305 (4)
Indian River State College	1,705,326	1,482,871	222,455	1,705,326	
Lake-Sumter State College	808,190	684,124	124,066	808,190	
Miami Dade College	4,090,978	3,804,116	286,862	4,090,978	
North Florida Community College	203,670	156,804	46,866	203,670	
Northwest Florida State College	842,789	701,505	141,284	842,789	
Palm Beach State College	1,965,438	1,643,950	321,488	1,965,438	
Pasco-Hernando Community College	1,250,441	1,057,499	192,942	1,250,441	
Pensacola State College	1,228,423	1,028,784	199,639	1,228,423	
Polk State College	1,133,224	924,136	209,088	1,133,224	
St. Johns River State College	816,000	709,216	106,784	816,000	
St. Petersburg College	2,498,981	2,074,252	424,729	2,498,981	
Santa Fe College	2,873,456	2,343,040	530,416	2,873,456	
Seminole State College of Florida	1,912,066	1,615,740	297,119	1,912,859	(793) (5)
South Florida State College	324,124	266,269	57,855	324,124	
State College of Florida, Manatee-Sarasota	1,461,655	1,234,100	227,555	1,461,655	
Tallahassee Community College	2,058,513	1,732,990	325,523	2,058,513	
Valencia College	4,371,648	3,597,405	774,243	4,371,648	
Total Public State Colleges	44,961,188	37,812,116	7,149,560	44,961,676	(488)
Total	\$ 296,446,311	\$ 277,329,539	\$ 19,037,504	\$ 296,367,043	\$ 79,268

- Notes: (1) Amounts reported by the institution as of December 31, 2013.
(2) Represents amount the FDOE owed to the institution at December 31, 2013. This generally occurs when students re-enroll after withdrawing or dropping courses and successfully appeal the return of Program funds.
(3) Represents an amount the FDOE owed to the institution due to a student withdrawal that was not recorded correctly.
(4) Amount represents approved petitions to withdraw or courses dropped after end of term. The 30-day deadline stipulated in Section 1009.53(5)(a), Florida Statutes, does not apply to these withdrawals.
(5) Represents amount the FDOE owed the institution at December 31, 2013, due to underfunding of awards. The institution will seek additional funds towards the end of the fiscal year if dropped classes do not cover the deficit.

EXHIBIT B
MANAGEMENT RESPONSES



Florida Agricultural and Mechanical University
TALLAHASSEE, FLORIDA 32307

TELEPHONE: (850) 412-5479
FAX: (850) 561-2079
TDD: (850) 561-2704

OFFICE OF THE VICE PRESIDENT
DIVISION OF AUDIT AND COMPLIANCE
406 FOOTE-HILYER ADMINISTRATION CENTER

March 6, 2014

Mr. David W. Martin
Auditor General State of Florida
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Mr. Martin:

This letter is in response to your correspondence dated February 28, 2014, concerning the Audit of the Florida Bright Futures Scholarship Program for the Fiscal Years ended June 30, 2012 and 2013. Pursuant to your request, the Corrective Action Plan for addressing the Audit *finding* is presented below.

Finding: The Institution did not have effective procedures to ensure that undisbursed Program funds were returned timely.

Recommendation: The Institution should enhance or implement procedures to ensure that undisbursed Program funds are returned to the Florida Department of Education (FDOE) within the time frames provided by law.

Response: The University has strengthened its procedures to ensure the return of undisbursed funds to FDOE within the time frame required. The University has added the specific dates of return to the Office of Financial Aid Calendar which is distributed to, and monitored by, the Vice President of Student Affairs. We believe that, as of Spring 2013, we are fully compliant with Section 1009.53(5)(b), Florida Statutes.

Sincerely,

Larry Robinson

LR:dmb

Enclosure

Copy to: Dr. William Hudson, Jr., Vice President, Student Affairs
Mr. Joseph Bakker, Interim Vice President, Administrative and Financial Services
Mr. Richard Givens, Vice President, Audit and Compliance
Mrs. Lisa Stewart, Director, Office of Financial Aid

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**EXHIBIT B (CONTINUED)
MANAGEMENT RESPONSES**



March 4, 2014

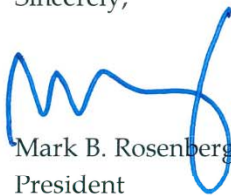
Mr. David Martin, CPA
Auditor General
State of Florida
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Mr. Martin,

Enclosed is our response to the preliminary and tentative findings and recommendations for the Bright Futures Scholarship Program audit for the fiscal years ended June 30, 2012 and June 30, 2013.

If you have any questions or need additional information, please do not hesitate to contact Dr. Kenneth Jessell, Chief Financial Officer and Senior Vice President for Finance and Administration, a kjessell@fiu.edu.

Sincerely,

A handwritten signature in blue ink, appearing to read "Mark B. Rosenberg". The signature is stylized with a large loop at the end.

Mark B. Rosenberg
President

Cc: Douglas Wartzok, Provost and Executive Vice President
Kenneth Jessell, Chief Financial Officer and Senior Vice President for Finance and Administration

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EXHIBIT B (CONTINUED)
MANAGEMENT RESPONSES

FLORIDA INTERNATIONAL UNIVERSITY
Responses to Preliminary and Tentative Findings
Bright Futures Scholarship Program Audit
Fiscal Years Ended June 30, 2012 and June 30, 2013

Finding No. 1. Return of Funds for Student Drops and Withdrawals
Untimely Return of Refunds Resulting from Student Drops and Withdrawals

Florida International University concurs with the finding that \$3,648 was returned 183 days late for Fall 2011 as a result of student drops. FIU identifies funds to be returned by running a query to search for Bright Futures students who have dropped courses or withdrawn. The query failed to include this group of students and so these funds were not returned until the error was subsequently discovered. The query was revised, tested and in use beginning Fall 2012. No further late returns due to drops or withdrawals have occurred.

EXHIBIT B (CONTINUED)
MANAGEMENT RESPONSES



**THE
FLORIDA STATE
UNIVERSITY**

Office of Inspector General Services
Suite 407 Westcott Building
222 South Copeland Street
P. O. Box 3061390
Tallahassee, Florida 32306-1390

March 17, 2014

Mr. David W. Martin, CPA
Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Mr. Martin:

The Florida State University's response to your preliminary and tentative findings and recommendations for the audit of the Florida Bright Futures Scholarship Program, for the fiscal years ended June 30, 2012 and June 30, 2013, is attached.

If you have any questions about the response, please do not hesitate to contact me. Thank you.

Cordially yours,

Sam M. McCall, PhD, CPA,
CGFM, CIA, CGAP
Chief Audit Officer

Attachment

cc: Eric Algoe
Dennis Bailey
Michael Barrett
Kyle Clark
David Coburn
Darryl Marshall
Garnett Stokes
Michael Williams

EXHIBIT B (CONTINUED)
MANAGEMENT RESPONSES

Florida State University
Response to Audit of Florida Bright Futures Scholarship Program
for the Fiscal Years Ended June 30, 2012 and June 30, 2013

Recommendation: The institutions should enhance or implement procedures to ensure that undisbursed Program funds are returned to the FDOE within the time frames provided by law.

Response: The Florida State University has enhanced its reconciliation procedures to return undisbursed awards in compliance with Section 1009.53(5)(b), Florida Statutes.

**EXHIBIT B (CONTINUED)
MANAGEMENT RESPONSES**



Student Financial Assistance

March 19, 2014

Mr. David W. Martin, CPA
Auditor General
State of Florida
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Mr. Martin,

In response to the University of Central Florida Bright Futures audit for 2011-12 and 2012-13, we do concur that the two refunds of Bright Futures funding, from drops/withdrawals or repayment of NC grades, were returned late.

There are two causes for the late returns, which are outlined below.

- **2011-12 Academic Year**

Spring 2012 refunds totaling \$278,359 returned 6/15/2012, check no. 725664.

All undisbursed funds for Spring 2012 were returned by the 60 day State deadline. UCF has an institutional withdrawal date that occurs after the 60 day State deadline. As a result, there were additional Spring award adjustments made in late March. These funds were not returned by the 30 day end-of-term deadline, but instead were processed at the end of fiscal year final cleanup.

Moving forward, our Office will move away from relying on the State requirement of an end-of-term reconciliation, and implement a monthly reconciliation process. This new process will ensure these funds are returned within the Florida Statutes deadlines.

- **2012-13 Academic Year**

Fall 2012 refunds totaling \$8,695 returned 6/20/2013, check no. 764625.

Student Development and Enrollment Services
4000 Central Florida Blvd. • Millican Hall Suite 120 • Orlando, FL 32816-0113
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**EXHIBIT B (CONTINUED)
MANAGEMENT RESPONSES**



Student Financial Assistance

This refund was for the repayment of NC grades. The grade of NC is offered at UCF in certain classes in place of D+, D, or D-. There are no provisions outlined in Florida Statutes that address the treatment of NC grades. It is however considered "no credit" earned.

Our Office was of the understanding these were adjustments and the funds would be returned within 30 days of the adjustment request.

Based upon ongoing discussions with the Florida Department of Education, Office of Student Financial Assistance (OSFA), we were advised that adjustments of this nature should follow the 30 day end-of-term deadline. This advice did not occur until well into this audit review, which began after the Fall 2013 semester. Moving forward, our Office has taken steps to implement a process effective for Spring 2014 that would ensure refunds of adjustments for NC grades occur by the 30 day end-of-term deadline. Students that request to repay their Bright Futures funds for an NC grade must make such requests within 2 weeks from grades being posted. Failure to make the request within that timeframe will forfeit the student's opportunity to repay these funds as the returns must occur by the 30 day end-of-term deadline.

Sincerely,

A handwritten signature in cursive script that reads 'Alicia Keaton'.

Ms. Alicia Keaton
Director of Student Financial Assistance
Office of Student Financial Assistance
University of Central Florida
120 Millican Hall
Orlando, FL 32816-0113
Phone: (407) 823-2827
Fax: (407) 823-5241

Student Development and Enrollment Services
4000 Central Florida Blvd. • Millican Hall Suite 120 • Orlando, FL 32816-0113
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EXHIBIT B (CONTINUED)
MANAGEMENT RESPONSES



March 7, 2014

Mr. David W. Martin, CPA
Auditor General
State of Florida
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Mr. Martin:

Please see enclosed the University of South Florida System responses for those audit findings related to the University that are included in the 2013 Florida Bright Futures Scholarship Program Audit prepared by your office.

If you have any questions or require additional information, please contact Jennifer Condon, University Controller, at 813-974-6061.

Sincerely,

A handwritten signature in blue ink, appearing to read "Nick J. Trivunovich", written over the word "Sincerely,".

Nick J. Trivunovich
Vice President for Business and Finance

Enclosure

Copy to: Dr. Judy Genshaft
 John Long
 Sandy Lovins
 Dr. Ralph Wilcox
 Jennifer Condon
 Debra Gula

EXHIBIT B (CONTINUED)
MANAGEMENT RESPONSES

University of South Florida

Response to Preliminary and Tentative Finding of the 2013 Florida Bright Futures Scholarship Program Audit

Conducted by the Auditor General's Office

RETURN OF PROGRAM FUNDS

Finding No. 1: Institutions generally returned Program funds related to student drops and withdrawals to the Florida Department of Education (FDOE) in a timely manner. However, eight institutions did not have effective procedures in place to ensure that such refunds were always timely returned to the FDOE.

Recommendation: The institutions should enhance or implement procedures to ensure that refunds due as a result of student drops and withdrawals are returned to the FDOE within the time frames provided by law.

Management's Response: University Scholarships & Financial Aid Services has enhanced the monitoring report tools and procedures used to identify courses dropped/withdrawn that were paid for with Bright Futures funds. The enhanced monitoring will be used before, during and after each term.

Additional training and improved procedures for monitoring end of term refund check requests submitted to the University Controller's Office for all State of Florida programs, including Bright Futures, have also been implemented to address the end of term requirement and end of year reconciliation deadlines.

Implementation Date: August 1, 2013

Responsible Party: Billie Jo Hamilton, 813/974-3039

**EXHIBIT B (CONTINUED)
MANAGEMENT RESPONSES**



Office of the President
11000 University Parkway
Pensacola, FL 32514-5750

March 12, 2014

Mr. David W. Martin, CPA
Auditor General
State of Florida
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Mr. Martin:

This is the University of West Florida's acknowledgement of and response to the preliminary and tentative findings and recommendations as transmitted by your correspondence of February 28, 2014. The response relates to your audit of the Bright Futures Scholarship Program administered by the State of Florida at the

University of West Florida
for the Fiscal Year ended June 30, 2013.

Finding #1:

Institutions generally returned program funds related to student drops and withdrawals to the Florida Department of Education (FDOE) in a timely manner. However, eight institutions did not have effective procedures in place to ensure that such refunds were always timely returned to the FDOE.

UWF Response:

The following procedures will be changed:

1. At the end of the term, and prior to the holiday closure, the Bright Futures website will be reviewed, and if funds are due, a refund will be requested and processed.
2. Upon returning from the holiday closure, the Bright Futures website will be reviewed again to insure that the refund has been posted. If there is any additional amount due, this refund will be requested and processed.
3. Refund requests will go through Accounts Payable instead of the Cashier's Office. This will insure that refund requests are handled timely and not delayed due to the beginning of the term and processing of fee payments and financial aid.

Phone **850.474.2200** Fax **850.474.3131**
Web **uwf.edu/president**
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EXHIBIT B (CONTINUED)
MANAGEMENT RESPONSES

We continue to find the Auditor General provides constructive assistance to us, as we strive to maintain an acceptable level of accountability.

Sincerely,



Judith A. Bense, Ph.D.
President

- cc: UWF BOT Chairman
UWF BOT Audit & Operations Committee
Dr. Martha Saunders, Provost
Dr. Susan Stephenson, Vice President Business, Finance, & Facilities
Ms. Pat Lott, interim General Counsel
Dr. George Ellenberg, Vice Provost
Ms. Joffery Gaymon, Assistant Vice President Enrollment Affairs
Ms. Colleen Asmus, Associate Vice President/Controller
Ms. Betsy Bowers, Associate Vice President Internal Auditing
Ms. Jan Bass, Director Financial Aid
Ms. Lisa Griswold, Associate Controller

EXHIBIT B (CONTINUED)
MANAGEMENT RESPONSES



OFFICE OF THE PRESIDENT

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250 Community College Pkwy.
Palm Bay, Florida 32909
321/433-5150
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Titusville Campus
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Titusville, Florida 32796
321/433-5078
Fax: 321/433-5113

Website
www.easternflorida.edu

March 17, 2014

David W. Martin
Auditor General
State of Florida
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Mr. Martin:

The following is our response to the preliminary and tentative findings of your Bright Futures Scholarship Program audit of Eastern Florida State College for the fiscal years ended June 30, 2012 and June 30, 2013.

Finding No. 1: Return of Funds for Student Drops and Withdrawals

The College concurs with the finding. The Office of Financial Aid has made the necessary procedural adjustments to ensure the department is refunded within 30 days after the end of the semester for courses dropped by a student or courses from which a student has withdrawn after the end of the drop and add period.

Sincerely,


Dr. James H. Richey
President



EXHIBIT B (CONTINUED)
MANAGEMENT RESPONSES



OFFICE OF
THE PRESIDENT

4200 Congress Avenue
Lake Worth, FL 33461-4796

561-868-3501 TEL
561-868-3504 FAX

March 18, 2014

Mr. David W. Martin, CPA
Auditor General
State of Florida
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Mr. Martin:

On February 28, 2014, Palm Beach State College received the preliminary and tentative audit findings and recommendations for the Florida Bright Futures Scholarship Program audit administered by the State of Florida for the fiscal years ended June 30, 2012 and June 30, 2013. The College will use the recommendations identified in the audit to improve future operations.

The College's response to the finding is as follows:

Audit Finding No. 2: Return of Undisbursed Advances

Institutions generally returned undisbursed Program funds to the Florida Department of Education (FDOE) in a timely manner. However, six institutions did not have effective procedures in place to ensure that undisbursed Program funds were always timely returned to the FDOE.

***Response:** Prior to Spring 2012, Palm Beach State College reconciliations were completed at the end of the semester. Beginning Spring 2012, the procedure was changed and a calendar created to reconcile the Bright Futures account to the OSFA's (Office of Student Financial Assistance) deadline schedule. The calendar was created effective Spring Term 2012. Palm Beach State College has been timely in returning undisbursed funds since the procedure was changed.*

Please contact Mr. Richard A. Becker, Vice President of Administration and Business Services, at (561) 868-3137, if additional information is needed.

Sincerely,

Dennis P. Gallon, Ph.D.
President

cc: District Board of Trustees
Mr. Richard A. Becker



**EXHIBIT B (CONTINUED)
MANAGEMENT RESPONSES**



March 3, 2014

Mr. David W. Martin, C.P.A.
Auditor General
State of Florida
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Mr. Martin:

Please find our response to the preliminary and tentative findings which may be included in a report to be prepared on your audit of the

**Florida Bright Futures Scholarship Program
For the Fiscal Years Ended June 30, 2012 and June 30, 2013**

received from your office on February 28, 2014. Please feel free to contact me if we can provide further information.

Sincerely,

A handwritten signature in cursive script that reads 'Eileen Holden'.

Eileen Holden, Ed.D.
President
Polk State

Office of the President | 999 Avenue H, N.E.
Winter Haven, FL
33881-4299
863.298.6861
polk.edu

EXHIBIT B (CONTINUED)
MANAGEMENT RESPONSES

Recommendation: The above-noted institution should enhance or implement procedures to ensure that refunds due as a result of student drops and withdrawals are returned for FDOE within the time frames provided by law.

Response: We acknowledge your recommendation and have created a financial unit within the Financial Aid Office that is responsible for the reconciliation of funds and return of any refunds due as a result of student drops and withdrawals within the time frames provided by law.

Recommendation: The above-noted institutions should enhance or implement procedures to ensure that undisbursed Program funds are returned to the FDOE within the time frames provided by law.

Response: We acknowledge your recommendation and have created a financial unit within the Financial Aid Office that is responsible for the return of undisbursed Programs funds to DOE within the time frames provided by law.

**EXHIBIT B (CONTINUED)
MANAGEMENT RESPONSES**



100 Weldon Boulevard | Sanford, FL 32773-6199 | 407.708.2010 | seminolestate.edu

E. Ann McGee, President

March 19, 2014

David W. Martin, CPA
Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Mr. Martin:

We have reviewed the preliminary and tentative audit findings for Seminole State College’s Bright Futures Scholarship Program as stated in your letter of February 28, 2014. We agree that the College experienced untimely returns of program advances for Fall 2011 and Spring 2012.

We have had numerous staffing changes in the Financial Aid department and have recently begun a reorganization of this area, which includes organizational reporting changes. These changes will allow for more collaboration between the Financial Aid and the Accounting staff, which we fully expect will help the College to continue to comply with the timely return of undisbursed Bright Futures funds. Additionally, we recently hired a staff member who is primarily responsible for all State Financial Aid programs. As of the Academic Year 2012-13, there have been no further audit findings in the return of State funds.

Our current process is that once we determine the amount that must be returned to the State at the end of the Fall and Spring terms, our Accounting Office will work with our Financial Aid State Program Coordinator to reconcile our records to the State’s records, then timely submit the check request for payment. Thus we do not foresee any further issues with returning State funds within the required timeframe.

If you have any further questions regarding this matter, please contact Dr. Lynn Powers, Associate Vice President, Business Services, powersl@seminolestate.edu or at 407-708-2138.

Sincerely,

Dr. E. Ann McGee
President

EAM:crd

District Board of Trustees

Scott D. Howat, Chairman | Alex Setzer, Vice-Chair | Jeffrey M. Bauer | Wendy H. Brandon | Amy Lockhart | E. Ann McGee, President

Altamonte Springs | Geneva | Heathrow | Oviedo | Sanford/Lake Mary

A Diverse Learning Community | An Equal Access/Equal Opportunity College

EXHIBIT B (CONTINUED)
MANAGEMENT RESPONSES



OFFICE OF THE PRESIDENT

March 4, 2014

David W. Martin, CPA
Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Mr. Martin:

Let me express my sincere appreciation for the professional manner in which your staff conducted the audit. Below is the College's response to the preliminary and tentative findings to be included in the Bright Futures audit report for the fiscal years ended June 30, 2012 and June 30, 2013.

Finding No. 2 Return of Undisbursed Advances

Recommendation: The above-noted institutions should enhance or implement procedures to ensure that undisbursed program funds are returned to the FDOE within the timeframes provided by law.

Response: The College has reviewed and updated procedures to insure that Bright Futures Program funds are returned timely in the future.

Should you have any questions or concerns, please feel free to call me.

Sincerely,

A handwritten signature in black ink, appearing to read "Thomas C. Leitzel", written in a cursive style.

Dr. Thomas C. Leitzel
President

c: David Blanton, Audit Supervisor

600 West College Drive, Avon Park, Florida 33825-9356 | 863-784-7111
www.southflorida.edu | thomas.leitzel@southflorida.edu

EXHIBIT B (CONTINUED)
MANAGEMENT RESPONSES



President's Office 5001 St. Johns Avenue Palatka, FL 32177 386-312-4200

March 4, 2014

Mr. David W. Martin
Auditor General
State of Florida
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Mr. Martin:

Below is the response of St. Johns River State College to the preliminary and tentative audit finding referencing our school in the Bright Futures Scholarship Program audit for the Fiscal Years Ended June 30, 2012 and June 30, 2013.

Finding No. 1: Return of Funds for Student Drops and Withdrawals

During the year under audit, St. Johns River State College was under leadership transition in the Financial Aid Office, and the normal Bright Futures return of funds process was not followed. The College has solidified the leadership of that area, and reinstated the proper procedures for return of funds.

Please let me know if you need additional information.

Sincerely,

A handwritten signature in black ink, appearing to read "Joe H. Pickens".

Joe H. Pickens, J.D.
President

**EXHIBIT B (CONTINUED)
MANAGEMENT RESPONSES**

VALENCIA COLLEGE

March 17, 2014

David W Martin, CPA
Auditor General
State of Florida
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450


Dear Mr. Martin:

Valencia College received your letter and report concerning the preliminary and tentative findings and recommendations on the Bright Futures Scholarship program audit of Fiscal Years ending June 30, 2012 and June 30, 2013.

Regarding Finding and Recommendation No. 1: Return of Funds for Student Drops and Withdrawals: Effective Fall 2013, Valencia College has a process in place through the Florida Virtual College to accurately receive enrollment notification from Host Schools of Transient students. Valencia will receive enrollment notification prior to payment of Bright Futures funds, thus solving an audit problem in subsequent aid years. Valencia has created additional programming and reporting to more accurately track course retakes by students and pay Bright Futures aid for only one instance of the course.

Thank you for the opportunity to prepare a response to this report.

Sincerely,


Sanford C. Shugart
President
Valencia College

C: Brenda Racis

UWF Board of Trustees Meeting
Audit & Operations Committee
May 23, 2014

Issue: State of Florida Compliance and Internal Controls over Financial Reporting and Federal Awards for FY 2012/13 Audit Report
[Annual Federal Funds Audit by Auditor General]

Proposed action: Acceptance

Background information:

On March 31, 2014 the State of Florida Auditor General released its report on the statewide audit of the Federal funds for fiscal year ended June 30, 2013, which includes the University of West Florida. The report includes the results of the audit of the State of Florida's financial statements with regard to compliance and internal control over financial reporting and their audit of the State's Federal awards programs. The audit pertains to State agencies, universities, and community colleges and was conducted in accordance with applicable professional standards and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. A printed copy of the audit report and Summary Schedule of Prior Audit Findings was provided to each State Agency Inspector General, State University Inspector General (e.g., UWF AVP Internal Auditing) or designated audit liaison, and Florida Community College President.

UWF had two (2) findings in this audit report.

1. Certain access controls protecting the institutions information technology (IT) resources needed improvement. (Finding #2013-059, page 120 of report)
 - **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.
 - **UWF Response:** UWF is taking steps to implement appropriate changes in our new Banner financial aid system, which is entering operation for Fall Term 2014. Due to the cost and effort involved, and the limited remaining lifespan of the legacy CICS system, we do not plan to address these issues in CICS. Documentation of the business procedures that will be followed in Banner to address these issues is considered confidential but is available for your review upon request.
 - **Estimated Corrective Action Date:** September 2014
2. Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement. This is a confidential finding, protected under Florida Statutes; therefore the Auditor General nor UWF are not disclosing specific details of the

deficiencies to avoid the possibility of compromising institution student financial aid system information. (Finding #2013-060, page 124).

- **UWF Response:** UWF has plans in place to address these issues in our new Ellucian Banner financial aid system. Documentation of these processes and procedures is considered confidential. Due to the cost and effort involved, and the limited remaining lifespan of our legacy CICS system, we do not plan to address these issues in CICS.
- Estimated Corrective Action Date: September 2014

PRIOR AUDIT FINDINGS/CURRENT STATUS (as included in the SSPAF [Summary Schedule of Prior Audit Findings] Report)

- **UWF had no prior findings in the 2011/12 audit.**

Recommendation:

Acceptance of the Auditor General's State of Florida Compliance and Internal Controls over Financial Reporting and Federal Awards for FY 2012/13 Audit Report.

Implementation Plan: None needed.

Fiscal Implications: Fiscal oversight by the UWF Board of Trustees for the University of West Florida

Supporting document:

Auditor General's report State of Florida Compliance and Internal Controls over Financial Reporting and Federal Awards (Report Number 2014-173) and the Summary Schedule of Prior Audit Findings see link on State of Florida Auditor General website:

<http://www.myflorida.com/audgen/pages/summaries/2014-173.pdf>

Prepared by: Betsy Bowers, Associate Vice President, bbowers@uwf.edu, 850-474-2636

Presenter: Betsy Bowers, Associate Vice President, bbowers@uwf.edu, 850-474-2636

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, 2013



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, 2013, 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, 2013, 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 a significant deficiency:

- The Agency for Health Care Administration did not appropriately record in the correct funds the receivables resulting from Medicaid overpayments. (Finding No. 2013-001)
- The Agency for Health Care Administration did not correctly identify, calculate, and record all Disproportionate Share Program receivables, revenues, and deferred revenues. (Finding No. 2013-002)
- The Department of Management Services did not separately record employee pension contributions on the financial statements. (Finding No. 2013-003)
- The Department of Management Services did not properly classify its internal service fund's net position. (Finding No. 2013-004)
- The Statewide Financial Reporting Section improperly classified financial activity for a blended component unit as a special revenue fund rather than as an enterprise fund. (Finding No. 2013-005)

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

- The Department of Revenue did not record the Medicaid claims amount due from the counties as certified by the Agency for Health Care Administration. (Finding No. 2013-006)
- The Department of Highway Safety and Motor Vehicles inadvertently coded transactions as Accounts payable and accrued liabilities rather than Due to other funds. (Finding No. 2013-007)
- The Agency for Health Care Administration did not record all year-end accounts payable and expenditures in the period the transactions occurred. (Finding No. 2013-008)
- The Department of Education incorrectly recorded Advances to other entities, Investment earnings, and Deferred revenue for the Board of Governors auxiliary debt obligations to be repaid by colleges and universities. (Finding No. 2013-009)
- The Department of Education procedures for preparing the Schedule of Expenditures of Federal Awards data form were not sufficient to ensure amounts reported were accurate. (Finding No. 2013-010)

**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 620 Federal awards programs or program clusters during the 2012-13 fiscal year. Expenditures for the 39 major programs totaled \$32.9 billion, or approximately 95 percent of the total expenditures of \$34.6 billion, as reported on the supplementary Schedule of Expenditures of Federal Awards.

Compliance requirements for Federal awards programs are established in the *OMB Circular A-133 Compliance Supplement*. Types of compliance requirements include: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Eligibility; Matching, Level of Effort, Earmarking; Period of Availability of Federal 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:

- For the Supplemental Nutrition Assistance Program (SNAP) Cluster, we were unable to express and did not express an opinion on the Department of Children and Families compliance with the Special Tests and Provisions – EBT Card Security requirement because the Department of Children and Families had not yet provided the information needed to demonstrate whether the State had met the requirement. (Finding No. 2013-011)
- The Department of Education did not correctly allocate IDEA funding under the Special Education Cluster to local educational agencies in accordance with Federal regulations. (Finding No. 2013-023)
- The Department of Education did not meet the Federal maintenance of effort requirement and incorrectly reported the non-Federal share of outlays amount on the Final Financial Status Report submitted in December 2012 for the period July 2010 through September 2012 for the Career and Technical Education – Basic Grants to States Program. (Finding No. 2013-026)
- The Department of Education did not appropriately allocate salary and benefit costs for employees who worked on multiple programs or obtain periodic certifications for employees whose salaries and benefits were paid solely from Rehabilitation Services – Vocational Rehabilitation Grants to States funds. Additionally, the Department of Education did not always ensure that eligibility determinations were made within the time frame required by Program regulations. (Finding Nos. 2013-027 and 2013-028)
- The Department of Children and Families failed to impose Child Support Enforcement sanctions on uncooperative Temporary Assistance for Needy Families (TANF) recipients. (Finding No. 2013-042)

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 Children and Families did not always pay TANF benefits in the correct amounts. In addition, for the TANF Program and Medicaid Cluster, the Department of Children and Families did not always timely process the Income Eligibility and Verification System (IEVS) and non-IEVS data exchange responses received. (Finding Nos. 2013-039 and 2013-053)
- The instances described in the previous paragraphs on compliance for the Rehabilitation Services – Vocational Rehabilitation Grants to States Program (Finding Nos. 2013-027 and 2013-028) and the TANF Program (Finding No. 2013-042) also involved a material weakness in internal control.

**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 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 2012-13 fiscal year, the State of Florida received and expended over \$589 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, 2013. 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, 2013.

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.



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



PHONE: 850-412-2722
FAX: 850-488-6975

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

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

We have audited 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, 2013, and the related notes to the financial statements, which collectively comprise the State's basic financial statements, and have issued our report thereon dated February 21, 2014. Our report includes a reference to other auditors. Other auditors audited the financial statements of the Prepaid College Program Fund, Florida Turnpike System, Hurricane Catastrophe Fund, College Savings Plan and the trust funds maintained by the State Board of Administration to account for the investments of the Florida Retirement System and the Public Employee Optional Retirement Program, the 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.

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. 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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in finding Nos. 2013-001 through 2013-005 in the **FINANCIAL STATEMENTS FINDINGS** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** that we consider to be significant deficiencies.

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 five additional matters involving the State's internal control that we reported to management as finding Nos. 2013-006 through 2013-010 in the **FINANCIAL STATEMENTS FINDINGS** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**.

State of Florida's 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 the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this 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's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



David W. Martin, CPA
Tallahassee, Florida
February 21, 2014



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



PHONE: 850-412-2722
FAX: 850-488-6975

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE 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, 2013. 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, 2013, 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, as 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 Supplemental Nutrition Assistance Program (SNAP) Cluster, Special Education Cluster, Career and Technical Education – Basic Grants to States Program, Rehabilitation Services – Vocational Rehabilitation Grants to States Program, and Temporary Assistance for Needy Families (TANF) Program

As described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**, we were unable to obtain sufficient documentation supporting the compliance of the State of Florida with CFDA Nos. 10.551 and 10.561 Supplemental Nutrition Assistance Program (SNAP) Cluster as described in finding No. 2013-011 for Special Tests and Provisions – EBT Card Security, nor were we able to satisfy ourselves as to the State of Florida’s compliance with those requirements by other auditing procedures.

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

Finding No. 2013-	CFDA No(s).	Major Program (or Cluster) Name	Compliance Requirement(s)
023	84.027 and 84.173	Special Education Cluster	Matching, Level of Effort, Earmarking
026	84.048	Career and Technical Education – Basic Grants to States	Matching, Level of Effort, Earmarking and Reporting
027	84.126	Rehabilitation Services – Vocational Rehabilitation Grants to States	Allowable Costs/Cost Principles
028	84.126	Rehabilitation Services – Vocational Rehabilitation Grants to States	Eligibility
042	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions – Child Support Non-Cooperation

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 Supplemental Nutrition Assistance Program (SNAP) Cluster, Special Education Cluster, Career and Technical Education – Basic Grants to States Program, Rehabilitation Services – Vocational Rehabilitation Grants to States Program, and Temporary Assistance for Needy Families (TANF) Program

In our opinion, except for the possible effects of the matter and noncompliance described in the Basis for Qualified Opinion paragraphs, 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 Supplemental Nutrition Assistance Program (SNAP) Cluster, Special Education Cluster, Career and Technical Education – Basic Grants to States Program, Rehabilitation Services – Vocational Rehabilitation Grants to States Program, and Temporary Assistance for Needy Families (TANF) Program for the fiscal year ended June 30, 2013.

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, 2013.

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. 2013-:

018-019	021-022	025	029-031	035-037
039-041	044	046	048-049	051-053
055	058	061-080		

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. 2013-	CFDA No(s).	Major Program (or Cluster) Name	Compliance Requirement(s)
027	84.126	Rehabilitation Services – Vocational Rehabilitation Grants to States	Allowable Costs/Cost Principles
028	84.126	Rehabilitation Services – Vocational Rehabilitation Grants to States	Eligibility
039	93.558	Temporary Assistance for Needy Families	Allowable Costs/Cost Principles, Eligibility, and Special Tests and Provisions – Income Eligibility and Verification System
042	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions – Child Support Non-Cooperation
053	93.720, 93,775, 93.777, and 93.778	Medicaid Cluster	Eligibility

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. 2013-:

013-015	017-021	024-026	029-030	033-038
046-049	051-052	055-056	058-060	063-064
072-073	080			

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 21, 2014



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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111 West Madison Street
Tallahassee, Florida 32399-1450



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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, 2013, 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 21, 2014, 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,

A handwritten signature in blue ink that reads "David W. Martin".

David W. Martin, CPA
Tallahassee, Florida
February 21, 2014

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SUMMARY OF AUDIT RESULTS

Financial Statements

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

Internal control over financial reporting:

Material weaknesses identified? No

Significant deficiencies identified? Yes

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Material weaknesses identified? Yes

Significant deficiencies identified? Yes

Type of auditor's report issued on compliance for major programs:
Unmodified for all major programs, except for the following programs
for which the report was qualified:

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

Special Education Cluster (84.027 and 84.173)

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)

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: \$52,036,795

Auditee qualified as low-risk auditee? No

**LISTING OF MAJOR PROGRAMS
FISCAL YEAR ENDED JUNE 30, 2013**

<u>Name of Federal Program or Cluster (1)</u>	<u>CFDA Number(s)</u>	<u>Total Expenditures</u>
SNAP Cluster	10.551 & 10.561	\$ 5,951,345,745
Child Nutrition Cluster	10.553, 10.555, 10.556, & 10.559	965,894,502
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	370,639,273
Child and Adult Care Food Program	10.558	186,357,038
CDBG - State-Administered CDBG Cluster (2)	14.228 & 14.255	105,392,432
Employment Service Cluster	17.207, 17.801, & 17.804	55,678,088
Unemployment Insurance	17.225 & 17.245	2,654,482,817
WIA Cluster	17.258, 17.259, & 17.278	186,849,777
Highway Planning and Construction Cluster (2)	20.205, 20.219, & 23.003	1,807,307,884
Federal Transit Cluster	20.500, 20.507, 20.525 & 20.526	87,429,192
State Energy Program (2)	81.041	16,733,373
Title I, Part A Cluster (2)	84.010 & 84.389	738,448,031
Special Education Cluster	84.027 & 84.173	655,515,870
Career and Technical Education - Basic Grants to States	84.048	59,868,117
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	163,919,970
Twenty-First Century Community Learning Centers	84.287	52,102,290
English Language Acquisition State Grants	84.365	42,339,515
Improving Teacher Quality State Grants	84.367	109,321,984
School Improvement Grants Cluster (2)	84.377 & 84.388	88,696,295
State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants (2)	84.395	149,110,029
Public Health Emergency Preparedness	93.069 & 93.074	26,085,911
Immunization Cooperative Agreements	93.268	217,945,906
Temporary Assistance for Needy Families	93.558	425,077,013
Refugee and Entrant Assistance State Administered Programs	93.566	95,586,628
Low-Income Home Energy Assistance	93.568	91,282,889
CCDF Cluster	93.575 & 93.596	379,409,925
Foster Care Title IV-E	93.658	168,219,186
Adoption Assistance	93.659	91,991,943
Social Services Block Grant	93.667	156,257,882
Children's Health Insurance Program	93.767	355,022,368
Medicaid Cluster (2)	93.720, 93.775, 93.777, & 93.778	11,466,180,889
HIV Care Formula Grants	93.917	128,953,661
Block Grants for Prevention and Treatment of Substance Abuse	93.959	99,178,957
Disability Insurance/SSI Cluster	96.001 & 96.006	121,103,580
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	57,272,347
Hazard Mitigation Grant	97.039	59,127,408
Homeland Security Grant Program	97.067	89,880,269
Student Financial Assistance Cluster (2)	(1)	3,725,895,887
Research and Development Cluster (2)	(1)	<u>726,076,396</u>
Total		<u>\$32,927,981,267</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 2012-13 fiscal year.

FINANCIAL STATEMENTS FINDINGS

Our audit of the State of Florida's basic financial statements for the fiscal year ended June 30, 2013, 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 any of the above-noted designations.

SIGNIFICANT DEFICIENCY

NET RECEIVABLES

Finding Number	2013-001
Opinion Unit	General Fund and Health and Family Services Fund
Financial Statements	Receivables, net; Expenditures, current
Account Title	
SW Fund Number	100000 and 202400
State Agency	Florida Agency for Health Care Administration (FAHCA)
OLO-GF-SF-FID	680000 10-1-000298; 680000 20-2-474001
GL Code	151, 159, and 711
Adjustment Amount	\$51,724,328; \$49,138,112; \$2,586,216
Finding	The FAHCA Bureau of Finance and Accounting (Bureau) did not appropriately record in the correct funds the receivables resulting from Medicaid overpayments.
Criteria	The Florida Department of Financial Services' <i>Reference Guide for State Expenditures</i> requires refunds be restored to the fund from which payment was disbursed.
Condition	The Federal share of the Medicaid overpayments was disbursed from the Medical Care Trust Fund reported within the Health and Family Services Fund and the State share of the overpayments was disbursed from the General Fund. Accordingly, receivables for the overpayments should have been recorded in each respective fund. However, the Bureau recorded receivables for both the Federal and State share of the Medicaid overpayments in the Medical Care Trust Fund.
Cause	The Bureau lacked written fiscal year-end reporting procedures for staff to follow when accruing overpayments.
Effect	<p>Prior to audit adjustment, accounts receivable in the Health and Family Services Fund were overstated by \$51,724,328; the allowance for uncollectibles account was overstated by \$2,586,216; and expenditures were understated by \$49,138,112.</p> <p>Prior to audit adjustment, accounts receivable in the General Fund were understated by \$51,724,328; the allowance for uncollectibles account was overstated by \$2,586,216; and expenditures were overstated by \$49,138,112.</p>
Recommendation	We recommend that the Bureau establish written fiscal year-end reporting procedures to better ensure that receivables resulting from Medicaid overpayments are appropriately recorded in the correct funds.
State Agency Response and Corrective Action Plan	The Agency staff reviewing year-end requirements was new last year. However, current staff, even though new to the Agency, is very familiar with financial statement requirements and will ensure future compliance. The Bureau is working to properly document this process to ensure that appropriate consideration is given to the unique financial statement requirements of each fund.
Estimated Corrective Action Date	April 30, 2014
Agency Contact and Telephone Number	Anita Hicks (850) 412-3815

SIGNIFICANT DEFICIENCY

NET RECEIVABLES

Finding Number	2013-002
Opinion Unit	Health and Family Services Fund
Financial Statements	Receivables, net; Deferred revenues, current; Fees and charges
Account Title	
SW Fund Number	202400
State Agency	Florida Agency for Health Care Administration (FAHCA)
OLO-GF-SF-FID	680000 20-2-339094
GL Code	613, 389, and 151
Adjustment Amount	\$63,191,848; \$48,521,835; \$14,670,013
Finding	The FAHCA Bureau of Finance and Accounting (Bureau) did not correctly identify, calculate, and record all Disproportionate Share Program receivables, revenues, and deferred revenues.
Criteria	Generally accepted accounting principles and the Florida Department of Financial Services Statewide Financial Reporting Section's (SFRS') <i>Statewide Financial Statement Guidance Manual</i> require the recognition of a receivable when the underlying exchange occurs and the recognition of revenues when the resources are both measurable and available. It is SFRS policy to recognize as revenue any amounts earned prior to fiscal year-end and collected within 60 days of the end of the fiscal year. Amounts earned prior to fiscal year-end but collected after 60 days of fiscal year-end are to be recorded as deferred revenue.
Condition	The Bureau recorded certain Disproportionate Share Program fiscal year-end receivables and revenues based on a spreadsheet that contained addition errors. We noted that, due to the errors, receivables were under-reported. We also noted that revenues were recorded based on the data contained in the spreadsheet without consideration of the 60-day collection period and, as a result, revenues were incorrectly classified as deferred revenues.
Cause	When recording receivables and revenues applicable to the 2012-13 fiscal year, the Bureau used amounts from a spreadsheet that contained addition errors. Further, the Bureau did not consider the 60-day collection period prescribed by SFRS policy when determining the amounts to be classified as deferred revenues and revenues.
Effect	Prior to adjustments, Receivables, net were understated by \$14,670,013; Deferred revenues, current were overstated by \$48,521,835; and Fees and charges were understated by \$63,191,848.
Recommendation	We recommend that the Bureau strengthen fiscal year-end reporting procedures to ensure that, among other things, the applicable spreadsheet includes correct calculations for receivables and appropriate consideration is given to the 60-day collection period when recognizing deferred revenues and revenues.
State Agency Response and Corrective Action Plan	<p>The Bureau has developed a process to reconcile the data received from the program office on a quarterly basis. This quarterly reconciliation process will identify errors earlier in the process allowing more time for research and resolution. The Bureau is working on a written procedure for this process.</p> <p>The Agency staff reviewing year-end requirements was new last year. However, current staff, even though new to the Agency, is very familiar with financial statement requirements and will ensure future compliance. The Bureau is working to properly document this process to ensure that appropriate consideration is given to the unique financial statement requirements of each fund.</p>

**Estimated Corrective
Action Date**

April 30, 2014

**Agency Contact and
Telephone Number**

Anita Hicks
(850) 412-3815

SIGNIFICANT DEFICIENCY
PENSION FUND CONTRIBUTIONS

Finding Number	2013-003
Opinion Unit	Aggregate Remaining Fund Information
Financial Statements Account Title	Pension fund employer contributions – state, Pension fund employer contributions – nonstate, Pension fund employee contributions, Purchase of time by employees
SW Fund Number	737201 and 737203
State Agency	Florida Department of Management Services (FDMS)
OLO-GF-SF-FID	720000-73-2-309001 and 720000-73-2-705001
GL Code	66300, 66400, 66495, and 66499
Adjustment Amount	\$673,213,997; \$135,210,413
Finding	Rather than separately record employee pension contributions, the FDMS recorded the contributions in other financial statement line items.
Criteria	GASB Codification Section Pe5.121 requires defined benefit pension contributions from employers and employees to be displayed separately in the financial statements. Furthermore, GASB Codification Section 2200.198 requires the detailed display requirements of Section Pe5 be applied to statement of changes in (defined contribution) plan net position for pension and other employee benefit trust funds.
Condition	The FDMS recorded employee contributions to the Defined Benefit Pension Plan in the Purchase of time by employees account, while employee contributions for the Defined Contribution Pension Plan were recorded in the Pension fund employer contribution accounts.
Cause	The FDMS had not established general ledger coding to allow for the separate recording of employee pension contributions.
Effect	Subsequent to our audit inquiry, the FDMS established a Pension fund employee contributions account in both the Defined Benefit Pension Plan and the Defined Contribution Pension Plan. Prior to audit adjustment, the Purchase of time by employees account for the Defined Benefit Pension Plan was overstated by \$673,213,997. The Defined Contribution Pension Plan's Pension fund employer contributions account was overstated by \$135,210,413.
Recommendation	We recommend that the FDMS enhance financial reporting procedures to ensure compliance with applicable pension reporting standards.
State Agency Response and Corrective Action Plan	We concur with the Auditor General's Office. The codes have been changed in the accounting records to reflect the proper coding. In addition, we have added these items to our year-end checklist.
Estimated Corrective Action Date	February 10, 2014
Agency Contact and Telephone Number	Mitchell Clark (850) 487-9888

SIGNIFICANT DEFICIENCY

NET POSITION

Finding Number 2013-004
Opinion Unit Aggregate Remaining Fund Information
Financial Statements Net Position: Net Investment in capital assets, Restricted-other, Unrestricted
Account Title
SW Fund Number 609999
State Agency Florida Department of Management Services (FDMS)
OLO-GF-SF-FID 720000
GL Code 536, 538, and 539
Adjustment Amount \$23,060,290; \$114,267,516; \$91,207,226

Finding The FDMS did not properly classify its Communications and Facilities internal service fund's net position in accordance with generally accepted accounting principles (GAAP).

Criteria GASB Codification Section 1800.156 provides that a calculation is needed to determine the net investment in capital assets component of net position. The net investment in capital assets component, net of accumulated depreciation, should be reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of the capital assets, and any unspent debt proceeds. Moreover, GASB Codification Section 1800.157 states that net position should be reported as restricted when constraints placed on net position use are externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments. An example of such constraints is the establishment of a bond reserve from bond proceeds.

Condition For one trial balance, the FDMS did not properly consider the bond reserve and other covenant requirements and related debt (including unspent bond proceeds) when calculating components of net position. As a result, the Net investment in capital assets and Unrestricted accounts were overstated by \$3,567,827 and \$9,375,663, respectively, and the Restricted-other account was understated by \$12,943,490.

For another trial balance, the FDMS did not properly consider the bond reserve and other covenant requirements when calculating components of Net position. As a result, the Net investment in capital assets and Unrestricted accounts were overstated by \$19,492,463 and \$81,831,563, respectively, and the Restricted-other account was understated by \$101,324,026.

Cause The FDMS fiscal year-end reporting procedures were not effective to ensure the appropriate consideration of financial activity when calculating the Net investment in capital assets component of Net position, or to properly determine the amounts related to the restricted and unrestricted components of Net position.

Effect Prior to audit adjustment, the following components of Net position in the Internal Service Funds financial statements were misstated: Net investment in capital assets and Unrestricted were overstated by \$23,060,290 and \$91,207,226, respectively, and Restricted-other was understated by \$114,267,516.

Recommendation We recommend that the FDMS enhance fiscal year-end reporting procedures to ensure the appropriateness of its calculation for Net investment in capital assets and the reporting of the Restricted and Unrestricted components of Net position for the applicable internal service funds.

State Agency Response and Corrective Action Plan	We concur with the Auditor General's Office. The codes have been changed in the accounting records to reflect the proper coding. In addition, we have added these items to our year-end checklist.
Estimated Corrective Action Date	February 10, 2014
Agency Contact and Telephone Number	Mitchell Clark (850) 487-9888

SIGNIFICANT DEFICIENCY
FUND CLASSIFICATION

Finding Number	2013-005
Opinion Unit	Governmental Activities, Business-type Activities, and Aggregate Remaining Fund Information
Financial Statements	Various
Account Title	
SW Fund Number	209999, 509999, 800000, and 900000
State Agency	Florida Department of Financial Services (FDfs)
OLO-GF-SF-FID	400000-20-8-530015, 400000-80-8-530015, 400000-90-9-960222, and 400000-50-8-530015
GL Code	Various
Adjustment Amount	Various
Finding	The FDfs Statewide Financial Reporting Section (SFRS) improperly classified financial activity for a blended component unit of the State of Florida as a special revenue fund rather than as an enterprise fund.
Criteria	GASB Codification Section 1300.109 provides that activities are required to be reported as enterprise funds if laws or regulations require that the activities' costs of providing services be recovered with fees and charges, rather than taxes or similar revenues. The blended component unit had the authority, pursuant to Florida Statutes, to set fees to recover costs. This authority qualified the blended component unit to be classified as an enterprise fund as it collected fees and recovered over \$2.4 million for the 2012-13 fiscal year. Additionally, the audited financial statements and notes thereto identified the blended component unit as an enterprise fund.
Condition	<p>The SFRS established financial statement guidance for State agencies, in the form of a Fund Questionnaire, to assist State agencies in determining the proper fund type. Criteria within the Questionnaire were in the form of a decision tree, leading the respondent to the appropriate fund type to be assigned. Entity financial statements, including notes thereto, were also available to assist the respondent in completing the Questionnaire. Once the respondent completed the Questionnaire, they were to submit it to the SFRS for review and approval and the assignment of fund-type coding.</p> <p>We noted that the fund type determination made on the Questionnaire was incorrect and was subsequently approved by the SFRS in error.</p>
Cause	The SFRS' review of the documentation received to support the classification of the blended component unit did not identify inconsistencies in the documentation. As a result, the SFRS incorrectly approved a special revenue fund classification when the blended component unit's activities were required to be reported as an enterprise fund.
Effect	Prior to audit adjustment, the Net position for the Nonmajor Governmental Funds (special revenue fund) was overstated by \$18,506,901. Additionally, related capital asset and liability accounts for Governmental Activities were overstated by \$75,143,830 and \$4,530,367, respectively. The Net position for Business-type Activities was understated by \$89,120,364.
Recommendation	We recommend that the SFRS strengthen review procedures to ensure that funds are correctly classified during the preparation of the State's financial statements.

State Agency Response and Corrective Action Plan	Concur. SFRS will strengthen review procedures to ensure that funds are correctly classified during the preparation of the State's financial statements.
Estimated Corrective Action Date	June 30, 2014
Agency Contact and Telephone Number	Gina Ballard, Financial Administrator, Statewide Financial Reporting Section (850) 413-5687

ADDITIONAL MATTER

OTHER LOANS AND NOTES RECEIVABLE, NET

Finding Number	2013-006
Opinion Unit	General Fund and Aggregate Remaining Fund Information
Financial Statements	Deferred revenues, current; Other loans and notes receivable, net, Due from other funds; Fees and charges; Due from other governments; Due to other funds
Account Title	
SW Fund Number	100000 and 749999
State Agency	Florida Department of Revenue (FDOR)
OLO-GF-SF-FID	730000-74-1-000405 and 730000-74-2-144001
GL Code	163, 165, 253, 356, 389, 613, and 711
Adjustment Amount	\$4,565,437; \$57,597,278
Finding	The FDOR General Tax Administration, Refunds and Distribution Process (Revenue Accounting) did not record the Medicaid claims amounts due from the counties as certified by the Florida Agency for Health Care Administration (FAHCA).
Criteria	Chapter 2012-33, Laws of Florida, amended Section 409.915, Florida Statutes, to require that unpaid Medicaid claims amounts due from the counties be certified to the FDOR for collection. Therefore, the FDOR Revenue Accounting was responsible for ensuring that outstanding FAHCA-certified Medicaid claims amounts due from the counties were properly recorded during the year-end financial reporting process.
Condition	Pursuant to State law, once the FAHCA certified Medicaid claims amounts as due from the counties, the FDOR Revenue Accounting was responsible for collecting the amounts through receipt of payments from the counties or reductions to the counties' revenue-sharing distributions. Although some Medicaid claims amounts due from the counties had not been collected at June 30, 2013, the FDOR Revenue Accounting did not record the outstanding Medicaid claims amounts as a receivable during the year-end financial reporting process.
Cause	The FDOR Revenue Accounting established year-end financial reporting procedures that included a checklist designed to ensure that all appropriate amounts were properly included in the FDOR's year-end financial reports. However, the checklist had not been revised, as a result of the law change, to include the county Medicaid claims amounts certified by the FAHCA to the FDOR for collection and due at fiscal year-end. Supervisory review of the checklist did not detect the omission.
Effect	<p>Prior to audit adjustments, in the General Fund, the Other loans and notes receivable, net and Deferred revenues, current accounts were understated by \$57,597,278 and the Due from other funds and Fees and charges accounts were understated by \$4,565,437.</p> <p>Prior to audit adjustments, in Agency Funds, the Due from other governments and Due to other funds accounts were both understated by \$4,565,437.</p>
Recommendation	To ensure accurate financial reporting, we recommend that the FDOR Revenue Accounting appropriately update the checklist for all year-end activities, including any new statutory requirements, and that a more thorough supervisory review be established.
State Agency Response and Corrective Action Plan	We concur with the finding and have updated Revenue Accounting's checklist for the year-end activities which includes the review of any legislative changes that might affect year-end financial statement accrual adjustments. In addition, the Financial Systems and Analysis section has added as part of the annual financial statement checklist a review of any new revenues or distributions to ensure that any necessary associated accruals have been recorded. This secondary review

will provide additional assurance that all appropriate amounts are properly included in the FDOR's year-end financial reports.

**Estimated Corrective
Action Date**

Completed as of 02/07/2014

**Agency Contact and
Telephone Number**

Kim Straubinger
(850) 717-7369

**ADDITIONAL MATTER
DUE TO OTHER FUNDS**

Finding Number	2013-007
Opinion Unit	General Fund and Aggregate Remaining Fund Information
Financial Statements Account Title	Accounts payable and accrued liabilities, Due to other funds, Due from other funds, Licenses and permits, Fees and charges, Investment earnings, Fines, forfeits, settlements and judgments
SW Fund Number	100000 and 209999
State Agency	Florida Department of Highway Safety and Motor Vehicles (FDHSMV)
OLO-GF-SF-FID	000000-1-10-000001 and 760000-20-2-488001
GL Code	31100, 35600, 16300, 61200, 61300, 61500, and 61600
Adjustment Amount	\$22,414,541
Finding	The FDHSMV inadvertently coded transactions totaling \$22,414,541 as Accounts payable and accrued liabilities rather than Due to other funds during the fiscal year-end financial reporting process.
Criteria	The Florida Department of Financial Services Statewide Financial Reporting Section (SFRS) established Statewide financial statement guidance to identify the general ledger codes and account titles for use in recording and classifying financial activity in the States' financial statements. State agencies are responsible for reviewing the coding and classifications to ensure entries are in agreement with SFRS guidance prior to completing fiscal year-end adjusting entries.
Condition	During the fiscal year-end reporting process, FDHSMV staff are to identify financial activity representing collected licenses, fees, and charges that are to be transferred to the General Fund and then prepare manual entries to record the amounts to the Due to other funds account as of fiscal year-end. However, we noted that the 2012-13 fiscal year-end manual entries made by FDHSMV staff incorrectly coded \$22,414,541, representing collected licenses, fees, and charges due to the General Fund, as Accounts payable and accrued liabilities rather than Due to other funds. In addition, due to this error, Due from other funds and revenue entries were not recorded in the General Fund for corresponding amounts.
Cause	FDHSMV staff inadvertently used the incorrect general ledger codes when making the manual entries. Supervisory review did not detect the use of the incorrect general ledger codes.
Effect	Prior to audit adjustment, for the Motor Vehicle License Clearing Trust Fund (a nonmajor governmental fund), Due to other funds account was understated by \$22,414,541 and Accounts payable and accrued liabilities account was overstated by that same amount. For the General Fund, the Due from other funds account was understated and revenues were understated for the same amount.
Recommendation	We recommend that the FDHSMV enhance fiscal year-end financial reporting procedures to ensure the proper coding of year-end manual entries, as well as apply more diligence during supervisory review of those entries.
State Agency Response and Corrective Action Plan	The Department concurs with the audit finding. The procedures for the fiscal year-end closings will be modified to include additional time for a more in-depth analytical supervisory review to prevent this from occurring in the future.
Estimated Corrective Action Date	March 1, 2014
Agency Contact and Telephone Number	Marilyn Tabanelli, Chief, Bureau of Accounting (850) 617-3334

ADDITIONAL MATTER

ACCOUNTS PAYABLE

Finding Number	2013-008
Opinion Unit	Health and Family Services Fund
Financial Statements Account Title	Accounts payable and accrued liabilities; Expenditures, current
SW Fund Number	202400
State Agency	Florida Agency for Health Care Administration (FAHCA)
OLO-GF-SF-FID	680000-20-2-474001 and 680000-20-2-021010
GL Code	311 and 711
Adjustment Amount	\$2,399,165
Finding	The FAHCA Bureau of Finance and Accounting (Bureau) did not record all year-end accounts payable (liabilities) and expenditures in the period the transactions occurred.
Criteria	Generally accepted accounting principles and the Florida Department of Financial Services (FDPS) Statewide Financial Reporting Section's <i>Statewide Financial Statement Guidance Manual</i> requires the recording of liabilities and expenditures for governmental funds in the period the transactions occurred. Liabilities are to be recorded without regard for the availability of resources to liquidate the liabilities.
Condition	The Bureau did not record all accounts payable and expenditures relating to contractual services received during the 2012-13 fiscal year. Instead, the Bureau recorded accounts payable and expenditures in amounts equal to the remaining available appropriations.
Cause	The Bureau had not established written fiscal year-end reporting procedures and did not follow the <i>Statewide Financial Statement Guidance Manual</i> when recording year-end liabilities and expenditures for contractual services received.
Effect	Prior to audit adjustments, accounts payable and current expenditure accounts for the Health and Family Services Fund were both understated by \$2,399,165.
Recommendation	We recommend that the Bureau establish written fiscal year-end reporting procedures to better ensure that all year-end liabilities and related expenditures are recorded in the period in which the transactions occurred.
State Agency Response and Corrective Action Plan	Certified accounts payables were established by the Bureau of Financial Services; however, payables were inadvertently deleted once it was determined that sufficient certified forward budget was not available to pay the invoices presented. The appropriate way to handle this situation would have been to remove the certified indicator from the payables that exceeded the available balance. This issue will be addressed with staff during accounts payable training. Also, current supervisory staff is very knowledgeable of the certified forward process and will implement a review process that will ensure this will not happen in the future.
Estimated Corrective Action Date	April 30, 2014
Agency Contact and Telephone Number	Anita Hicks (850) 412-3815

ADDITIONAL MATTERS
ADVANCES TO OTHER ENTITIES

Finding Number	2013-009
Opinion Unit	Public Education Fund
Financial Statements Account Title	Advances to other entities, Deferred revenue, Investment earnings
SW Fund Number	200200
State Agency	Florida Department of Education (FDOE)
OLO-GF-SF-FID	480000-20-8-0260001
GL Code	25800, 38900, and 61500
Adjustment Amount	\$43,226,000; \$15,795,839; \$27,430,161
Finding	The FDOE incorrectly recorded Advances to other entities, Investment earnings, and Deferred revenue for the Board of Governors auxiliary debt obligations to be repaid by colleges and universities.
Criteria	Generally accepted accounting principles require advances between funds be recorded as an asset in the fund advancing the funds and as a liability in the fund receiving the funds.
Condition	The FDOE's Advances to other entities account balance should equal the corresponding principal amounts of the bonds payable recorded by the colleges and universities as auxiliary debt obligations. The issuance of new bonds would increase the Advances balance while the payment of bonds would decrease the Advances balance. Amounts received for the payment of interest on the bonds are to be recorded as Investment earnings. Furthermore, the FDOE should record Deferred revenue for the amounts held in the Debt Service Fund that will be used to pay down the colleges and universities' bonds payable in future years. However, we noted that the FDOE did not properly record all Advances to other entities and other related account balances.
Cause	The FDOE did not take into account all applicable Board of Governors bond activity when recording Advances to other entities and other related account balances.
Effect	Prior to audit adjustments, the Public Education Fund Advances to other entities account was understated by \$43,226,000, Deferred revenue was understated by \$15,795,839, and Investment earnings were understated by \$27,430,161.
Recommendation	We recommend that the FDOE consider all applicable Board of Governors bond activity when adjusting the Advances to other entities and other related account balances.
State Agency Response and Corrective Action Plan	The agency agrees with this recommendation. Board of Governors staff will consider all university bond activity in preparing the annual required entries as noted in the finding.
Estimated Corrective Action Date	July 31, 2014
Agency Contact and Telephone Number	Chris Kinsley (850) 245-9607

ADDITIONAL MATTERS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Finding Number	2013-010
State Agency	Florida Department of Education (FDOE)
Finding	FDOE procedures for preparing the Schedule of Expenditures of Federal Awards (SEFA) data form were not sufficient to ensure amounts reported were accurate. 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. For example, the data form column “Total Expenditures” was to include the amount of the Federal share of expenditures for the period July 1, 2012, through July 30, 2013. The SEFA instructions also required that the column “Sub-granted to Non-State of Florida Entities” include Federal awards provided pursuant to a subrecipient relationship (i.e., subgranted) to entities that were not State of Florida entities. The FDFS accumulated the information reported by the agencies on the SEFA data forms to prepare the State’s SEFA.
Condition	For the Child Care and Development Fund (CCDF) Cluster, the FDOE understated amounts reported in one or more SEFA data form columns. Specifically: <ul style="list-style-type: none"> ➤ For CFDA No. 93.575 - Child Care and Development Block Grant, the FDOE reported amounts for “Total Expenditures” that were understated by \$18,801,303 (14.2 percent). ➤ For CFDA No. 93.596 - Child Care Mandatory and Matching Funds of the Child Care and Development Fund, the FDOE reported amounts for “Total Expenditures” and “Sub-granted to Non-State of Florida Entities” that were understated by \$8,505,800 (6.4 percent).
Cause	The FDOE obtained SEFA expenditure data for the CCDF Cluster from the Office of Early Learning (OEL). In providing the amounts to be reported by the FDOE, the OEL failed to include expenditures from all applicable accounts and the FDOE failed to review the data provided by the OEL prior to completing the SEFA data form.
Effect	Absent effective procedures for identifying the Federal share of expenditures and for reviewing the data provided prior to submitting the SEFA data form to the FDFS, inaccurate or incomplete information may be reported on the State’s SEFA.
Recommendation	We recommend that the FDOE enhance its procedures to ensure 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	FDOE will add additional review steps in its SEFA reporting process to ensure FDOE is in agreement with the data reported by the Office of Early Learning.
Estimated Corrective Action Date	June 30, 2014, and on-going
Agency Contact and Telephone Number	Martha K. Asbury, Assistant Deputy Commissioner (850) 245-0420

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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 AGRICULTURE

Finding Number	2013-011
CFDA Number	10.551 and 10.561
Program Title	Supplemental Nutrition Assistance Program (SNAP) Cluster
Compliance Requirement	Special Tests and Provisions – EBT Card Security
State Agency	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	N/A
Finding Type	Opinion Qualification
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-001
Finding	The FDCF could not demonstrate that adequate security had been maintained over electronic benefit transfer (EBT) cards.
Criteria	7 CFR 274.1 – <i>Issuance system approval standards</i> 7 CFR 274.5(c), <i>Record retention and forms security – Accountable documents</i> 7 CFR 274.8(b)(3), <i>Functional and technical EBT system requirements</i>
Condition	<p>The FDCF, as the primary State agency responsible for administering SNAP, is required to establish issuance and accountability systems to ensure that only certified eligible households receive benefits. Additionally, to prevent theft, embezzlement, loss, damage, destruction, and unauthorized transfer, negotiation, or use of EBT cards, the FDCF is required to maintain adequate security, documentation, and records.</p> <p>The FDCF contracts with a service organization for EBT services. In turn, the service organization subcontracts with another provider to, among other things, issue and secure EBT cards. However, our review of the two organizations' Statement on Standards for Attestation Engagements No. 16 (SSAE 16), <i>Service Organizations</i>, reports regarding the FDCF's EBT system disclosed that the reports did not include a description of any procedures performed or conclusions reached regarding the physical security over EBT cards for the period November 1, 2012, through June 30, 2013. Without such information, or the FDCF's performance of other procedures to monitor the effectiveness of the service organization's and provider's controls, the FDCF cannot demonstrate that appropriate security over the EBT cards was maintained.</p>
Cause	The SSAE 16 report provided during audit field work covered only 4 months (July 1, 2012, through October 31, 2012) of the 2012-13 State fiscal year. Another SSAE 16 report provided February 14, 2014, and covering the remaining 8 months of the 2012-13 State fiscal year did not specifically address EBT card security.
Effect	Absent an independent evaluation of the effectiveness of the service organization's specific EBT card security controls, the FDCF has limited assurance that EBT cards were adequately secured in accordance with applicable Federal requirements.
Recommendation	We recommend that the FDCF take appropriate actions to ensure that the service organization's and provider's internal controls related to the physical security of EBT cards are suitably designed and operating effectively.
State Agency Response and Corrective Action Plan	JPMorgan, the service organization that provides the Department's Electronic Benefits Transfer (EBT) services, subcontracts with Fiserv, a service organization, for EBT card production and management. Fiserv is responsible for physical security over EBT cards. As a service organization, Statement on Standards for Attestation Engagement No. 16 (SSAE 16) audits are conducted on Fiserv. Fiserv does not have the same SSAE 16 audit review period as JPMorgan. It ends after that of JPMorgan. Therefore, the SSAE 16 on Fiserv

was not completed at the time the SSAE 16 on JPMorgan was published, nor was it completed by the time of the Audit General audit review.

The SSAE 16 audit report on Fiserv, covering the review period 10/1/2012 - 9/30/2013, was made available to the Department and the Auditor General on February 14, 2014. The report provides information regarding the physical security over EBT cards and covers the remainder of the Auditor General review period 11/1/12 - 6/30/13.

**Estimated Corrective
Action Date**

February 14, 2014

**Agency Contact and
Telephone Number**

Debbie McLemore
(850) 717-4131

Auditor's Remarks

The FDCF indicated in their response that the SSAE 16 report made available on February 14, 2014, "provides information regarding the physical security over EBT cards." The point of the finding is that it does not appear that the referenced report specifically addresses EBT card security.

U.S. DEPARTMENT OF AGRICULTURE

Finding Number	2013-012
CFDA Number	10.557
Program Title	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	Florida Department of Health (FDOH)
Federal Grant/Contract Number and Grant Year	5FL700820 2012 and 5FL700820 2013
Finding Type	Questioned Costs – \$1,051,865.03 (Federal Grant Nos. 5FL700820 2012 \$580,000.43, 5FL700820 2013 \$471,864.60)
Finding	The FDOH did not always maintain appropriate records to support the salary and benefits costs charged to the WIC Program.
Criteria	OMB Circular A-87, Attachment B, Section 8.h., <i>Support of Salaries and Wages</i> FDOH Financial Memorandum FM 12-02, <i>Federal Timekeeping Requirements</i>
Condition	During the 2012-13 fiscal year, the FDOH expended WIC Program funds totaling approximately \$67 million for salary and benefit costs for FDOH employees. For positions where the employee worked on a single Federal program, the FDOH utilized semiannual certifications to support the salary and benefit costs charged to the WIC Program. Our tests of salary and benefit charges to the WIC Program disclosed that the FDOH Bureau of WIC Program Services did not obtain semiannual certifications for 38 Bureau employees who worked 100 percent on WIC Program activities during the period July 2012 through December 2012. The FDOH paid from WIC Program funds, salaries and benefits totaling \$1,051,865.03 for these 38 employees during this period.
Cause	Management within the Bureau of WIC Program Services misinterpreted an FDOH policy change related to the requirements for completion of semiannual certifications for Headquarters staff. In August 2013, subsequent to our audit inquiry, WIC Program management obtained from all Bureau employees certifications that covered the entire 2012-13 fiscal year.
Effect	Absent the certifications, the FDOH cannot demonstrate that the salary and benefits costs charged to the WIC Program were adequately supported.
Recommendation	We recommend that the FDOH follow its established procedures to ensure that the salary and benefit costs charged to the WIC Program are supported by periodic certifications.
State Agency Response and Corrective Action Plan	As stated in the audit finding, the Bureau of WIC Program Services misinterpreted a FDOH policy change related to the FDOH county health department staff completing 100% time reporting as applying to headquarters staff. The misinterpreted policy was first implemented by the Bureau for the July 2012 – December 2012 time period. Semi-annual certifications had been completed for prior time periods and have been reinstated as a result of this audit. The Bureau of WIC Program Services immediately reinstated its former office procedure to collect semi-annually the Single Federal Award Certification Form for all Bureau staff working 100% on WIC program activities. As stated in the audit finding, certifications were completed immediately upon notification of the Bureau’s misunderstanding of department policy for the July 2012 to June 2013 period. The certification forms for this period are on file in the Bureau. Additionally, Single Federal Award Certification Forms have been completed and are on file for the July 2013 – December 2013 period.

**Estimated Corrective
Action Date**

Completed.

**Agency Contact and
Telephone Number**

Debbie Eibeck
(850) 245-4444 x 2873

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Finding Number	2013-013
CFDA Number	14.228 and 14.255 (Includes Recovery Act Funding)
Program Title	Community Development Block Grants – State-Administered CDBG Cluster (CDBG)
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Subrecipient Monitoring
State Agency	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-005
Finding	The FDEO did not ensure that adequate information technology security controls had been established for the e-CDBG application.
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 e-CDBG application to track Federal projects and related activities, including payments to subgrantees totaling \$103,335,662 during the 2012-13 fiscal year and monitoring efforts related to the CDBG Program. The FDEO developed access authorization forms to control access to its various systems. The forms required the requestor to note the level of access to be granted and required signatures documenting who authorized the access. We reviewed access documentation for nine external and one internal e-CDBG application users and, as similarly noted in the prior audit, access authorization forms were only available for the external users. According to FDEO staff, e-CDBG application access is granted to internal users upon FDEO employment.
Cause	The FDEO did not require the authorization or review of internal users' e-CDBG application access.
Effect	Absent appropriate access authorization documentation for all e-CDBG application users, the possibility exists that inappropriate or unnecessary access will be granted and information may be destroyed, disclosed, or otherwise compromised.
Recommendation	We recommend that the FDEO utilize the established access authorization forms to document and ensure that all IT applications are accessible only to authorized users and for authorized uses.
State Agency Response and Corrective Action Plan	To address this audit issue, internal users of the e-CDBG system must have appropriate authorization documentation. Corrective action was taken 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 the Security Agreement Form referenced in the policy.

**Estimated Corrective
Action Date**

The corrective action was implemented in January 2014.

**Agency Contact and
Telephone Number**

Bob Dennis, Community Program Manager
(850) 717-8440

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Finding Number	2013-014
CFDA Number	14.228 and 14.255
Program Title	Community Development Block Grants – State-Administered CDBG Cluster (CDBG)
Compliance Requirement	Subrecipient Monitoring
State Agency	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	B-06-DG-12-0001 2005, B-06-DG-12-0002 2005, B-08-DI-12-0001 2008, B-08-DN-12-0001 2008, B-11-DN-12-0001 2011, and B-10-DC-12-0001 2010
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-006
Finding	FDEO procedures were not sufficient to ensure the results of monitoring visits were timely communicated to subrecipients.
Criteria	24 CFR 84.51, <i>Monitoring and reporting program performance</i> - Recipients are responsible for managing and monitoring each project, program, subaward, function, or activity supported by the award and recipients shall monitor subawards to ensure subrecipients have met the audit requirements.
Condition	<p>The FDEO is responsible for distributing CDBG funds to eligible subrecipients and performing activities necessary to achieve assurance that funds are properly expended in accordance with contract and grant agreement provisions. The FDEO operates three program types under this grant, including Neighborhood Stabilization, Small Cities Grants, and Disaster Recovery. To document the monitoring process, the FDEO has established monitoring procedures which include the use of standard checklists and forms to ensure consistent and adequate oversight of subrecipient local governments' use of CDBG funds. The FDEO had established procedures that required the FDEO to provide subrecipients with a final report following the conclusion of the monitoring site visit for each program type. However, the procedures did not provide a time frame for issuing the final monitoring reports or require that causes for delays in issuing the reports be documented.</p> <p>The FDEO's standard checklists and forms include a Monitoring Summary that outlines the results of the monitoring activities performed as well as a section for documenting supervisory review and approval. We reviewed documentation related to 16 subrecipient monitoring visits and noted that the FDEO did not always timely submit to subrecipient local governments, a final report on the results of monitoring activities performed. Specifically, the FDEO issued the final report for 10 of the 16 monitoring visits 69 to 239 days (average of 143 days) after the visit was conducted.</p>
Cause	The program monitoring procedures for the Small Cities Grants and Disaster Recovery program types did not address the timely submittal of final monitoring reports.
Effect	Absent timely reporting of monitoring activity results, the FDEO has reduced assurance that any needed corrective actions will be timely taken and that CDBG funds are used in accordance with program laws, regulations, and provisions of contract and grant agreements.
Recommendation	We recommend that the FDEO enhance subrecipient monitoring procedures to require the final monitoring report be timely submitted to subrecipients and to require that documentation of the cause for any delays be maintained.
State Agency Response and Corrective Action Plan	During the 2012 audit period, the Disaster Recovery program had several challenges relating to staff turnover. This caused delays in the completion of monitoring reports. Once the oversights were discovered, delayed reports were completed as expeditiously as possible. In other cases, monitoring reports were

delayed when additional information was requested but not received in a timely manner.

Similarly, in the Small Cities program, delays in completing monitoring reports were due to the lack of timely receipt of requested information and staff work load.

FDEO is committed to improving its monitoring review processes. In 2012, the U.S. Department of Housing and Urban Development (HUD) hired technical assistance (TA) providers to assist CDBG program staff with preparing a Policy and Procedures Manual for the disaster recovery program. The TA consultants were also required to evaluate the Small Cities CDBG program to identify areas in which the TA providers believe improvements could be made and develop recommendations for FDEO to consider. As noted in correspondence from HUD dated January 23, 2014, a draft of the Disaster Recovery manual has been prepared but not finalized. HUD and FDEO are in the process of finalizing a new technical assistance agreement that will include the completion of the Disaster Recovery Policy and Procedures Manual and other program evaluation tasks. After the technical assistance tasks are completed, consistent deadlines for completing monitoring reports and follow-up correspondence with subrecipients for all CDBG programs will be incorporated in the appropriate policies and procedures.

Pending formal completion of the appropriate policies and procedures, FDEO has established a 60-day deadline, from the date of the monitoring visit, to complete and mail monitoring reports. A 45-day due date is established for replying to subrecipient responses to the monitoring reports. The current 30-day guideline in the e-CDBG system will be used to remind program staff that monitoring reports which have not been completed are due within next 30 days.

**Estimated Corrective
Action Date**

The corrective action was implemented in January 2014.

**Agency Contact and
Telephone Number**

Bob Dennis, Community Program Manager
(850) 717-8445

U.S. DEPARTMENT OF LABOR

Finding Number	2013-015
CFDA Number	17.225
Program Title	Unemployment Insurance
Compliance Requirement	Reporting and Special Tests and Provisions – Employer Experience Rating
State Agency	Florida Department of Revenue (FDOR)
Federal Grant/Contract Number and Grant Year	N/A
Finding Type	Significant Deficiency
Finding	The FDOR did not adequately monitor the service provider’s internal controls related to the collection of data for unemployment taxes.
Criteria	OMB Circular A-133, §__.300(b), <i>Auditee responsibilities</i> – The auditee shall maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.
Condition	<p>The FDOR contracted with a service provider to make electronic filing programs available to taxpayers for filing unemployment and other tax returns and the related tax payments. For the 2012-13 fiscal year, the FDOR received unemployment tax payments totaling \$1,072,199,873 of which \$403,527,422 (37.6 percent) related to tax returns processed by the service provider. Unemployment tax collections are reported in the ETA 581 <i>Contribution Operations</i> report submitted to the U.S. Department of Labor and are included as a factor in the establishment of individual employers’ unemployment tax rates.</p> <p>While the FDOR assessed the accuracy of the service provider’s invoices through review of daily reports and applications, the FDOR did not adequately monitor the service provider’s internal controls, either internally or by obtaining and reviewing an independent service auditor’s report that described the service provider’s internal controls and opined on the effectiveness of those controls related to the collection of data for unemployment taxes during the 2012-13 fiscal year.</p>
Cause	The FDOR contract with the service provider for the 2012-13 fiscal year did not contain a requirement for the provider to obtain a service organization control report prepared in accordance with Statement on Standards for Attestation Engagements No. 16 (SSAE 16), <i>Service Organizations</i> . In March 2013, prior to the contract expiration on November 30, 2013, the FDOR released an Invitation to Negotiate that included a requirement for the new service provider to obtain an annual SSAE 16 report.
Effect	Absent an independent review, either through an SSAE 16 engagement or by the FDOR, of the internal controls of the service provider responsible for collecting data for significant amounts of unemployment taxes, the FDOR has reduced assurance that the tax information received is accurate and complete.
Recommendation	We recommend that the FDOR, either through procedures outlined in SSAE 16 or its own monitoring process, ensure service provider internal controls related to the collection of data for unemployment taxes are suitably designed and operating effectively.
State Agency Response and Corrective Action Plan	FDOR’s Invitation to Negotiate released in early 2013 included a requirement for the new service provider to obtain an SSAE 16 report. A contract was awarded and signed in late 2013 with an effective date of 1/1/2014. The service provider is currently under engagement with a service auditor to complete the SSAE 16, type II audit. The expected completion date is the end of April. FDOR will review the report and take any appropriate action.

**Estimated Corrective
Action Date**

June 30, 2014

**Agency Contact and
Telephone Number**

Frances Oven
(850) 717-7177

U.S. DEPARTMENT OF STATE

Finding Number	2013-016
CFDA Number	19.401
Program Title	Academic Exchange Programs – Scholars
Compliance Requirement	Allowable Costs/Cost Principles
State Educational Entity	University of Florida (UF)
Federal Grant/Contract Number and Grant Year	S-ECAAE-12-CA-043(AR), April 1, 2012 – July 31, 2013 (2012-13 SUSI Grant) S-ECAAE-11-CA-046(DS), March 1, 2011 – July 31, 2012 (2011-12 SUSI Grant)
Finding Type	Questioned Costs – \$54,299 (Federal Grant Nos. S-ECAAE-12-CA-043(AR) \$20,014, S-ECAAE-11-CA-046(DS) \$34,285)
Finding	The institution did not always properly monitor Federal grant expenditures to ensure expenditures were allowable, reasonable, and necessary, and adequately documented.
Criteria	OMB Circular A-110, Subpart C., Sections 23, <i>Cost Sharing or Matching</i> , and 27, <i>Allowable Costs</i> OMB Circular A-21, Section C.4. <i>Basic Consideration, Allocable Costs</i> Institution Directives and Procedures (Finance and Accounting, Part 4E – Employee Reimbursements).
Condition	<p>Our tests of seven travel and expense reimbursements to four employees included two payments, totaling \$56,000, to the Principal Investigator (PI) of the Study of the US Institute on US Foreign Policy (SUSI) grant. The payments, which were paid as expense reimbursements, were actually funds advanced to the PI to pay travel expenses. The institution did not subsequently verify and document that the payments to the PI were used in accordance with terms of the grant agreement as required by the institution’s directives and procedures.</p> <p>Based on our findings the institution requested its internal auditor to review SUSI grant administration and expenditures. In a report dated September 17, 2013, the institution’s internal auditor identified instances of financial mismanagement, as follows:</p> <ul style="list-style-type: none"> ➤ The program coordinator was paid \$25,680 (including fringe benefits of \$8,506), for 492 overtime hours, at an average hourly rate of \$34.91, for time reported as worked that could not be verified or substantiated (\$8,015, 2011-12 SUSI grant; \$17,665, 2012-13 SUSI grant). Also, the grant was assessed an additional \$8,628 indirect costs (\$2,693, 2011-12 SUSI grant; \$5,935, 2012-13 SUSI grant) on these unverified and unsubstantiated salaries and fringe benefits at the rate of 33.6 percent. ➤ Questionable non-salary expenditures were identified for the 2011-12 and 2012-13 SUSI grant periods, of \$9,306 and \$10,685, respectively, totaling \$19,991. These amounts included \$10,142 for expenditures that were not supported by receipts, \$4,836 for duplicate payments to other employees working for the grant, and \$5,013 for expenditures for items that were not permitted under institution policy or the grant award agreements. ➤ The 2012-13 SUSI grant cost sharing was not appropriately certified by the institution. <p>On November 22, 2013, the institution restored \$34,285 for questioned costs applicable to the 2012-13 SUSI grant based an internal review by Contracts and Grants Accounting and was in the process of determining the best method to restore amounts related to the prior award year.</p>

Cause	<p>The internal auditor’s report states that the program coordinator’s time was charged to the grant based on a percentage distribution instead of actual hours worked. Hours were initially entered into the institution’s payroll system and were not subsequently adjusted.</p> <p>The internal auditor’s report also stated that the Principal Investigator for the grants drew down Federal funds by requesting advance funding by means of an expense report and deposited the funds into a personal bank account (external account). Expenditures from the external account were not appropriately monitored and were not subject to the approval process established by the institution. Had the advance funding been by a travel authorization, it would have been subject to advance monitoring by the institution’s Disbursement Services department. Subsequent to audit inquiry, receipts were provided to Disbursement Services as support for the expenditures and reconciliations were performed of the expenditures from the external account to the advance funding provided to the PIs. The institution’s internal auditor disclosed that this lack of monitoring has been going on for five years, when the grant was first awarded to the University.</p> <p>The internal auditor’s report further stated that the program coordinator for the grant altered the 2012-13 SUSI grant Cost Sharing Certification Form by “whiting-out” the information on the 2011-12 SUSI grant cost share form and handwriting in the 2012-13 SUSI grant cost share information.</p>
Effect	<p>Federal grant funds may have been used for goods or services that are not allowable or reasonable under the terms of the Federal grants, and the institution may not have properly reported its cost share requirements.</p>
Recommendation	<p>The institution should enhance its procedures to comply with grant expenditures allowed and maintain documentation for all charges that substantiate the allowability, reasonableness, and necessity of all expenditures to Federal grants. The institution should also seek clarification from the Federal grantor regarding the resolution of the questioned costs noted.</p>
UF Response and Corrective Action Plan	<p>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 is currently in the process of hiring a Quality Assurance auditor whose sole responsibility will be 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.</p>
Estimated Corrective Action Date	<p>N/A</p>
UF Contact and Telephone Number	<p>Brad Staats, Assistant Vice-President for Contracts & Contracts (352) 273-3136</p>

U.S. DEPARTMENT OF TRANSPORTATION

Finding Number	2013-017
CFDA Number	Various (Includes Recovery Act Funding) (See Finding)
Program Title	Various (See Finding)
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	Various
Finding Type	Significant Deficiency

Finding The Electronic Estimate Disbursement (EED) System is a mainframe system used by the FDOT to capture contract payment request transactions from various FDOT systems, validate the transactions, and build payment request records that are submitted for payment to the Florida Department of Financial Services (FDFS), Florida Accounting Information Resource Subsystem (FLAIR). The purpose of the EED System is to increase the accuracy of payment request data; implement edits not available in FLAIR; and reduce the amount of manual work needed to input, submit, and document payments.

In finding Nos. 1 through 7 of our information technology operational audit report No. 2014-088, dated January 2014, we disclosed significant deficiencies related to EED System application and user controls including input, processing, and output controls. In addition, in finding Nos. 8 through 15, we disclosed significant deficiencies related to security controls such as access privileges. Details of the findings and recommendations, as well as FDOT management’s response are included in that report.

Programs that include Recovery Act Funding:

20.205, 20.219, and 23.003 – Highway Planning and Construction Cluster

Programs that do not include Recovery Act Funding:

20.500, 20.507, 20.525, and 20.526 – Federal Transit Cluster

U.S. DEPARTMENT OF TRANSPORTATION

Finding Number	2013-018
CFDA Number	20.205, 20.219, and 23.003
Program Title	Highway Planning and Construction Cluster
Compliance Requirement	Reporting
State Agency	Florida Department of Transportation (FDOT)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-011
Finding	The FDOT did not 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).
Criteria	2 CFR 170 Reporting Subaward and Executive Compensation Information
Condition	FFATA regulations required the FDOT, 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 FDOT should have reported, by the end of the month following the month in which an obligation was made, the key data elements for such grants. During the period July 1, 2012, through June 30, 2013, the FDOT made 162 subawards totaling \$115,752,060 to 90 entities. Our tests of 20 of these subawards disclosed that: <ul style="list-style-type: none"> ➤ The FDOT had reported 12 subawards from 6 to 59 days late. ➤ One subaward was not reported due to an oversight.
Cause	While the FDOT revised its procedures in April 2013, the procedures were not sufficient to ensure that subaward data was timely reported.
Effect	FDOT subaward data was not always timely reported in the FSRS as required by FFATA.
Recommendation	We recommend that the FDOT enhance procedures to ensure that required key data elements are reported timely in the FSRS.
State Agency Response and Corrective Action Plan	The FDOT will continue to enhance procedures to help ensure that key data elements are reported timely in the FSRS. This will include 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.
Estimated Corrective Action Date	February 12, 2014
Agency Contact and Telephone Number	Joe Kowalski (850) 414-4864

U.S. DEPARTMENT OF ENERGY

Finding Number	2013-019
CFDA Number	81.041 (Includes Recovery Act Funding)
Program Title	State Energy Program
Compliance Requirement	Subrecipient Monitoring
State Agency	Florida Department of Agriculture and Consumer Services (FDACS)
Federal Grant/Contract Number and Grant Year	DE-E0000241 2009
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-016
Finding	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.
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	<p>The FDACS awarded approximately \$57.2 million in Program funding to 63 subrecipients during the period May 30, 2010, through June 30, 2011. The FDACS had established procedures for obtaining OMB Circular A-133 audits from subrecipients that expended \$500,000 or more in Federal funding and for requiring FDACS staff to review the audit reports received; however, the procedures did not include a time frame in which the audit report reviews were to be completed. FDACS staff also maintained audit tracking logs and, in April 2012, sent letters requesting all subrecipients to provide either an OMB Circular A-133 audit report or a signed certification stating that the subrecipient had not expended more than \$500,000 in Federal funding. However, our examination of the audit tracking log for the 2011-12 fiscal year disclosed that, as of June 30, 2013, FDACS staff had received only 17 audit reports and three signed certifications. Also, in response to our audit inquiry, FDACS management stated that actions taken to follow-up with subrecipients who had not submitted an audit report or signed certification had not been documented.</p> <p>We also inquired of FDACS staff and examined the audit tracking log for the 2009-10, 2010-11, and 2011-12 fiscal years and noted that FDACS staff had not reviewed the 70 subrecipient audit reports received as of June 30, 2013, or issued any related management decisions.</p>
Cause	FDACS procedures did not require staff to document attempts to follow-up on audit reports not received or to timely review audit reports upon receipt. Additionally, FDACS management indicated that, due to lack of staff, the audit reports were not timely reviewed upon receipt.
Effect	Absent the timely receipt and review of all required subrecipient audit reports, FDACS management lacked assurance and could not demonstrate that the subrecipients complied with laws, regulations, and provisions of contracts and grant agreements.
Recommendation	We recommend that the FDACS enhance procedures to require documentation of staff efforts to follow-up with subrecipients that do not timely submit audit reports and to ensure that, upon receipt, subrecipient audit reports are timely reviewed and any related management decisions timely issued.

State Agency Response and Corrective Action Plan

We concur with the finding. Procedures are being enhanced to ensure that all sub-recipient audit reports are obtained and reviewed in a timely manner and that efforts to follow-up with sub-recipients are documented in writing. Section IV, Reporting of the OOE's Policies and Procedures For Grant Management outlines the sub-recipient audit review procedures being proposed. It will require 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 Office of Energy is in the process of completing its review of all A-133 audit reports received for fiscal years 2011 and 2012. The Office will also re-visit the level of response regarding the receipt of sub-recipient audits for fiscal years 2011 and 2012, and increase its efforts to obtain any audits that were not submitted previously. For open grants, management decisions and corrective actions may impact the OOE's approval of subsequent grant payment requests. If the grant is already closed, management decisions or corrective actions may impact the sub-recipient's receipt of OOE financial assistance in the future.

Estimated Corrective Action Date

July 30, 2014

Agency Contact and Telephone Number

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

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-020
CFDA Number	Various (Includes Recovery Act Funding) (See Condition)
Program Title	Various (See Condition)
Compliance Requirement	Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Eligibility; Matching, Level of Effort, Earmarking; Reporting; and Special Tests and Provisions
State Agency	Florida Northwest Regional Data Center (NWRDC)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-019
Finding	The NWRDC did not have a complete, system-generated 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.
Criteria	Information Technology (IT) Industry Standards: General Controls Federal Information System Controls Audit Manual (FISCAM), February 2009: 3.2 – Access controls provide reasonable assurance that access to computer resources (data, equipment, and facilities) is reasonable and restricted to authorized individuals. Effective security controls include measures to authenticate the identity of system users. 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 authorized, documented, and tracked. Comprehensive documentation includes documentation that changes were successfully tested and functioned as intended prior to being approved for implementation.
Condition	The NWRDC change management policy includes guidance as to when certain hardware and systems software changes can be made and when weekly change management meetings are to be scheduled. This policy addresses requirements for the authorization and review of hardware and systems software changes. However, in response to our audit inquiry, NWRDC staff were unable to provide a system-generated log of all hardware and systems software changes that had been applied to the NWRDC’s internal systems (the computing platforms used in the day-to-day operation and administration of the data center in support of servicing its customer base), open systems (server platforms supporting customer entity services), or the mainframe. Alternatively, NWRDC staff provided us a listing of hardware and systems software change records that had been manually entered into a spreadsheet used for change management activities. However, the NWRDC did not have a mechanism in place to verify that all changes made to a platform were actually entered into the spreadsheet. Notwithstanding the limitations of manually entered change records, we reviewed a sample of 14 changes made to network infrastructure and systems software components recorded on the spreadsheet from September 20, 2012, through March 20, 2013. Our review of 9 of the 14 changes included in our sample disclosed that, for systems software component changes, NWRDC staff were unable to provide documentation substantiating that the changes had been appropriately tested, approved to be moved to the production environment, and moved to the production environment by personnel independent of programming.

Additionally, our audit disclosed certain NWRDC security controls related to user authentication that needed improvement. Security controls are intended to protect the confidentiality, integrity, and availability of data and IT resources. We are not disclosing specific details of the issues in this report to avoid the possibility of compromising NWRDC customer entity data and IT resources. However, we have notified appropriate NWRDC management of the specific issues.

The NWRDC was established as a primary data center to serve as an information system utility for customer entities. The NWRDC provides services for various systems, including the Accessible Web-based Activity and Reporting Environment (AWARE), the Rehabilitation Information Management System (RIMS), the K-12 Student and Staff System, and the Cash Advance and Reporting of Distributions System (CARDS) managed by the Florida Department of Education and the CSE Automated Management System (CAMS) managed by the Department of Revenue. These systems are used in administering aspects of the following major programs:

Programs that include Recovery Act Funding:

- 84.010 and 84.389 - Title I, Part A Cluster
- 84.377 and 84.388 - School Improvement Grants Cluster
- 84.395 - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act

Programs that do not include Recovery Act Funding:

- 84.027 and 84.173 - Special Education Cluster (IDEA)
- 84.048 - Career and Technical Education - Basic Grants to States
- 84.126 - Rehabilitation Services-Vocational Rehabilitation Grants to States
- 84.287 - Twenty-First Century Community Learning Centers
- 84.365 - English Language Acquisition Grants
- 84.367 - Improving Teacher Quality State Grants
- 93.558 - Temporary Assistance for Needy Families (TANF)

Cause	The NWRDC had not developed written procedures addressing the detailed requirements for documenting and tracking the authorization, testing, approval, and implementation of hardware and systems software changes. However, NWRDC management indicated that they were in the process of implementing a new change management system that would address the above-described control issues. Additionally, NWRDC management did not establish adequate security controls.
Effect	The lack of written procedures increases the risk that hardware and systems software changes will not be authorized, tested, approved, and implemented in a consistent manner pursuant to management’s expectations. In addition, without a complete, system-generated record of hardware and systems software changes and adequate documentation tracking the change control process, the risk is increased that erroneous or unauthorized changes could be moved into the production environment without timely detection. Also, without adequate security controls related to user authentication, the confidentiality, integrity, and availability of NWRDC customer entity data and IT resources may be compromised.
Recommendation	The NWRDC should supplement its change management policy with written procedures addressing the detailed requirements for documenting and tracking hardware and systems software changes. Additionally, along with the implementation of its new change management system, the NWRDC should implement system-generated logs to document and track all hardware and system software changes that are made to the NWRDC’s internal systems, open systems, and mainframe platforms. Furthermore, the NWRDC should maintain documentation that demonstrates the appropriate testing, approval, and

implementation of systems software changes. The NWRDC also should improve security controls related to user authentication to ensure the continued confidentiality, integrity, and availability of customer entity data and IT resources.

State Agency Response and Corrective Action Plan

NWRDC agrees with these recommendations.

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. The review conducted under this audit was made before the previous audit recommendations could be carried out. We will compare the recommendations from the overlapping audit reports to ensure that the appropriate security controls are in place.

Estimated Corrective Action Date

September 30, 2014

Agency Contact and Telephone Number

Tim Brown
Executive Director, NWRDC
(850) 245-3521

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-021
CFDA Number	Various (See Condition)
Program Title	Various (See Condition)
Compliance Requirement	Reporting
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-020
Finding	The 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.
Criteria	2 CFR 170 - <i>Reporting Subaward and Executive Compensation Information</i>
Condition	<p>FFATA regulations required the FDOE, as a recipient, to report in the FSRS key data elements regarding its subawards. The FSRS is a reporting tool used to capture and report subaward and executive compensation data and make it available to the public via a single, searchable Web site. FFATA reporting is required for grants or cooperative agreements exceeding \$25,000, effective on or after October 1, 2010, and made with a new Federal Assistance Identification Number on or after that date. Pursuant to Federal regulations, the FDOE should have reported, by the end of the month following the month in which an obligation was made, the key data elements for such grants. During the period July 1, 2012, through June 30, 2013, the FDOE made 1,013 subawards totaling \$2,304,754,064 for the following major programs:</p> <ul style="list-style-type: none"> 84.010 – Title I Grants to Local Educational Agencies 84.027 – Special Education Grants to States (IDEA Part B Grants) 84.048 – Career and Technical Education – Basic Grants to States 84.173 – Special Education – Preschool Grants (IDEA Preschool Grants) 84.287 – Twenty-First Century Community Learning Centers 84.365 – English Language Acquisition Grants 84.367 – Improving Teacher Quality State Grants 84.377 – School Improvement Grants 93.575 and 93.596 – Child Care Development Fund Cluster <p>Our review of FSRS information for 25 subawards disclosed that the FDOE had not reported the required data for any of the subawards. In addition, the FDOE could not provide documentation evidencing its good faith effort to upload the subaward information into the FSRS.</p>
Cause	FDOE management indicated that, due to ongoing formatting difficulties and staffing shortages, the data could not be uploaded timely to the FSRS.
Effect	FDOE subaward data was not reported as required by FFATA.
Recommendation	We recommend that the FDOE ensure that all required key data elements are timely reported in the FSRS for subawards from the applicable grants.
State Agency Response and Corrective Action Plan	FDOE has had a great deal of difficulty uploading data into the FSRS as required by FFATA. For the better part of two years, whenever data were uploaded to the system we received numerous error messages. It is our understanding from both USED as well as other states, that these problems have been experienced nationally and not just by Florida. However, just recently, the FDOE has identified methodology for successfully loading the required data into the FFATA reporting system. All subaward data will be fully and accurately uploaded into the system consistent with federal requirements.

**Estimated Corrective
Action Date**

June 30, 2014

**Agency Contact and
Telephone Number**

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

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-022
CFDA Number	Various (Includes Recovery Act Funding) (See Condition)
Program Title	Various (See Condition)
Compliance Requirement	Special Tests and Provisions – Schoolwide Programs
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance
Finding	The FDOE did not notify two local educational agencies (LEAs) of the authority to consolidate Federal, State, and local funds to operate schoolwide programs.
Criteria	34 CFR Section 200.29(e) - <i>Consolidation of funds in a schoolwide program</i>
Condition	<p>An eligible school may use its Title I funds, in combination with other Federal, State, and local funds, in a schoolwide program to upgrade the school’s entire educational program and to raise academic achievement for all students. The FDOE is required to notify LEAs of the authority to consolidate funds to operate schoolwide programs. Sources of Federal funds that may be consolidated for a schoolwide program include the major programs listed below:</p> <p>84.010 and 84.389 – Title I, Part A Cluster 84.027 and 84.173 – Special Education Cluster (IDEA) 84.048 – Career and Technical Education – Basic Grants to States 84.287 – Twenty-First Century Community Learning Centers 84.365 – English Language Acquisition Grants 84.367 – Improving Teacher Quality State Grants 84.377 and 84.388 – School Improvement Grants Cluster</p> <p>During the 2012-13 fiscal year, the FDOE awarded Title I funds to 75 LEAs. According to FDOE staff, the most recent notification to the LEAs of the funds consolidation authority was in 2001; however, since 2001, 2 additional LEAs were established, 1 during the 2011-12 fiscal year and the other during the 2012-13 fiscal year.</p>
Cause	The FDOE did not notify recently established LEAs of the authority to consolidate funding to operate schoolwide programs.
Effect	LEAs may not be aware of the authority to consolidate funds to operate schoolwide programs.
Recommendation	We recommend that the FDOE notify the LEAs of the authority to operate schoolwide programs using consolidated Federal, State, and local funds.
State Agency Response and Corrective Action Plan	The two LEAs, the Florida Virtual School and the Lake Wales Charter School System have been advised of the authority to consolidate Federal, State, and local funds in Title I schoolwide programs.
Estimated Corrective Action Date	Completed.
Agency Contact and Telephone Number	Martha K. Asbury, Assistant Deputy Commissioner, Finance and Operations (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-023
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	H173A100027 2010, H027A120024-12A 2012, and H173A120027 2012
Finding Type	Opinion Qualification and Material Noncompliance
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 – <i>Allocations to LEAs</i>
Condition	<p>To allocate the base payments for 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 LEA 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. If a new LEA is created, the FDOE is to make adjustment by dividing the base allocation for the LEAs that were previously responsible for serving children with disabilities who are now being served by the new LEA among the new LEA and the affected LEAs based on the relative numbers of children with disabilities currently provided services by the LEAs.</p> <p>Our review of the base allocations for the 2010-11 and 2012-13 fiscal years, disclosed that the FDOE did not correctly adjust the base allocations for new LEAs. Specifically:</p> <ul style="list-style-type: none"> ➤ Two LEAs were added to the IDEA Preschool Grant base allocation during the 2010-11 fiscal year. The FDOE adjusted the base allocation proportionally among all LEAs rather than just the LEAs that were previously responsible for serving the children now being served by the new LEAs. The FDOE allocated \$9,868 to the two new LEAs which reduced the base allocation amount for all the other LEAs by \$5 to \$846. ➤ Two LEAs were added to the IDEA Part B Grant base allocation during the 2012-13 fiscal year. The FDOE adjusted the base allocation proportionally among all LEAs rather than just the LEAs that were previously responsible for serving the children now being served by the new LEAs. The FDOE allocated \$27,053 to the two new LEAs which reduced the base allocation amount for all other LEAs by \$6 to \$2,947. <p>Once the base allocation is calculated and adjusted for new LEAs, 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 schools and secondary schools within each LEA's jurisdiction. Our review of the 2012-13 fiscal year allocation of IDEA Preschool Grant funds disclosed one instance where the count of children used by the FDOE was incorrect resulting in an under-allocation of \$450 to one LEA and an over-allocation of \$450 to another LEA.</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</p>

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. Our review of the 2012-13 fiscal year IDEA Part B and IDEA Preschool Grant allocations disclosed that, rather than following USED guidance, the FDOE used the 2010-11 fiscal year FRL count for five LEAs with Provision 2 schools if it was higher than the 2011-12 fiscal year FRL count.

Cause	FDOE management indicated that, when new LEAs were included in the base allocation, they made the decision to divide the base allocation among all LEAs due to difficulties in identifying those LEAs that had previously served the applicable children. Management also indicated that the decision to use a previous year's FRL count rather than the FRL count for the most recent year for Provision 2 schools was made due to the FDOE's reluctance to reduce an LEA's allocation. The use of the incorrect children count in the IDEA Preschool Grant funds allocation was a clerical error.
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	FDOE will seek guidance from the USED Office of Special Education Programs (OSEP) concerning the unique circumstances which the department faces with respect to its LEAs. Furthermore, FDOE will seek guidance from OSEP on best practices to resolve equity tension which the department encountered as a result of Provision 2 designations and will encounter with the newly implemented Community Eligibility Provision option. Lastly, FDOE has taken the necessary steps to correct the \$450 offsetting allocation which occurred by using an incorrect child count in the calculation of the 2012-13 fiscal year allocation of two IDEA Preschool Grant funds.
Estimated Corrective Action Date	Pending consultation with USED OSEP with the exception of the offsetting allocation which has already been corrected.
Agency Contact and Telephone Number	Martha K. Asbury, Assistant Deputy Commissioner, Finance and Operations (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-024
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	H027A120024-12A 2012 and H173A120027 2012
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-022
Finding	The FDOE could not provide documentation to support all budgeted amounts used in the State-level maintenance of effort (MOE) calculation for the 2012-13 fiscal year.
Criteria	20 USC 1412(a)(18) - <i>Maintenance of State Financial Support</i> - The State may not reduce the amount of State financial support for special education and related services for children with disabilities (or State financial support otherwise made available because of excess costs of educating those children) below the amount of State financial support provided for the preceding fiscal year.
Condition	In previous years, the FDOE demonstrated compliance with the MOE requirement for State contributions to special education programs by calculating the amount expended on special education programs by local educational agencies from one year and comparing it to the prior year expenditures. However, based on clarification provided by the USED, it was determined that the FDOE needed to change the basis for calculating State-level MOE to appropriated or budgeted amounts for special education. On January 14, 2013, the FDOE submitted to the USED a revised calculation for the 2012-13 fiscal year that included a total budgeted amount for MOE of \$707,887,480; however, the FDOE was unable to provide support for budgeted amounts used in the calculation totaling \$74,984,919 (approximately 10.6 percent).
Cause	FDOE staff did not obtain and maintain documentation supporting 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	The revised methodology for calculating the maintenance of effort is required to include estimated budgeted (i.e., appropriated) amounts used to provide special education and related services to students with disabilities from all possible sources - not just education appropriations. As part of the calculation, FDOE reached out to the Division of Blind Services, the Division of Vocational Rehabilitation, the Department of Children and Families, the Department of Juvenile Justice, and the Department of Corrections. It was very difficult for many of these entities to provide an estimate of amounts that were allocated for students with disabilities as their budgets are not constructed in that manner; however, all of the entities involved did provide FDOE with their estimates going back to 2008-09. Unfortunately due to staff turnover and other factors, not all of these entities were able to provide the backup documentation required by the auditors. FDOE will consult with the USED to determine how best to address this issue with respect to prior-year calculations. Going forward, FDOE will request that the entities involved provide us with backup documentation supporting the estimates provided to FDOE. It should be noted that the amount of support provided from the six entities included in the calculation is just over 10% of the

	total amount appropriated for special education and related services.
Estimated Corrective Action Date	June 30, 2014 for future calculations.
Agency Contact and Telephone Number	Martha K. Asbury, Assistant Deputy Commissioner, Finance and Operations (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-025
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	V048A120009-12A 2012
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$581,158.93
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-023
Finding	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 (SSPAF).
Criteria	OMB Circular A-87, Attachment B, Section 8.h., <i>Support of Salaries and Wages</i>
Condition	<p>During the 2012-13 fiscal year, the FDOE expended CTE Program funds totaling \$59,817,583, of which \$1,750,615 represented salary and benefit costs for FDOE employees. 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 \$581,159 for the 12 employees who were paid solely from CTE Program funds.</p> <p>The FDOE's current time distribution system was implemented under a Cooperative Audit Resolution and Oversight Initiative (CAROI) agreement in 1996 with revisions in 1998 that included USED approval of a waiver of the semiannual certification requirements. In February 2008, the USED reviewed the FDOE's time distribution system and made several recommendations for changes to the system, including a recommendation for reinstating the semiannual certification requirement for employees working solely on one program. In a letter to the USED dated May 9, 2008, the FDOE agreed to reinstate the semiannual certification requirement; however, the FDOE had not yet done so.</p> <p>In a program determination letter (PDL) dated October 29, 2013, the USED emphasized that the agreement in May 2008 superseded the 1998 agreement. The USED further noted that they were disappointed by the delay of more than 5 years in reinstating the semiannual certification process, and required the FDOE to implement the 2008 agreement without delay.</p> <p>FDOE indicated in the SSPAF that the prior audit finding related to payroll certifications was fully corrected; however, as described above, the FDOE did not obtain the required periodic certifications.</p>
Cause	Prior to receipt of the PDL, FDOE personnel indicated that they were still in negotiations with the USED regarding revisions to the CAROI agreement. Additionally, the FDOE had obtained a letter from their legal advisor in February 2013, indicating that the recommendations made during the USED review of the time distribution system in February 2008 included recommendations, not binding requirements and, therefore, it was within the FDOE's discretion to determine which recommendations the FDOE might want to adopt.
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 CTE Program.
State Agency Response and Corrective Action Plan	FDOE is implementing a process for obtaining semiannual certifications for all employees working solely on a single federal program.
Estimated Corrective Action Date	June 30, 2014
Agency Contact and Telephone Number	Martha K. Asbury, Assistant Deputy Commissioner, Finance and Operations (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-026
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	V048A100009A 2010
Finding Type	Opinion Qualification, Material Noncompliance, and Significant Deficiency Questioned Costs – \$115,660.13
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-025
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 2012 for the period July 2010 through September 2012.
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 2010 Federal grant, the FDOE was required to provide from non-Federal sources \$1,283,204 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 May 2011 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 February 2011 and May 2011 personnel activity reports. By calculating administrative costs using the revised methodology, the FDOE determined that it did not meet the MOE requirement and reported \$1,177,218 for non-Federal share of outlays on the FSR for the period ended September 2012. Subsequent to our audit inquiry, the FDOE recalculated the administrative costs using only the May 2011 personnel activity reports, consistent with the method approved by the USED. Based on this calculation, the FDOE determined that the non-Federal share of outlays totaled \$1,167,544, or \$115,660 (approximately 9 percent) less than the MOE amount required.
Cause	In a letter to the USED dated January 20, 2012, the FDOE requested a change in the calculation methodology used to determine MOE for the Program; however, the USED had not yet responded to the request. The FDOE indicated that they had applied, and would continue to apply, the revised methodology pending the USED’s response, because the revised methodology more accurately reflects the State’s administrative efforts. In a program determination letter dated October 29, 2013, the USED informed the FDOE that the revised methodology was not approved. The USED also indicated that, until the FDOE submitted a request to adopt a modified procedure, the FDOE should continue to calculate administrative costs with only May personnel activity reports.
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 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 FSR for the period ended September 2012.

State Agency Response and Corrective Action Plan	The FDOE has responded to a Program Determination Letter (PDL) including revision to the FSR, re-submittal of the revised methodology and other requested information. To the extent directed by the USED in the PDL, corrective action has been completed. Any further corrective action will be dependent on further direction from USED.
Estimated Corrective Action Date	Pending further direction from USED.
Agency Contact and Telephone Number	Martha K. Asbury, Assistant Deputy Commissioner, Finance and Operations (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-027
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	H126A120086-12C 2012 and H126A130086-13A 2013 H126A120087-12C 2012 and H126A130087-13A 2013
Finding Type	Opinion Qualification, Material Noncompliance, and Material Weakness Questioned Costs – \$51,447,790.82 (Federal Share - \$42,368,500.41; Federal Grant Nos. H126A120086-12C \$18,659,507.88, H126A130086-13A \$18,045,045.19, H126A120087-12C \$4,285,818.68, and H126A130087-13A \$1,378,128.66)
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-026
Finding	The FDOE Division of Vocational Rehabilitation (DVR) and Division of Blind Services (DBS) did not obtain periodic certifications for employees whose salaries and benefits were paid solely from VR Program funds. Additionally, the DVR did not appropriately allocate salary and benefits costs for employees who worked on multiple programs.
Criteria	OMB Circular A-87, Attachment B, Section 8.h., <i>Support of salaries and wages</i> Agreement between the FDOE and the USED related to the Cooperative Audit Resolution and Oversight Initiative
Condition	During the 2012-13 fiscal year, the FDOE expended VR Program funds totaling approximately \$202 million of which \$55,144,651 represented salary and benefits costs for FDOE employees. Our review of the salaries and benefits charged to the Program disclosed that: <ul style="list-style-type: none"> ➤ The DVR and DBS did not obtain semiannual payroll certifications to support salaries and benefits totaling \$51,397,538.65 for employees paid solely from VR Program funds. DVR procedures did not require the completion of certifications and DBS procedures required employees to complete certifications annually, for the month of September 2012, rather than semiannually as required by the agreement between the FDOE and the USED. ➤ The FDOE utilized payroll data from a Time Tracker Program to reallocate to the appropriate programs the salary and benefits costs for employees who worked on multiple programs. The FDOE performed a time tracking study and reallocation three times a year in January, May, and September. The reallocation was made to adjust payroll expenditures for the applicable 4-month period. For two DVR employees who worked on multiple programs, the FDOE did not properly adjust salary and benefits costs totaling \$50,252.17 that were charged to the VR Program.
Cause	DVR personnel indicated that FDOE management had not provided instruction regarding the completion of payroll certifications. In addition, DVR personnel indicated that, because the two employees’ positions were not located at DVR headquarters, the employees’ data was not included in the Time Tracker Program so adjustments were not made. DBS personnel indicated that they misinterpreted the agreement between the USED and the FDOE regarding the frequency of payroll certifications.
Effect	Absent periodic payroll certifications and appropriate adjustments for the time of employees who worked on multiple programs, 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 implement semiannual certifications for all employees who work on a single cost objective. We also recommend that the FDOE take steps to ensure that salary and benefits cost reallocations are correctly made for employees who worked on multiple programs.
State Agency Response and Corrective Action Plan	FDOE is implementing semiannual certifications for all employees working on a single cost objective including DVR and DBS employees. The DVR personnel located in the Turlington building will be included in future time studies so that any necessary salary and benefits adjustments can be made timely.
Estimated Corrective Action Date	June 30, 2014
Agency Contact and Telephone Number	Martha K. Asbury, Assistant Deputy Commissioner, Finance and Operations (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-028
CFDA Number	84.126
Program Title	Rehabilitation Services – Vocational Rehabilitation Grants to States (VR)
Compliance Requirement	Eligibility
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	H126A110086-11G 2011, H126A120086-12C 2012, and H126A130086-13A 2013
Finding Type	Opinion Qualification, Material Noncompliance, and Material Weakness
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-027
Finding	The FDOE did not always ensure that eligibility determinations were made within the time frame required by VR Program regulations.
Criteria	34 CFR 361.41(b)(1) - <i>Processing Referrals and Applications</i>
Condition	<p>An eligibility determination must be made within 60 days after an individual submits an application for VR services. However, if exceptional and unforeseen circumstances beyond the control of the FDOE preclude making an eligibility determination within 60 days, then the individual and the FDOE can agree to a specific extension of time. FDOE staff documented the agreement of the extension between the individual and the FDOE within case notes included in the individual’s case file.</p> <p>Our examination of 40 case records disclosed 7 instances in which the eligibility determinations were made after 60 days or the agreed-to extension of time had elapsed. Specifically, the determinations were made from 47 to 407 days after the applicable dates. In these 7 instances, the FDOE made 3 determinations of eligibility and 4 determinations of ineligibility.</p>
Cause	Until a revision in May 2013, FDOE policies and procedures did not require that, if the eligibility determination was not made within the initial agreed-to extension period, any additional extension periods be documented. In instances where no extension was agreed to, FDOE management indicated that the untimely eligibility determinations were due to counselor error.
Effect	Untimely eligibility determinations delay the start of services for eligible individuals and may delay ineligible individuals from seeking other services.
Recommendation	We recommend that FDOE management take steps to ensure the timely completion of eligibility determinations. Such steps should include emphasizing to counselors the importance of timely eligibility determinations.
State Agency Response and Corrective Action Plan	The FDVR continues to address adherence to the prescribed procedures at annual Supervisors Meetings, at New Counselor Trainings, Area Directors Meetings and Counselor performance reviews. Increased emphasis on compliance is part of the Field Services Operating Procedure (FSOP), Field Services Quality Assurance Monitoring implemented on August 2, 2011. The FDVR requires all new counselors to complete an extensive on-line training. This is to be completed during the first six months of employment or before the next “new counselor training”. This on-line training specifically addresses the eligibility requirements.
Estimated Corrective Action Date	The activities are ongoing.
Agency Contact and Telephone Number	Aleisa McKinlay, Director, Division of Vocational Rehabilitation (850) 245-3343

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-029
CFDA Number	84.367
Program Title	Improving Teacher Quality State Grants (ITQ)
Compliance Requirement	Eligibility
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	S367A120009-12A 2013 and S367B120010-12A 2013
Finding Type	Noncompliance and Significant Deficiency
Finding	The FDOE did not correctly allocate ITQ funds to local educational agencies (LEAs).
Criteria	20 USC 6621(a) - <i>Subgrants to local educational agencies</i>
Condition	<p>During the 2012-13 fiscal year, the FDOE allocated \$104,393,088 in ITQ funds to 76 LEAs. ITQ funds totaling \$86.3 million were required to be allocated to the LEAs first based on the amount of funds each LEA received in the 2001 fiscal year. Then the remaining funds (\$18.1 million) were to be allocated by distributing 20 percent (\$3.6 million) based on the population of children in the area served by each LEA and 80 percent (\$14.5 million) based on the number of children from families with incomes below the poverty line in the area served by each LEA.</p> <p>Our review of the FDOE's allocation of ITQ funds to the LEAs disclosed errors in the remaining funds amounts allocated. Specifically, incorrect population counts were used for 4 LEAs and, as a result, the amounts allocated to all of the LEAs were miscalculated. The allocation errors ranged from \$1 to \$8,931 per LEA.</p>
Cause	According to FDOE staff, the use of incorrect population counts was due to employee oversight.
Effect	The FDOE distributed incorrect amounts of ITQ funds to the LEAs.
Recommendation	We recommend that the FDOE appropriately adjust future ITQ fund allocations to correct the errors and establish a process for reviewing the allocation prior to the distribution of funds.
State Agency Response and Corrective Action Plan	FDOE appropriately adjusted the ITQ fund allocations prior to the end of audit field work. Processes are and have been in place for reviewing the allocations prior to distribution of funds. FDOE will, however, enhance its current processes by adding another level of review as well as adding protection features to templates to prevent overwriting and/or deletion.
Estimated Corrective Action Date	June 30, 2014
Agency Contact and Telephone Number	Martha K. Asbury, Assistant Deputy Commissioner, Finance and Operations (850) 245-0420

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-030
CFDA Number	84.377 and 84.388 (Includes Recovery Act Funding)
Program Title	School Improvement Grants Cluster (SIG)
Compliance Requirement	Subrecipient Monitoring
State Agency	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	S388A090010A 2009, S377A090010A 2009, S377A100010 2010, and S377A110010 2011
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-028
Finding	The FDOE did not always conduct required monitoring activities as specified in the SIG application.
Criteria	OMB Circular A-133 §_400(d), <i>Pass-through entity responsibilities</i> October 28, 2010, Federal Register <i>School Improvement Grants Application</i> – Establishes a monitoring process that includes an annual review of the progress of each Tier I and II school. The FDOE will review schools before the beginning of the subsequent school year to determine if schools are making progress.
Condition	During the 2012-13 fiscal year, the FDOE expended SIG funds totaling \$87.7 million, of which the FDOE subgranted approximately \$82.1 million to 25 local educational entities (LEAs). The LEAs then granted the SIG funds to 102 schools identified as Tier I or II. As described in the FDOE SIG application, prior to awarding funds for a subsequent year, the FDOE was to annually review the progress of each LEA's Tier I and II schools to determine whether the schools were meeting performance goals. The FDOE developed a Performance Evaluation Rubric (Rubric) to document and measure each school's performance with metrics provided in the Federal Register. During the 2012-13 fiscal year, the FDOE did not complete Rubrics for 62 of the 102 Tier I and II schools that received SIG funds.
Cause	According to FDOE management, due to staff turnover, a decision was made not to require the completion of a Rubric for all Tier I and II schools. For schools without a completed Rubric, an executive summary was prepared by the LEA; however, the executive summary did not provide a measurement of the school's performance using the metrics provided in the Federal Register.
Effect	Absent adequate documentation of Tier I and II school monitoring activities and results, the FDOE cannot demonstrate that the monitoring was sufficient to provide assurance that subrecipients complied with Federal requirements and made appropriate progress.
Recommendation	We recommend that the FDOE evaluate the performance of schools as specified in the FDOE SIG application and complete Rubrics for all Tier I and II schools.
State Agency Response and Corrective Action Plan	The Regional Executive Directors (REDs) of FDOE's Differentiated Accountability field support teams have committed to a completion date of 2/28/14 for the 62 missing rubrics from the 2012-13 school year. REDs will complete similar rubrics for any SIG Cohort 2 schools applying for no cost extensions for the 2014-15 school year prior to award of funding. FDOE plans to integrate progress monitoring rubrics into a new online monitoring system in time for reviewing SIG Cohort 3 continuation awards in the summer of 2015.

**Estimated Corrective
Action Date**

February 28, 2014, and ongoing

**Agency Contact and
Telephone Number**

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-031
CFDA Number	N/A
Program Title	Statewide Cost Allocation Plan (SWCAP)
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	Florida Department of Management Services (FDMS)
Finding Type	Noncompliance Questioned Costs – Unknown
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-030
Finding	Reconciliations for the 2014 SWCAP disclosed two funds with excessive balances.
Criteria	OMB Circular A-87, Appendix C, Section C – <i>Scope of the Central Service Cost Allocation Plans</i> , and Section G – <i>Other Policies</i>
Condition	<p>The SWCAP is presented in two sections and is to include all central service costs that will be claimed under Federal awards. Section I provides information on central service costs allocated to State agencies. Section II provides information on central services that are billed to user agencies.</p> <p>Since billing rates are based on estimated costs, a comparison of the revenue generated by each billed service to the actual allowable costs of the service is required at least annually for each activity included in Section II. An adjustment is generally required in instances where the fund balance is in excess of a reasonable reserve (i.e., an amount estimated to cover cash expenses for 60 days). Adjustments are generally made through one of the following methods: (a) a cash refund to the Federal Government for the Federal share of the adjustment, (b) credits to the amounts charged to the individual programs, or (c) adjustments to future billing rates. In exceptional cases, the cognizant Federal agency may approve a reserve of more than 60 days. Our review of the 2014 SWCAP disclosed that the FDMS' Purchasing and Communications Trust Funds had excessive balances at June 30, 2012, of \$1,836,000 and \$2,836,000, respectively.</p>
Cause	The FDMS had not adjusted revenues to sufficiently offset unallowable costs or excess fund balances.
Effect	The FDMS may be required to refund money to the Federal Government related to the excessive balances.
Recommendation	We recommend that the FDMS take actions, as appropriate, to prevent excess fund balances.
State Agency Response and Corrective Action Plan	<p>The Department of Financial Services has restated the 2012 SWCAP excessive balance in the 2013 SWCAP for the Communications Trust Fund. This was due to the \$481,024 payment made to the Federal Government (HHS) on June 20, 2013 from the trust fund. With this payment, there is no longer an excessive balance in this fund. In a proactive measure to reduce future excessive balances, telecommunications rates for dedicated toll free were reduced by 4% and switch toll free rates were reduced by 4.4%.</p> <p>The Department of Management Services has submitted a budget amendment to obtain additional spending authority to make a payment of \$2,376,425.46 to the Federal Government (HHS) for the Purchasing Trust Fund. This payment represents the cumulative excessive balances in fiscal years 2011, 2012, and 2013. In addition, DMS is proposing to decrease the 1% fee to .75% effective October 1, 2014 to prevent future excessive balances in the Purchasing Trust Fund.</p>

Estimated Corrective Action Date	October 1, 2014
Agency Contact and Telephone Number	Mitchell Clark (850) 487-9888

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-032
CFDA Number	N/A
Program Title	Statewide Cost Allocation Plan
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	Florida Northwest Regional Data Center Florida Southwood Shared Resource Center Florida Northwood Shared Resource Center Other

Finding In finding Nos. 1, 3, 4, and 5 of our audit report No. 2014-005, *Primary Data Centers Cost Allocation Processes*, dated August 2013, we disclosed deficiencies related to the data centers' cost allocation methodologies, reconciliation of total actual costs to amounts billed, and, for the Northwood and Southwood Shared Resource Centers, lack of established cost-recovery methodology policies and procedures. Details of the findings and recommendations, as well as managements' responses are included in that report.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-033
CFDA Number	Various (Includes Recovery Act Funding) (See Finding)
Program Title	Various (See Finding)
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)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency

Finding In finding No. 4 of our operational audit report No. 2013-182, dated May 2013, we disclosed a significant deficiency related to change control procedures at the NSRC. Details of the finding and recommendation, as well as NSRC management’s response are included in that report.

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:

Programs that include Recovery Act Funding:

- 10.551 and 10.561 – Supplemental Nutrition Assistance Program (SNAP) Cluster
- 10.557 – Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
- 93.720, 93.775, 93.777, and 93.778 – Medicaid Cluster

Programs that do not include Recovery Act Funding:

- 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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-034
CFDA Number	93.558, 93.658, and 93.659
Program Title	Temporary Assistance for Needy Families (TANF), Foster Care – Title IV-E, and Adoption Assistance
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	1302FLTANF 2013 and 1301FL1401 2013
Finding Type	Significant Deficiency Questioned Costs – \$95,319.11 (Federal Share - \$68,249.89; Federal Grant Nos. 1302FLTANF \$19,831.50, 1301FL1401 \$48,418.39)
Finding	The FDCF did not appropriately allocate dependency case management costs to multiple Federal programs.
Criteria	OMB Circular A-87, <i>Cost Principles for State and Local Governments</i> 45 CFR Part 95, Subpart E, <i>Cost Allocation Plans</i>
Condition	<p>According to the FDCF's approved State Fiscal Year 2012-13 Cost Allocation Plan (CAP), the FDCF used various cost allocation methodologies to identify, measure, and allocate all Departmental costs incurred in support of the programs administered by the FDCF. For the child welfare costs that cannot be identified directly with any one program, the FDCF used client eligibility data counts, provided by the Florida Safe Families Network (FSFN), to allocate the costs on a quarterly basis. The FSFN client eligibility data contained In-home, Out-of-Home, and Adoption Client counts and, since the required work effort among the three client groups is different, the FDCF used the Child Welfare League of America (CWLA) standard to weight the case counts to more appropriately reflect the efforts of the FDCF for the different types of clients.</p> <p>During the 2012-13 fiscal year, the FDCF applied 42 Other Cost Accumulator (OCA) cost pools, including various step down cost pools identified by cost objective, to allocate costs totaling \$436,224,631.78 to multiple Federal programs through a step-down allocation procedure. We reviewed one OCA cost pool, which captured the community-based care lead agency (CBC) and CBC provider costs for case management services for the quarters ended December 31, 2012, and March 31, 2013. Our examination of the allocation for the quarter ended December 31, 2012, noted posting errors related to the November 2012 data counts and, as a result, two Federal programs were overcharged and one Federal program was undercharged as noted below:</p> <ul style="list-style-type: none"> ➤ TANF overcharged by \$46,900.72, ➤ Foster Care – Title IV-E overcharged by \$48,418.39, and ➤ Adoption Assistance undercharged by \$119,379.42.
Cause	The FDCF did not review the posting of the FSFN November 2012 data counts for accuracy before allocating the CBC and provider costs.
Effect	Federal programs were incorrectly charged for child welfare costs.
Recommendation	We recommend that the FDCF correct the data count posting errors and make the appropriate allocation adjustments. We also recommend the FDCF implement procedures to perform a review of data accuracy before child welfare costs are allocated to Federal programs.

State Agency Response and Corrective Action Plan	The Department concurs. FDCF has corrected identified data count posting errors and made the appropriate allocation adjustments. FDCF will implement procedures to ensure data accuracy before child welfare costs are allocated to federal programs. Specifically, a supervisory review of the statistical allocations will be performed each month prior to their use for allocation of costs.
Estimated Corrective Action Date	September 2014
Agency Contact and Telephone Number	Mukweso Mwenene (850) 717-4672

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-035
CFDA Number	Various (See Condition)
Program Title	Various (See Condition)
Compliance Requirement	Procurement and Suspension and Debarment
State Agency	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Noncompliance and Significant Deficiency
Finding	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.
Criteria	2 CFR section 180.300, <i>What must I do before I enter into a covered transaction with another person at the next lower tier?</i> CF Operating Procedure No. 075-2, <i>Contract Management System For Contractual Services</i>
Condition	The FDCF is prohibited from contracting with certain providers suspended or debarred by the Federal Government. FDCF procedures require that each provider whose contract includes funding that equals or exceeds \$25,000 in Federal moneys, must certify that they are not presently debarred or suspended by signing the <i>Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion Contracts/Subcontracts (Certification)</i> form prior to execution of each contract. Additionally, providers that audit Federal programs must also sign a <i>Certification</i> form, regardless of the contract amount. For 6 of the 28 contracts we tested, the FDCF began making payments before signed <i>Certification</i> forms for the applicable contracts were obtained. For another 2 of the 28 contracts, the FDCF made payments although <i>Certification</i> forms had not been obtained. The expenditures applicable to these contracts totaled approximately \$201.7 million and were funded by the following programs: 93.558 – Temporary Assistance for Needy Families (TANF) 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 <i>Certification</i> forms were not always included in the contract files and, due to staff turnover, FDCF staff could not locate the forms or provide an explanation as to why some forms were unavailable.
Effect	Federal funds may be improperly used to make payments to providers that are suspended or debarred by the Federal Government.
Recommendation	We recommend that the FDCF ensure compliance with procedures requiring a signed <i>Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion Contracts/Subcontracts</i> form be obtained for all applicable contracts prior to contract execution.
State Agency Response and Corrective Action Plan	The FDCF Office of Contracted Client Services will work to ensure that <i>Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion Contracts/Subcontracts</i> Forms are signed prior to contract execution. Current FDCF written policies require Contract Managers to obtain the required certifications prior to contract execution. FDCF policy requires the use of a Contract/Amendment Routing and Approval Form (CF1121) for contract approvals and signatures. This form contains a designated checkbox listed as

the CF1125 (Debarment Form), in which the reviewer will check the box to ensure all forms are included in the supporting documentation, prior to contract execution. This checkbox provides a level of oversight prior to dissemination of the contract to the provider or vendor.

The Office of Contracted Client Services will provide refresher training to Contract Managers regarding their obligation under current Department written procedures to obtain and include with the CF1121 a signed CF1125 when required, and refresher training to its Contract Administrators to ensure that the signed CF1125 is included with the CF1121 when required, prior to approval of a contract for execution.

**Estimated Corrective
Action Date**

April 1, 2014

**Agency Contact and
Telephone Number**

Paul Sexton, Director of Contracted Client Services
(850) 922-5216

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-036
CFDA Number	Various (See Condition)
Program Title	Various (See Condition)
Compliance Requirement	Reporting and 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. 2013-161, Finding No. FA 12-037
Finding	The FDCF did not report applicable subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations. In addition, the FDCF did not obtain the subrecipient's Dun and Bradstreet Data Universal Numbering System (DUNS) number prior to issuing the subaward.
Criteria	<p>2 CFR 170, <i>Reporting Subaward Executive Compensation Information</i></p> <p>2 CFR 25.110, <i>Types of recipient and subrecipient entities to which this part Applies</i></p> <p>2 CFR 25, Appendix A, Section I.B.2 <i>Requirement for Data Universal Numbering System (DUNS) Numbers</i></p> <p>FDCF Contract Directive for Administration 11-19, <i>Federal Funding Accountability and Transparency Act (FFATA)</i>, Section 10-14 a., dated April 26, 2011, provides that at the time of obtaining the provider signature on qualifying contracts or grants, or at the time of the completion of other attestation or certification forms, Contract Managers will have the provider complete and sign the FFATA Certification of Executive Compensation Reporting Requirements form. This form requires the provider's DUNS number.</p>
Condition	<p>FFATA regulations require the FDCF, as a recipient, to report in the FSRS key data elements regarding its subawards. The FSRS is a reporting tool used to capture and report subaward and executive compensation data and make it available to the public via a single, searchable Web site. FFATA reporting is required for grants or cooperative agreements exceeding \$25,000, effective on or after October 1, 2010, and made with a new Federal Assistance Identification Number on or after that date. Pursuant to Federal regulations, the FDCF should have reported, by the end of the month following the month in which an obligation was made, the key data elements for such grants. We tested 31 subawards and noted that, as of June 30, 2013, the FDCF had not accurately reported data for 7 of the 17 applicable subawards. The expenditures applicable to these 7 subawards totaled approximately \$240.3 million and were funded by the following programs:</p> <p>93.558 – Temporary Assistance for Needy Families (TANF) 93.658 – Foster Care – Title IV-E 93.667 – Social Services Block Grant 93.959 – Block Grants for Prevention and Treatment of Substance Abuse</p> <p>Additionally, the FDCF was required to obtain the subrecipient's DUNS number prior to issuing the subaward. For 5 of the applicable 28 subawards, the FDCF obtained and verified the DUNS numbers from 24 to 315 days after the subawards were issued.</p>
Cause	The FDCF did not have an effective process in place to accurately report all subawards in accordance with FFATA reporting requirements. In addition, FDCF personnel failed to follow established operating procedures regarding the collection of DUNS numbers prior to issuing subawards.

Effect	The applicable subaward data was not reported in the FSRS as required.
Recommendation	We recommend that the FDCF ensure that all required key data elements are timely reported in the FSRS. We also recommend that the FDCF ensure compliance with its procedures for obtaining DUNS numbers prior to issuing subawards.
State Agency Response and Corrective Action Plan	<p>In regards to compliance with the Federal Funding Accountability and Transparency Act (FFATA), the Office of Contracted Client Services accumulates data for FFATA reporting on non-CBC and Non-ME providers. The Office of Contracted Client Services has been working to improve the accuracy of its processes in such data collection and will continue to review and refine those processes to ensure the accuracy of the data it is providing for reporting purposes. Updated procedures will be developed and training will be provided to Contract File Administrators.</p> <p>In regards to obtaining provider and vendor Dun and Bradstreet Universal Numbering System (DUNS) numbers on qualifying contracts prior to execution and payment for services, the Office of Contracted Client Services will provide refresher training to Contract Managers regarding their obligation under current Department written procedures to obtain the provider's DUNS number prior to finalizing a contract for execution and refresher training to its Contract Administrators to ensure that the provider's DUNS number is included in the documentation reviewed along with the CF1121 form for approval of a contract for execution.</p>
Estimated Corrective Action Date	<p>FFATA issue - July 1, 2014 DUNS issue: April 1, 2014</p>
Agency Contact and Telephone Number	Paul Sexton, Director of Contracted Client Services (850) 922-5216

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-037
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

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 2011-12 fiscal year, the FDCF provided approximately \$1 billion in Federal funds to subrecipients through 427 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.

Our examination of documentation related to 32 subrecipients disclosed that the SAU review of seven subrecipient audit reports, required to be filed with the FDCF during the 2012-13 fiscal year, was not documented. Specifically, we noted that:

- IIAMS did not evidence that two subrecipient 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, FDCF staff provided evidence that both audit reports had been obtained, and that one was obtained timely; however, no evidence of SAU review was provided.
- For five other subrecipient audit reports with IIAMS-assigned project numbers and received dates from October 2012 through February 2013, a completed Desk Review Checklist was not available, as of November 2013, to evidence the SAU review of the audit reports.

	<p>The applicable subrecipients received funding from the following programs:</p> <p>93.558 – Temporary Assistance for Needy Families (TANF) 93.667 – Social Services Block Grant 93.959 – Block Grants for Prevention and Treatment of Substance Abuse</p>
Cause	<p>The SAU had no written procedures addressing the receipt and review of subrecipient audit reports. Additionally, according to SAU staff, reviews were prioritized by visually scanning each audit report for findings and, if none were noted, the audit report was entered into IIAMS without a desk review until staff had available time to complete the review.</p>
Effect	<p>The FDCF could not ensure that subrecipient audit reports were received and timely reviewed. In addition, absent timely audit report review, the FDCF could not demonstrate that determinations were timely made regarding whether management decisions and corrective actions were required.</p>
Recommendation	<p>We recommend that the FDCF develop written procedures and take other appropriate actions to ensure that all required subrecipient audit reports are received and properly and timely reviewed and that related management decisions are timely issued.</p>
State Agency Response and Corrective Action Plan	<p>The SAU had one of the two positions assigned to review audits vacant from July 2013 until January 2014. Since the SAU regained full staffing, desk reviews of current fiscal year audits are being completed in a timely manner, and prior year visual reviews are being documented with a completed Desk Review Checklist.</p> <p>The SAU is also currently reviewing all DCF contracts recorded in the CARS database to determine providers currently receiving direct DCF Federal Program and/or State Project funding. Providers with no report on file will be contacted to request an audit, or a certification that no Single Audit was required.</p> <p>The service delivery model utilized in several DCF Program Offices and the automated financial systems used to track Federal Program and State Project expenditures have changed materially in recent fiscal years. The SAU is working to define the scope of its role in the current DCF contracting process. Written procedures will be established to ensure our review of direct subrecipient audits.</p> <p>The Office of Contracted Client Services will provide refresher training to Contract Managers regarding their obligation under current Department written policies to timely forward provider audit reports to the Department's Single Audit Unit.</p>
Estimated Corrective Action Date	<p>June 30, 2014 (Single Audit Unit) April 1, 2014 (Office of Contracted Client Services)</p>
Agency Contact and Telephone Number	<p>Jim Craig, Government Analyst II (850) 717-4175</p> <p>Paul Sexton, Director of Contracted Client Services (850) 922-5216</p>

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-038
CFDA Number	Various (Includes Recovery Act Funding) (See Condition)
Program Title	Various (See Condition)
Compliance Requirement	Subrecipient Monitoring
State Agency	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Finding	The FDCF did not always follow established policies and procedures for its monitoring activities and the policies and procedures need enhancement.
Criteria	<p>OMB Circular No. A-133 §_400(d) - Pass-through entity responsibilities. A pass-through entity is responsible for monitoring the activities of subrecipients as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.</p> <p>Section 402.7305(4), Florida Statutes, <i>Department of Children and Family Services; procurement for contractual services; contract management</i></p> <p>CF Operating Procedure No. 75-8, <i>Policies and Procedures of Contract Oversight</i>, establishes uniform policies and procedures for contract oversight.</p>
Condition	<p>During the 2012-13 fiscal year, the FDCF had 622 active contracts totaling \$709,767,622.42. State law requires the FDCF to perform a risk assessment at the start of each fiscal year and prepare an annual contract monitoring schedule that considers the level of risk assigned. It is the goal of the FDCF to conduct on-site monitoring of providers with contracts rated as high risk annually, medium risk every two years, and low risk every 3 years. For each provider that was not monitored on-site during the fiscal year, the FDCF was to perform a desk review. To document the monitoring process, the FDCF established contract oversight policies and procedures which include instructions on preparing monitoring plans, conducting monitoring, and reporting the results. The proposed monitoring plan is to be reviewed and approved by the Contract Oversight Unit manager prior to on-site monitoring. The monitoring tools are to be reviewed and approved by the team leader. Team leaders are to evaluate completed tools and determine if appropriate supporting documentation was obtained. The final phase of on-site monitoring is the preparation and issuance of the Contract Oversight Report summarizing information on noncompliance.</p> <p>During the 2012-13 fiscal year, the FDCF conducted 76 on-site monitoring visits related to 114 contracts and performed desk reviews for 271 contracts. We evaluated FDCF monitoring activities, including FDCF policies and procedures and documentation, for 21 contracts funded by the following programs:</p> <ul style="list-style-type: none"> 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 <p>For the 21 contracts, FDCF monitoring activities included on-site monitoring for 13 contracts, desk reviews for 3 contracts, and efforts to follow up on 5 contracts with corrective actions to be taken during the 2012-13 fiscal year. We noted that:</p> <ul style="list-style-type: none"> ➤ For the 3 contracts with desk reviews, the FDCF could not provide documentation supporting the monitors' conclusions. FDCF policies and

procedures did not require that monitors maintain documentation supporting desk review conclusions.

- For the 13 contracts monitored on-site:
 - There was no evidence for 12 contracts that the completed monitoring tools had been reviewed by appropriate personnel and the monitors' conclusions were not supported by appropriate documentation.
 - Exceptions noted on the monitoring tools for 4 contracts were not included in the monitoring report.

Cause FDCF policies and procedures did not sufficiently address the review and approval process for conclusions made during on-site monitoring and desk reviews. In addition, FDCF staff did not adequately follow policies and procedures to ensure that conclusions reached during on-site monitoring were adequately documented and exceptions were properly reported.

Effect Without adequate monitoring documentation, the FDCF has limited assurance, and cannot adequately demonstrate, that Federal awards were used only for authorized purposes in compliance with laws, regulations, and the provisions of contracts.

Recommendation We recommend that the FDCF enhance policies and procedures to require that conclusions made during desk reviews be supported by sufficient documentation and to better ensure that appropriate and sufficient documentation is maintained to support the review, conclusions, findings, and proper reporting for all on-site monitoring conducted.

State Agency Response and Corrective Action Plan The Department has redesigned the desk review process to include specific identification of the documents and information reviewed from the contract manager's file in drawing conclusions, such that an auditor could also obtain the same document from the contract file if desired. Individuals involved in the contract, including the contract manager, are surveyed as part of the process, and the returned survey(s) are retained as working papers.

The Department is in the process of updating its monitoring procedures to better address requirements for quality assurance by team leaders, to ensure tools are reviewed and any findings are supported by appropriate documentation. The Department is also modifying the monitoring plan to add a post-monitoring summary where any changes after the on-site visit, such as receipt of documentation from providers resolving findings, is better documented to explain any exceptions on tools that were not included in the monitoring report.

Full implementation of the corrective action will be accomplished following a statewide meeting and training in July 2014.

Estimated Corrective Action Date In process and completed by July 31, 2014

Agency Contact and Telephone Number Paul Sexton, Staff Director, Office of Contracted Client Services
(850) 922-5216

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-039
CFDA Number	93.558
Program Title	Temporary Assistance for Needy Families (TANF)
Compliance Requirement	Allowable Costs/Cost Principles, Eligibility, and 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	1202FLTANF 2012 and 1302FLTANF 2013
Finding Type	Noncompliance and Material Weakness Questioned Costs – \$414 (Federal Share \$103.50; Federal Grant Nos. 1202FLTANF \$23.25, 1302FLTANF \$80.25)
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-040
Finding	TANF benefits were not always paid in the correct amount. In addition, Income Eligibility and Verification System (IEVS) data exchange responses received by the FDCF were not always timely processed.
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 5.6 <i>Relative Caregiver Program</i> Program Policy Manual Sections 1420.2100 <i>Applying the Family Cap Policy</i> and 2020.0401 <i>Relative Caregiver Payment Standards</i> , and Chapter 3020 relating to Data Exchange Policy
Condition	<p>During the 2012-13 fiscal year, the FDCF made TANF cash assistance payments totaling \$171,075,872. We examined FDCF eligibility and cash assistance payment records for the 2012-13 fiscal year for 60 TANF recipients (participants) and noted three instances where payment amounts were incorrect. Specifically:</p> <ul style="list-style-type: none"> ➤ A child born to a TANF participant more than 10 months from the date of application is subject to a family cap which reduces the additional amount of assistance paid with regard to that child. Our examination disclosed that, because the FDCF did not apply the family cap for 2 participants, the participants were overpaid by \$42 and \$372, respectively. ➤ The FDCF paid a participant \$249 per month, the appropriate payment for a relative caregiver of a child aged 6 through 12 years. However, although the child’s 13th birthday was in September 2012, the FDCF did not increase the benefit level to \$298 until November 2012, resulting in an underpayment of \$98. <p>We also examined FDCF IEVS data exchange records for 40 participant cases. Our examination disclosed that, for 10 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 September 18, 2013, 5 cases required to be processed within a 10 days were 19 to 220 days late and 5 cases required to be processed within 45 days were 3 to 310 days late.</p>

Cause	Adjustments to payment amounts for determination of family cap applicability and changes in children’s ages in relative caregiver cases 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 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 process data exchange responses and any related eligibility status adjustments within the established time frame.
State Agency Response and Corrective Action Plan	<ol style="list-style-type: none"> 1. A mandatory statewide training for eligibility staff and supervisors will be conducted on family cap policy. 2. Regarding the relative caregiver (RCG) case where the payment did not increase when the child turned 13 years old, effective 12/2012, a system enhancement was put in place to automatically increase the RCG payment when the child turns six or 13 years old. However, the automation of the change in the benefit amount for RCG cases created issues for the corresponding Medicaid coverage. As a result, the Department temporarily suspended the automation pending a fix for the Medicaid coverage issue. Measures were taken to address the Medicaid coverage issue and the reimplementation of the RCG automation is pending successful testing. 3. The two cases with a possible overpayment will be referred to Benefit Recovery. The Department restored benefits on 10/30/13 for the one case with a \$98 underpayment. 4. Regarding the 10 cases with 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 the 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.
Estimated Corrective Action Date	June 30, 2014
Agency Contact and Telephone Number	<p>Jena Grignon (850) 717-4099 Item 1 Lynn Rossow (850) 717-4100 Item 2 Cindy Mickler (850) 717-4123 Items 3-5</p>

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-040
CFDA Number	93.558, 93.714, and 93.716 (Includes Recovery Act Funding)
Program Title	TANF (Temporary Assistance for Needy Families) Cluster
Compliance Requirement	Reporting
State Agency	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	G-1102FLTANF 2011 and 1202FLTANF 2012
Finding Type	Noncompliance
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-042
Finding	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.
Criteria	Administration for Children and Families TANF Program Instruction Transmittal No. TANF-ACF-PI-2011-07 Instructions for completing Form OFA-100, Emergency Fund Request Form
Condition	To obtain TANF Emergency Fund grants, states must submit a Form OFA-100, TANF Emergency Fund Request Form, and must meet the requirements of the grant category for which funding was requested. The grant categories included funding for caseload increases, increased expenditures for non-recurrent short-term benefits, and increased expenditures for subsidized employment. The amount of the funding awarded was determined using base year data from the 2007 and 2008 Federal fiscal years reported on the Form OFA-100. For the 2009 and 2010 Federal fiscal years, the FDCF was awarded Emergency Fund grants totaling \$180,535,923. The grant amounts expended during the 2011 and 2012 Federal fiscal years totaled approximately \$62.3 million, and \$911,000, respectively. No Emergency Fund grant funds were expended during the 2013 Federal fiscal year. To apply for the TANF Emergency Fund grants, the FDCF submitted a Form OFA-100 for each quarter in which grant funding was requested. According to the Form instructions, expenditures reported for each quarter were required to be updated to reflect the most current data. However, we noted that the FDCF had not submitted a final Form OFA-100 to correct expenditures reported incorrectly in previous years. FDCF management stated that, although they had sought, they had not yet received guidance on filing the final Form.
Cause	FDCF management were awaiting guidance from the Federal Government before submitting the final Form OFA-100.
Effect	The submittal of a final Form OFA-100 with accurate expenditure amounts could result in a revised TANF Emergency Fund grant award amount.
Recommendation	We recommend that the FDCF submit a final Form OFA-100 with accurate expenditure amounts.
State Agency Response and Corrective Action Plan	The Department will submit the final OFA-100 in March 2014.
Estimated Corrective Action Date	03/31/2014
Agency Contact and Telephone Number	Mark Mahoney (850) 717-4734

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-041
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	1202FLTANF 2012 and 1302FLTANF 2013
Finding Type	Noncompliance
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-041
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	For the ACF-199 TANF Data Reports for the quarters ended December 31, 2012, and March 31, 2013, we selected, for each report, a sample of 25 cases and examined the related data reported. Our examination disclosed that, for 3 cases included in the December 31, 2012, report and for 1 case included in the March 31, 2013, report, the number of months was not calculated and reported correctly on line 44 – Number of Months Countable toward Federal Time Limit. For 1 case, 1 month that should have been counted was not included in the total number of months reported. For another case, 5 months that should have been counted were not included in the total number of months reported. For the other 2 cases, an additional month was reported.
Cause	When programming the Florida Online Recipient Integrated Data Access system for the 2013 Federal fiscal year, the new month count code was not included. In response to our audit inquiry, FDCF staff indicated that the December 2012 and March 2013 data reports were corrected and resubmitted.
Effect	The ACF-199 TANF Data Reports for the quarters ended December 31, 2012, and March 31, 2013, 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 system programming accurately summarizes the required report data.
State Agency Response and Corrective Action Plan	The December 2012 and March 2013 reports were corrected and resubmitted to the ACF on 12/11/2013. ACF is currently unable to send automatic confirmation emails and only notifies the States when there is a failure to upload. As of February 20, 2014, the Department has not received any emails requesting resubmission of these 2 reports for failure to upload. Measures were taken to incorporate the correct code into ongoing programming on 12/10/2013 to ensure accurate report data.
Estimated Corrective Action Date	December 11, 2013
Agency Contact and Telephone Number	Pat W. Brown (850) 717-4087

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-042
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) Florida Department of Revenue (FDOR)
Federal Grant/Contract Number and Grant Year	1302FLTANF 2013
Finding Type	Opinion Qualification, Material Noncompliance, Material Weakness Questioned Costs – \$2,379 (Federal Share \$594.75)
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-043
Finding	The FDCF failed to impose FDOR Child Support Enforcement (CSE) sanctions on uncooperative TANF recipients.
Criteria	42 USC 608(a)(2), <i>Reduction or elimination of assistance for non-cooperation in establishing paternity or obtaining child support</i> 45 CFR 264.30, <i>What procedures exist to ensure cooperation with the child support enforcement requirements?</i> 45 CFR 264.31, <i>What happens if a State does not comply with the IV-D sanction requirement?</i> 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.
Condition	Under State and Federal law, the State CSE Program must take action to locate noncustodial parents, establish paternity, and secure child support, medical support, and other benefits for children receiving public assistance. Applicants for and recipients of TANF (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. During the 2012-13 fiscal year, the FDCF made TANF cash assistance payments totaling \$171,075,872.70. Also, during the 2012-13 fiscal year, FDOR records indicate that sanction requests for 8,611 participants were transmitted to the FDCF. Our examination of FDCF case records for 35 participants who, pursuant to FDOR records, were uncooperative without good cause, disclosed: ➤ Three cases in which FDOR records indicated that a sanction request had been sent to and received by the FDCF but returned to the FDOR with error messages. According to the FDOR staff, the errors were corrected; however, the FDCF could not provide documentation that the corrected sanction requests had been received and reviewed. ➤ Six cases in which FDOR records indicated that a sanction request had been sent to the FDCF; however, the FDCF could not provide documentation showing that the request had been received and reviewed. As a result, for four cases, TANF participants received possible overpayments totaling \$2,379.
Cause	FDCF management indicated that, due to a system problem that occurred prior to May 22, 2013, FDOR sanction requests were not always transmitted to the FDCF.

Effect	Participants continued to receive TANF cash assistance although they were no longer eligible.
Recommendation	We recommend that the FDCF and the FDOR collaborate to ensure that all sanction requests are properly transmitted and received. <u>Florida Department of Children and Families</u>
State Agency Response and Corrective Action Plan	Florida Department of Children and Families (FDCF) Information Technology will make 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 FDCF for further assistance. Also, FDCF will work with FDOR to determine if there are other system modifications that can be implemented to ensure that FDCF is receiving and posting all sanction requests in a timely manner.
Estimated Corrective Action Date	December 31, 2014
Agency Contact and Telephone Number	LaQuetta Anderson (850) 320-9190 <u>Florida Department of Revenue</u>
State Agency Response and Corrective Action Plan	In May 2013, the FDOR implemented automated system changes to improve the process to report noncooperation. The FDOR is continuing to clean up records created prior to May 2013. We anticipate completing data cleanup by April 2014.
Estimated Corrective Action Date	April 2014
Agency Contact and Telephone Number	Patterson Poulson, Establishment Process Manager (850) 617-8216

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-043
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
Finding Type	Questioned Costs – \$100 (Federal Share \$25)
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-044
Finding	The FDCF did not always properly 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 2012-13 fiscal year, the FDEO provided 26,623 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 three cases where the FDCF did not properly impose sanctions on participants who did not comply with work activity requirements. For two of the three cases, the FDCF did not timely terminate sanctions resulting in underpayments totaling \$110; however, in the other case, the FDCF failed to impose the minimum 10-day penalty, resulting in an overpayment of \$100.
Cause	FDCF case workers improperly recorded the sanction period in FDCF records.
Effect	When sanction periods are not accurately recorded, participants may receive incorrect amounts of TANF cash assistance.
Recommendation	We recommend that the FDCF ensure that case workers accurately record sanction information in FDCF records.
State Agency Response and Corrective Action Plan	Regarding the three cases cited in error, upon receiving a sanction lift (termination) request, the Department did not properly lift the sanctions in accordance with policy to ensure the correct penalty periods were served. On July 1, 2013, the Department issued Policy Transmittal I-13-07-0010 to remind staff of the correct process to use to timely and properly impose and lift work sanctions. As part of its quality assurance efforts, the Department monitors work sanctions to ensure they are processed timely and accurately and requires corrective action, where necessary. Effective February 5, 2014, the Department added a work sanctions targeted review to the statewide electronic case review system (QMS) for staff to review cases and make corrections where applicable. The one case with a possible overpayment will be referred to Benefit Recovery. A request for the two cases with underpayment will be sent to the local areas to review for possible restoration of benefits.

**Estimated Corrective
Action Date**

April 30, 2014

**Agency Contact and
Telephone Number**

Cindy Mickler
(850) 717-4123

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-044
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	12AAFL4100 2012
Finding Type	Noncompliance Questioned Costs – \$46,774.40
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-046
Finding	The FDOH did not always correctly allocate salary and benefit expenditures charged to REAP.
Criteria	OMB Circular A-87, Appendix A, Section C, <i>Basic Guidelines</i> , and Appendix B, Section 8.h., <i>Support of Salaries and Wages</i> FDOH Financial Memorandum FM 12-02, <i>Federal Timekeeping Requirements</i>
Condition	<p>The FDOH Refugee Health Program within the Bureau of Tuberculosis and Refugee Health at the FDOH performed medical screenings and immunizations for refugees. During the 2012-13 fiscal year, expenditures for the administration of refugee medical screenings and immunizations totaled \$15,195,323.62 and included salary and benefits costs totaling \$4,800,365.90.</p> <p>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.</p> <p>We conducted interviews with five employees (or their immediate supervisors) whose salary and benefits costs were charged to REAP to determine the nature of the duties they performed, the programs that the work activities related to, and the approximate amount of time the employees worked on REAP. In two instances, we noted inconsistencies in the salary and benefit costs charged to REAP in the State’s accounting system (FLAIR):</p> <ul style="list-style-type: none"> ➤ For one employee, salary and benefits costs totaling \$46,774.40 were charged to REAP in FLAIR although the applicable EARS reports indicated the employee had not worked on REAP. Documentation supporting the payment indicated that the payment was for back pay stemming from an arbitration decision regarding wrongful termination. Subsequent to our audit inquiry, FDOH management stated they would credit the grant as appropriate. ➤ For another employee, salary and benefits costs totaling \$13,800 were charged to REAP in FLAIR when EARS reports failed to indicate the employee worked on REAP. During a telephone interview conducted with the employee’s immediate supervisor, the supervisor indicated the employee had not performed work related to REAP. Subsequent to our audit inquiry, FDOH management indicated the salary and benefits cost should have been recorded for another employee who did work on REAP.
Cause	<p>In the case of the terminated employee, FDOH management made the decision to charge the arbitrated back pay to REAP because the employee’s position was 100 percent dedicated to REAP.</p> <p>For the salary and benefits costs recorded for the wrong employee, FDOH management stated there was a communication problem between staff</p>

responsible for coding and salary allocation. Prior to July 1, 2013, salary allocation was done through a manual process based on the time spent working on the Refugee Health Program and coded to the program. During this time, the Refugee Health Program was a subcomponent of the TB Program in EARS which created confusion among local staff responsible for coding as well as those staff in the fiscal offices responsible for salary allocation. After July 1, 2013, the salary allocation became an automated electronic process based on EARS coding, and when staff are moved to a new program, the allocation should automatically change based on the EARS coding.

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

During the audit period, the Refugee Health Program continued to utilize a program subcomponent in EARS, 04R, which was a subcomponent of the Tuberculosis Program's component, 04. The subcomponent was not recognized in FDOH's CONMAN system that automatically allocates salary costs based on EARS time coding. As a result, county health department staff were required to manually allocate salary costs to REAP which led to inconsistency and error in the salary allocation process.

1) The Refugee Health Program will be provided a unique program component in EARS. This program component will be recognized in the FDOH Time Coding Manual. The unique program component in EARS will also facilitate the proper allocation of salary costs for staff working in the Refugee Health Program through CONMAN.

2) EARS coding requirements and allowable expenditure criteria (including staff salary) will be placed in the revised Refugee Health Program Guidelines and Program Attachment I. The Refugee Health Program Administrator will send 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.

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.

4) Correction of salary allocation errors in Sarasota & Miami-Dade counties.

Estimated Corrective Action Date

1) This was completed and implemented in all local health departments by July 1, 2013.

2) This has been completed. The new program guidelines and Attachment I were sent to all Refugee Health Program contacts and local health department Administrators and Directors on September 23, 2013. Additional budget and expenditure requirements were sent to Refugee Health Program contacts and local health department Administrators and Directors on October 29, 2013.

3) The process for this action has been implemented and will be ongoing. County program budgets were submitted by November 22, 2013 and the first round of trimester expenditure reporting is due February 10, 2014.

4) This has been completed. Salary allocation corrections were made for the Miami-Dade and Sarasota County employees by November 30, 2013. This information and back-up documentation was provided to Auditor General staff during the course of the audit.

Agency Contact and Telephone Number

Kelly Browne
(850) 245-4444 x 2306

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-045
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 Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	1301FLRSOC 2013
Finding Type	Questioned Costs – \$2,636.62
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-045
Finding	Refugee Medical Assistance (RMA) claim payments made to providers were not always paid in accordance with established Medicaid policy.
Criteria	45 CFR 400 Subpart G, <i>Refugee Medical Assistance</i> Section 409.908(12)(a) and (b), Florida Statutes, <i>Reimbursement of Medicaid Providers</i> <i>Florida Medicaid Provider General Handbook, July 2012</i>
Condition	The Florida Medicaid Management Information System (FMMIS) is used to process RMA claims submitted by providers. During the 2012-13 fiscal year, the FAHCA paid approximately \$31.5 million to providers for RMA services provided to REAP recipients. We examined a sample of 60 medical service payments (40 fee-for-service claims and 20 capitation) totaling \$12,753.79 and paid during the 2012-13 fiscal year, to determine whether the payments were for allowable activities, paid in the correct amounts, and processed in accordance with established Medicaid policies and procedures. Our tests disclosed that: <ul style="list-style-type: none"> ➤ One RMA fee-for-service claim with a March 27, 2013, date of service and totaling \$27.66 was incorrectly paid to a provider under a terminated provider number. The provider for this claim had been retroactively terminated effective March 14, 2013, but payments made to the provider subsequent to that date were not recovered by the FAHCA. Our query of the FMMIS data disclosed that, during the 2012-13 fiscal year, payments totaling \$254,390.72 were incorrectly made to this provider under two terminated provider numbers. Of this amount, \$2,634.62 was related to RMA claims. ➤ For another RMA fee-for-service claim, the Physician services copayment was not deducted, resulting in questioned costs of \$2. Medicaid policy requires a \$2 copayment by the recipient for Physician services for each provider or group provider per day.
Cause	Controls were not effective to ensure copayments were always deducted and that claim payments incorrectly made to terminated providers were recovered.
Effect	Absent appropriate controls, claims may be processed and paid incorrectly and the errors may escape timely detection by FAHCA personnel.
Recommendation	We recommend that the FAHCA ensure that appropriate controls are in place and operating effectively to ensure that RMA claims are accurately and properly processed and paid.
State Agency Response and Corrective Action Plan	In response to the 1 st bullet - In coordination with multiple Bureaus and the General Counsel’s Office, the Agency is in the process of reviewing procedures pertaining to the identification and recovery of amounts due to the Agency from retro-terminated providers. Upon completion of this review, 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.

In response to the 2nd bullet - The physician service copayments not always applying correctly is a known FL MMIS system issue that has been previously documented. The Agency created a Change Order (CO) #36821 (Claim copayment not being deducted) to address this issue. This system modification is underway and will be completed by July 2014.

**Estimated Corrective
Action Date**

1st bullet - June 2014

2nd bullet - July 2014

**Agency Contact and
Telephone Number**

Shawn McCauley - MCM
(850) 412-3428

Brian Meyer - MCM
(850) 412-3428

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-046
CFDA Number	93.568
Program Title	Low-Income Home Energy Assistance Program (LIHEAP)
Compliance Requirement	Reporting
State Agency	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	1201FFLIEA 2012
Finding Type	Noncompliance and Significant Deficiency
Finding	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.
Criteria	2 CFR 170 <i>Reporting Subaward and Executive Compensation Information</i>
Condition	FFATA regulations required the FDEO, as a recipient, to report in the FSRS key data elements regarding its subawards. The FSRS is a reporting tool used to capture and report subaward and executive compensation data and make them available to the public via a single, searchable Web site. FFATA reporting is required for grants or cooperative agreements exceeding \$25,000, effective on or after October 1, 2010, and made with a new Federal Assistance Identification Number on or after that date. Pursuant to Federal regulations, the FDEO 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, 2012, through June 30, 2013, the FDEO reported 106 LIHEAP subawards totaling \$75,676,393, incorrectly including transfers to the Florida Department of Elder Affairs (FDOEA) totaling \$4,861,212. Additionally, the FDEO did not report the 11 subawards made by the FDOEA.
Cause	The FDEO did not have a process in place to ensure compliance with all FFATA reporting requirements.
Effect	Applicable LIHEAP subaward data was not reported as required by FFATA.
Recommendation	We recommend that the FDEO ensure that all key data elements are timely reported in the FSRS.
State Agency Response and Corrective Action Plan	The Bureau of Community Assistance has implemented procedures to ensure compliance with the Federal Funding Accountability and Transparency Act (FFATA) for the Low-Income Home Energy Assistance Program (LIHEAP) federal grant award.
Estimated Corrective Action Date	March 30, 2014
Agency Contact and Telephone Number	Paula Lemmo, Bureau Chief (850) 717-8470

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-047
CFDA Number	93.568
Program Title	Low-Income Home Energy Assistance Program (LIHEAP)
Compliance Requirement	Subrecipient Monitoring
State Agency	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	1201FLLIEA 2012
Finding Type	Significant Deficiency
Finding	LIHEAP program staff did not timely submit monitoring reports to subrecipients.
Criteria	OMB Circular A-133, §___.400(d)(3), <i>Pass through entity responsibilities</i> – Monitor the activities of subrecipients as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.
Condition	The FDEO is responsible for distributing LIHEAP funds to eligible subrecipients and performing activities necessary to achieve assurance that funds are properly expended in accordance with contract and grant agreement provisions. To document the process, the FDEO established monitoring procedures for the LIHEAP program requiring that the contract manager provide a monitoring report to the subrecipient no later than 35 days after the monitoring was conducted. During the grant award period from March 1, 2012, through March 31, 2013, the FDEO distributed LIHEAP funding totaling \$73,165,817, to 30 subrecipients. We reviewed documentation related to eight subrecipient monitoring visits and noted that the FDEO did not always timely provide subrecipients with the final report on monitoring activities performed. Specifically, the FDEO issued the final monitoring report for four monitoring visits 40 to 125 days after the visit was conducted.
Cause	According to Program Management, turnover in a key management position and unusual workload contributed to the untimely submitted reports.
Effect	Absent timely reporting of monitoring activity results, the FDEO has limited assurance that any needed corrective actions will be timely taken and that LIHEAP funds are used in accordance with program rules, regulations, and provisions of contract and grant agreements.
Recommendation	We recommend that the FDEO follow established procedures and ensure that monitoring reports are timely submitted to subrecipients.
State Agency Response and Corrective Action Plan	The Bureau of Community Assistance has amended its internal procedures relating to monitoring reports, effective immediately. Information has been added to the monitoring report section of the program monitoring manual, Part 1, Agency Information, to assist contract managers in tracking the due dates for the submission of the initial reports. The due date was amended to 45 days from the first work day after the end of the monitoring visit, which will allow for staff shortages, holidays, unexpected leave, staff working out of office, etc. In addition, upon return from monitoring, the Planning Manager will create a task in Outlook to remind the contract manager of the due date of a draft report in order to avoid a delay in sending out the initial report. Finally, a due date tracking feature has been added to the main Excel tracking spreadsheet used by the Planning Manager to track monitoring.
Estimated Corrective Action Date	Implemented as of February 1, 2014, amendment date of internal procedures.
Agency Contact and Telephone Number	Paula Lemmo, Bureau Chief (850) 717-8470

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-048
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	05-1205FL5021 2012 and 05-1305FL5021 2013
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$211,802.54 (Federal Share \$149,152.01; Federal Grant Nos. 12-05FL5021 \$24,577.55, 05-1305FL5021 \$124,574.46)
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	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 2012-13 fiscal year was \$1,000 per eligible enrolled child per month. During the 2012-13 fiscal year, the FDCF made BNET capitation payments totaling approximately \$11.8 million to the MEs. Our review of ten BNET capitation payments totaling \$391,603.54 disclosed that: <ul style="list-style-type: none"> ➤ For two capitation payments made to one ME, the payments exceeded the \$1,000 BNET capitation rate based on the number of eligible enrolled children for the applicable month. The amount overpaid totaled \$36.97. Additionally, our analysis of BNET capitation payments made to the ME during the 2012-13 fiscal year disclosed that the payments exceeded the maximum allowable BNET capitation rate by \$64,349.10. ➤ For one capitation payment made to another ME, the payment exceeded by \$2,481.59 the \$1,000 BNET capitation rate based on the number of eligible enrolled children for the applicable month. Additionally, our analysis of BNET capitation payments made to the ME during the 2012-13 fiscal year disclosed that the payments exceeded the maximum allowable BNET capitation rate by \$147,453.44.
Cause	FDCF contract managers did not recalculate, based on BNET enrollment totals on a monthly basis, the amounts requested by the MEs for reimbursement. Additionally, annual reconciliations were not always properly performed to ensure that the amounts reimbursed for BNET capitation payments correlated to the number of eligible enrolled children.
Effect	BNET capitation payments were made in excess of allowable amounts.
Recommendation	We recommend that the FDCF ensure that BNET capitation payments do not exceed established capitation rates and that reconciliations of the payments are periodically performed.
State Agency Response and Corrective Action Plan	FDCF accepts the findings that inaccurately calculated payments may have been made; that monthly provider invoices should be verified to agree with provider enrollment; and that periodic payment reconciliations should occur in the interests of accuracy. The audit concluded with the recommendations that FDCF should ensure that BNET capitation payments do not exceed established capitation rates and that

reconciliations of the payments are periodically performed. Upon learning of these errors and the overpayment issue, FDCF has implemented processes that will substantially fulfill these recommendations.

Recognizing that a misunderstanding occurred as to how ME operational cost was allowable to BNET, the SAMH office issued written clarification to both regional contract managers and to the MEs. The clarification included the finding here, and noted that the BNET capitation payment shall include, not exclude, the ME operational cost. This will prohibit an ME from offsetting the reduction in service dollars that occur as a result of the ME operational cost by contracting with a BNET provider for capitation plus the operational cost percentage.

**Estimated Corrective
Action Date**

February 6, 2014.

**Agency Contact and
Telephone Number**

Hayden J. Mathieson, Director, Substance Abuse and Mental Health
(850) 921-8461

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-049
CFDA Number	93.767
Program Title	Children’s Health Insurance Program (CHIP)
Compliance Requirement	Allowable Costs/Cost Principles and Cash Management
State Agency	Florida Department of Health (FDOH)
Federal Grant/Contract Number and Grant Year	05-1205FL5021 2012 and 05-1305FL5021 2013
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-055
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 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 FAHCA for Children’s Medical Services (CMS) provided to eligible enrolled children. The estimated CMS capitation rate in effect during the 2012-13 fiscal year was \$455.50 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. The cash analysis prepared by the FDOH for the Donations Trust Fund listed 27 accounts, including the CHIP capitation account. Our review of FDOH CHIP activity disclosed that, as of June 30, 2013, the CHIP capitation account had a cash balance of approximately \$21.8 million.</p>
Cause	The capitation rates were set at an amount higher than that required to administer the Children’s Medical Services component of CHIP.
Effect	A residual balance in excess of Program needs has been accumulated. The FDOH may have, in effect, charged unallowable costs to CHIP.
Recommendation	We continue to recommend that the FDOH monitor capitation rates to determine whether reductions are needed to prevent the accumulation of excess CHIP funds.
State Agency Response and Corrective Action Plan	The FDOH routinely monitors the capitation rate and collections from FAHCA to better match revenues with expenditures while maintaining a 10% operating cash balance allowed by statute, 391.026(16)(a)(b) FS. The FDOH receives a monthly lump sum of funding from FAHCA, while it pays claims continuously during the month. Thus, the account balance will dramatically increase after the FAHCA payment is received and then decrease throughout the month as the FDOH pays claims. Currently, the audit practice determines whether the FDOH account balance is too high, based on the balance at a specific date in time. This practice inflates the actual reserve as it does not take into consideration expenses that have been or will be incurred but not yet paid, but that will be assessed against the monthly payment from FAHCA. Assessment of the low monthly cash balance

would be a better estimate of the reserves held by this program and the way to determine whether the reserves are excessive. As necessary, FDOH will continue to adjust claims to FAHCA or reduce the Capitation Rate request at the Social Services Estimating Conference to maintain an average cash balance that complies with statutory limits.

FDOH will continue to:

1. Reconcile cash monthly;
2. Request capitation rate adjustments at the Social Services Estimating Conference as reflected in the expenditure analysis; and/or
3. Adjust claims made to FAHCA to maintain an appropriate cash balance.
4. Schedule a meeting with the auditors to discuss the appropriate cash balance necessary to cover 10% reserve and one month's claims.

**Estimated Corrective
Action Date**

Ongoing

**Agency Contact and
Telephone Number**

Melissa Vergeson
(850) 245-4677

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-050
CFDA Number	93.720, 93.775, 93.777, and 93.778 (Includes Recovery Act Funding)
Program Title	Medicaid Cluster
Compliance Requirement	Activities Allowed or Unallowed
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-1205FL5MAP 2012 and 05-1305FL5MAP 2013
Finding Type	Questioned Costs – \$2,256,842.84 (Federal Share - \$1,310,755.42; Federal Grant Nos. 05-1205FL5MAP \$519.35, 05-1305FL5MAP \$1,310,236.07)
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-057
Finding	Medical service claim payments made to providers of Medicaid services were not always paid in accordance with established Medicaid policy and fee schedules. Specifically, 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 Subpart C, <i>Mechanized Claims Processing and Information Retrieval Systems</i></p> <p>42 CFR 447 Subpart B, <i>Payment Methods: General Provisions</i></p> <p>Section 409.908(13)(b), Florida Statutes – Medicaid will pay no portion of 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, Medicaid Reform/Non-Reform Capitation Rate Tables, and Medicaid Fee Schedules.</p>
Condition	<p>The FAHCA contracted with a fiscal agent to administer the Florida Medicaid Information System (FMMIS) to process Medicaid claims submitted by providers. Claims totaling approximately \$19.6 billion were processed for Medicaid services during the 2012-13 fiscal year.</p> <p>We examined a sample of 200 claim payments (170 fee-for-service claims and 30 capitation [Managed Care] claims) made during the 2012-13 fiscal year. We found that 5 of the 200 claims (3 percent) were not paid in the correct amounts or were not reimbursed in accordance with Medicaid policy. Specifically:</p> <ul style="list-style-type: none"> ➤ Individuals receiving Medicare benefits may also be entitled to receive certain levels of Medicaid benefits. Once the Medicare Program has paid the covered portion of the claim, the claim can be submitted to the Medicaid Program for payment of any amounts due for Medicare coinsurance and deductible amounts. Such claims are referred to as crossover claims. Florida Statutes provide that the combined payments from Medicare and Medicaid shall not exceed what Medicaid would have paid if Medicaid were the sole payor. Additionally, for Federally Qualified Health Centers (FQHC), the Provider General Handbook limits Medicaid's payment of Medicare crossover claims to 100 percent of the Medicare deductible and coinsurance. For 3 claims, the FAHCA made payments in excess of the allowed amounts for Medicare crossover claims. We noted that: <ul style="list-style-type: none"> • For 2 claims, Medicare paid an amount that exceeded what Medicaid would have paid if Medicaid were the sole payor. Therefore, no

Medicaid payments should have been made for these claims; however, the FAHCA paid \$119 for one claim and \$18.66 for the other.

- For 1 FQHC claim, the FAHCA made a Medicaid payment in an amount that exceeded the Medicare deductible or coinsurance amount, resulting in a \$5.68 overpayment.
- For 1 Pharmacy claim, a price change was not timely updated in the Pharmacy system, resulting in an underpayment of \$21.11 to the provider.
- For 1 claim, a copayment was not deducted for each Chiropractor service listed on the claim resulting in questioned costs of \$1. Medicaid policy requires a \$1 copayment by the recipient for Chiropractor services for each provider or group provider each day.

We also performed queries of FMMIS data for claims paid during the 2012-13 fiscal year for certain types of Home Health services, Dental services, and Inpatient Hospital services in excess of 45 days. Total payments for the claims queried totaled \$11,385,371.03 during the 2012-13 fiscal year. The Medicaid Provider Coverage and Limitations Handbook for Hospital Services indicated that for covered inpatient days, Medicaid reimbursement was allowed for a maximum of 45 days per fiscal year for recipients 21 years of age and older. However, the Federal Balanced Budget Act of 1997 (BBA) provided exceptions to this requirement if certain criteria were met. Our queries disclosed 98 claims totaling \$2,004,942.40 that were paid for recipients 21 years of age and older who did not meet the criteria for the 45-day-limit exceptions provided by the BBA.

Our additional analyses disclosed that the FAHCA made payments during the 2012-13 fiscal year to one provider who had been retroactively terminated from the Medicaid Program effective March 14, 2013. Our query of the FMMIS data disclosed payments totaling \$254,390.72 were incorrectly made to this provider subsequent to March 14, 2013. Of this amount, \$251,756.10 was related to Medicaid claims payments and, as of November 15, 2013, none of the payments had been recouped from the provider.

Cause

For the Medicare crossover claims, the FAHCA had FMMIS corrections in production with implementation expected by the end of 2013.

For the Pharmacy claim, new drug pricing information was not timely input into the Pharmacy system.

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

For payments of Hospital services claims exceeding the 45-day limit, FAHCA management stated that, for some claims, providers obtained authorization for BBA emergency services from FAHCA’s Quality Improvement Organization. The providers then billed the claims using a non-emergency admission type; however, as a result of the authorization, the denial edit in FMMIS for the 45-day cap limit may have been bypassed.

Effect

Absent appropriate controls, unallowable claims may be processed and paid, or payments may be made in improper 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

The FL MMIS modifications to update the identified Medicaid/Medicare crossover issue have been partially completed. The required additional developmental resources were unavailable due to other Federal mandates and were not available to complete this task by the original target of December 2013. Work has restarted on this task and completion is planned to be finished by April 2014.

Regarding the pharmacy claim in question, pricing updates are occasionally received from manufacturers and are downloaded in the Agency's pharmacy system by First Data Bank with retroactive dates. Any claim paid during the interim would be reimbursed at the price in the system on the adjudication date. This was the condition for the claim noted. The claim was adjudicated December 20, 2012; a price increase was received January 5, 2013 retroactive to December 28, 2012. The provider has been advised that they may void and rebill the claim to receive the updated reimbursement.

The issue identified with copayments not correctly applying for each service provided is a previously documented system issue and is currently being researched. FL MMIS was updated previously with partial fixes that have been implemented. The Agency created CO #36821 (Claim copayment not being deducted) to further review and address this issue.

The Hospital Services 45 day limit issue was documented by CSR #2052-Balanced Budget Act of 1997 (BBA) Claims. There were 15 COs originally opened for this CSR and 14 are complete with only one outstanding. Additional research using the examples from this finding are being performed on this issue and once the research is completed, a projected completion date will be determined.

In coordination with multiple Bureaus and the General Counsel's Office, the Agency is in the process of reviewing procedures pertaining to the identification and recovery of amounts due to the Agency from retro-terminated providers. Upon completion of this review, 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.

Estimated Corrective Action Date

- Medicaid/Medicare crossover claims - April 2014
- Copayment issue - July 2014
- Hospital 45 day issue - August 2014
- Retro-terminated providers - July 2014

Agency Contact and Telephone Number

- Ronique Scorsone - Medicaid Services
(850) 412-4281
- Cheryl Travis - MCM
(850) 412-3416

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-051
CFDA Number	93.720, 93.775, 93.777, and 93.778 (Includes Recovery Act Funding)
Program Title	Medicaid Cluster
Compliance Requirement	Allowable Costs/Cost Principles
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-1205FL5MAP 2012
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-062
Finding	The FAHCA continued to record medical assistance related payments to incorrect appropriation categories in the State's accounting records.
Criteria	<p>OMB Circular A-87, Attachment A, Section C – To be allowable under Federal awards, costs must be authorized or not prohibited under State or local laws or regulations.</p> <p>Section 216.292, Florida Statutes – <i>Appropriations nontransferable: exceptions.</i> Funds provided in the General Appropriations Act or as otherwise expressly provided by law shall be expended only for the purpose for which appropriated, except that such moneys may be transferred as provided in this section when it is determined to be in the best interest of the State.</p>
Condition	<p>Using amounts reflected in the Florida Medicaid Management Information System (FMMIS) weekly appropriation report, it was the FAHCA's procedure to record medical assistance related payments in the State's accounting records for medical services appropriation categories (service types). The FAHCA established Other Cost Accumulator codes (OCAs) to ensure payments were recorded to the correct Federal program in the State's accounting records. During the 2012-13 fiscal year, the FAHCA recorded approximately \$19.4 billion to medical services appropriation categories in the State's accounting records.</p> <p>The FAHCA made Low Income Pool (LIP) and Disproportionate Share (DSH) payments during the 2012-13 fiscal year totaling approximately \$1.35 billion (\$1.032 billion LIP; \$319 million DSH). We reviewed 25 LIP and 15 DSH payments made to providers during the 2012-13 fiscal year. Our review disclosed that for 1 LIP payment totaling \$711,134.21 and 5 DSH payments totaling \$6,173,103.00, the FAHCA incorrectly recorded the payments in the State's accounting records as Inpatient Hospital payments.</p> <p>Further analysis disclosed instances where 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 September 19, 2012, totaling \$226,149,334.86, were recorded to only three medical services appropriation categories, instead of to the 44 appropriation categories to which the payments likely applied. For those payments, \$186,977,059.77 was recorded in the State's accounting records as Inpatient Hospital payments, although the FMMIS weekly appropriation report reflected only \$53,532,488.98 in Inpatient Hospital payments. Subsequently, the FAHCA made journal transfers in the State's accounting records to allocate the payments to the correct appropriation categories. However, the journal transfers did not correct all the inaccuracies. For example, after the FAHCA made the journal transfers, Inpatient Hospital payments in the State's accounting records totaled \$85,287,360.84 rather than \$53,532,488.98.</p>

Cause	FAHCA staff indicated that the 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 failed to perform the necessary journal transfers.
Effect	Failure to correctly record medical assistance related payments in the State's accounting records limits the Federal and State governments' ability to properly administer the programs and the associated funding.
Recommendation	We recommend that the FAHCA strengthen procedures for the accurate recording of medical assistance related payments in the State's accounting records. We also recommend that the FAHCA consider revising the methodology used for recording payments to the correct medical services appropriation categories to reduce the need for subsequent journal transfers.
State Agency Response and Corrective Action Plan	The Agency submitted a budget amendment, which was approved on February 5, 2014, to realign the Medicaid Services budget to match the latest estimating conference (December 4, 2013). The approval of this budget amendment is the first step toward ensuring budget authority is available by category to ensure medical assistance related payments are paid and posted in the correct appropriation categories at fiscal year-end. The Agency is in the process of developing the necessary processes and procedures to ensure measures are in place by fiscal year-end to ensure medical assistance payments are initially paid or subsequently transferred to the correct medical services appropriation categories.
Estimated Corrective Action Date	June 30, 2014
Agency Contact and Telephone Number	Anita Hicks - Financial Services (850) 412-3815

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-052
CFDA Number	93.778 (Includes Recovery Act Funding)
Program Title	Medical Assistance Program
Compliance Requirement	Cash Management
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-1205FL5MAP 2012 and 05-1305FL5MAP 2013
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-035
 Finding	 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.
 Criteria	 The Cash Management Improvement Act (CMIA) of 1990, as amended 31 CFR Part 205 §__.13 and §__.15, <i>State interest liability</i> , and §__.26, Preparing Annual Reports CMIA Agreement between the State of Florida and the United States Department of the Treasury (Treasury-State Agreement)
 Condition	 The FAHCA annually reports to the FDFS drawdown data related to the receipt of Federal funds, including data components for Direct Program Costs, Direct Administrative Costs, Payroll Costs, and Indirect Costs. The FAHCA also reports data for refund transactions exceeding \$50,000, and data for balances in the Medical Assistance Program (MAP) and Special Purpose Investment Account (SPIA) bank accounts. Our review of the report the FAHCA submitted to the FDFS for the 2011-12 fiscal year disclosed errors in the refunds reported and the associated interest liability. Specifically, our review disclosed that the FAHCA understated refund transactions reported to the FDFS resulting from drug rebates, amounts received from third-party payors, and provider refunds by \$62,699,538.71 (Federal Share - \$35,136,821.50). Additionally, our review of 20 Medicaid Program cash draws totaling approximately \$2.1 billion disclosed that the FAHCA did not always appropriately account for drug rebates when calculating cash draw amounts. Our test disclosed that, for 3 cash draws totaling approximately \$693.3 million, the FAHCA did not reduce the draw amount by the Federal share of drug rebates received by the FAHCA. As a result, the FAHCA drew down approximately \$40.1 million in excess of Medicaid Program needs.
 Cause	 Some refunds were inadvertently excluded from the CMIA report while other refunds were excluded due to improper year-end cut off. Supervisory review did not detect the errors.
 Effect	 Without ensuring the accuracy of the reported amounts, the risk is increased that interest liability amounts reported to the FDFS could be materially misstated and errors not timely detected. As a result, the annual report prepared by the FDFS pursuant to the Treasury-State Agreement could contain inaccuracies. Additionally, the failure to correctly calculate cash draws may result in cash draws being made for excess amounts which could affect the State's interest liability.

Recommendation	<p>We recommend that the FAHCA ensure that CMIA report data submitted to the FDFS is accurate and complete and that cash draws are appropriately reduced for drug rebates received.</p>
State Agency Response and Corrective Action Plan	<p>Understated Refund Transactions</p> <p>The Bureau is developing a process to compile, reconcile, and enter the data used in the CMIA report on a quarterly basis. This quarterly reconciliation process will identify errors earlier in the process allowing more time for research and resolution. The Bureau is working to properly update the written procedure for this process.</p> <p>Cash Draws in Excess of Medicaid Program Needs</p> <p>As a result of a provision of the Patient Protection and Affordable Care Act (PPACA), the rebate sharing arrangement with states and the federal government was changed, retroactive to January 1, 2010, requiring states to remit a higher percentage of rebate revenue to CMS. In addition, PPACA requires drug manufacturers that participate in the Medicaid Drug Rebate program to pay rebates for drugs dispensed to individuals enrolled in a Medicaid managed care organization (MCO), if the MCO is responsible for coverage of such drugs. The rebate revenue from MCOs is a new source of revenue not previously collected.</p> <p>In November 2012 and February 2013, drug manufacturers were invoiced for outpatient prescription drugs dispensed to Medicaid patients by MCOs for January 2010 through December 2012. The Agency received \$1,213,544,586 in drug rebate revenue during Fiscal Year 2012-2013; however, the Agency was appropriated \$730,555,925 in the Grants and Donations Trust Fund in the Prescribed Medicine/Drugs category to transfer the expenditures from the General Revenue Fund and the Medical Care Trust Fund. Expenditures for outpatient prescription drugs are initially paid from the General Revenue Fund (state share) and the Medical Care Trust Fund (federal share). The Agency transfers the state and the federal share of expenditures to the Grants and Donations Trust Fund to utilize the revenue received from rebates because rebate revenue is deposited in the Grants and Donations Trust Fund. The Agency reduces its federal draw in the amount of the federal share of the rebate as the mechanism of returning the federal share to CMS. The Agency exhausted its Grants and Donations Trust Fund budget authority due to the receipt of manufacturer rebates invoiced for the period retroactive to 2010, and had to suspend its standard process of returning the federal share of the rebate revenue to the federal government.</p> <p>As an interim solution, the Agency submitted a non-operating budget amendment in accordance with chapter 216.181 (12), F.S. This amendment requested an increase in transfer authority in the Grants and Donations Trust Fund in order to transfer the federal share of the rebate revenue to the Medical Care Trust Fund, which allows the federal share of the rebate to be returned to CMS and prevents the assessment of interest payments and/or other penalties. This amendment was approved on June 11, 2013, and \$283,960,417.29 in drug rebate revenue was transferred to the Medical Care Trust Fund. The amount transferred is the amount of drug rebate revenue (federal share) that we should have reduced the federal draw by during the period of March 18, 2013 through June 24, 2013, but were unable to due to the lack of budget authority to implement our standard process.</p>
Estimated Corrective Action Date	<p>June 30, 2014</p>
Agency Contact and Telephone Number	<p>Anita Hicks - Financial Services (850) 412-3815</p>

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number 2013-053
CFDA Number 93.720, 93.775, 93.777, and 93.778 (Includes Recovery Act Funding)
Program Title Medicaid Cluster
Compliance Requirement Eligibility
State Agency Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year 05-1205FL5MAP 2012 and 05-1305FL5MAP 2013
Finding Type Noncompliance and Material Weakness
Prior Year Finding Report No. 2013-161, Finding No. FA 12-065

Finding Income and Eligibility Verification System (IEVS) and non-IEVS data exchange responses received by the FDCF were not always timely processed.

Criteria 42 CFR 435.940 through 435.965, *Income and Eligibility Verification Requirements*

FDCF ACCESS Florida Program Policy Manual Chapters 3030 and 3040 – Requires department personnel to review responses considered verified upon receipt and dispose of them within 10 calendar days. All other responses that are not verified upon receipt should be disposed of within 45 calendar days.

FDCF FLORIDA Data Exchange Reference Guides – Requires the review of data exchanges from sources that are Federally mandated within 10 days and are considered verified upon receipt. Data exchanges from sources that are not Federally mandated must be reviewed within 45 calendar days.

Condition Federal regulations require the FDCF to verify certain information through electronic data exchange with other State and Federal agencies. The FDCF has established a time frame of 10 days for processing the IEVS information, and 45 days for processing non-IEVS information returned by data exchange procedures. We examined the FDCF IEVS and non-IEVS data exchange records for 60 cases. Our examination disclosed 14 cases (7 IEVS and 7 non-IEVS) for which the FDCF had not processed the data exchange responses within the established time frames. As of November 6, 2013, 27 to 341 days had elapsed beyond the specified time frame for the 14 cases.

Cause FDCF staff indicated that other data exchange responses may have been given higher priority for review purposes.

Effect Failure to timely review data exchange responses could preclude the FDCF from identifying changes in a client’s eligibility status.

Recommendation We recommend that the FDCF process data exchange responses within the established time frames.

State Agency Response and Corrective Action Plan The Department concurs. The policy for Data Exchange (DE), IEVS and Non-IEVS includes requirements for prioritizing the alerts to process within the established time standards. Policy Transmittal I-09-05-0014, Work Priorities for the Case Maintenance Unit, provides guidance to staff in processing this workload. The audit reflects seven of the 14 cases were priority DE alerts.

As part of its quality assurance efforts, the Department monitors DEs to ensure they are processed timely and accurately and requires corrective action, where necessary. In addition to current efforts, a DE review element will be added to the Medicaid case reviews in the statewide electronic case review system (QMS) to ensure the timely and accurate processing of DEs.

**Estimated Corrective
Action Date**

April 30, 2014

**Agency Contact and
Telephone Number**

Dorthene Baker
(850) 717-4293

Cindy Mickler
(850) 717-4123

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-054
CFDA Number	93.720, 93.775, 93.777, and 93.778 (Includes Recovery Act Funding)
Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Provider Eligibility
State Agency	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	05-1205FL5MAP 2012 and 05-1305FL5MAP 2013
Finding Type	Questioned Costs – \$96,958.45 (Federal Share \$55,848.45; Federal Grant Nos. 05-1205FL5MAP \$12,774.27, 05-1305FL5MAP \$43,074.18)
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-067
Finding	The FAHCA made payments to an ineligible provider.
Criteria	<p>42 CFR 431.107, <i>Required Provider Agreement</i></p> <p>Section 409.907, Florida Statutes, <i>Medicaid Provider Agreements</i> – Payments for medical assistance and related services on behalf of Medicaid recipients are to be made only to individuals or entities with a provider agreement in effect. Additionally, the FAHCA may require as a condition of participating in the Medicaid Program and before entering into a provider agreement, that the provider submit information, in an initial and any required renewal application, concerning the professional, business, and personal background of the provider. After receipt of a completed, signed, and dated application, and completion of any necessary background investigation and criminal history record check, the FAHCA can enroll the applicant as a Medicaid provider.</p> <p>Florida Medicaid Provider General Handbook, Section 2 – Both institutional and noninstitutional providers enrolled in the Medicaid Program are to submit a signed and dated Provider Agreement, and are required to submit a completed enrollment application.</p>
Condition	We reviewed documentation for 40 providers enrolled in the Medicaid Program who received payments during the 2012-13 fiscal year to determine whether the providers met the Program eligibility requirements. Our review disclosed that the Medicaid Provider Agreement on file with the FAHCA for one provider expired on March 25, 2008. Our review of payments made to this provider during the 2012-13 fiscal year disclosed that the FAHCA paid this provider \$96,958.45 during the period when the provider did not have an agreement in effect.
Cause	FAHCA staff did not always follow laws, regulations, and established procedures in maintaining documentation to ensure Medicaid Program payments were made only to eligible providers.
Effect	Failure to ensure that current Medicaid Provider Agreements are in effect could preclude the FAHCA from demonstrating provider eligibility and enforcing the provisions of applicable laws and regulations.
Recommendation	We recommend that the FAHCA ensure that payments are made only to providers with Medicaid Provider Agreements in effect.
State Agency Response and Corrective Action Plan	The Agency along with the Medicaid fiscal agent operations and system staff reviewed MMIS coding and operational guidelines and determined a vulnerability which, under extreme circumstances, would cause a provider to miss renewal. As a result, the Agency has implemented an automated job which will run periodically to identify any provider who has missed renewal. The MMIS will restrict claims for the delinquent provider and generate a renewal notice to the provider. Upon submission of a successful renewal packet, the provider agreement end date will be extended and the restricted claims will be released.

**Estimated Corrective
Action Date**

June 1, 2014

**Agency Contact and
Telephone Number**

Shawn McCauley - MCM
(850) 412-3428

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-055
CFDA Number	93.720, 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	05-1205FL5MAP 2012 and 05-1305FL5MAP 2013
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-069
Finding	The FAHCA did not always ensure that facilities receiving Medicaid payments met required health and safety standards.
Criteria	<p>42 CFR 431.610(c), <i>Relations with standard-setting and survey agencies</i></p> <p>Florida Medicaid State Plan Section 4.11 – Designates the FAHCA as the State agency having authority to establish and maintain health and nonhealth related standards for private or public institutions that provide services to Medicaid recipients.</p> <p>FAHCA Division of Health Quality Assurance Licensure and Certification Standard Operating Procedures, Section 6-7 – Establishes time frames for the completion of Life Safety Surveys. Hospitals, nursing homes, and intermediate care facilities for the developmentally disabled (ICF-DD) are to receive a Life Safety Survey on an annual basis, with new Life Safety Surveys conducted within 9 to 15 months of the exit date of the last survey.</p> <p>FAHCA Division of Health Quality Assurance Licensure and Certification Standard Operating Procedures, Section 5-6 – Establishes requirements for follow-up surveys. The field office manager or designee shall monitor and schedule follow-up surveys, which are unannounced, to determine if corrective action has been taken on facility deficiencies found and cited during the survey. For certified facilities, the follow-up visits must be conducted no later than 45 days from the date of the survey.</p>
Condition	<p>During the 2012-13 fiscal year, Medicaid payments to hospitals, nursing homes, and ICF-DD, all of which were required to have an annual Life Safety Survey, totaled approximately \$10.1 billion. We reviewed documentation for 40 facilities (15 hospitals, 15 nursing homes, and 10 ICF-DD) to determine whether the FAHCA retained documentation evidencing that Life Safety Surveys and any necessary follow-up surveys were timely conducted. We noted that:</p> <ul style="list-style-type: none"> ➤ For 4 hospitals, a Life Safety Survey was due, but had not been completed as of June 30, 2013. As of June 30, 2013, 16 to 24 months had elapsed since the date of the last survey. The FAHCA made Medicaid payments totaling \$22,110,706.42 to these 4 hospitals for the period of time during the 2012-13 fiscal year in which the hospitals did not have a current Life Safety Survey certification. ➤ For 3 hospitals, the FAHCA completed the Life Safety Surveys late, with the completion dates ranging from 17 to 26 months after the last survey. The FAHCA made Medicaid payments totaling \$17,616,231.17 to these 3 hospitals for the period of time during the 2012-13 fiscal year in which the hospitals did not have a current Life Safety Survey certification. ➤ For 10 facilities (3 hospitals, 6 nursing homes, and 1 ICF-DD), the FAHCA could not provide documentation evidencing that the facilities had received a follow-up survey within 45 days of a survey with cited deficiencies. In 9 instances, the follow-up surveys were completed from 1 to 24 days late. In

the other instance, the follow-up survey was 7 days past due as of June 30, 2013. The FAHCA made payments totaling \$1,542,965.11 to these 10 facilities for the period of time during the 2012-13 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 that Life Safety Surveys and follow-up surveys were conducted within established time frames.
Effect	Failure to timely complete the required Life Safety Surveys and follow-up surveys could allow facilities that do not meet applicable health and safety standards to continue to provide Medicaid services.
Recommendation	We recommend that the FAHCA increase its efforts to ensure that Life Safety Surveys and follow-up surveys are conducted within the established time frames.
State Agency Response and Corrective Action Plan	<p>During the audit period of 7/1/2012- 6/30/2013 the auditors identified seven hospitals in which the annual Life Safety Code (LSC) inspections were conducted late. All seven of these hospitals were in the South Florida area which would be inspected by the Agency's Delray Beach and Miami Offices.</p> <p>During this past year, all vacant LSC positions in Delray Beach and Miami Offices have been filled. However, the surveyors still had to complete training and orientation prior to being able to survey independently, which will assist the offices in the future for the timely completion of the surveys. Also, the LSC lead for the Bureau of Field Operations, along with other life safety surveyors in the state, has assisted the field offices to timely complete the surveys. The Survey & Certification Support Branch is responsible for monitoring the timely completion of survey activity and reporting of any issues that fail to meet the established annual, recertification and revisit survey timeframes to the Bureau Chief of Field Operations.</p> <p>The Bureau of Field Operations reassessed their workload and developed overall priority levels to assist Field Office Management in scheduling their workload. Level 1 includes the Centers for Medicare & Medicaid Services (CMS) Tier 1 and Tier 2, Priority 1 State complaints, state statutory required inspections and initial licensure surveys. Level 2 includes CMS Tier 3 work, Priority 2 State Complaints, state health follow-up inspections and Rule required inspections.</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 the surveys are conducted in accordance with state and federal timeframes. If a revisit is needed based on the initial visit, the field office 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 revisit will 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. Documentation of the approval will be maintained by the field office and Quality Assurance lead.</p>
Estimated Corrective Action Date	Complete
Agency Contact and Telephone Number	Kim Smoak - HQA (850) 412-4516

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number 2013-056
CFDA Number 93.720, 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 05-1205FL5MAP 2012 and 05-1305FL5MAP 2013
Finding Type Significant Deficiency
Prior Year Finding Report No. 2013-161, Finding No. FA 12-070

Finding 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.

Criteria 42 CFR 447.253(g), *Audit Requirements*

Condition During the 2012-13 fiscal year, 652 nursing homes received Medicaid payments totaling \$3,598,274,569.45, 105 ICF-DD received Medicaid payments totaling \$928,803,288.43, and 243 hospitals received Medicaid payments totaling \$5,424,494,810.02. Payments to nursing homes, ICF-DD, and hospitals are based on approved cost-based rates. To ensure the accuracy of those rates, periodic audits of the financial and statistical records of providers participating in the Medicaid Program are required. Periodic audits may be in the form of desk audits or field audits.

The FAHCA contracted with certified public accounting (CPA) firms to perform periodic nursing home and ICF-DD cost report audits. The FAHCA developed nursing home and ICF-DD audit programs to be utilized by CPA firms when performing cost report audits. It was the FAHCA’s procedure to review each CPA-audited cost report and CPA working papers prior to issuing the audit report to the provider. In addition, the FAHCA contracted with a Medicare intermediary to audit hospital cost reports. For the hospital cost report audits completed by the Medicare intermediary, the FAHCA’s procedure was to select and review a sample of audit working papers during the monitoring of the Medicare intermediary.

We would consider the issuance of an audit report to be timely and the most useful when issued within 2 years after the close of the year-end of the provider. Our audit disclosed that the FAHCA’s policies and procedures did not ensure the timely issuance of nursing home and ICF-DD cost report audits. Specifically:

- For nursing home cost report audits issued during the 2012-13 fiscal year, the average length of time from the cost report fiscal year-end to the issuance of the audit report was approximately 4 years. The following table shows the fiscal years for each nursing home audit issued during the 2012-13 fiscal year.

Cost Reports With Fiscal Years Ended in the Year	Number of Nursing Home Audits Issued During the 2012-13 Fiscal Year
2004	4
2005	30
2006	16
2007	17
2008	21
2009	54
2010	33
2011	3
Total	<u>178</u>

- For ICF-DD cost report audits issued during the 2012-13 fiscal year, the average length of time from the cost report fiscal year-end to the issuance of the audit report was approximately 3 years. The following table shows the fiscal years for each ICF-DD audit issued during the 2012-13 fiscal year.

Cost Reports With Fiscal Years Ended in the Year	Number of ICF-DD Audits Issued During the 2012-13 Fiscal Year
2009	1
2010	4
Total	<u>5</u>

Additionally, as of January 6, 2014, the FAHCA had not performed programmatic or administrative monitoring of the Medicare intermediary contracted to perform hospital cost report audits during the 2012-13 fiscal year.

Cause

FAHCA procedures did not provide for the timely issuance of cost report audits. The FAHCA’s review of supporting working papers for each CPA firm’s audit report, and preparation for cost report audit appeals, may have hindered the timely issuance of reports. FAHCA staff also indicated that monitoring of the Medicare intermediary had not occurred because a new contract manager had been assigned and had not received instruction to begin contract monitoring activities.

Effect

The failure to timely issue audits reduces the effectiveness of FAHCA efforts to ensure that nursing homes and ICF-DD are reimbursed at appropriate rates and limits the FAHCA’s ability to timely apply rate adjustments, if necessary. Furthermore, untimely monitoring of the Medicare intermediary’s contractual performance related to hospital cost report audits increases the risk that contractual noncompliance may occur and not be detected by the FAHCA.

Recommendation

We recommend that the FAHCA enhance policies and procedures to provide for the timely issuance of cost report audits. We also recommend that the FAHCA ensure that the performance of the hospital cost report auditor (Medicare intermediary) be timely monitored.

State Agency Response and Corrective Action Plan

Nursing Home Audits

According to the State Reimbursement Plan, Section I.A, cost reports are to be submitted five months after the fiscal year end of the cost report, but are not late until the January or July rate setting deadline, which is April 30 and October 31 of that year. Feasibly, a cost report with a fiscal year end of September 30 is not due until February, and then is not late until April 30th. That is over seven months, not taking into consideration the time taken to review the cost report, set rates, etc. Therefore, the policies in place are already using all the available time for cost report review, rate setting and then auditing. Currently, the Audit Services unit is attempting to take timing into consideration, so that we audit cost reports only going back two years in order to fit into the timeline of expediting the audit process. However, cost reports still have the five month FYE deadline, and

the rate setting deadline to meet before they can even be reviewed. Going forward, the Audit Service unit will attempt to identify cost reports for audit and assign, given adequate budget and staffing, in a more timely fashion, 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 Medicare intermediary 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. Moving forward, the Agency is in the process of contracting with a new vendor to perform Hospital audits. It is anticipated that the contract will be executed within the next month. The contract mandates a certain number of audits be completed each state fiscal year.

Hospital Monitoring

For the hospital cost report audits completed by the Medicare intermediary, the FAHCA's procedure was to select and review a sample of audit working papers during the monitoring of the Medicare intermediary.

The most recent First Coast Service Options, Inc. (FCSO) monitoring field review was performed for the time period of July 1, 2010 through December 31, 2011.

Since the submission of that report, three events have occurred which have delayed the completion of a more current monitoring report. First, the individual responsible for the completion of the report is no longer with the Agency and the position is still vacant. Secondly, this position's duties and responsibilities for managing the Audit contract have been moved to another Agency staff. The new Contract Manager was unaware of the existence of this report. Finally, effective January 1, 2014 FCSO is no longer the Medicare intermediary for the audit work for the Medicaid portion of the cost report. Meyers and Stauffer is the new Medicaid vendor for the Medicaid audit work.

The Agency will continue under the new contract with Meyers and Stauffer to have the vendor submit a periodic audit status report, which will reflect the status of audit work for each hospital. In addition, we will have the new vendor provide documentation and information required in the monthly monitor report, which will allow for an annual monitoring report to be completed at any given time. The current contract monitoring for the new vendor will be for the time period of March 1, 2014 until June 30, 2014. This limited report will be completed by September 30, 2014.

ICF-DD Audits

The Audit Services unit will attempt to identify cost reports for audit and assignment, given the state fiscal year budget and current staffing, in a more timely fashion, in accordance with State and Federal guidelines. Currently, there are 10 ICF-DD home offices that make up 77 ICF providers and 12 providers without a home office. The Audit Services unit will attempt to ensure that an audit is assigned and completed for at least one provider in each of the home offices and the 12 providers without a home office for a total of 22 audits every two years.

**Estimated Corrective
Action Date**

July 1, 2014

**Agency Contact and
Telephone Number**

Zainab Day - MPF
(850) 412-4080

Rydell Samuel - MPF
(850) 412-4093

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-057
CFDA Number	93.917
Program Title	HIV Care Formula Grants
Compliance Requirement	Eligibility
State Agency	Florida Department of Health (FDOH)
Federal Grant/Contract Number and Grant Year	2 X07HA00057-22 2012 and 2 X07HA00057-23 2013
Finding Type	Questioned Costs – \$19,759.92 (Federal Grant Nos. 2 X07HA00057-22 \$16,903.28 and 2 X07HA00057-23 \$2,856.64)
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-072
Finding	Eligibility determination procedures were not sufficient to ensure that only eligible individuals received AIDS Drug Assistance Program (ADAP) benefits.
Criteria	42 USC 300ff-26(b), <i>Provision of Treatment – Eligible Individuals</i> 42 USC 300ff-27(b)(7)(f)(ii) – <i>Description of intended uses and agreements</i> FDOH HIV/AIDS Eligibility Procedures Manual
Condition	During the 2012-13 fiscal year, the FDOH expended approximately \$66,781,407 in ADAP funds to purchase and distribute drugs to eligible clients. We reviewed records for 40 clients receiving ADAP benefits who were enrolled or re-enrolled in ADAP during the 2012-13 fiscal year. Clients eligible to participate in the Medicaid Program are not eligible to receive drugs through ADAP. For 2 of the 40 client records we reviewed, the FDOH did not identify the client’s ineligibility for ADAP benefits. Our comparison of records from the ADAP database to the Medicaid system disclosed that these 2 clients received ADAP benefits totaling \$19,759.92 during the 2012-13 fiscal year when they also received Medicaid benefits.
Cause	FDOH procedures required initial screening for Medicaid eligibility through ACCESS, Florida's Online Public Assistance Pre-screening Tool, and redetermination of client eligibility every 6 months. In addition, FDOH staff were to perform periodic matches between the ADAP database and the Medicaid system. During the 2012-13 fiscal year, the FDOH pursued an electronic match process with the Florida Agency for Health Care Administration (FAHCA); however, the FDOH did not finalize the Memorandum of Agreement (MOA) with FAHCA allowing the FDOH to perform daily matches of client records until June 2013.
Effect	Drugs benefits were provided to clients who did not meet ADAP eligibility requirements.
Recommendation	We recommend that the FDOH conduct periodic matches of client records in the ADAP database to those in the Medicaid system to better ensure that Medicaid eligible clients are not provided ADAP benefits.
State Agency Response and Corrective Action Plan	FDOH will pursue a process to establish more frequent electronic matches with the FAHCA Medicaid system to ensure that ADAP is the payer of last resort. The FDOH HIV/AIDS and Hepatitis Section is currently conducting weekly matches with the Medicaid system. At the present time, FAHCA has informed the section that they do not have the resources to conduct daily matches. Staff will contact FAHCA on a quarterly basis to find out if resources are available for a daily exchange. Once available, we will move to daily matches.

**Estimated Corrective
Action Date**

Ongoing

**Agency Contact and
Telephone Number**

Joe May
(850) 245-4421

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U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	2013-058
CFDA Number	97.036 and 97.067
Program Title	Disaster Grants – Public Assistance (Presidentially Declared Disasters) Homeland Security Grant Program
Compliance Requirement	Reporting
State Agency	Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year	FEMA-4068-DR-FL 2012, FEMA-4084-DR-FL 2012, EMW-2011-SS-00067-S01, and EMW-2012-SS-00109-S01
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-076
Finding	The FDEM did not report applicable Disaster Grants – Public Assistance (Public Assistance) and Homeland Security Grant Program (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	<p>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, 2012, through June 30, 2013, the FDEM made 182 subawards totaling \$79,152,177.76, for which FFATA reporting was required; however, the FDEM reported in the FSRS data related to only 32 subawards totaling \$1,943,605.40, and also reported 7 transfers to State agencies totaling \$8,454,644 as subawards. Our review of the FDEM's FFATA reporting disclosed that improvements were needed. Specifically, we noted that:</p> <ul style="list-style-type: none"> ➤ The FDEM did not report in the FSRS 105 subawards totaling \$57,929,789.36 made directly to other entities for the Public Assistance Program and 42 subawards totaling \$19,078,126 made directly to other entities for the HSGP. ➤ The FDEM transferred HSGP funds totaling \$2,054,262.40 to the Florida Department of Financial Services (FDFS) and the FDFS used the funds to make 34 subawards to other entities. The FDEM did not report 4 of the subawards totaling \$245,464 in the FSRS. The FDEM reported in the FSRS the other 30 subawards made by the FDFS; however, all key data elements, including subaward obligation/action date and subaward number, were not properly reported. Specifically, we noted that: <ul style="list-style-type: none"> • For the 30 subawards, the FDEM reported the Federal award date rather than the FDFS subaward execution dates and reported the FDEM award number for transferring funds to the FDFS rather than the FDFS subaward numbers. • The FDEM incorrectly reported the DUNS number for one subaward and amounts for 2 subawards. One of the 2 incorrect subaward amounts was a budgeted amount rather than the final subaward amount. • Although less than the \$25,000 threshold for reporting, the FDEM reported in the FSRS a subaward in the amount of \$24,762.

- The FDEM transferred HSGP funds to the Florida Department of Law Enforcement (FDLE), from which the FDLE made 1 subaward in the amount of \$90,000. However, the FDEM did not properly report in the FSRS key data elements, including the subaward obligation/action date and subaward number.
- The FDEM incorrectly reported a total of \$8,454,644 in HSGP funds transferred to 7 State agencies as subawards in the FSRS.
- The FDEM reported 27 HSGP subawards in the FSRS from 32 to 154 days late. Two other subawards were reported 41 and 63 days prior to the subaward obligation date and, as a result, the FDEM reported budgeted amounts rather than the final subaward amounts.

Cause	The FDEM did not have an effective process in place to accurately report all Public Assistance Program and HSGP subawards in accordance with FFATA reporting requirements.
Effect	Applicable Public Assistance Program and HSGP subaward data was not reported in the FSRS as required by FFATA.
Recommendation	We recommend that the FDEM ensure that all key data elements are properly and timely reported in the FSRS for subawards made from applicable grants.
State Agency Response and Corrective Action Plan	We concur with the finding. The Division has begun corrective actions to report applicable Disaster Grants - Public Assistance and Homeland Security Grant Program subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System. A process to gather and report all Public Assistance Program and Homeland Security Grant Program subaward data is being developed to include a Division policy for FSRS reporting and modifying contracts and agreements to require grantees to provide the Division necessary information for FFATA subaward reporting.
Estimated Corrective Action Date	September 30, 2014
Agency Contact and Telephone Number	Ronnie Atkins, Deputy Inspector General (850) 922-1611

**STATE UNIVERSITIES AND COLLEGES
SUMMARY OF QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2013**

<u>Compliance Requirement/ Institutions</u>	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster</u>	
ELIGIBILITY - Finding Nos. 2013-061, 062, 063, 064, 065	
Satisfactory Academic Progress:	
Florida A & M University	\$ 17,050.00
University of Central Florida	8,903.00
University of North Florida	4,125.00
Florida State College at Jacksonville	3,666.00
Northwest Florida State College	<u>26,726.00</u>
Total	<u>60,470.00</u>
SPECIAL TESTS AND PROVISIONS - Finding No. 2013-068	
Return to Title IV - Official Withdrawals:	
Valencia College	<u>1,680.41</u>
SPECIAL TESTS AND PROVISIONS - Finding No. 2013-070	
Return to Title IV – Official and Unofficial Withdrawals:	
Hillsborough Community College	<u>90,588.00</u>
SPECIAL TESTS AND PROVISIONS - Finding Nos. 2013-071, 073	
Return to Title IV – Unofficial Withdrawals:	
Gulf Coast State College	2,179.00
University of Central Florida	<u>unknown</u>
Total	<u>2,179.00</u>
SPECIAL TESTS AND PROVISIONS - Finding No. 2013-074	
Return to Title IV - Nonattendance:	
University of Central Florida	<u>14,708.20</u>
Total Student Financial Assistance Cluster	<u>\$169,625.61</u>

U.S. DEPARTMENT OF EDUCATION

Finding Number 2013-059
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. 2013-161, Finding No. FA 12-078

Finding Certain access controls protecting the institution’s information technology (IT) resources needed improvement.

Criteria IT Industry Standards: General Controls
 IT Governance Institute *Control Objectives for Information and related Technology (COBIT) 4.1:*
 DS5.3 Identity Management – User access rights to systems and data should be in line with defined and documented business needs and job requirements.
 PO8.2 IT Standards and Quality Practices – Standards, procedures, and practices for key IT processes should be identified and maintained.

Effective access controls over IT resources provide safeguards to assist in the prevention or detection of errors or misappropriations. Effective access controls provide employees access to IT resources based on an employee’s demonstrated need to view, change, or delete data and restrict employees from performing incompatible functions or functions outside of their area of responsibility. Periodic reviews of IT access privileges are necessary 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.

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.

Florida Gulf Coast University (FGCU)

FGCU Response and Corrective Action Plan Corrective actions were taken immediately to remove access for those employees noted, and to further separate duties and limit access controls for the processing and awarding of Federal financial aid. A complete review of employee access is currently in process. Appropriate enhancements are being implemented to strengthen the periodic reviews of access controls and the procedures involved, as well as incorporate the recommendations cited during the audit.

Estimated Corrective Action Date	Corrective actions on the majority of items are substantially complete. All items will be corrected by June 30, 2014.
FGCU Contact and Telephone Number	Linda Bacheler Assistant Vice President Administrative Services & Controller (239) 590-1212
	<u>University of West Florida (UWF)</u>
UWF Response and Corrective Action Plan	For the recommendations of this finding, the University is taking steps to implement appropriate changes in our new Banner financial aid system, which is entering operation for Fall Term 2014. Due to the cost and effort involved, and the limited remaining lifespan of the legacy CICS system, we do not plan to address these issues in CICS. Documentation of the business procedures that will be followed in Banner to address these issues is considered confidential but is available for your review upon request.
Estimated Corrective Action Date	Corrective actions are being taken in the Banner system and will be implemented with the go-live of Banner Financial Aid for Fall Term 2014. Thus, final completion of these processes will occur by September 2014.
UWF Contact and Telephone Number	Michael Dieckmann, CIO (850) 474-2558
	<u>Brevard Community College (BCC)</u>
BCC Response and Corrective Action Plan	The College has taken action to limit access controls over IT resources based on an employee's job responsibility. The College has also 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 users job responsibilities.
Estimated Corrective Action Date	December 31, 2013
BCC Contact and Telephone Number	Indira Dzadoovsky, Director, Collegewide Financial Aid/Veterans Affairs (321) 433-5687
	<u>Gulf Coast State College (GCSC)</u>
GCSC Response and Corrective Action Plan	The IT staff has made the changes as recommended by the Auditor General's staff and is continuing review of current practices, procedures, policies to ensure the greatest protection of confidential information and college assets. Security controls have been updated to reflect industry best practice.
Estimated Corrective Action Date	June 30, 2013
GCSC Contact and Telephone Number	Rhonda Barker, Chief Information Officer (850) 872-3857
	<u>Indian River State College (IRSC)</u>
IRSC Response and Corrective Action Plan	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.

Estimated Corrective Action Date	September 25, 2013
IRSC Contact and Telephone Number	Sheryl S. Vittitoe, Vice President of Financial Services, Chief Financial Officer (772) 462-7220
	<u>Miami Dade College (MDC)</u>
MDC Response and Corrective Action Plan	The College will review its access controls for potential deficiencies and will enhance those controls where necessary and appropriate.
Estimated Corrective Action Date	June 30, 2014
MDC Contact and Telephone Number	E.H. Levering, Senior Vice Provost & Chief Financial Officer (305) 237-2389
	<u>Northwest Florida State College (NWFSC)</u>
NWFSC Response and Corrective Action Plan	We have reviewed the access control weaknesses identified by the auditors, and have taken the steps we believe were necessary to provide adequate IT control.
Estimated Corrective Action Date	January 2014
NWFSC Contact and Telephone Number	Greg Eller, Chief Information Officer or Dr. Sherry Aaker, Dean of Students (850) 729-5232
	<u>Palm Beach State College (PBSC)</u>
PBSC Response and Corrective Action Plan	The College has reviewed and analyzed the findings of the Auditor General's Office and has put into place appropriate and adequate controls to protect the College and our students.
Estimated Corrective Action Date	This was implemented immediately.
PBSC Contact and Telephone Number	Richard Becker, VP Administration and Business Services (561) 868-3137
	<u>Polk State College (Polk SC)</u>
Polk SC Response and Corrective Action Plan	The College will review security access periodically to ensure that employees can only access IT resources necessary to perform assigned duties.
Estimated Corrective Action Date	Corrected
Polk SC Contact and Telephone Number	Marcia M. Conliffe, Director of Student Financial Services (863) 292-3680
	<u>State College of Florida, Manatee-Sarasota (SCF)</u>
SCF Response and Corrective Action Plan	The College has updated and implemented access control procedures to reduce the risk of unauthorized disclosure, modification, or destruction of institution data and IT resources.
Estimated Corrective Action Date	March 2014
SCF Contact and Telephone Number	Julia M. Jakway (941) 752-5326
	<u>St. Johns River State College (SJRSC)</u>
SJRSC Response and Corrective Action Plan	All specific access issues identified during the audit process have been corrected.

The College is reviewing all security assignments and eliminating the use of Banner default (BAN_*) security roles. The College will implement a new security request/review system which will include specific security assignments for major security areas. All security assignments will be reviewed by Vice Presidents and area supervisors.

The College will continue to review and implement separation of duties and /or compensating controls to assist in the prevention and detection of errors or misappropriations.

Estimated Corrective Action Date

6/30/14

SJRSC Contact and Telephone Number

Mike Hawkins, CIO
(386) 312-4134

St. Petersburg College (SPC)

SPC Response and Corrective Action Plan

SPC has ensured that the current access privileges are enforcing an appropriate separation of incompatible duties. Employee roles have been reviewed and are now restricted to only those functions necessary for their assigned job responsibilities. The College will conduct an annual review of access privileges for employees. In addition, privileges will be reviewed for newly hired employees or those that may change positions within the College.

Estimated Corrective Action Date

12/04/2013

SPC Contact and Telephone Number

Theresa K Furnas
(727) 341-3329

Valencia College (VC)

VC Response and Corrective Action Plan

Valencia has reviewed procedures and identified practices to improve access controls while also remaining responsive to student needs for timely processing of financial aid to support student enrollment cycles.

Estimated Corrective Action Date

Valencia made a number of access changes immediately as part of the review process. By June 1, 2014, procedures will be modified and reports created to check processes on a regular basis.

VC Contact and Telephone Number

Dr. Joyce Romano, Vice President for Student Affairs
(407) 582-3402

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-060
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
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. <u>Florida Gulf Coast University (FGCU)</u>
FGCU Response and Corrective Action Plan	Corrective actions were taken immediately to enhance independent IT monitoring controls of student financial aid system activity. The actions included a more extensive review process of changes to student award records and review of student-supplied documentation.
Estimated Corrective Action Date	Corrective actions on items cited during the audit are complete.
FGCU Contact and Telephone Number	Linda Bacheler Assistant Vice President Administrative Services & Controller (239) 590-1212 <u>University of West Florida (UWF)</u>
UWF Response and Corrective Action Plan	The University has plans in place to address these issues in our new Ellucian Banner financial aid system. Documentation of these processes and procedures is considered confidential, but is available for your review upon request. Due to the cost and effort involved, and the limited remaining lifespan of our legacy CICS system, we do not plan to address these issues in CICS.
Estimated Corrective Action Date	Corrective actions are being taken in the Banner system and will be implemented with the go-live of Banner Financial Aid for Fall Term 2014. Thus, final completion of these processes will occur by September 2014.

UWF Contact and Telephone Number	Michael Dieckmann, CIO (850) 474-2558
	<u>Brevard Community College (BCC)</u>
BCC Response and Corrective Action Plan	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.
Estimated Corrective Action Date	February 28, 2014
BCC Contact and Telephone Number	Indira Dzadovsky, Director, Collegewide Financial Aid/Veterans Affairs (321) 433-5687
	<u>Gulf Coast State College (GCSC)</u>
GCSC Response and Corrective Action Plan	The IT staff has made the changes as recommended by the Auditor General's staff and is continuing review of current practices, procedures, policies to ensure the greatest protection of confidential information and college assets. Security controls have been updated to reflect industry best practice.
Estimated Corrective Action Date	June 30, 2013
GCSC Contact and Telephone Number	Rhonda Barker, Chief Information Officer (850) 872-3857
	<u>Indian River State College (IRSC)</u>
IRSC Response and Corrective Action Plan	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.
Estimated Corrective Action Date	September 25, 2013
IRSC Contact and Telephone Number	Sheryl S. Vittitoe, Vice President of Financial Services, Chief Financial Officer (772) 462-7220
	<u>Miami Dade College (MDC)</u>
MDC Response and Corrective Action Plan	The College will review its monitoring controls regarding data edited in the Federal Central Processing System for potential deficiencies and will enhance those controls where necessary and appropriate.
Estimated Corrective Action Date	June 30, 2014
MDC Contact and Telephone Number	E.H. Levering, Senior Vice Provost & Chief Financial Officer (305) 237-2389
	<u>Northwest Florida State College (NWFSC)</u>
NWFSC Response and Corrective Action Plan	We have established a periodic review process to be conducted by the Dean of Students to ensure effective access controls stay current within the Financial Aid Office.
Estimated Corrective Action Date	January 2014

NWFSC Contact and Telephone Number	Greg Eller, Chief Information Officer or Dr. Sherry Aaker, Dean of Students (850) 729-5232
	<u>Palm Beach State College (PBSC)</u>
PBSC Response and Corrective Action Plan	The College has reviewed and analyzed the findings of the Auditor General's Office and has put into place appropriate and adequate controls to protect the College and our students.
Estimated Corrective Action Date	This was implemented immediately.
PBSC Contact and Telephone Number	Richard Becker, VP Administration and Business Services (561) 868-3137
	<u>Polk State College (Polk SC)</u>
Polk SC Response and Corrective Action Plan	External controls have been developed as a means of monitoring employee activities. Electronic reports have been written and are being run and reviewed monthly by the Student Financial Services Quality Assurance and Compliance Coordinator.
Estimated Corrective Action Date	Corrected
Polk SC Contact and Telephone Number	Marcia M. Conliffe, Director of Student Financial Services (863) 292-3680
	<u>State College of Florida, Manatee-Sarasota (SCF)</u>
SCF Response and Corrective Action Plan	Staff have created a monthly report to verify exceptions in changes in overrides and, changes in SAP status and changes in dependency status. Reports are reviewed, changes are investigated, and changes are authorized by the Director of Financial Aid. As well, beginning September 1, 2013, the Vice President for Business and Administrative Services reviews and signs off on all exceptions.
Estimated Corrective Action Date	March 2014
SCF Contact and Telephone Number	Julia M. Jakway (941) 752-5326
	<u>St. Johns River State College (SJRSC)</u>
SJRSC Response and Corrective Action Plan	The College is reviewing procedures for monitoring certain sensitive transactions. The process will be improved to provide sufficient review of noted transaction types and effectively identify problem entries.
Estimated Corrective Action Date	6/30/14
SJRSC Contact and Telephone Number	Mike Hawkins, CIO (386) 312-4134
	<u>St. Petersburg College (SPC)</u>
SPC Response and Corrective Action Plan	SPC will improve its IT monitoring controls by including activity report reviewers who have no update access in the student financial aid system to ensure the continued confidentiality, integrity, and availability of College data and IT resources.
Estimated Corrective Action Date	03/01/2014
SPC Contact and Telephone Number	Theresa K. Furnas (727) 341-3329

Valencia College (VC)

**VC Response and
Corrective Action Plan**

Valencia has reviewed procedures and identified practices to improve monitoring controls while also remaining responsive to student needs for timely processing of financial aid to support student enrollment cycles.

**Estimated Corrective
Action Date**

By June 1, 2014, procedures will be modified and reports created to monitor processes on a regular basis.

**VC Contact and
Telephone Number**

Dr. Joyce Romano, Vice President for Student Affairs
(407) 582-3402

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-061
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	Eligibility – Satisfactory Academic Progress (SAP)
State Educational Entity	Florida Agricultural and Mechanical University (FAMU)
Finding Type	Noncompliance Questioned Costs – \$17,050 (\$1,500 FSEOG, \$5,550 Pell, \$5,500 FDSL subsidized, \$4,500 FDSL unsubsidized)
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-080
Finding	The institution's policies and procedures were not always adequate to ensure that students met SAP requirements and were eligible for Title IV Higher Education Opportunity Act (HEOA) funds.
Criteria	34 CFR 668.32 <i>Student Eligibility – General</i> 34 CFR 668.34 <i>Satisfactory Progress</i> Federal Student Aid Handbook
Condition	Although the institution's policies and procedures generally appeared to be in compliance with Federal SAP requirements, we noted that 1 of 25 students tested did not complete at least 67 percent of attempted hours as required. The student received Title IV HEOA funds totaling \$17,050 during the 2012-13 award year for which they were not eligible. The student's academic record began in Fall 2008, and the student never met the 67 percent completion rate requirement over 10 terms. Completion percentages ranged from a low of 20.8 percent to a high of 60.7 percent completion rate for the Spring 2012 term evaluation for the 2012-13 award year. In response to our audit inquiry, the institution indicated that while the student was placed on SAP probation, an approved appeal was not available for this student. Absent appropriate documentation supporting the institution's decision to award Title IV HEOA funds, the student was not eligible during the 2012-13 award year to receive a total of \$17,050.
Cause	While the institution had revised its student financial assistance policies and procedures to comply with Federal regulations, those policies and procedures and Federal regulations were not always followed.
Effect	In the absence of adequate controls to ensure compliance with established policies and procedures, and Federal SAP regulations, ineligible students may receive Title IV HEOA funds.
Recommendation	The institution should continue to enhance its controls to ensure compliance with its policies and procedures and Federal regulations. The institution should also review SAP eligibility for all recipients of Title IV HEOA funds for the 2012-13 award year to determine if other ineligible students received Title IV HEOA funds and return any additional funds, including the Title IV HEOA funds totaling \$17,050, for the student noted above, as applicable to the appropriate Federal programs.
FAMU Response and Corrective Action Plan	The University has enhanced the Satisfactory Academic Progress (SAP) policy standards in accordance with the Department of Education's guidelines to include a University SAP appeals committee with representation from Academic Affairs and Student Affairs, revised the Academic Plan, and limited the number of appeals that could be granted during a student's enrollment. The implementation of the University's SAP policy and process was validated by an external agency

during the Fall 2013 semester. Although the student in question did not have an overall cumulative 67 percent at the end of the Spring 2012 semester, the student did have a 75 percent completion rate for the 2011-2012 academic year and 67 percent completion rate over multiple semesters, specifically Fall 2009, Summer 2011 and Spring 2012. The student was approved under a probationary status for the 2012-2013 academic year. Because the appeal form was not available for review, the funds have subsequently been returned to the Department of Education.

**Estimated Corrective
Action Date**

Fall 2013

**FAMU Contact and
Telephone Number**

Lisa Stewart, Financial Aid Director
(850) 412-5278

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-062
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 – Satisfactory Academic Progress (SAP)
State Educational Entity	University of Central Florida (UCF)
Finding Type	Noncompliance Questioned Costs – \$8,903 (\$2,775 Pell, \$2,723 FDSL subsidized, \$3,405 FDSL unsubsidized)
Finding	While the institution’s Satisfactory Academic Progress (SAP) policies and procedures were in accordance with Federal regulations, institution personnel did not consistently apply the institution’s SAP policy to all students.
Criteria	34 CFR 668.32(f), <i>Student Eligibility – General</i> 34 CFR 668.34 <i>Satisfactory Progress</i> Federal Student Aid Handbook
Condition	The institution’s SAP policy states that “A student must maintain SAP in a course of study regardless of whether the student received financial aid or transferred in from another institution.” Additionally, the SAP must include the student’s total academic history and contain qualitative and quantitative measures of progress. The quantitative measure of progress at the institution is that a student must complete 70 percent of all credit hours attempted including transfer hours. For 8 of 25 student SAP calculations tested, the attempted hours did not include courses transferred in from another institution if the grades were W or I, or if it was a repeat course. If these attempted hours had been included in the calculation, 3 student calculations would have been affected and would not have met SAP standards. As a result, the 3 students were not placed on Financial Aid Warning at the end of the semester for which they did not meet the standard. One student should have been placed on SAP Cancellation status, since the student did not meet the institution’s SAP standards for two semesters in a row and should not have received \$8,903 in Title IV Higher Education Opportunity Act (HEOA) funds.
Cause	While the institution had an established SAP policy, it did not have adequate procedures in place to detect that the SAP calculation did not include all prior institutional attempted hours.
Effect	In the absence of adequate controls to ensure compliance with established policies and procedures and Federal SAP regulations, ineligible students may receive Title IV HEOA funds.
Recommendation	The institution should enhance its procedures to ensure compliance with its SAP policy. Additionally, the institution should perform a complete review of student SAP eligibility for all students who previously attended another institution and received Title IV HEOA funds during the 2012-13 award year to determine whether other ineligible students received Title IV HEOA funds and return any additional funds, including the Title IV HEOA funds totaling \$8,903 for the student noted above, to the applicable Federal programs.
UCF Response and Corrective Action Plan	As requested, we have reviewed the eight students identified during the audit review that appear to have not been monitored correctly through the SAP standards. During this review it was noted that not all attempted credit hours were included in the SAP pace and maximum time frame calculations.

As recommended, we will perform a complete review of students' SAP eligibility for all students who previously attended another institution and received Title IV funds during the 2012-13 award year at UCF. We anticipate this corrective action to be completed by November 2014.

Federal regulations require that accepted transfer credit hours be included in the SAP review. We are revising our SAP policy to meet this standard by reviewing a student's total academic history (UCF, Advanced Placement, dual enrollment/transient, and accepted transfer credit hours). This revision will align our policy with our procedures. This policy revision will be effective for the Summer 2014 SAP evaluation for summer financial aid eligibility.

**Estimated Corrective
Action Date**

November 2014

**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	2013-063
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 – Satisfactory Academic Progress (SAP)
State Educational Entity	University of North Florida (UNF)
Finding Type	Noncompliance and Significant Deficiency Questioned Cost – \$4,125 (\$375 Pell, \$2,750 FDSL subsidized, \$1,000 FDSL unsubsidized)
Finding	The institution’s SAP policies and procedures were not always adequate when determining student eligibility and assessing SAP appeals, which could allow ineligible students to receive Title IV Higher Education Opportunity Act (HEOA) funds.
Criteria	34 CFR 668.34 <i>Satisfactory Progress</i> Federal Student Aid (FSA) Handbook
Condition	Although the institution’s procedures generally appeared to be in compliance with Federal SAP requirements, our audit testing disclosed the following: <ul style="list-style-type: none"> ➤ Not all periods of the student’s enrollment were considered when assessing student academic progress, such as periods in which the student did not receive SFA funds, contrary to Federal regulations. <p>For 1 of 25 students tested who received Title IV HEOA funds during the 2012-13 fiscal year, the student was re-enrolled in good academic standing and received \$4,125 for the Fall 2012 term despite poor performance and SAP deficiencies during the prior enrollments. The institution converted to the Banner data system in 2005 and enrollments and SAP statuses of inactive students at the time of the conversion were not transferred into the student financial aid module of Banner. Consequently, a student’s entire academic history was not always considered when assessing SAP during the Fall term. Subsequent to audit inquiry, the \$4,125 was returned to the applicable Federal programs.</p> <p>Beginning in the Spring term, the institution developed Banner reports to identify students with prior enrollment hours. These students are now being placed in a suspended/review status, unable to obtain student financial aid, until a thorough manual SAP review of all academic activity is performed.</p> ➤ The institution did not always notify students of both the qualitative (GPA) and quantitative (pass rate and maximum timeframe) standards that affected their eligibility to receive Title IV HEOA funds. For a student to be eligible, they must be enrolled as a regular student working toward a degree or certificate in an eligible program. To remain eligible, a student must make SAP by maintaining a GPA of 2.0, achieving satisfactory grades in 67 percent of credit hours attempted (pass rate), and must not exceed 150 percent of credit hours required for their program of study or degree (maximum timeframe). <p>For 5 of 25 students tested whose SAP determination resulted in a warning or suspension for being over the 150 percent maximum timeframe, the students were not notified when they also failed the GPA and/or the pass rate requirements, contrary to Federal regulations. Of the 5 students, 2 appealed the 150 percent maximum timeframe suspensions, focused their appeals on this deficiency, and were approved because the excess hours</p>

were attributed to transfer credits, rather than the multiple withdrawals and/or failed classes. These students were placed on an academic plan or graduation agreement, without due consideration of their past GPA or pass rate deficiencies. Both of these students ultimately failed to meet these agreements and their financial aid was subsequently suspended.

Cause

Prior to Spring 2013, the institution did not have a process in place to assess all prior enrollment performances as the Banner financial aid module had incomplete histories subsequent to its conversion in 2005.

Also, the Banner financial aid module was not programmed to identify students who fail the GPA and pass rate requirements along with the 150 percent maximum timeframe.

Effect

In the absence of adequate policies and procedures to ensure compliance with Federal regulations, ineligible students may receive Title IV HEOA funds.

Recommendation

The institution should continue its efforts to identify students with prior enrollments and SAP deficiencies prior to disbursing Title IV HEOA funds and return funds, as applicable, to the appropriate Federal programs. Additionally, the institution should revise its procedures to ensure students are notified of all applicable SAP qualitative and quantitative deficiencies prior to approving an academic plan or graduation agreement.

UNF Response and Corrective Action Plan

We concur with the finding. UNF recognized this issue prior to this year's audit when finalizing procedures from the previous audit. UNF began reviewing cumulative Satisfactory Academic Progress (SAP) standards in 2012. By January 2013, UNF developed a series of Banner and COGNOS jobs to identify students with legacy SAP codes in Banner, inactive students who have re-activated applications, and students with prior academic history but no Banner SAP status. The files are placed in an "Entire Review" (ER) status. The ER SAP code prevents disbursement of Title IV aid. The students with an ER status are manually reviewed at regular intervals each month, and placed in the appropriate SAP status.

The student in question had prior academic history with no prior Banner SAP status. This student had been out of school for 8 years, but re-enrolled prior to the implementation of the jobs in January 2013.

All funds have been repaid to the appropriate programs.

In addition, Satisfactory Academic Progress notifications for 150% maximum timeframe have been modified to include GPA and pass rate notification. This change was made in Fall 2013, and was initially used for the Spring 2014 SAP status run.

Estimated Corrective Action Date

December 20, 2013

UNF Contact and Telephone Number

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

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-064
CFDA Number	83.063
Program Title	Student Financial Assistance (SFA) Cluster Federal Pell Grant Program (Pell)
Compliance Requirement	Eligibility – Satisfactory Academic Progress (SAP)
State Educational Entity	Florida State College at Jacksonville (FSCJ)
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$3,666 Pell
Finding	The institution’s policies and procedures were not always adequate to ensure that students met SAP requirements and were eligible for Title IV Higher Education Opportunity Act (HEOA) funds.
Criteria	34 CFR 668.34 <i>Satisfactory Progress</i> Federal Student Aid Handbook
Condition	<p>The institution’s SAP procedures generally appeared to be in compliance with Federal regulations. However, for 3 of 29 students tested who received Title IV HEOA funds during the Fall 2012 term, the institution awarded Pell grants totaling \$4,857 to students who were ineligible.</p> <p>The Federal Student Aid Handbook states that a student who loses financial aid eligibility for not making satisfactory progress cannot regain eligibility by either paying for one’s classes or sitting out a semester, and that a “warning” status can only be assigned to students who were making SAP (i.e., in good standing) during the prior payment period. However, beginning in July 2011, an administrative decision was made by the institution to bring students with a previous SAP deficiency status (i.e., not in good standing), into the new SAP methodology with a “warning” status to allow the student’s one term of aid to bring their SAP status into “good standing” or appeal a suspension of aid. Consequently, this allowed for the possibility of HEOA funds being paid to students who did not meet Federal SAP requirements. Our test of 29 students disclosed the following for 3 of the students:</p> <ul style="list-style-type: none"> ➤ One student failed the annual SAP in Spring 2010, had an appeal denied in August 2010, and aid was suspended effective for the Fall 2010 term. The student re-enrolled during Spring term of 2011 but did not apply for, nor receive, financial aid and did not achieve satisfactory academic standing. The student next applied for aid for the Fall 2012 term and was placed in “warning” status per the institution’s administrative decision rather than bringing the “suspended” status forward from the 2010 denied appeal and 2011 and 2012 repeated SAP failures. As a result, the student received \$2,082 in Pell funds for the Fall 2012 term for which he was not eligible. The institution subsequently returned \$541 to the USED because the student withdrew before the end of the term, leaving \$1,541 of ineligible funds. ➤ The institution’s SAP policy includes remedial course hours in the determination of a student’s SAP except for excluding up to the first 30 remedial hours from the 150 percent maximum hour limit. One student’s remedial hours were not correctly included in their SAP determination. When the hours were included, the student was not eligible for \$2,081 in Pell funds received during the 2012 Fall and 2013 Spring terms. The institution subsequently returned \$463 to the USED because the student withdrew before the end of each term, leaving \$1,618 of ineligible funds. ➤ A student’s SAP status is determined by a computer run as of a particular date, and associated SAP history and calculation history screens reflect the status on the date the SAP status program was run. The institution has

another SAP screen which is updated in real time for occurrences such as a change in Program of Study or the issuance of a grade for previous incomplete (I) or not reported (NR) grades. It is not unusual for this real time screen to have a different SAP status for a student than the static SAP history screens generated during the SAP run.

For one student, the SAP history screens indicated that the student was on SAP probation during the 2011 Fall term as a result of an approved appeal and in good SAP standing during the 2012 Spring and Summer terms. However, our review and analysis of transcripts and review of the real-time SAP status screen for the same period (printed in June 2013) indicated that this student did not pass SAP during the Fall 2011 and Spring 2012 terms and, consequently, was ineligible for \$694 in Pell funds received during the Fall 2012 term. The institution could not explain the different SAP determinations between the SAP history run and the real-time SAP screen other than to surmise that something must have changed in the student's grades since the original SAP run. However, we considered multiple scenarios and none resulted in the student being eligible for SFA during the Fall 2012 term. The institution subsequently returned \$187 to the USED because the student withdrew before the end of each term, leaving \$507 of ineligible funds.

Cause The administrative decision to assign “warning” status to students with prior SAP deficiencies, including suspensions of aid, is not consistent with Federal SAP regulations. Additionally, the institution does not determine the SAP status for inactive recipients of Federal aid, and applied a proposed policy change that excluded remedial courses from the 67 percent pass rate calculation during 2012-13 award year prior to its approval in the 2013-14 award year.

Effect In the absence of adequate policies and procedures to ensure compliance with Federal regulations, ineligible students may receive Title IV HEOA funds.

Recommendation The institution should enhance its procedures to ensure SAP determinations are in compliance with Federal regulations, and enhance its procedures to accurately identify prior SAP statuses and their effect on future SAP determinations. The institution should also document to the USED the SAP eligibility of the 3 students that received the questioned Pell funds totaling \$3,666 or return such funds to the Pell program. In addition, the institution should review SAP eligibility for recipients of Title IV HEOA funds for the 2012-13 award year, as appropriate, to determine whether other ineligible students received Title IV HEOA funds and return any funds paid to other ineligible students to the applicable Federal programs.

- FSCJ Response and Corrective Action Plan**
1. The Institution concurs that the first student was ineligible to receive the \$1541 in Pell grant funds that was disbursed to and retained by her during the fall 2012 semester. Accordingly, the institution will return the \$1541 in Pell grant funds to the U.S. Department of Education.
 2. Although the Institution is of the opinion the student was eligible for Pell funds based upon an SAP evaluation performed on August 2, 2012, that excluded prior remedial classes as permitted by the U.S. Department of Education's 2012-13 Federal Student Aid Handbook in making the quantitative SAP determination, the College will return the funds as recommended above.
 3. Although the Institution is of the opinion the student was eligible for Pell funds based on an approved appeal in a prior term, the College will return the funds as recommended above.

During the audit fieldwork the SAP APM was used as the sole reference for institutional policy. In order for the financial aid office to be operationally nimble and responsive it maintains departmental policies and procedures that reflect

updates in processing. These updates are much like the Dear Colleague Letters that the U.S. Department of Education issues while the Federal Handbook is being updated. The APM review and approval process, while effective, is not as nimble as is sometimes necessary for the financial aid office to implement changes in Federal regulations and to enhance operational efficiency. As a corrective action, the institution is reviewing the process used to update those APMs that govern financial aid policies.

**Estimated Corrective
Action Date**

The institution has and will continue to enhance and strengthen its policies and procedures in order to comply with Federal regulations to prevent Title IV funds from being disbursed to ineligible students. The institution will also undertake a review of a statistical sample, not to exceed 100 files, of Title IV recipients for the audit period. The institution will report its findings to the U.S. Department of Education and act promptly on any recommendations.

**FSCJ Contact and
Telephone Number**

Dr. Judith Bilsky
(904) 632-3105

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-065
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	Eligibility – Satisfactory Academic Progress (SAP)
State Educational Entity	Northwest Florida State College (NWFS)
Finding Type	Noncompliance Questioned Costs – \$26,726 (FSEOG \$200, Pell \$ 21,276, FDSL unsubsidized \$5,250)
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-084
Finding	The institution’s SAP Committee appeal determinations were not always adequately documented and in accordance with Federal SAP standards, and may have resulted in students receiving Title IV Higher Education Opportunity Act (HEOA) funds for which they were not eligible.
Criteria	34 CFR 668.32 <i>Student Eligibility – General</i> 34 CFR 668.34 <i>Satisfactory Progress</i> Federal Student Aid Handbook
Condition	<p>Federal regulations provide that an institution can have financial aid probation in its SAP policy if, after the initial warning, SAP is still not met. The regulations further provide that when a student loses Title IV HEOA fund eligibility due to failed SAP (i.e., warning or subsequent probations) the student may appeal on the basis of injury or illness, the death of a relative, or other special circumstances. The institution’s policy provides that students can appeal their failure to meet the standards of academic program for financial aid if unusual and mitigating circumstances exist. Unusual and mitigating circumstances include, but are not limited to, a death in the student’s family, medical condition, hospitalization, documented emotional distress, or other situations beyond the student’s control. The institution’s appeal form requires written documentation supporting the reasons for an appeal.</p> <p>In our report No. 2013-161, we noted that the institution’s SAP Committee appeal determinations were based primarily on academic progress rather than all elements of the Federal SAP standards, which may have resulted in students receiving Title IV HEOA funds for which they were not eligible. The institution had initiated a comprehensive review of the 2011-12 award year appeals and is in the process of evaluating the review and determining the amount of Title IV HEOA funds to be returned. In addition, the institution was waiting for final resolution with the USED.</p> <p>Our test of SAP procedures implemented by the institution for the 2012-13 award year disclosed that of the 25 students tested, Title IV HEOA funds totaling \$26,726 were awarded to 8 students who were ineligible to receive Title IV HEOA funds based on Federal regulations. Specifically, we noted the following:</p> <ul style="list-style-type: none"> ➤ Appeal requests for these 8 students did not clearly identify the special circumstance, or did not provide adequate documentation to support a special circumstance, as follows: <ul style="list-style-type: none"> • Appeal requests for 3 students were approved based on old grades and maturity shown by time or major changes in life. However, only student transcripts were provided as supporting documentation for the appeal requests.

- Appeal requests for 3 students were approved based on family issues such as being a single parent. While family issues may affect academic progress, it was not documented how these circumstances were any different from circumstances noted for other student appeal requests which were denied for having no basis for appeal. Supporting documentation consisted of only a copy of divorce papers, a note from a parent indicating that the student was a single mother and had a difficult life, and the student’s transcript.
- Appeal requests for 2 students were approved based on medical issues. However, supporting documentation consisted of only a medical professional note dated in 2005 that related to prior medical issues instead of documentation related to the more current medical issues noted in the appeal request and a note from the student’s parent instead of a medical professional.
- Federal regulations require academic plans to be developed for students who do not meet SAP after being placed on probation. The academic plans must be developed to ensure the students can meet SAP by a specific point in time. The Institution’s policies provide that the academic plans become the core of approved appeals. In addition, the institution’s SFA office notifies the students that they will not award financial aid until the students sign and return their academic plans. However, we noted that the institution had awarded and disbursed Title IV HEOA funds to 4 students prior to the students agreeing to the terms of their academic plans. Two of the students signed and returned their academic plans to the institution 15 to 43 days after Title IV HEOA funds were disbursed to the students. The remaining two students never returned their academic plans and the institution had to return the disbursed Title IV HEOA funds to the applicable Title IV HEOA programs.
- For 2 students, the institution did not properly deny SFA when the student failed to meet the terms of their academic plan and did not appeal to change the terms of the academic plans.

Cause The institution’s SAP Committee’s appeal determinations were not always adequately documented and in accordance with Federal SAP standards.

Effect In the absence of adherence to Federal regulations, ineligible students may have received Title IV HEOA funds.

Recommendation The institution should complete its resolution with the USED and return Title IV HEOA funds based on the institution’s comprehensive review of SAP appeals for the 2011-12 academic year. The institution should also review SAP eligibility for all recipients of Title IV HEOA funds for the 2012-13 award year to determine whether other ineligible students received Title IV HEOA funds and return any additional funds to the appropriate Federal programs, including the \$26,726 for the 8 students noted above.

NWFSC Response and Corrective Action Plan The College has reviewed the eight appeals the auditor questioned, and has discussed each with the auditor. We have simply not been able to come to an agreement with the auditor as to the definition of “special circumstance” and “adequate documentation.” We will review each of the questioned appeals with the Office of Federal Student Aid (FSA), and remit any Title IV HEOA funds determined to be awarded in error.

As noted by the auditor, the College’s policy is to not disburse financial aid until the students sign and return their academic plans. In the future, the Student Financial Aid Office will ensure that the policy is more strictly followed.

The College will return the Title IV HEOA funds awarded to the two students who failed to meet the terms of their academic plans.

**Estimated Corrective
Action Date**

March 2014

**NWFSC Contact and
Telephone Number**

Mrs. Pat Bennett, Director of Financial Aid
Dr. Sherry Aaker, Dean of Students
(850) 729-5323

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-066
CFDA Number	Various
Program Title	Student Financial Assistance (SFA) Cluster
Compliance Requirement	Eligibility – Satisfactory Academic Progress (SAP)
State Educational Entity	Valencia College (VC)
Finding Type	Noncompliance
Finding	The institution did not consistently apply its Satisfactory Academic Progress (SAP) policy to all students, which could result in students receiving Title IV Higher Education Opportunity Act (HEOA) funds for which they are not eligible.
Criteria	34 CFR 668.32(f), <i>Student Eligibility – General</i>
Condition	<p>The institution’s SAP policy states that “SAP standards are calculated using the cumulative GPA and cumulative completion rate.” Additionally, students must maintain an overall GPA of 2.0 or higher, an institution GPA of 2.0 or higher after they have attempted 24 credit hours, and a completion rate of 67 percent or more. Credits evaluated will include credits attempted at the institution, transfer credits accepted by the institution, and courses funded through a consortium agreement.</p> <p>Contrary to institution policy, for transfer credits, the attempted hours in the SAP calculation did not include transfer credits accepted by the institution. If these attempted hours were included in the calculation, 9 of the 30 students’ SAP calculations tested would be affected. However, for these 9 students, recalculations did not affect their eligibility for Title IV HEOA funds after including attempted hours for accepted transfer credits.</p> <p>A similar finding was noted by the USED during a program review in September 2013. The USED required the institution to review all students with advance or transfer credits who received Title IV aid during the 2011-12 and 2012-13 award years and, if Title IV aid was disbursed to students who did not meet SAP, those funds are to be reported as ineligible to the USED.</p>
Cause	While the institution had an established SAP policy, it did not have adequate procedures to detect that the SAP calculation did not include all prior institutional attempted hours.
Effect	The institution may have disbursed Title IV HEOA funds to ineligible students.
Recommendation	The institution should enhance its procedures to ensure compliance with its SAP policy.
VC Response and Corrective Action Plan	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.
Estimated Corrective Action Date	November 2013
VC Contact and Telephone Number	Christen Christensen, Director of Financial Aid (407) 582-1458

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-067
CFDA Number	84.063
Program Title	Student Financial Assistance (SFA) Cluster Federal Pell Grant Program (Pell)
Compliance Requirement	Reporting – Common Origination and Disbursement System (COD)
State Educational Entity	North Florida Community College (NFCC)
Finding Type	Noncompliance
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-086
Finding	Pell disbursement dates and amounts in the institution's records did not always agree with the USED Common Origination and Disbursement (COD) System's disbursement dates, contrary to USED regulations and technical references.
Criteria	34 CFR 690.83, <i>Submission of Reports</i> COD Technical Reference
Condition	The USED COD System is a streamlined method for processing, storing, and reconciling Federal Pell Grant financial aid information. The COD Technical Reference defines the disbursement date as the date cash was credited to the student's account or paid to the student directly. Our test of 10 students from our test of withdrawals who received Pell awards disclosed differences in disbursement dates reported in the COD System. For 6 of the 10 students tested, the disbursement dates in the COD System were incorrectly reported by the institution. The disbursement dates reported in the COD System ranged from 72 days before to 56 days after the actual disbursement dates.
Cause	The date posted to the COD System as the disbursement date was generally not the disbursement date but the date the award was calculated by the institution. Institutional personnel indicated that prior to the completion of the 2012-13 fiscal year, the institution's information technology department implemented program changes that will provide for the proper reporting of disbursement dates in the COD System during the 2013-14 fiscal year.
Effect	Inaccuracies of student information in the COD System increase the risk that students may not receive the correct amount of Title IV HEOA funds to which they are entitled, and the level of Pell authorization for an institution is affected by the accuracy with which the Pell information is reported in the COD System.
Recommendation	The institution should continue its efforts to ensure that information provided to the USED through the COD System is accurate.
NFCC Response and Corrective Action Plan	Based on the suggestion from the U.S. Department of Education, for 2012-2013, IT provided programmatic changes adjusting disbursement dates to that covered in policy, allowing awards and adjustments to award amounts to be timely reported to COD. For 2013-2014, IT has provided programmatic changes which allow actual disbursements to be indicated in our internal data files and accurately reported to COD. The necessary changes were final on June 20, 2013.
Estimated Corrective Action Date	September 13, 2013, utilized for the first data submission to the Common Origination and Disbursement website of the U.S. Department of Education.
NFCC Contact and Telephone Number	Amelia Mulkey, Dean of Administrative Services (850) 973-1604

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-068
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 – Official Withdrawals
State Educational Entity	Valencia College (VC)
Finding Type	Noncompliance Questioned Costs – \$1,680.41 (\$271.80 Pell, \$83.93 FDSL subsidized, \$1,324.68 FDSL unsubsidized)
Finding	The institution did not always determine the correct withdrawal date 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	For 9 of 20 students tested who officially withdrew and received Title IV HEOA funds during the Fall 2012 and Spring 2013 terms, we noted the following: <ul style="list-style-type: none"> ➤ For 8 students, the institution did not timely return funds totaling \$1,553.27 (\$271.80 Pell, \$83.93 FDSL subsidized, \$1,197.54 FDSL unsubsidized). The funds were returned from 9 to 80 days late. ➤ For 1 student, the institution used an inaccurate withdrawal date when calculating the return, which resulted in the institution returning \$127.14 less than it should have (FDSL unsubsidized). Subsequent to audit inquiry, the funds were returned 134 days late.
Cause	The institution relied on faculty to provide accurate and timely last dates of attendance at an academic related activity to determine the student’s withdrawal date, and institution procedures were not adequate to ensure that the last date of attendance was timely provided 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 that instructional personnel timely input accurate withdrawal information to ensure the accurate calculation and timely return of unearned Title IV HEOA funds to applicable Federal programs. Further, a review of official withdrawals during the 2012-13 fiscal year should be completed and any additional funds, as applicable, should be returned to the Federal programs.
VC Response and Corrective Action Plan	Valencia has 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. This will enable the financial aid office to accurately report and calculate return of federal funds in the necessary time frame.
Estimated Corrective Action Date	January 2014
VC Contact and Telephone Number	Christen Christensen, Director of Financial Aid (407) 582-1458

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-069
CFDA Number	84.063
Program Title	Student Financial Assistance (SFA) Cluster Federal Pell Grant Program (Pell)
Compliance Requirement	Special Tests and Provisions — Return of Title IV Higher Education Opportunity Act (HEOA) Funds — Official Withdrawals
State Educational Entity	Polk State College (PolkSC)
Finding Type	Noncompliance
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-091
Finding	The institution’s procedures were not always adequate for returning Title IV HEOA funds in a timely manner 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	For 5 of 25 students tested who officially withdrew from the institution and received Title IV HEOA funds during the Fall 2012 and Spring 2013 terms, the institution returned Pell funds totaling \$4,575.19 from 9 to 221 days late.
Cause	The late returns were the result of oversight and turnover of staff assigned to processing returns of Title IV HEOA funds.
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 enhance its procedures to ensure the timely return of unearned Title IV HEOA funds to applicable Federal programs for students that officially withdraw.
PolkSC Response and Corrective Action Plan	The College has made departmental changes and enhanced its procedures to ensure the timely and accurate return of unearned Title IV HEOA funds to applicable Federal programs.
Estimated Corrective Action Date	Corrected
PolkSC Contact and Telephone Number	Marcia M. Conliffe, Director of Student Financial Services (863) 292-3680

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-070
CFDA Number	84.063
Program Title	Student Financial Assistance (SFA) Cluster Federal Pell Grant Program (Pell)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds - Official and Unofficial Withdrawals
State Educational Entity	Hillsborough Community College (HCC)
Finding Type	Noncompliance Questioned Costs – \$90,588 Pell
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-079
Finding	Improvements were needed over the institution’s policies and procedures for returning Title IV HEOA funds to the applicable Federal programs for students who withdraw.
Criteria	<i>34 CFR 668.22, Treatment of Title IV Funds When a Student Withdraws and 690.75, Determination of Eligibility for Payment</i>
Condition	In our report No. 2013-161, finding No. FA 12-079, we noted that improvements were needed in the institution’s procedures for returning Title IV HEOA funds. During our current audit, our test of 15 students disclosed 1 student who unofficially withdrew from the Spring 2013 term and was responsible for paying back unearned Pell funds in the amount of \$204.15. The institution paid the Title IV HEOA funds back timely to the program on behalf of the student on January 16, 2013. The student was sent a letter, dated January 9, 2013, and given a time frame of 45 days to repay the institution for the total amount due or to establish payment arrangements with the institution. On April 5, 2013, the student had not responded and the institution notified the USED. On April 16, 2013, the institution reversed the earlier transaction that originally repaid the Pell funds on the student’s behalf for the Title IV HEOA funds, by drawing down another \$204.15. However, the student was no longer eligible at the time that the institution drew down the funds the second time. A letter was sent out on April 16, 2013, notifying the student to make payments to the USED.
Cause	<p>According to institution personnel, if a student has a Federal portion that needs to be paid to the USED, the student is notified that there is a balance due. The institution then returns the funds to the USED on the student’s behalf to create a debt on the student account to allow for repayment. If the student fails to make payment or make acceptable payment arrangements, the USED is then notified of the overpayment. The institution will then reverse the payment to the USED. These procedures allowed for the possibility of students receiving Pell funds for which they were not eligible.</p> <p>Institution personnel indicated that during the 2012-13 award year there were a total of 260 students, including the above noted student, who incurred grant overpayments totaling \$90,588, and did not repay the full amounts due or make acceptable payment arrangements with the institution, for which the institution reversed payments to the USED. Given the number of students, the full extent to which these students may have received Pell funds to which they were not entitled was not readily available.</p>
Effect	The institution drew down unearned Title IV HEOA funds on students that were no longer eligible.
Recommendation	The institution should seek clarification from the USED regarding this matter and, as appropriate, determine the amount of any Pell funds paid to ineligible students and restore such amount to the Pell program.

**HCC Response and
Corrective Action Plan**

Hillsborough Community College acknowledges that funds were returned to the U.S. Department of Education for overpayment of Return of Title IV. The funds were returned to create the necessary debit on the student record with no intention of returning funds on the student's behalf. Funds were drawn down if students did not repay the federal portion within 45 days. HCC has reviewed the files for the 260 students in question and all Title IV funds were paid according to the Return of Title IV calculation; therefore zero students received ineligible funds. The College has discussed this issue with the U.S. Department of Education and has updated its procedures accordingly.

**Estimated Corrective
Action Date**

June 13, 2013

**HCC Contact and
Telephone Number**

Ms. Bonnie Carr, CPA, College Controller
(813) 253-7006

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-071
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	Gulf Coast State College (GCSC)
Finding Type	Noncompliance
Prior Year Finding	Questioned Costs – \$2,179 (\$1,388 Pell, \$791 FDSL subsidized) Report No. 2013-161, Finding No. FA 12-090
Finding	Improvements were needed over the institution’s procedures for documenting a student’s last date of attendance to determine whether a return of Title IV HEOA funds is required for students that received all failing (F), incomplete (I), and withdraw (W) 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 academic activity when they issue a grade of W, F, 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 an incorrect calculation. For 2 of 20 students tested who unofficially withdrew and received Title IV HEOA funds during the 2012-13 fiscal year, the last date of academic activity recorded 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 these students did not attend beyond the 60 percent point 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 \$2,179 to the applicable Federal programs (76 and 83 days after the end of the payment period).
Cause	The institution relied on faculty to provide accurate last dates of attendance at an academic related activity to identify students who unofficially withdraw; however, faculty 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 ensure the accurate and timely identification, calculation, and return of unearned Title IV HEOA funds to the applicable Federal programs. A review of unofficial withdrawals during the 2012-13 fiscal year should be completed and any additional Title IV HEOA funds should be returned as applicable.
GCSC Response and Corrective Action Plan	The Return to Title IV (R2T4) regulations state that if an institution can document a student attended more than 60% of a semester, that student earned 100% of the Federal aid disbursed. It has been GCSC's policy that faculty are required to report a last date of academic related activity for all grades of W, F, or I. It has also been GCSC's policy that if that date is past the 60% point, through the R2T4 calculation the college and student do not have to return funds. In that regard, GCSC has been complying with the Federal R2T4 regulations.

Over the past year, GCSC has made improvements in communications to faculty as to what constitutes a last date of academic related activity (LDA). Staff has discussed the issue at faculty meetings and uses email extensively to send out reminders. Verifications of LDA have been occurring more frequently to ensure faculty are reporting correct dates. These changes were implemented after last year's finding and are ongoing. The two instances reported in this audit were from the Fall semester around the time of the previous finding, and the corrective actions from the previous audit hadn't been fully implemented. No discrepancies have been identified in the following Spring semester indicating the procedural changes are having a positive impact. Additional communications are ongoing and LDA verification is being increased to insure faculty understand the date that should be reported.

**Estimated Corrective
Action Date**

Current and Ongoing

**GCSC Contact and
Telephone Number**

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

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-072
CFDA Number	Various
Program Title	Student Financial Assistance (SFA) Cluster
Compliance Requirement	Special Tests and Provisions – Return of Title IV Higher Education Opportunity Act (HEOA) Funds – Unofficial Withdrawals and Nonattendance
State Educational Entity	University of Florida (UF)
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-087
Finding	For the Fall 2012 term, 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 the applicable Federal programs for students who unofficially withdrew prior to the 60 percent point of the payment period.
Criteria	34 CFR 668.21 and 668.22, <i>Treatment of Title IV Grant and Loan Funds if the Recipient does not Begin Attendance at the Institution and Treatment of Title IV Funds When a Student Withdraws.</i>
Condition	<p>Our prior audit disclosed that the institution's procedures were not adequate to ensure that faculty assigned the appropriate grade to the course of a student who unofficially withdrew prior to the end of the term so that unearned Title IV HEOA funds could be timely identified, calculated, and returned to the applicable Federal program. This procedural deficiency continued to exist during the Fall 2012 term, but the institution revised its procedures to correct the deficiency for the Spring 2013 term.</p> <p>Our review of revised institution procedures effective for the Spring 2013 term, and grades assigned to ten students who ceased attendance without providing official notification to the institution for their withdrawal during the Spring 2013 term, disclosed that, with the revised procedures, institution faculty assigned appropriate grades for students who unofficially withdrew prior to the end of the term.</p>
Cause	The institution relies on the faculties' accurate input to the grading system. Procedures during the Fall 2012 term required faculty to accurately record attendance by assigning an E grade to students who attended the entire enrollment period but failed; an E1 grade to students who stopped attending prior to the end of the enrollment period; and an E0 grade if the student never attended or participated. Under the revised Spring 2013 term procedures, the submission of an E or U grade required faculty to answer up to 3 questions to allow the institution to better determine whether a student never attended, stopped attending, or completed the course.
Effect	The institution retained unearned Title IV HEOA funds that should have been returned to the applicable Federal programs for the Fall 2012 term.
Recommendation	The institution should continue its efforts to ensure institutional personnel input accurate grade information for students who unofficially withdraw prior to the end of the enrollment period. In addition, the institution should make a determination of any unearned assistance provided during the Fall 2012 term and restore those amounts to the applicable Federal programs.
UF Response and Corrective Action Plan	In December 2012, the University of Florida (UF) was notified by the Auditor General that adequate procedures were not in place 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. Based on that notification, UF revised its procedures to correct the deficiency beginning in the Spring 2013 term.

Because the audit finding for the 2011-12 reporting period was not finalized until late December 2012, UF was unaware of the requirement to retroactively review the Fall 2012 term. The enhancements made in the Spring 2013 term addressed the audit finding outlined in the 2011-12 audit and based on information contained in the 2012-13 audit, since the Spring 2013 term, faculty have been assigning appropriate grades for students who unofficially withdrew prior to the end of the term.

As a result of the 2012-13 audit, UF will make every effort to identify and correct those files that may have been incorrectly processed for the Fall 2012 term. This will be accomplished by requiring faculty to follow the same procedure implemented in the Spring 2013 term.

After 30 days, UF will compile the results received and those files needing revision will be recalculated and funds will be returned to the appropriate Title IV programs. UF will also provide the Auditor General with the names of the students identified, as well as the details of the amounts and corresponding programs that were refunded.

**Estimated Corrective
Action Date**

March 31, 2014

**UF Contact and
Telephone Number**

Rick Wilder, Director, Student Financial Affairs
(352) 294-3220

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-073
CFDA Number	Various
Program Title	Student Financial Aid (SFA) Cluster
Compliance Requirement	Special Tests and Provisions – Return to Title IV Higher Education Opportunity Act (HEOA) Funds – Unofficial Withdrawals
State Educational Entity	University of Central Florida (UCF)
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – Unknown
Finding	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.
Criteria	34 CFR 668.22, <i>Treatment of Title IV Funds When a Student Withdraws</i>
Condition	The institution uses an electronic grading roster to document if a student receiving an I, U, or F grade has never attended class, began and stopped by the 60 percent point, or began and stopped after the 60 percent point. The 60 percent point or date is when a student earns all of their received Title IV HEOA funds and this date appears on the grade roster for the instructor to view. However, for the Spring 2013 semester, the date that appeared on the roster was March 10, 2013, instead of the correct 60 percent point date of March 19, 2013. Therefore, all students who were documented as attending 60 percent or more of the semester may have actually completed less than 60 percent of the term, which would require a return of funds. Subsequent to audit inquiry, the institution provided a list of 297 students who stopped attending on March 10, 2013, or later and for which the institution would need to determine the correct last day of attendance. These students received Title IV HEOA funds totaling \$1,302,314 (\$339,150 Pell, \$381,255 FDSL subsidized, \$532,325 FDSL unsubsidized, \$46,384 FDSL PLUS, \$1,200 FSEOG, and \$2,000 FPL).
Cause	The institution did not have adequate procedures to ensure that the date they are using in the electronic grading roster was the actual 60 percent point of the term.
Effect	The Institution may have retained unearned Title IV HEOA funds that should have been returned to the applicable Federal programs.
Recommendation	The institution should enhance its procedures to ensure that institution personnel input the correct dates into the electronic grade rosters to accurately calculate the percentage of attendance for unofficial withdrawals. Additionally, the institution should review the last date of attendance for the 297 Spring 2013 students noted above who unofficially withdrew from the institution and for whom the grade roster indicated that they had completed over 60 percent of the term to determine whether additional returns of Title IV HEOA funds are required and, if so, return the funds to the applicable Federal programs.
UCF Response and Corrective Action Plan	<p>The Registrar's Office and Office of Student Financial Assistance (OSFA) has taken corrective action for the Spring 2013 semester and future semesters to ensure this error does not occur moving forward.</p> <p>The error occurred as a result of a miscommunication between the Registrar's Office (responsible for preparing the Academic Calendar drafts) and OSFA over the draft that was actually slated for approval. There was a date change that was not communicated to OSFA after being slated for approval. Moving forward, OSFA will review the drafts prepared for the committee and will be present for the calendar committee meeting.</p>

Our office is in the process of taking corrective action to recalculate the withdrawals that occurred between March 10th and March 19th and will return any funds based on the revised calculations. We anticipate this corrective action to be completed by November 2014

**Estimated Corrective
Action Date**

November 2014

**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	2013-074
CFDA Number	84.063, 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 – Nonattendance
State Educational Entity	University of Central Florida (UCF)
Finding Type	Noncompliance Questioned Costs – \$14,708.20 (\$3,279.20 Pell, \$4,042 FDSL subsidized, \$7,387 FDSL unsubsidized)
Finding	The institution did not always document attendance in at least one class for students who received Title IV HEOA funds and return applicable Title IV HEOA funds to the Federal programs.
Criteria	34 CFR 668.21, <i>Treatment of Title IV Grant and Loan Funds if the Recipient does not Begin Attendance at the Institution.</i>
Condition	For 14 of 25 students tested that received Title IV HEOA funds during the Fall 2012 and Spring 2013 terms, the institution did not document attendance in at least one class. Absent documentation evidencing that the students attended at least one class, the students were not eligible for Title IV HEOA funds. Subsequent to audit inquiry, the institution was able to obtain documentation supporting at least one day’s attendance for 29 of 42 total classes for these 14 students, resulting in 13 classes having no support of the students ever attending. Regarding these 13 classes for 7 students, the institution recalculated the students’ SFA award amounts, which resulted in a total of \$14,708.20 payments being submitted back to the respective Federal programs.
Cause	Due to a change in procedures, the instructors can no longer input into the grade roster whether a student attended one class when receiving a W grade.
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 for documenting whether a student attended at least one class when they receive a W grade. Additionally, they should review all students in the 2012-13 award year with a W grade to determine whether they attended at least one class and return any additional Title IV HEOA funds, as appropriate, to the applicable Federal programs.
UCF Response and Corrective Action Plan	In regards to documenting attendance in at least one class for withdrawn classes our office has taken the following corrective action: We have worked with UCF's Computer Services and Telecommunication Office to develop a custom modification through PeopleSoft that will allow faculty to report the attendance/non-attendance status for students who were issued a W grade. We will be requiring faculty to report this information for the 2012-13 academic year and beyond. This modification has just been moved into PeopleSoft production and communication with faculty is forthcoming. Once this data has been collected, we will take corrective action to recalculate awards and/or correct the Return of Title IV calculations as necessary. We anticipate this corrective action for the 2012-13 aid year to be completed by November 2014.

**Estimated Corrective
Action Date**

November 2014

**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	2013-075
CFDA Number	84.268
Program Title	Student Financial Assistance (SFA) Cluster Federal Direct Student Loan Program (FDSL)
Compliance Requirement	Special Tests and Provision – Student Status Changes – National Student Loan Data System (NSLDS) Roster Files
State Educational Entity	Pasco-Hernando Community College (PHCC)
Finding Type	Noncompliance
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	For 2 of 6 student loan borrowers tested who either graduated or otherwise ceased to be enrolled at least half-time during the 2012-13 fiscal year, the institution did not timely report enrollment status changes to the NSLDS. Status changes reported to the NSLDS were 77 and 54 days late for the two students.
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 submitted student status changes to the NSLDS timely.
Effect	When the NSLDS is not timely notified, 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 timely to the NSLDS.
PHCC Response and Corrective Action Plan	The College concurs with the audit finding and has enhanced its procedures to monitor changes in enrollment status.
Estimated Corrective Action Date	Completed November 5, 2013
PHCC Contact and Telephone Number	Kenneth Burdzinski, Vice President of Administration and Finance (727) 816-3412

U.S. DEPARTMENT OF EDUCATION

Finding Number 2013-076
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. 2013-161, Finding No. FA 12-098

Finding The institution did not always 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), *Administrative and Fiscal Control and Fund Accounting for Schools Participating in the Direct Loan Program – Student Status Confirmation Reports*

Condition As similarly noted in report No. 2013-161, finding No. FA 12-098, for 10 of 15 FDSL student loan borrowers tested who withdrew or ceased to be enrolled at least half-time during the 2012-13 fiscal year, the institution did not report enrollment status changes to the NSLDS timely. One student had been academically dismissed during the Fall 2012 term and 9 students had been academically dismissed during the Spring 2013 term. The institution notified the NSLDS 9 days late for the 1 student academically dismissed during the Fall 2012 term and 46 to 47 days late for 8 of the students academically dismissed during the Spring 2013 term. For the remaining student, the institution had not notified the NSLDS, as of October 31, 2013, 110 days late. Further testing revealed that the institution did not timely report enrollment status changes to the NSLDS for a total of 254 academically dismissed students from the Spring 2013 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 the NSLDS. However, for academically dismissed students (institutionally withdrawn) the institution did not have adequate procedures for reporting the enrollment status changes, which resulted in late reporting.

Effect When the NSLDS is not timely notified, 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 timely to the NSLDS.

FSU Response and Corrective Action Plan The academic year 2012-2013 was a time period of massive change within the University, resulting from the complete and total replacement of all student systems including, but not limited to, financial aid, advising, student records, and student financials. As a result, many processes were transitioned during this time period from one set of programming and reporting structures to another. This included the enrollment reporting processes to the National Student Clearinghouse and the NSLDS.

Last year the University received clarification that reporting requirement for withdrawals was interpreted to include students who had been academically dismissed. At the time, the University lacked the resources to reprogram the legacy system. It was determined that staff would manually update records during the interim and that new coding would be added to the new system processes in development at the time.

The audit notes one student from Fall 2012 whose change in status at Florida State University was reported to NSLDS on 2-25-13, or nine days late. The University reported the student's change in status to the National Student Clearinghouse on 01/19/2013, approximately 30 days after the academic dismissal was posted. This date is well within the 60 day period allowed to report a change in status. As we understand, the Clearinghouse also takes in data from other institutions and aggregates that for reporting to NSLDS. For reasons we are not aware, the NSLDS did not acknowledge receipt of the information we submitted to the Clearinghouse until 2/25/2013. Going forward the University will work with the National Student Clearinghouse to evaluate and enhance reporting processes.

In the case of the Spring 2103 dismissed students, the staff did not manually enter the updates for dismissed students until late summer semester. As previously noted, this delay in reporting occurred because of the system conversion process that over took the University during the 2013 calendar year.

The University is in the final stages of its system conversion. The enrollment reporting process within the new system that went live in Fall 2013 semester does include the new logic to report academically dismissal students along with regular withdrawn students. This process is automated and no longer requires staff to manually enter adjustments.

**Estimated Corrective
Action Date**

Fall 2013

**FSU Contact and
Telephone Number**

Kimberly A Barber, University Registrar
kabarber@admin.fsu.edu
(850) 644-6127

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-077
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 Agricultural and Mechanical University (FAMU)
Finding Type	Noncompliance
Prior Year Finding	Report No. 2013-161, Finding No. FA 12-096
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	Ten of 25 FDSL student loan borrowers tested required exit counseling during the 2012-13 award year. For 3 of the 10 FDSL student loan borrowers, the exit counseling materials were provided 142 to 284 days late.
Cause	The institution's procedures for sharing student enrollment status information between departments were inadequate, resulting in untimely exit counseling compliance.
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 of repayment of those student loans, which could lead to an increase 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.
FAMU Response and Corrective Action Plan	The University has enhanced its procedures by developing reports and queries that are shared between the Office of the Registrar and the Office of Financial Aid to include official and unofficial withdrawals, candidates for graduation, students with prior term enrollment who do not return to the university, students who enroll for less than half-time status and students who drop below half-time status within a semester. These enhancements ensure exit counseling notification is provided within 30 days upon a student loan borrower ceasing at least half-time enrollment. An external agency is in the process of validating that that process has been fully implemented.
Estimated Corrective Action Date	Fall 2013
FAMU Contact and Telephone Number	Lisa Stewart, Financial Aid Director (850) 412-5278

U.S. DEPARTMENT OF EDUCATION

Finding Number	2013-078
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
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 7 of 19 students tested who received FDSL loans during the 2012-13 award year and ceased to be enrolled at least half-time during the Fall 2012 and Spring 2013 terms, exit counseling materials were provided from 2 to 200 days late. In addition, institution personnel informed us that 12,858 students with certain enrollment changes at the end of Fall 2011, Spring 2012, Summer 2012, Fall 2012 and Spring 2013 terms were not provided exit counseling materials until August 2013.
Cause	In late 2010, the institution made a modification error to its notification programming process during the installation of a system update. The programming error resulted in the inadequate identification of some FDSL student loan borrowers who withdrew or ceased to be enrolled at least half-time, and exit counseling materials were not provided until the error was discovered and corrected in August 2013.
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	Valencia has corrected the programmatic queries in the system of students required to receive exit loan notifications. These notifications are now accurate and timely to meet the required regulation.
Estimated Corrective Action Date	October 2013
VC Contact and Telephone Number	Christen Christensen, Director of Financial Aid (407) 582-1458

**STATE UNIVERSITIES AND COLLEGES
SUMMARY OF QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2013**

<u>Compliance Requirement/ Institutions</u>	<u>Questioned Costs</u>
<u>Research and Development Cluster (R&D)</u>	
ALLOWABLE COSTS/COST PRINCIPLES - Finding No. 2013-079	
General Expenditures:	
University of Florida	<u>\$ 1,578.00</u>
ALLOWABLE COSTS/COST PRINCIPLES - Finding No. 2013-080	
Recharge Centers:	
University of Central Florida	<u>12,650.00</u>
Total Research and Development Cluster	<u>\$ 14,228.00</u>

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-079
CFDA Number	81.086
Program Title	Research and Development (R&D) Cluster High Efficiency Organic Light Emitting Devices for Lighting
Compliance Requirement	Allowable Costs/Cost Principles – General Expenditures
State Educational Entity	University of Florida (UF)
Federal Grant/Program Number and Grant Year	DE-EE0001522, September 11, 2009 – December 30, 2012
Finding Type	Noncompliance Questioned Costs – \$1,578
Finding	The institution did not always properly monitor Federal grant expenditures to ensure the expenditures were allowable, reasonable, and necessary, and adequately documented.
Criteria	OMB Circular A-21, Section C.4. <i>Basic Considerations, Allocable Costs</i> ; and Section J. <i>General Provisions for Selected Items of Costs</i> .
Condition	Our test of 57 expenditure transactions for three Federal grants disclosed improper charges for one of the grants as follows: <ul style="list-style-type: none"> ➤ The purchasing card (P-card) approval form for one \$1,423 charge indicated that the expenditure should have been charged to a different grant. Additionally, the approval form did not evidence the approval of the principal investigator who managed the grant. ➤ Two expenditures, totaling \$155, for training when using institution auxiliary research facilities were charged; however, the training expenditures were for institution employees who did not work on the grant.
Cause	The institution’s review and approval of grant charges were not adequate to ensure that expenditures charged to Federal grants were adequately documented, approved, 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 only allowable expenditures are charged to the appropriate Federal grants. In addition, the institution should return the remaining questioned costs of \$1,578 noted above to the grantor.
UF Response and Corrective Action Plan	<p>With regard to the expenditures, we agree that these transactions should not have been charged to these Federal grants and have restored the appropriate sponsors for these costs.</p> <p>The University believes controls are generally appropriate and adequate for these types of errors to be found and corrected in a timely manner. Additionally, the University has a continual improvement process that is strengthening controls over charging costs to Federal Grants. For instance, the University is currently in the process of hiring a Quality Assurance auditor whose sole responsibility will be 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.</p>

**Estimated Corrective
Action Date**

03/01/2014

**UF Contact and
Telephone Number**

Brad Staats, Assistant Vice President, Contracts and Grants
staatsb@ufl.edu
(352) 273-3136

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2013-080
CFDA Number	81.UNK
Program Title	Research and Development (R&D) Cluster Building America Partnership for Improved Residential Construction (BA-PIRC) Task Order 3
Compliance Requirement	Allowable Costs/Cost Principles – Recharge Centers
State Educational Entity	University of Central Florida (UCF)
Pass-Through Agency or Administering State Agency	Alliance for Sustainable Energy, LLC
Federal Grant/Contract Number and Grant Year	KNDJ-0-40339-03, April 9, 2012 – September 30, 2013
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$12,650
Finding	While the institution had developed policies and procedures to apply service charges from recharge centers to R&D grants, such policies and procedures were not always sufficient to ensure compliance with OMB Circular A-21 regarding service charges applied to R&D grants.
Criteria	OMB Circular A-21, J.47, <i>Specialized Service Facilities</i> .
Condition	OMB Circular A-21 states that the cost of services provided by highly complex or specialized facilities operated by the institution, such as computers, wind tunnels, and reactors, are allowable provided that service charge rates are applied directly to Federal awards at a rate calculated based on actual costs of services provided and do not discriminate against Federally supported activities of the institution including usage by the institution for internal purposes. The institution allowed recharge centers to charge rates that included administrative costs in their rate calculations. Therefore when costs for recharge center services were charged directly to Federal grants, the institution's procedures did not allow for indirect cost rates to be applied to the recharge amounts. However, our review of one grant for which recharge center costs for data monitoring and database storage services were charged directly to the grant, we noted that the grant's indirect cost (facilities and administrative (F&A)) rate was improperly applied to the recharge costs, resulting in questioned costs totaling \$12,650.
Cause	The recharge center was not using the correct account code for the recharge costs, which would have enabled the Finance and Accounting Department to identify and eliminate them from the expense base in the monthly F&A calculation. Institution personnel indicated that in February 2013 an account code was created that should readily identify these amounts. Additionally, the institution is currently in the process of finalizing a Recharge Center Procedures Manual.
Effect	There is an increased risk that recharge center expenditures will not be in compliance with OMB Circular A-21 and could be disallowed by the U.S. Department of Health and Human Services.
Recommendation	The institution should continue to enhance procedures regarding recharge center costs. Additionally, the institution should perform a retroactive analysis of all recharge services charged to Federal grants to determine whether other F&A costs were inappropriately charged and return any additional funds, including the \$12,650 noted above, to the applicable Federal grants.
UCF Response and Corrective Action Plan	The University of Central Florida (UCF) agrees the recharge center did not use the correct account code for the recharge costs. UCF has corrected the account code error for the transactions that resulted in the \$12,650 F&A noted above.

F&A has been recalculated and the appropriate credit will be reflected in the final invoice.

UCF has implemented a rigorous retroactive review of all recharge centers to identify any unallowable F&A costs. Any F&A corrections will be returned to the sponsor as required. Furthermore, UCF will enhance its transactional procedures to ensure the proper account code is being utilized.

**Estimated Corrective
Action Date**

June 30, 2014

**UCF Contact and
Telephone Number**

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

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STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

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
FDPS	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

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STATE OF FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR FISCAL YEAR ENDED JUNE 30, 2013

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Peace Corps				
Direct Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	08.UNK	10,186	
Subtotal - Direct Programs - Clustered			\$10,186	
Subtotal - Peace Corps			\$10,186	
U. S. Department of Agriculture				
Direct Programs - Clustered				
Child Nutrition Cluster:				
School Breakfast Program (1)	FDACS/ FSDB/ SCC	10.553	196,639,574	196,523,368
National School Lunch Program (1)	FDACS/ FDJJ/ FDOC/ FDOEA/ FSDB/ SCC/ SU	10.555	742,985,157	672,307,133
Special Milk Program for Children	FDACS	10.556	27,874	27,874
Summer Food Service Program for Children	FDACS/ SCC/ SU	10.559	26,241,897	25,324,940
Food Distribution Cluster:				
Emergency Food Assistance Program (Administrative Costs)	FDACS	10.568	3,718,014	3,573,617
Emergency Food Assistance Program (Food Commodities) (1)	FDACS	10.569	38,429,228	
Forest Service Schools and Roads Cluster:				
Schools and Roads - Grants to States	FDFS	10.665	2,364,210	
Research & Development Cluster:				
Agricultural Research Basic and Applied Research	SU	10.001	1,106,258	
Plant and Animal Disease, Pest Control, and Animal Care	SU	10.025	957,532	
Wildlife Services	SU	10.028	81,428	
Federal-State Marketing Improvement Program	SU	10.156	727	
Specialty Crop Block Grant Program	SU	10.169	14,937	
Specialty Crop Block Grant Program - Farm Bill	SU	10.170	1,275,040	84,188
Grants for Agricultural Research, Special Research Grants	SU	10.200	4,347,775	592,000
Cooperative Forestry Research	SU	10.202	154,692	
Payments to Agricultural Experiment Stations Under the Hatch Act	SU	10.203	4,108,245	
Payments to 1890 Land-Grant Colleges and Tuskegee University	SU	10.205	1,590,755	
Grants for Agricultural Research Competitive Research Grants	SU	10.206	731,131	13,824
Animal Health and Disease Research	SU	10.207	7,462,790	
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	SU	10.210	156,193	
Sustainable Agriculture Research and Education	SU	10.215	1,659	
1890 Institution Capacity Building Grants	SU	10.216	1,372,368	59,500
Higher Education Challenge Grants	SU	10.217	312,900	150,087
Higher Education Multicultural Scholars Program	SU	10.220	55,423	
Hispanic Serving Institutions Education Grants	SU	10.223	546,956	234,843
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	SU	10.250	15,651	
Agricultural Market and Economic Research	SU	10.290	40,751	
Integrated Programs	SU	10.303	878,763	242,670
International Science and Education Grants	SU	10.305	43,486	
Specialty Crop Research Initiative	SU	10.309	1,585,559	474,834
Agriculture and Food Research Initiative (AFRI)	SU	10.310	7,435,370	3,101,242
Biomass Research and Development Initiative Competitive Grants Program (BRDI)	SU	10.312	1,092,522	
Crop Insurance	SU	10.450	4,542	
Partnership Agreements to Develop Non-Insurance Risk Management Tools for Producers (Farmers)	SU	10.456	164,632	
Cooperative Extension Service	SU	10.500	1,754,422	
Technical Assistance for Specialty Crops Program	CITRUS	10.604	24,995	
Forestry Research	SU	10.652	248,463	
Cooperative Forestry Assistance	SU	10.664	90,186	
Urban and Community Forestry Program	SU	10.675	33,385	
Forest Health Protection	SU	10.680	132,452	
Norman E. Borlaug International Agricultural Science and Technology Fellowship	SU	10.777	16,654	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Soil Survey	SU	10.903	110,271	52,920
Environmental Quality Incentives Program	SU	10.912	400	
Agricultural Statistics Reports	SU	10.950	55,949	
Technical Agricultural Assistance	SU	10.960	79,330	
Scientific Cooperation and Research	SU	10.961	29,945	
Long Term Standing Agreements For Storage, Transportation and Lease	SU	10.999	103,691	
Other Federal Awards	SU	10.UNK	1,312,849	168,259
SNAP Cluster:				
Supplemental Nutrition Assistance Program (1)	FDCF	10.551	5,858,974,120	
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	FDCF/ FDEO/ FDFS/ FDOE/ SU	10.561	92,336,727	7,504,322
Subtotal - Direct Programs - Clustered			\$7,001,247,878	\$910,435,621
Direct Programs - Not Clustered				
Agricultural Research Basic and Applied Research	SCC/ SU	10.001	176,483	
Plant and Animal Disease, Pest Control, and Animal Care	FDACS/ FFWCC/ SU	10.025	13,154,381	45,254
Federal-State Marketing Improvement Program	FDACS	10.156	8,224	
Market Protection and Promotion	FDACS	10.163	1,669,596	73,613
Specialty Crop Block Grant Program - Farm Bill	FDACS/ SCC/ SU	10.170	5,104,075	4,536,661
Grants for Agricultural Research, Special Research Grants	SU	10.200	15,689	
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	SU	10.210	178,444	
1890 Institution Capacity Building Grants	SU	10.216	256,397	
Higher Education Challenge Grants	SU	10.217	100,665	83,422
Hispanic Serving Institutions Education Grants	SCC	10.223	275,941	
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	SCC	10.226	19,465	
Integrated Programs	FDACS/ SU	10.303	292,378	32,803
Homeland Security Agricultural	SU	10.304	439,079	250,379
International Science and Education Grants	SU	10.305	9,570	
Specialty Crop Research Initiative	SU	10.309	184,064	71,716
Agriculture and Food Research Initiative (AFRI)	SU	10.310	1,132,984	305,380
Beginning Farmer and Rancher Development Program	SU	10.311	215,074	46,110
State Mediation Grants	SU	10.435	33,331	
Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	SU	10.443	308,893	20,000
Crop Insurance	SU	10.450	8,882	
Cooperative Extension Service	SU	10.500	2,549,764	35,171
Special Supplemental Nutrition Program for Women, Infants, and Children (1)	FDCF/ FDOH/ SU	10.557	370,639,273	909,159
Child and Adult Care Food Program	FDOEA/ FDOH/ SCC/ SU	10.558	186,357,038	184,374,896
State Administrative Expenses for Child Nutrition	FDACS/ FDOEA/ FDOH/ SCC/ SU	10.560	12,567,952	
WIC Farmers Market Nutrition Program (FMNP)	FDACS	10.572	186,406	
Team Nutrition Grants	FDACS/ SU	10.574	163,750	85,854
Senior Farmers Market Nutrition Program	FDOEA	10.576	51,577	
ARRA - WIC Grants To States (WGS)	FDOH	10.578	1,416,108	
Child Nutrition Discretionary Grants Limited Availability	FDACS	10.579	47,658	
Supplemental Nutrition Assistance Program, Process and Technology Improvement Grants	FDCF/ FDOEA	10.580	104,172	9,672
Fresh Fruit and Vegetable Program	FDACS	10.582	5,925,496	5,925,496
Market Access Program	CITRUS	10.601	4,800,563	
Forestry Research	FDACS/ SU	10.652	349,739	
Cooperative Forestry Assistance	FDACS/ SU	10.664	4,469,685	1,295,932
Forest Legacy Program	FDACS	10.676	12,410	
Forest Stewardship Program	FDACS	10.678	17,939	
Forest Health Protection	SU	10.680	3,506	
ARRA - Wildland Fire Management	FDACS	10.688	157,277	
1890 Land Grant Institutions Rural Entrepreneurial Outreach Program	SU	10.856	31,321	
Soil and Water Conservation	FFWCC/ SCC/ SU	10.902	462,037	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Emergency Watershed Protection Program	FDEP	10.923	66,539	
Technical Agricultural Assistance	SU	10.960	50,722	
Scientific Cooperation and Research	SU	10.961	31,898	
Cochran Fellowship Program-International Training-Foreign Participant	SU	10.962	44,554	
Long Term Standing Agreements For Storage, Transportation and Lease	SU	10.999	47,630	
Other Federal Awards	SU	10.UNK	232,124	
Subtotal - Direct Programs - Not Clustered			\$614,370,753	\$198,101,518
Indirect Programs - Clustered				
Research & Development Cluster:				
Agricultural Research Basic and Applied Research	SU	10.001	525,245	2,520
Plant and Animal Disease, Pest Control, and Animal Care	SU	10.025	44,858	
Specialty Crop Block Grant Program - Farm Bill	SU	10.170	120,968	
Grants for Agricultural Research, Special Research Grants	SU	10.200	399,075	
Grants for Agricultural Research Competitive Research Grants	SU	10.206	2,610	
Small Business Innovation Research	SU	10.212	60,951	
Sustainable Agriculture Research and Education	SU	10.215	82,424	14,979
1890 Institution Capacity Building Grants	SU	10.216	43,203	
Integrated Programs	SU	10.303	217,333	
Organic Agriculture Research and Extension Initiative	SU	10.307	93,407	
Specialty Crop Research Initiative	SU	10.309	1,220,841	24,434
Agriculture and Food Research Initiative (AFRI)	SU	10.310	360,892	
Sun Grant Program	SU	10.320	37,651	
Norman E. Borlaug International Agricultural Science and Technology Fellowship	SU	10.777	8,499	
Environmental Quality Incentives Program	SU	10.912	67	
Scientific Cooperation and Research	SU	10.961	6,519	
Other Federal Awards	SU	10.UNK	246,632	
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	SCC	10.561	34,898	
Subtotal - Indirect Programs - Clustered			\$3,506,073	\$41,933
Indirect Programs - Not Clustered				
Grants for Agricultural Research, Special Research Grants	SU	10.200	1,429	
Sustainable Agriculture Research and Education	SU	10.215	177,036	44,556
1890 Institution Capacity Building Grants	SU	10.216	261	
Higher Education Challenge Grants	SU	10.217	1,040	
Integrated Programs	SU	10.303	81,199	
Organic Agriculture Research and Extension Initiative	SU	10.307	664	
Specialty Crop Research Initiative	SU	10.309	100,523	
Agriculture and Food Research Initiative (AFRI)	SU	10.310	6,089	
ARRA - Trade Adjustment Assistance for Farmers Training Coordination Program (TAAF)	SU	10.315	29,490	
Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	SU	10.443	16,173	
Cooperative Extension Service	SU	10.500	275,273	
Other Federal Awards	SU	10.UNK	31,928	
Subtotal - Indirect Programs - Not Clustered			\$721,105	\$44,556
Subtotal - U. S. Department of Agriculture			\$7,619,845,809	\$1,108,623,628
U. S. Department of Commerce				
Direct Programs - Clustered				
Economic Development Cluster:				
Investments for Public Works and Economic Development Facilities	SCC	11.300	1,100,312	
Economic Adjustment Assistance	SCC/ SU	11.307	463,527	
Research & Development Cluster:				
Ocean Exploration	SU	11.011	11,297	
Economic Development Technical Assistance	SU	11.303	235,519	
Economic Adjustment Assistance	SU	11.307	829,646	228,333
Sea Grant Support	SU	11.417	548,189	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Coastal Zone Management Administration Awards	SU	11.419	288,648	
Coastal Zone Management Estuarine Research Reserves	SU	11.420	78,676	
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	SU	11.427	29,254	
Climate and Atmospheric Research	SU	11.431	2,084,171	639,647
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	SU	11.432	703,056	382,755
Marine Fisheries Initiative	SU	11.433	466,012	
Southeast Area Monitoring and Assessment Program	SU	11.435	171,394	
Marine Mammal Data Program	SU	11.439	22,902	
Environmental Sciences, Applications, Data, and Education	SU	11.440	478,632	352,083
Unallied Management Projects	SU	11.454	243,149	76,200
Cooperative Science and Education Program	SU	11.455	205,486	
Special Oceanic and Atmospheric Projects	SU	11.460	108,909	69,270
Habitat Conservation	SU	11.463	71,601	
Applied Meteorological Research	SU	11.468	136,313	
Unallied Science Program	SU	11.472	300,231	
Coastal Services Center	SU	11.473	187,385	
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	SU	11.478	1,151,619	396,357
Educational Partnership Program	SU	11.481	35,910	
Measurement and Engineering Research and Standards	SU	11.609	61,714	
ARRA - Other Federal Awards	SU	11.UNK	2,032	
Other Federal Awards	SU	11.UNK	325,165	
Subtotal - Direct Programs - Clustered			\$10,340,749	\$2,144,645
Direct Programs - Not Clustered				
Economic Development Technical Assistance	SU	11.303	515	
Sea Grant Support	SU	11.417	2,169,231	323,505
Coastal Zone Management Administration Awards	FDACS/ FDEO/ FDEP/ FDOS/ FFWCC	11.419	3,984,251	1,038,176
Coastal Zone Management Estuarine Research Reserves	FDEP/ SCC	11.420	2,253,317	
Financial Assistance for National Centers for Coastal Ocean Science	FDEP	11.426	0	
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	SCC	11.427	20,989	
Marine Sanctuary Program	FDEP/ FFWCC	11.429	797,347	
Climate and Atmospheric Research	SU	11.431	87,564	23,396
Marine Fisheries Initiative	FFWCC	11.433	231,304	
Cooperative Fishery Statistics	FFWCC	11.434	152,039	
Southeast Area Monitoring and Assessment Program	FFWCC	11.435	274,498	
Marine Mammal Data Program	FFWCC	11.439	60,596	750
Unallied Management Projects	FDACS/ FFWCC	11.454	1,236,905	166,506
Cooperative Science and Education Program	SU	11.455	181,816	
Habitat Conservation	FDEP/ FFWCC	11.463	99,173	
Congressionally Identified Awards and Projects	FDEP	11.469	51,341	
Unallied Science Program	FFWCC/ SCC	11.472	1,870,694	680,604
Coastal Services Center	FDEP/ FFWCC/ SU	11.473	668,569	
Atlantic Coastal Fisheries Cooperative Management Act	FFWCC	11.474	333,578	
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	FFWCC/ SU	11.478	94,195	
Educational Partnership Program	SU	11.481	591,872	107,212
Coral Reef Conservation Program	FDEP	11.482	240,651	
Public Safety Interoperable Communications Grant Program	FDMS/ FEOG	11.555	2,383,503	1,658,167
ARRA - Broadband Technology Opportunities Program (BTOP)	SU	11.557	252,788	
ARRA - State Broadband Data and Development Grant Program	FDMS	11.558	1,790,118	
Measurement and Engineering Research and Standards	SCC/ SU	11.609	17,357	
Other Federal Awards	SU	11.UNK	326,492	
Subtotal - Direct Programs - Not Clustered			\$20,170,703	\$3,998,316
Indirect Programs - Clustered				
Research & Development Cluster:				
Integrated Ocean Observing System (IOOS)	SU	11.012	573,232	
Economic Development Technical Assistance	SU	11.303	19,271	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Sea Grant Support	SU	11.417	175,981	
Coastal Zone Management Administration Awards	SU	11.419	185,526	
Financial Assistance for National Centers for Coastal Ocean Science	SU	11.426	14,480	
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	SU	11.427	21,220	
Undersea Research	SU	11.430	11,384	
Climate and Atmospheric Research	SU	11.431	102,620	
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	SU	11.432	1,043,238	
Marine Fisheries Initiative	SU	11.433	9,056	
Marine Mammal Data Program	SU	11.439	6,469	
Unallied Management Projects	SU	11.454	25,231	
Special Oceanic and Atmospheric Projects	SU	11.460	24,918	
ARRA - Habitat Conservation	SU	11.463	52	
Habitat Conservation	SU	11.463	102,810	
Meteorologic and Hydrologic Modernization Development	SU	11.467	8,438	
Congressionally Identified Awards and Projects	SU	11.469	10,778	
Unallied Science Program	SU	11.472	48,740	
Coastal Services Center	SU	11.473	82,954	
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	SU	11.478	310,930	6,000
Technology Innovation Program (TIP)	SU	11.616	1,045	
Other Federal Awards	SU	11.UNK	1,197,497	
Subtotal - Indirect Programs - Clustered			\$3,975,870	\$6,000
Indirect Programs - Not Clustered				
Integrated Ocean Observing System (IOOS)	SU	11.012	10,968	
Economic Development Support for Planning Organizations	SU	11.302	5,035	
Economic Development Technical Assistance	SU	11.303	4,958	
Sea Grant Support	SU	11.417	71,019	
Coastal Zone Management Administration Awards	FDEP	11.419	53,311	
Marine Sanctuary Program	SU	11.429	868	
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	SU	11.432	24,966	
Southeast Area Monitoring and Assessment Program	SU	11.435	13,222	
Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	SU	11.438	4,674	
Habitat Conservation	SU	11.463	25,273	
Congressionally Identified Awards and Projects	SU	11.469	16,997	
Coastal Services Center	SU	11.473	6,600	
Fisheries Disaster Relief	SU	11.477	23,491	
Manufacturing Extension Partnership	SU	11.611	115,206	
ARRA - Other Federal Awards	SU	11.UNK	21,891	
Other Federal Awards	SU	11.UNK	53,704	
Subtotal - Indirect Programs - Not Clustered			\$452,183	
Subtotal - U. S. Department of Commerce			\$34,939,505	\$6,148,961
U. S. Department of Defense				
Direct Programs - Clustered				
Research & Development Cluster:				
Procurement Technical Assistance For Business Firms	SU	12.002	127,556	
Aquatic Plant Control	SU	12.100	43,264	
Beach Erosion Control Projects	SU	12.101	54,937	
Collaborative Research and Development	SU	12.114	2,185	
Basic and Applied Scientific Research	SU	12.300	24,955,516	6,923,807
Basic Scientific Research - Combating Weapons of Mass Destruction	SU	12.351	1,245,736	361,000
Research on Chemical and Biological Defense	SU	12.360	108,124	
Military Medical Research and Development	SU	12.420	11,210,728	1,220,965
Basic Scientific Research	SU	12.431	7,358,305	1,310,914
Centers for Academic Excellence	SU	12.598	344,867	
Basic, Applied, and Advanced Research in Science and Engineering	SU	12.630	3,190,928	43,773
Air Force Defense Research Sciences Program	SU	12.800	6,495,500	344,062

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Mathematical Sciences Grants Program	SU	12.901	58,421	
Information Security Grant Program	SU	12.902	1,059	
Research and Technology Development	SU	12.910	4,674,594	1,234,928
Other Federal Awards	SU	12.UNK	15,434,235	1,124,507
Subtotal - Direct Programs - Clustered			\$75,305,955	\$12,563,956
Direct Programs - Not Clustered				
Procurement Technical Assistance For Business Firms	SCC/ SU	12.002	403,851	
State Memorandum of Agreement Program for the Reimbursement of Technical Services	FDEP	12.113	740,519	
Collaborative Research and Development	SU	12.114	574	
Basic and Applied Scientific Research	SCC/ SU	12.300	186,488	
Military Construction, National Guard	FDMA	12.400	15,145,456	
National Guard Military Operations and Maintenance (O&M) Projects	FDMA	12.401	31,467,617	
National Guard Challenge Program	FDMA	12.404	3,825,654	
Military Medical Research and Development	SU	12.420	117,913	
Basic Scientific Research	SU	12.431	135,137	
ARRA - Basic Scientific Research	SCC	12.431	592,287	
Centers for Academic Excellence	SU	12.598	85,637	
Basic, Applied, and Advanced Research in Science and Engineering	SU	12.630	109,780	
Language Grant Program	SU	12.900	160,774	
Mathematical Sciences Grants Program	SU	12.901	14,382	
Information Security Grant Program	SU	12.902	21,016	
Other Federal Awards	SCC/ SU	12.UNK	3,596,127	148,200
Subtotal - Direct Programs - Not Clustered			\$56,603,212	\$148,200
Indirect Programs - Clustered				
Research & Development Cluster:				
Collaborative Research and Development	SU	12.114	198	
Basic and Applied Scientific Research	SU	12.300	1,087,338	16,221
Basic Scientific Research - Combating Weapons of Mass Destruction	SU	12.351	675,747	
Military Medical Research and Development	SU	12.420	1,028,675	
Basic Scientific Research	SU	12.431	1,100,654	20,496
Basic, Applied, and Advanced Research in Science and Engineering	SU	12.630	178,099	
Air Force Defense Research Sciences Program	SU	12.800	1,136,783	
Research and Technology Development	SU	12.910	1,141,094	
Other Federal Awards	SU	12.UNK	9,445,587	381,354
Subtotal - Indirect Programs - Clustered			\$15,794,175	\$418,071
Indirect Programs - Not Clustered				
Basic and Applied Scientific Research	SU	12.300	3,441	
Basic Scientific Research	SU	12.431	6,533	
The Language Flagship Grants to Institutions of Higher Education	SU	12.550	198,748	
ARRA - Other Federal Awards	SU	12.UNK	29,439	
Other Federal Awards	SU	12.UNK	914,967	
Subtotal - Indirect Programs - Not Clustered			\$1,153,128	
Subtotal - U. S. Department of Defense			\$148,856,470	\$13,130,227
Central Intelligence Agency				
Direct Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	13.UNK	21,847	
Subtotal - Direct Programs - Clustered			\$21,847	
Subtotal - Central Intelligence Agency			\$21,847	
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	105,092,378	103,035,608

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
ARRA - Community Development Block Grants/States program and Non-Entitlement Grants in Hawaii	FDEO	14.255	300,054	300,054
Subtotal - Direct Programs - Clustered			<u>\$105,392,432</u>	<u>\$103,335,662</u>
Direct Programs - Not Clustered				
Housing Counseling Assistance Program	SU	14.169	2,022	
Emergency Solutions Grant Program	FDCF	14.231	3,555,703	3,458,156
Housing Opportunities for Persons with AIDS	FDOH	14.241	4,593,647	4,065,892
Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants	SCC	14.251	184,183	
ARRA - Homelessness Prevention and Rapid Re-Housing Program	FDCF	14.257	70,730	
Fair Housing Assistance Program State and Local	FDMS	14.401	813,073	
Subtotal - Direct Programs - Not Clustered			<u>\$9,219,358</u>	<u>\$7,524,048</u>
Indirect Programs - Clustered				
Research & Development Cluster:				
Sustainable Communities Regional Planning Grant Program	SU	14.703	180,109	
Other Federal Awards	SU	14.UNK	66,026	
Subtotal - Indirect Programs - Clustered			<u>\$246,135</u>	
Indirect Programs - Not Clustered				
Housing Opportunities for Persons with AIDS	FDOH	14.241	9,782	
Other Federal Awards	SU	14.UNK	57,546	
Subtotal - Indirect Programs - Not Clustered			<u>\$67,328</u>	
Subtotal - U. S. Department of Housing and Urban Development			<u>\$114,925,253</u>	<u>\$110,859,710</u>
U. S. Department of the Interior				
Direct Programs - Clustered				
Fish and Wildlife Cluster:				
Sport Fish Restoration Program	FFWCC	15.605	13,922,343	1,238,623
Wildlife Restoration and Basic Hunter Education	FFWCC	15.611	5,206,539	
Research & Development Cluster:				
Cultural Resource Management	SU	15.224	4,934	
Wildland Fire Research and Studies Program	SU	15.232	63,177	19,408
Bureau of Ocean Energy Management (BOEM) Environmental Studies Program (ESP)	SU	15.423	62,080	39,040
SECURE Water Act -Research Agreements	SU	15.560	19,564	
Sport Fish Restoration Program	SU	15.605	431,771	
Fish and Wildlife Management Assistance	SU	15.608	4,972	
Cooperative Endangered Species Conservation Fund	SU	15.615	95,335	17,839
Asian Elephant Conservation Fund	SU	15.621	41,658	25,040
Coastal Program	SU	15.630	10,330	
Partners for Fish and Wildlife	SU	15.631	9,449	
State Wildlife Grants	SU	15.634	310,361	
Federal Junior Duck Stamp Conservation and Design	SU	15.644	3,007	
Marine Turtle Conservation Fund	SU	15.645	10,730	
Research Grants (Generic)	FDEP/ SU	15.650	338,593	15,192
Endangered Species Conservation Recovery Implementation Funds	SU	15.657	302,081	
Cooperative Landscape Conservation	SU	15.669	97,314	
Assistance to State Water Resources Research Institutes	SU	15.805	103,002	
U.S. Geological Survey Research and Data Collection	SU	15.808	2,982,427	58,272
National Cooperative Geologic Mapping Program	SU	15.810	9,485	
Cooperative Research Units Program	SU	15.812	648,529	
National Historic Landmark	SU	15.912	4,319	
Cooperative Research and Training Programs - Resources of the National Park System	SU	15.945	109,678	
National Park Service Conservation, Protection, Outreach, and Education	SU	15.954	1,790,081	
Other Federal Awards	SU	15.UNK	751,290	12,609
Subtotal - Direct Programs - Clustered			<u>\$27,333,049</u>	<u>\$1,426,023</u>
Direct Programs - Not Clustered				
Fish and Wildlife Management Assistance	FFWCC	15.608	4,969	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Coastal Wetlands Planning, Protection and Restoration Act	FFWCC	15.614	216,226	
Cooperative Endangered Species Conservation Fund	FDACS/ FDEP/ FFWCC	15.615	2,079,109	110,268
Clean Vessel Act	FDEP	15.616	1,168,278	804,543
Sportfishing and Boating Safety Act	FFWCC	15.622	502,250	502,250
Enhanced Hunter Education and Safety Program	FFWCC	15.626	610,149	
Coastal Program	FDEP/ FFWCC/ SCC	15.630	140,327	
Partners for Fish and Wildlife	FFWCC/ SU	15.631	18,123	
Conservation Grants Private Stewardship for Imperiled Species	FFWCC	15.632	2,838	
Landowner Incentive Program	FFWCC	15.633	168,679	
State Wildlife Grants	FDEP/ FFWCC/ SU	15.634	2,313,434	859,333
Research Grants (Generic)	FDACS	15.650	217	
Migratory Bird Monitoring, Assessment and Conservation	FFWCC	15.655	1,540	
Endangered Species Conservation Recovery Implementation Funds	FFWCC/ SCC/ SU	15.657	48,422	
U.S. Geological Survey Research and Data Collection	FDOR/ SU	15.808	254,602	
National Cooperative Geologic Mapping Program	FDEP	15.810	180,897	
National Geological and Geophysical Data Preservation Program	FDEP	15.814	11,049	
Historic Preservation Fund Grants-In-Aid	FDOS	15.904	1,009,494	86,749
Outdoor Recreation Acquisition, Development and Planning	FDEP/ FFWCC	15.916	1,122,092	944,221
ARRA - Preservation of Historic Structures on the Campuses of Historically Black Colleges and Universities (HBCUs)	SU	15.932	101,807	
Cooperative Research and Training Programs - Resources of the National Park System	SU	15.945	29,013	
Other Federal Awards	SU	15.UNK	139,783	19,323
Subtotal - Direct Programs - Not Clustered			\$10,123,298	\$3,326,687
Indirect Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	15.UNK	939,169	
Subtotal - Indirect Programs - Clustered			\$939,169	
Indirect Programs - Not Clustered				
Fish and Wildlife Management Assistance	SU	15.608	618	
Subtotal - Indirect Programs - Not Clustered			\$618	
Subtotal - U. S. Department of the Interior			\$38,396,134	\$4,752,710
U. S. Department of Justice				
Direct Programs - Clustered				
JAG Program Cluster:				
Edward Byrne Memorial Justice Assistance Grant Program	FDLE/ FDMA/ FDOC	16.738	12,443,133	8,163,696
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	COURTS/ FDJJ/ FDLE/ FDOC/ JAC	16.803	8,731,723	1,918,521
Research & Development Cluster:				
Part E - Developing, Testing and Demonstrating Promising New Programs	SU	16.541	45,988	18,111
National Institute of Justice Research, Evaluation, and Development Project Grants	SU	16.560	1,672,005	55,925
Criminal Justice Research and Development Graduate Research Fellowships	SU	16.562	10,047	
National Institute of Justice W.E.B. DuBois Fellowship Program	SU	16.566	16,307	
Crime Victim Assistance	SU	16.575	87,137	
Public Safety Partnership and Community Policing Grants	SU	16.710	27,152	15,623
Juvenile Mentoring Program	SU	16.726	68,961	10,078
Subtotal - Direct Programs - Clustered			\$23,102,453	\$10,181,954
Direct Programs - Not Clustered				
Law Enforcement Assistance Narcotics and Dangerous Drugs Training	FDMA	16.004	668,234	
Sexual Assault Services Formula Program	FDOH	16.017	388,474	388,474
Juvenile Accountability Block Grants	FDJJ	16.523	962,669	
Legal Assistance for Victims	SU	16.524	228,412	95,445
Juvenile Justice and Delinquency Prevention Allocation to States	FDJJ	16.540	2,475,445	
State Justice Statistics Program for Statistical Analysis Centers	FDLE	16.550	54,298	
National Criminal History Improvement Program (NCHIP)	FDLE	16.554	564,939	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
National Institute of Justice Research, Evaluation, and Development Project Grants	FDOC/ SU	16.560	241,609	
Crime Victim Assistance	FDLA/ FDOH/ FPC/ JAC/ SU	16.575	24,270,345	20,006,089
Crime Victim Compensation	FDLA	16.576	9,053,000	
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	FDLE/ JAC/ SCC	16.580	176,211	
Drug Court Discretionary Grant Program	COURTS	16.585	11,882	
Violence Against Women Formula Grants	COURTS/ FDCF	16.588	7,859,579	7,521,104
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	FDCF	16.590	164,949	164,155
Residential Substance Abuse Treatment for State Prisoners	FDLE/ FDOC	16.593	680,817	82,784
State Criminal Alien Assistance Program	FDOC	16.606	9,842,541	
Bulletproof Vest Partnership Program	FDLE/ FDOC/ SCC	16.607	347,859	
Project Safe Neighborhoods	FDLE/ JAC/ SCC	16.609	164,469	56,343
State and Local Anti-Terrorism Training	SCC	16.614	9,144	
Public Safety Partnership and Community Policing Grants	FDLE/ SCC/ SU	16.710	145,392	11,283
Juvenile Mentoring Program	JAC	16.726	4,850	
Enforcing Underage Drinking Laws Program	FDCF	16.727	316,295	36,332
DNA Backlog Reduction Program	FDLE	16.741	4,698,707	
Paul Coverdell Forensic Sciences Improvement Grant Program	FDFS/ FDLE/ SU	16.742	1,109,083	477,578
Support for Adam Walsh Act Implementation Grant Program	FDLE	16.750	93,101	
Edward Byrne Memorial Competitive Grant Program	SCC	16.751	338,479	
Congressionally Recommended Awards	SCC	16.753	262,660	
Harold Rogers Prescription Drug Monitoring Program	FDOH	16.754	300,227	
ARRA - Edward Byrne Memorial Competitive Grant Program	JAC	16.808	417,800	
ARRA - Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program	FFWCC	16.810	6,282	
Second Chance Act Prisoner Reentry Initiative	FDJJ/ FDOC	16.812	827,104	
NICS Act Record Improvement Program	FDLE	16.813	1,321,282	117,067
John R. Justice Prosecutors and Defenders Incentive Act	FDOE	16.816	96,105	
Equitable Sharing Program	FDHSMV	16.922	432,942	
Other Federal Awards	FDLE/ SU	16.UNK	117,920	
Subtotal - Direct Programs - Not Clustered			\$68,653,105	\$28,956,654
Indirect Programs - Clustered				
JAG Program Cluster:				
Edward Byrne Memorial Justice Assistance Grant Program	JAC/ SCC/ SU	16.738	465,944	
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	JAC/ SU	16.803	284,504	
Research & Development Cluster:				
Law Enforcement Assistance FBI Advanced Police Training	SU	16.300	8,657	
National Institute of Justice Research, Evaluation, and Development Project Grants	SU	16.560	150,702	
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	SU	16.580	50,589	15,210
Edward Byrne Memorial Justice Assistance Grant Program	SU	16.738	15,573	
Other Federal Awards	SU	16.UNK	217,355	
Subtotal - Indirect Programs - Clustered			\$1,193,324	\$15,210
Indirect Programs - Not Clustered				
Services for Trafficking Victims	SCC	16.320	3,215	
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	FDBPR/ FDHSMV/ FDLE	16.580	1,683,545	
ARRA - Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	FDLE	16.580	79,750	
Violence Against Women Formula Grants	JAC	16.588	1,454,458	
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	JAC	16.590	20,000	
Criminal and Juvenile Justice and Mental Health Collaboration Program	SU	16.745	5,379	
ARRA - Edward Byrne Memorial Competitive Grant Program	JAC	16.808	2,022	
Other Federal Awards	SU	16.UNK	16,277	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Subtotal - Indirect Programs - Not Clustered			\$3,264,646	
Subtotal - U. S. Department of Justice			\$96,213,528	\$39,153,818
U. S. Department of Labor				
Direct Programs - Clustered				
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities	FDEO/ FDOE	17.207	45,056,787	18,216,689
Disabled Veterans Outreach Program (DVOP)	FDEO	17.801	5,669,071	1,732,995
Local Veterans Employment Representative Program	FDEO	17.804	4,805,051	1,312,861
Research & Development Cluster:				
H-1B Job Training Grants	SU	17.268	1,071,495	928,899
Other Federal Awards	SU	17.UNK	24,479	
ARRA - Other Federal Awards	SU	17.UNK	18,050	
WIA Cluster:				
WIA Adult Program	FDEO/ FDOE/ SCC	17.258	49,544,870	45,775,999
WIA Youth Activities	FDEO/ FDOE/ SCC	17.259	48,626,144	44,779,610
WIA Dislocated Worker Formula Grants	FDEO/ FDOE	17.278	86,948,127	79,651,072
Subtotal - Direct Programs - Clustered			\$241,764,074	\$192,398,125
Direct Programs - Not Clustered				
Labor Force Statistics	FDEO/ SU	17.002	2,816,424	
Unemployment Insurance	FDEO/ FDOR	17.225	2,651,124,150	12,009,306
Senior Community Service Employment Program	FDOEA	17.235	4,386,476	4,089,920
Trade Adjustment Assistance	FDEO/ FDOE/ SCC	17.245	3,227,536	2,223,602
ARRA - WIA Dislocated Workers	FDEO	17.260	402,297	389,155
WIA Dislocated Workers	FDEO/ FDOE	17.260	4,045,182	3,998,140
WIA Pilots, Demonstrations, and Research Projects	FDEO/ SU	17.261	327,730	
National Farmworker Jobs Program	FDOE/ SCC	17.264	4,073,139	2,591,565
H-1B Job Training Grants	SCC/ SU	17.268	711,408	200,771
Community Based Job Training Grants	SCC	17.269	3,000,779	
Work Opportunity Tax Credit Program (WOTC)	FDEO	17.271	596,083	
Temporary Labor Certification for Foreign Workers	FDEO	17.273	385,115	
Youthbuild	SCC	17.274	271,292	10,257
ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	FDEO	17.275	13,711	13,676
Workforce Investment Act (WIA) National Emergency Grants	FDEO	17.277	3,676,077	3,630,811
Workforce Investment Act (WIA) Dislocated Worker National Reserve Demonstration Grants	FDEO/ SCC	17.280	1,069,803	
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	SCC	17.282	1,567,972	
Occupational Safety and Health Susan Harwood Training Grants	SCC	17.502	480,257	
Consultation Agreements	SU	17.504	2,515,496	
Mine Health and Safety Grants	FDEP	17.600	12,410	
Mine Health and Safety Education and Training	SCC	17.602	173,905	
Homeless Veterans Reintegration Project	SU	17.805	42,925	
Transition Assistance Program	FDEO	17.807	59,630	6,036
Other Federal Awards	SU	17.UNK	298	
Subtotal - Direct Programs - Not Clustered			\$2,684,980,095	\$29,163,239
Indirect Programs - Clustered				
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities	SCC/ SU	17.207	124,776	
Disabled Veterans Outreach Program (DVOP)	SCC	17.801	14,943	
Local Veterans Employment Representative Program	SCC	17.804	7,460	
Research & Development Cluster:				
Other Federal Awards	SU	17.UNK	3,409	
WIA Cluster:				
WIA Adult Program	SCC/ SU	17.258	1,016,008	
WIA Youth Activities	SCC	17.259	627,438	
WIA Dislocated Worker Formula Grants	SCC	17.278	87,190	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Subtotal - Indirect Programs - Clustered			\$1,881,224	
Indirect Programs - Not Clustered				
Unemployment Insurance	SCC	17.225	131,131	
ARRA - WIA Dislocated Workers	SCC	17.260	106,728	
WIA Dislocated Workers	SU	17.260	113,656	112,333
H-1B Job Training Grants	SCC	17.268	177,047	
Youthbuild	SCC	17.274	273,171	
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	SCC	17.282	782,370	
Subtotal - Indirect Programs - Not Clustered			\$1,584,103	\$112,333
Subtotal - U. S. Department of Labor			\$2,930,209,496	\$221,673,697
U. S. Department of State				
Direct Programs - Clustered				
Research & Development Cluster:				
One-Time International Exchange Grant Program	SU	19.014	107,328	
International Education Training and Research	SU	19.430	188,937	
Criminal Justice Systems	SU	19.703	575,214	187,000
Bureau of Western Hemisphere Affairs (WHA) Grant Programs (including Energy and Climate Partnership for the Americas)	SU	19.750	66,692	
Other Federal Awards	SU	19.UNK	86,835	
Subtotal - Direct Programs - Clustered			\$1,025,006	\$187,000
Direct Programs - Not Clustered				
One-Time International Exchange Grant Program	SCC/ SU	19.014	228,568	
Educational and Cultural Exchange Programs Appropriation Overseas Grants	SU	19.022	5,310	
Academic Exchange Programs - Scholars	SU	19.401	180,123	
Subtotal - Direct Programs - Not Clustered			\$414,001	
Indirect Programs - Clustered				
Research & Development Cluster:				
Environmental and Scientific Partnerships and Programs	SU	19.017	49,672	
Other Federal Awards	SU	19.UNK	99,961	36,741
Subtotal - Indirect Programs - Clustered			\$149,633	\$36,741
Indirect Programs - Not Clustered				
Academic Exchange Programs - Undergraduate Programs	SCC	19.009	189,495	
One-Time International Exchange Grant Program	SCC	19.014	5,234	
Academic Exchange Programs - Graduate Students	SCC	19.400	54,907	
Academic Exchange Programs - English Language Programs	SCC	19.421	29,053	
Other Federal Awards	SU	19.UNK	157,684	
Subtotal - Indirect Programs - Not Clustered			\$436,373	
Subtotal - U. S. Department of State			\$2,025,013	\$223,741
U. S. Department of Transportation				
Direct Programs - Clustered				
Federal Transit Cluster:				
Federal Transit Capital Investment Grants	FDOT	20.500	87,429,192	
Highway Planning and Construction Cluster:				
ARRA - Highway Planning and Construction	FDEP/ FDOT	20.205	121,397,020	21,834,564
Highway Planning and Construction	FDEP/ FDOS/ FDOT/ FFWCC/ SU	20.205	1,685,074,854	158,320,408
Recreational Trails Program	FDACS/ FDEP	20.219	762,675	627,250
Highway Safety Cluster:				
State and Community Highway Safety	FDHSMV/ FDOT/ SCC/ SU	20.600	13,680,405	
Alcohol Impaired Driving Countermeasures Incentive Grants I	FDHSMV/ FDLE/ FDOT/ JAC/ SCC	20.601	4,646,753	
Occupant Protection Incentive Grants	FDOT	20.602	0	
Safety Belt Performance Grants	FDOT	20.609	31,882	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
State Traffic Safety Information System Improvement Grants	FDHSMV/ FDOH/ FDOT	20.610	600,451	
Incentive Grant Program to Increase Motorcyclist Safety	FDOT	20.612	0	
Research & Development Cluster:				
Aviation Research Grants	SU	20.108	29,853	
Air Transportation Centers of Excellence	SU	20.109	599,261	37,501
Highway Research and Development Program	SU	20.200	559,299	492,044
Highway Planning and Construction	SU	20.205	3,637,110	82,925
Highway Training and Education	SU	20.215	9,855	
Public Transportation Research	SU	20.514	1,402,246	
State and Community Highway Safety	SU	20.600	2,054,045	
State Traffic Safety Information System Improvement Grants	SU	20.610	372,803	
University Transportation Centers Program	SU	20.701	2,696,306	516,997
Other Federal Awards	SU	20.UNK	501,446	234,772
Transit Services Programs Cluster:				
Capital Assistance Program for Elderly Persons and Persons with Disabilities	FDOT/ SU	20.513	8,730,980	8,709,219
Job Access Reverse Commute	FDOT	20.516	1,871,893	
New Freedom Program	FDOT	20.521	2,111,195	
Subtotal - Direct Programs - Clustered			\$1,938,199,524	\$190,855,680
Direct Programs - Not Clustered				
Airport Improvement Program	FDOT	20.106	1,601,983	
Highway Research and Development Program	SCC	20.200	237,437	
Highway Training and Education	SU	20.215	138,393	
National Motor Carrier Safety	FDHSMV	20.218	8,757,805	
Commercial Drivers License Program Improvement Grant	FDHSMV	20.232	194,168	
Safety Data Improvement Program	FDHSMV	20.234	173,214	
Commercial Motor Vehicle Operator Training Grants	SCC	20.235	51,319	
Commercial Vehicle Information Systems and Networks	FDOT	20.237	1,677,710	
Fuel Tax Evasion-Intergovernmental Enforcement Effort	FDOR	20.240	13,736	
	FDOT	20.312	244,201	
High-Speed Rail Corridors and Intercity Passenger Rail Service - Capital Assistance Grants	FDOT	20.319	112,447	
Metropolitan Transportation Planning	FDOT	20.505	6,286,649	6,286,649
Formula Grants for Other Than Urbanized Areas	FDOT/ SU	20.509	13,216,011	13,150,691
ARRA - Formula Grants for Other Than Urbanized Areas	FDOT	20.509	1,618,106	
Public Transportation Research	FDOT/ SU	20.514	303,664	
State Planning and Research	FDOT	20.515	1,856,133	1,856,133
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants	FDHSMV/ FDOT	20.614	308,422	
E-911 Grant Program	FDMS	20.615	106,104	
University Transportation Centers Program	SU	20.701	50,233	
Interagency Hazardous Materials Public Sector Training and Planning Grants	FEOG	20.703	766,313	646,062
Assistance to small and disadvantaged businesses	SCC	20.910	145,439	
Other Federal Awards	SU	20.UNK	1,855,150	54,913
Subtotal - Direct Programs - Not Clustered			\$39,714,637	\$21,994,448
Indirect Programs - Clustered				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	SU	20.205	73,335	
Research & Development Cluster:				
Highway Research and Development Program	SU	20.200	41,499	
Highway Planning and Construction	SU	20.205	452,351	75,857
Highway Training and Education	SU	20.215	8,237	
Public Transportation Research	SU	20.514	69,168	
Paul S. Sarbanes Transit in the Parks	SU	20.520	98,640	
University Transportation Centers Program	SU	20.701	543,077	
Other Federal Awards	SU	20.UNK	1,002,119	53,020
Subtotal - Indirect Programs - Clustered			\$2,288,426	\$128,877
Indirect Programs - Not Clustered				

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Public Transportation Research	SU	20.514	144,939	
Other Federal Awards	SU	20.UNK	514,885	
Subtotal - Indirect Programs - Not Clustered			<u>\$659,824</u>	
Subtotal - U. S. Department of Transportation			<u>\$1,980,862,411</u>	<u>\$212,979,005</u>
U. S. Department of the Treasury				
Direct Programs - Not Clustered				
ARRA - Other Federal Awards	SU	21.UNK	4,452	
Subtotal - Direct Programs - Not Clustered			<u>\$4,452</u>	
Subtotal - U. S. Department of the Treasury			<u>\$4,452</u>	
U. S. Office of Personnel Management				
Direct Programs - Clustered				
Research & Development Cluster:				
Federal Civil Service Employment	SU	27.001	83,430	
Subtotal - Direct Programs - Clustered			<u>\$83,430</u>	
Direct Programs - Not Clustered				
Federal Civil Service Employment	SU	27.001	1,084,156	
Intergovernmental Personnel Act (IPA) Mobility Program	SU	27.011	2,734	
Subtotal - Direct Programs - Not Clustered			<u>\$1,086,890</u>	
Subtotal - U. S. Office of Personnel Management			<u>\$1,170,320</u>	
U. S. General Services Administration				
Direct Programs - Clustered				
Research & Development Cluster:				
Donation of Federal Surplus Personal Property (1)	SU	39.003	84	
Subtotal - Direct Programs - Clustered			<u>\$84</u>	
Direct Programs - Not Clustered				
Donation of Federal Surplus Personal Property (1)	FDMS/ SCC/ SU	39.003	4,126,402	
Election Reform Payments	FDOS	39.011	262,406	
Subtotal - Direct Programs - Not Clustered			<u>\$4,388,808</u>	
Subtotal - U. S. General Services Administration			<u>\$4,388,892</u>	
Library of Congress				
Direct Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	42.UNK	91,871	
Subtotal - Direct Programs - Clustered			<u>\$91,871</u>	
Direct Programs - Not Clustered				
Other Federal Awards	SU	42.UNK	65,391	
Subtotal - Direct Programs - Not Clustered			<u>\$65,391</u>	
Subtotal - Library of Congress			<u>\$157,262</u>	
National Aeronautics and Space Administration				
Direct Programs - Clustered				
Research & Development Cluster:				
Science	FDEP/ SU	43.001	4,918,968	307,883
Aeronautics	SU	43.002	499,034	
Exploration	SU	43.003	25,880	
Space Operations	SU	43.007	237,566	
Education	SU	43.008	56,847	
Cross Agency Support	SU	43.009	67,907	
Other Federal Awards	SU	43.UNK	3,425,332	626,395
Subtotal - Direct Programs - Clustered			<u>\$9,231,534</u>	<u>\$934,278</u>
Direct Programs - Not Clustered				
Science	SCC/ SU	43.001	448,173	115,981

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Aeronautics	FFWCC/ SU	43.002	133,467	
Exploration	SU	43.003	12,306	
Space Operations	SU	43.007	26,334	
Education	SU	43.008	199,058	
Cross Agency Support	SU	43.009	61,586	
Other Federal Awards	SU	43.UNK	65,039	9,987
Subtotal - Direct Programs - Not Clustered			\$945,963	\$125,968
Indirect Programs - Clustered				
Research & Development Cluster:				
Science	SU	43.001	281,597	5,399
Aeronautics	SU	43.002	306,417	
Exploration	SU	43.003	17,021	
Space Operations	SU	43.007	7,317	
Cross Agency Support	SU	43.009	8,618	
Other Federal Awards	SU	43.UNK	2,635,113	104,876
Subtotal - Indirect Programs - Clustered			\$3,256,083	\$110,275
Indirect Programs - Not Clustered				
Science	SU	43.001	7,510	
Education	SU	43.008	13,030	
Other Federal Awards	SU	43.UNK	12,575	
Subtotal - Indirect Programs - Not Clustered			\$33,115	
Subtotal - National Aeronautics and Space Administration			\$13,466,695	\$1,170,521
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	25,052	
Promotion of the Arts Partnership Agreements	SU	45.025	910	
Promotion of the Humanities Division of Preservation and Access	SU	45.149	93,550	
Promotion of the Humanities Fellowships and Stipends	SU	45.160	89,097	
Promotion of the Humanities Research	SU	45.161	160,232	80,582
Promotion of the Humanities Office of Digital Humanities	SU	45.169	35,270	18,337
Laura Bush 21st Century Librarian Program	SU	45.313	120,202	
Subtotal - Direct Programs - Clustered			\$524,313	\$98,919
Direct Programs - Not Clustered				
Promotion of the Arts Grants to Organizations and Individuals	FDOS/ SCC/ SU	45.024	200,468	
Promotion of the Arts Partnership Agreements	FDOS/ SCC	45.025	812,906	263,801
Promotion of the Humanities Division of Preservation and Access	SU	45.149	129,718	5,940
Promotion of the Humanities Fellowships and Stipends	SU	45.160	1,047	
Promotion of the Humanities Research	SU	45.161	39,941	
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	SCC	45.162	60,456	
Promotion of the Humanities Public Programs	SCC/ SU	45.164	127,864	
21st Century Museum Professionals	SU	45.307	11,789	
Grants to States	FDOS/ SU	45.310	7,998,961	2,051,487
National Leadership Grants	SU	45.312	123,221	3,850
Laura Bush 21st Century Librarian Program	SCC/ SU	45.313	224,695	
Subtotal - Direct Programs - Not Clustered			\$9,731,066	\$2,325,078
Indirect Programs - Clustered				
Research & Development Cluster:				
Grants to States	SU	45.310	12,684	
National Leadership Grants	SU	45.312	7,111	
Subtotal - Indirect Programs - Clustered			\$19,795	
Indirect Programs - Not Clustered				
Promotion of the Arts Grants to Organizations and Individuals	SCC	45.024	17,100	
Promotion of the Humanities Federal/State Partnership	SU	45.129	51,835	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	SCC	45.162	6,233	
Promotion of the Humanities Public Programs	SCC	45.164	1,091	
Museum Grants for African American History and Culture	SU	45.309	99,314	
Subtotal - Indirect Programs - Not Clustered			<u>\$175,573</u>	
Subtotal - National Foundation on the Arts and the Humanities			<u>\$10,450,747</u>	<u>\$2,423,997</u>
National Science Foundation				
Direct Programs - Clustered				
Research & Development Cluster:				
Engineering Grants	SU	47.041	13,936,772	80,551
ARRA - Engineering Grants	SU	47.041	6,556	
ARRA - Mathematical and Physical Sciences	SU	47.049	5,000	
Mathematical and Physical Sciences	SU	47.049	54,127,122	7,478,752
Geosciences	SU	47.050	5,917,688	429,660
Computer and Information Science and Engineering	SU	47.070	7,658,493	200,377
ARRA - Biological Sciences	SU	47.074	234,282	221,026
Biological Sciences	SU	47.074	15,259,168	1,005,198
Social, Behavioral, and Economic Sciences	SU	47.075	2,483,314	20,398
ARRA - Social, Behavioral, and Economic Sciences	SU	47.075	6,247	
Education and Human Resources	SCC/ SU	47.076	10,962,385	869,847
ARRA - Polar Programs	SU	47.078	108,074	
Polar Programs	SU	47.078	460,776	67,765
Office of International and Integrative Activities	SU	47.079	2,435,719	157,840
ARRA - Office of Cyberinfrastructure	SU	47.080	101,872	
Office of Cyberinfrastructure	SU	47.080	3,256,898	1,372,635
ARRA - Trans-NSF Research Support	SU	47.082	9,464,435	326,223
Trans-NSF Research Support	SU	47.082	2,009	
Other Federal Awards	SU	47.UNK	760,759	
Subtotal - Direct Programs - Clustered			<u>\$127,187,569</u>	<u>\$12,230,272</u>
Direct Programs - Not Clustered				
Engineering Grants	SU	47.041	471,918	
ARRA - Engineering Grants	SU	47.041	2,393	
Mathematical and Physical Sciences	SU	47.049	95,413	
Geosciences	SCC	47.050	58,642	
Computer and Information Science and Engineering	SCC/ SU	47.070	695,851	
Biological Sciences	SU	47.074	610,442	34,984
Social, Behavioral, and Economic Sciences	FDOH/ SU	47.075	413,412	
Education and Human Resources	SCC/ SU	47.076	9,160,203	424,734
Office of International and Integrative Activities	SU	47.079	157,717	
ARRA - Trans-NSF Research Support	SU	47.082	1,437,535	
Other Federal Awards	SU	47.UNK	132,080	
Subtotal - Direct Programs - Not Clustered			<u>\$13,235,606</u>	<u>\$459,718</u>
Indirect Programs - Clustered				
Research & Development Cluster:				
Engineering Grants	SU	47.041	2,001,665	
Mathematical and Physical Sciences	SU	47.049	1,736,387	
Geosciences	FFWCC/ SU	47.050	207,521	
Computer and Information Science and Engineering	SU	47.070	384,997	
Biological Sciences	SU	47.074	1,491,773	
Social, Behavioral, and Economic Sciences	SU	47.075	65,714	
Education and Human Resources	SCC/ SU	47.076	500,873	
Polar Programs	SU	47.078	3,788	
Office of International and Integrative Activities	SU	47.079	252,733	
Office of Cyberinfrastructure	SU	47.080	271,729	
Trans-NSF Research Support	SU	47.082	9,400	
ARRA - Trans-NSF Research Support	SU	47.082	338,387	
Other Federal Awards	SU	47.UNK	170,304	16,332

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Subtotal - Indirect Programs - Clustered			\$7,435,271	\$16,332
Indirect Programs - Not Clustered				
Engineering Grants	SU	47.041	2,629	
Mathematical and Physical Sciences	SCC/ SU	47.049	54,521	
Geosciences	SU	47.050	21,976	
Computer and Information Science and Engineering	SCC/ SU	47.070	8,489	
Biological Sciences	SU	47.074	27,752	
Education and Human Resources	FSDB/ SCC/ SU	47.076	74,621	
Office of International and Integrative Activities	SU	47.079	6,855	
Office of Cyberinfrastructure	SU	47.080	102,521	
ARRA - Trans-NSF Research Support	SU	47.082	71,466	
Subtotal - Indirect Programs - Not Clustered			\$370,830	
Subtotal - National Science Foundation			\$148,229,276	\$12,706,322
U. S. Small Business Administration				
Direct Programs - Clustered				
Research & Development Cluster:				
Small Business Development Centers	SU	59.037	732,173	
Subtotal - Direct Programs - Clustered			\$732,173	
Direct Programs - Not Clustered				
7(j) Technical Assistance	SU	59.007	58,380	
Small Business Development Centers	SCC/ SU	59.037	5,772,776	327,438
Veterans Business Development	SCC/ SU	59.044	279,273	
Other Federal Awards	SCC/ SU	59.UNK	130,025	
Subtotal - Direct Programs - Not Clustered			\$6,240,454	\$327,438
Indirect Programs - Not Clustered				
Small Business Development Centers	SU	59.037	24,906	
Subtotal - Indirect Programs - Not Clustered			\$24,906	
Subtotal - U. S. Small Business Administration			\$6,997,533	\$327,438
U. S. Department of Veterans Affairs				
Direct Programs - Clustered				
Research & Development Cluster:				
Veterans Medical Care Benefits	SU	64.009	96,664	
Sharing Specialized Medical Resources	SU	64.018	136,390	
Other Federal Awards	SU	64.UNK	2,243,305	205,163
Subtotal - Direct Programs - Clustered			\$2,476,359	\$205,163
Direct Programs - Not Clustered				
ARRA - Grants to States for Construction of State Home Facilities	FDVA	64.005	299,244	
Veterans State Domiciliary Care	FDVA	64.014	1,865,098	
Veterans State Nursing Home Care	FDVA	64.015	34,277,356	
Veterans State Hospital Care	SU	64.016	47,034	
Post-9/11 Veterans Educational Assistance	SCC	64.027	3,316,755	
Survivors and Dependents Educational Assistance	SCC	64.117	2,279,500	
Other Federal Awards	SU	64.UNK	5,193,830	
Subtotal - Direct Programs - Not Clustered			\$47,278,817	
Indirect Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	64.UNK	7,780	
Subtotal - Indirect Programs - Clustered			\$7,780	
Subtotal - U. S. Department of Veterans Affairs			\$49,762,956	\$205,163
U. S. Environmental Protection Agency				
Direct Programs - Clustered				
Research & Development Cluster:				

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	SU	66.034	2,677	
Water Pollution Control State, Interstate, and Tribal Program Support	SU	66.419	151,770	
Surveys, Studies, Research, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	SU	66.436	555,502	35,000
National Estuary Program	SU	66.456	301	
Nonpoint Source Implementation Grants	SU	66.460	361,544	
Regional Wetland Program Development Grants	SU	66.461	20,402	
Water Protection Grants to the States	SU	66.474	36,734	
Gulf of Mexico Program	SU	66.475	171,963	
Science To Achieve Results (STAR) Research Program	SU	66.509	394,317	
Office of Research and Development Consolidated Research/Training/Fellowships	SU	66.511	593	
Science To Achieve Results (STAR) Fellowship Program	SU	66.514	46,284	
P3 Award: National Student Design Competition for Sustainability	SU	66.516	6,324	
Pollution Prevention Grants Program	SU	66.708	38,461	
Hazardous Waste Management State Program Support	SU	66.801	62,724	
Other Federal Awards	SU	66.UNK	182,958	
Subtotal - Direct Programs - Clustered			\$2,032,554	\$35,000
Direct Programs - Not Clustered				
Air Pollution Control Program Support	FDOH	66.001	246,133	
State Indoor Radon Grants	FDOH	66.032	115,215	
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	FDEP/ FDOH	66.034	224,474	15,997
Water Pollution Control State, Interstate, and Tribal Program Support	FDEP/ SU	66.419	6,025,349	284,532
State Public Water System Supervision	FDEP	66.432	2,851,046	
Surveys, Studies, Research, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	FFWCC	66.436	7,531	
Water Quality Management Planning	FDEP/ FFWCC	66.454	656,256	244,587
ARRA - Capitalization Grants for Clean Water State Revolving Funds	FDEP	66.458	1,380,456	1,380,456
Capitalization Grants for Clean Water State Revolving Funds	FDEP	66.458	47,707,000	47,707,000
Nonpoint Source Implementation Grants	FDACS/ FDEP/ FDOH/ SCC/ SU	66.460	7,218,816	4,635,885
ARRA - Capitalization Grants for Drinking Water State Revolving Funds	FDEP	66.468	1,605,302	1,605,302
Capitalization Grants for Drinking Water State Revolving Funds	FDEP	66.468	23,357,879	21,945,978
Beach Monitoring and Notification Program Implementation Grants	FDOH	66.472	533,876	
Water Protection Grants to the States	FDEP/ SU	66.474	135,693	
Gulf of Mexico Program	FDEP/ FFWCC/ SU	66.475	279,586	43,575
Office of Research and Development Consolidated Research/Training/Fellowships	SU	66.511	3,268	
Science To Achieve Results (STAR) Fellowship Program	SU	66.514	22,163	
Performance Partnership Grants	FDACS/ FDEP/ SU	66.605	4,983,170	129,910
Environmental Information Exchange Network Grant Program and Related Assistance	FDEP	66.608	105,439	
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	FDOH	66.707	23,767	
Pollution Prevention Grants Program	FDEP	66.708	41,054	
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	FDOH/ SU	66.716	141,912	
Hazardous Waste Management State Program Support	FDEP	66.801	1,936,919	
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	FDEP	66.802	745,635	
Underground Storage Tank Prevention, Detection and Compliance Program	FDEP	66.804	1,429,892	
Leaking Underground Storage Tank Trust Fund Corrective Action Program	FDEP	66.805	1,524,338	
ARRA - Environmental Workforce Development and Job Training Cooperative Agreements	SCC	66.815	39,126	
Environmental Workforce Development and Job Training Cooperative Agreements	SCC	66.815	137,396	
State and Tribal Response Program Grants	FDEP	66.817	776,242	
Environmental Education Grants	FDEP	66.951	14,929	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Other Federal Awards	SU	66.UNK	5,066	
Subtotal - Direct Programs - Not Clustered			\$104,274,928	\$77,993,222
Indirect Programs - Clustered				
Research & Development Cluster:				
Congressionally Mandated Projects	SU	66.202	1,351	
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	SU	66.436	310,309	
National Estuary Program	SU	66.456	65,257	
Science To Achieve Results (STAR) Research Program	SU	66.509	66,647	
Office of Research and Development Consolidated Research/Training/Fellowships	SU	66.511	29,484	
Other Federal Awards	SU	66.UNK	145,122	
Subtotal - Indirect Programs - Clustered			\$618,170	
Indirect Programs - Not Clustered				
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	SU	66.436	9,718	
National Estuary Program	SU	66.456	85,198	
Other Federal Awards	SU	66.UNK	13,074	
Subtotal - Indirect Programs - Not Clustered			\$107,990	
Subtotal - U. S. Environmental Protection Agency			\$107,033,642	\$78,028,222
U. S. Nuclear Regulatory Commission				
Direct Programs - Clustered				
Research & Development Cluster:				
U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	SU	77.006	94,175	
U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	SU	77.007	128,306	
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	SU	77.008	297,273	
U.S. Nuclear Regulatory Commission Office of Research Financial Assistance Program	SU	77.009	155	
Other Federal Awards	SU	77.UNK	329,380	
Subtotal - Direct Programs - Clustered			\$849,289	
Direct Programs - Not Clustered				
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	SCC	77.008	108,084	
Subtotal - Direct Programs - Not Clustered			\$108,084	
Subtotal - U. S. Nuclear Regulatory Commission			\$957,373	
U. S. Department of Energy				
Direct Programs - Clustered				
Research & Development Cluster:				
Inventions and Innovations	SU	81.036	318,534	167,000
ARRA - State Energy Program	SU	81.041	3,349,639	
State Energy Program	SU	81.041	136,267	
ARRA - Weatherization Assistance for Low-Income Persons	SU	81.042	240,551	
ARRA - Office of Science Financial Assistance Program	SU	81.049	129,761	
Office of Science Financial Assistance Program	SU	81.049	12,489,724	693,300
University Coal Research	SU	81.057	86,663	
Regional Biomass Energy Programs	SU	81.079	61,017	
Conservation Research and Development	SU	81.086	672,734	166,804
ARRA - Conservation Research and Development	SU	81.086	218,324	46,534
Renewable Energy Research and Development	SU	81.087	3,720,429	608,172
Fossil Energy Research and Development	SU	81.089	416,033	37,058
Office of Environmental Waste Processing	SU	81.104	3,620,292	
Stewardship Science Grant Program	SU	81.112	611,233	
Defense Nuclear Nonproliferation Research	SU	81.113	451,704	
State Energy Program Special Projects	SU	81.119	394,365	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Nuclear Energy Research, Development and Demonstration	SU	81.121	227,247	
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	SU	81.122	20,070	
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	SU	81.123	274,701	51,600
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG) (1)	FDBPR	81.128	100,111	
Advanced Research and Projects Agency - Energy Financial Assistance Program	SU	81.135	2,331,286	677,552
ARRA - Advanced Research and Projects Agency - Energy Financial Assistance Program	SU	81.135	179,529	
ARRA - Other Federal Awards	SU	81.UNK	264,255	
Other Federal Awards	SU	81.UNK	4,719,018	1,153,193
Subtotal - Direct Programs - Clustered			\$35,033,487	\$3,601,213
Direct Programs - Not Clustered				
ARRA - State Energy Program	FDACS/ SCC	81.041	16,312,117	15,330,914
State Energy Program	FDACS	81.041	421,256	
ARRA - Weatherization Assistance for Low-Income Persons	FDEO/ SCC/ SU	81.042	2,797,992	890,890
Weatherization Assistance for Low-Income Persons	FDEO	81.042	1,502,474	1,498,685
Office of Science Financial Assistance Program	SU	81.049	7,363	
Conservation Research and Development	SU	81.086	4,398	
Stewardship Science Grant Program	FEOG	81.112	46,112	
State Energy Program Special Projects	FDACS	81.119	30,594	30,594
Nuclear Energy Research, Development and Demonstration	SU	81.121	15,000	
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	FDACS/ FPSC	81.122	539,594	318,000
Electricity Delivery and Energy Reliability, Research, Development and Analysis	FDLE	81.122	7,314	
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG) (1)	FDACS	81.128	6,684,526	5,045,957
Energy Efficiency and Conservation Block Grant Program (EECBG) (1)	FDMS	81.128	1,188,768	
ARRA - Energy Efficiency and Renewable Energy Technology Deployment, Demonstration and Commercialization	SCC	81.129	1,511	
Other Federal Awards	SU	81.UNK	4,354	
Subtotal - Direct Programs - Not Clustered			\$29,563,373	\$23,115,040
Indirect Programs - Clustered				
Research & Development Cluster:				
ARRA - Office of Science Financial Assistance Program	SU	81.049	265,327	
Office of Science Financial Assistance Program	SU	81.049	1,303,352	4,596
ARRA - Conservation Research and Development	SU	81.086	51,111	
Renewable Energy Research and Development	FDEP/ SU	81.087	747,335	271,629
Fossil Energy Research and Development	SU	81.089	731,294	
Stewardship Science Grant Program	SU	81.112	29,918	
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	SU	81.117	56,587	
State Energy Program Special Projects	SU	81.119	97,893	
Nuclear Energy Research, Development and Demonstration	SU	81.121	83,187	
Electricity Delivery and Energy Reliability, Research, Development and Analysis	SU	81.122	110,547	
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	SU	81.122	104,436	
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	SU	81.123	65,300	
ARRA - Geologic Sequestration Site Characterization	SU	81.132	22,796	
ARRA - Industrial Carbon Capture and Storage (CCS) Application	SU	81.134	15,089	
Advanced Research and Projects Agency - Energy Financial Assistance Program	SU	81.135	370,810	
ARRA - Other Federal Awards	SU	81.UNK	391,004	
Other Federal Awards	SU	81.UNK	4,194,087	
Subtotal - Indirect Programs - Clustered			\$8,640,073	\$276,225

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Indirect Programs - Not Clustered				
Office of Science Financial Assistance Program	SU	81.049	6,300	
Renewable Energy Research and Development	SU	81.087	2,197	
Electricity Delivery and Energy Reliability, Research, Development and Analysis	SCC	81.122	52,146	
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	SU	81.122	78,969	
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG) (1)	SCC/ SU	81.128	551,507	
Other Federal Awards	SU	81.UNK	532,111	
Subtotal - Indirect Programs - Not Clustered			\$1,223,230	
Subtotal - U. S. Department of Energy			\$74,460,163	\$26,992,478
Federal Emergency Management Agency				
Direct Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	83.UNK	30,917	
Subtotal - Direct Programs - Clustered			\$30,917	
Subtotal - Federal Emergency Management Agency			\$30,917	
U. S. Department of Education				
Direct Programs - Clustered				
Educational Technology State Grants Cluster:				
Educational Technology State Grants	FDOE/ SU	84.318	1,000,926	937,162
ARRA - Education Technology State Grants	FDOE	84.386	196,637	189,987
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	294,975	61,627
Special Education Grants to States	SU	84.027	1,599,035	158,000
Higher Education Institutional Aid	SU	84.031	5,037,573	1,210,706
TRIO Student Support Services	SU	84.042	205,494	
TRIO Upward Bound	SU	84.047	8,449	
Fund for the Improvement of Postsecondary Education	SU	84.116	442,986	35,312
Minority Science and Engineering Improvement	SU	84.120	129,139	
National Institute on Disability and Rehabilitation Research	SU	84.133	3,570	
Special Education Preschool Grants	SU	84.173	587,565	
Special Education-Grants for Infants and Families	SU	84.181	472,611	
Safe and Drug-Free Schools and Communities National Programs	SU	84.184	45,255	
Graduate Assistance in Areas of National Need	SU	84.200	192,161	
TRIO McNair Post-Baccalaureate Achievement	SU	84.217	234,311	
Centers for International Business Education	SU	84.220	160,404	
Projects with Industry	SU	84.234	1,080,100	516,045
Education Research, Development and Dissemination	SU	84.305	9,559,941	556,663
Special Education - State Personnel Development	SU	84.323	31,356	
Research in Special Education	SU	84.324	3,017,045	125,847
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	SU	84.325	3,365,566	30,000
Gaining Early Awareness and Readiness for Undergraduate Programs	SU	84.334	17,144	
Child Care Access Means Parents in School	SU	84.335	255,742	
International Education Technological Innovation and Cooperation for Foreign Information Access	SU	84.337	5,572	
Mathematics and Science Partnerships	SU	84.366	6,685,401	2,837,023
Improving Teacher Quality State Grants	SU	84.367	753,889	385,221
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants	SU	84.395	8,470,392	3,263,491
Race to the Top Early Learning Challenge	SU	84.412	225,002	
Other Federal Awards	SU	84.UNK	6,088,042	4,139,338
School Improvement Grants Cluster:				
School Improvement Grants	FDOE	84.377	39,458,071	38,229,527

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
ARRA - School Improvement Grants	FDOE/ SU	84.388	48,950,349	48,312,725
Special Education Cluster (IDEA): Special Education Grants to States	FDOC/ FDOE/ FSDB/ SCC/ SU	84.027	637,797,761	604,139,683
Special Education Preschool Grants	FDOE/ FSDB/ SU	84.173	17,711,478	17,142,201
Statewide Data Systems Cluster: Statewide Data Systems	FDOE	84.372	94,023	
ARRA - Statewide Data Systems	FDOE	84.384	3,750,102	67,309
Student Financial Assistance Cluster: Federal Supplemental Educational Opportunity Grants	SCC/ SU	84.007	20,322,940	
ARRA - Federal Work-Study Program	SCC	84.033	906,057	
Federal Work-Study Program	SCC/ SU	84.033	22,089,584	
Perkins Loan Cancellations	SCC/ SU	84.037	185,535	
Federal Perkins Loan Program Federal Capital Contributions	SCC/ SU	84.038	79,076,680	
Federal Pell Grant Program	SCC/ SU	84.063	1,306,760,902	
Federal Direct Student Loans	SCC/ SU	84.268	2,285,737,686	
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	SCC/ SU	84.379	1,015,219	
Postsecondary Education Scholarships for Veterans Dependents	SU	84.408	15,956	
Title I, Part A Cluster: Title I Grants to Local Educational Agencies	FDOE/ FSDB/ SCC/ SU	84.010	736,292,733	727,970,244
ARRA - Title I Grants to Local Educational Agencies	FDOE	84.389	1,513,203	1,513,203
TRIO Cluster: TRIO Student Support Services	SCC/ SU	84.042	6,729,091	
TRIO Talent Search	SCC/ SU	84.044	3,231,405	
TRIO Upward Bound	SCC/ SU	84.047	5,009,360	
TRIO Educational Opportunity Centers	SCC	84.066	1,215,019	
TRIO McNair Post-Baccalaureate Achievement	SU	84.217	490,485	
Subtotal - Direct Programs - Clustered			\$5,268,519,922	\$1,451,821,314
Direct Programs - Not Clustered Adult Education - Basic Grants to States	FDOC/ FDOE/ SCC	84.002	42,134,905	31,168,732
Migrant Education State Grant Program	FDOE	84.011	24,218,843	24,022,070
Title I State Agency Program for Neglected and Delinquent Children and Youth	FDOC/ FDOE	84.013	1,712,280	199,107
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	1,164,758	
Undergraduate International Studies and Foreign Language Programs	SCC/ SU	84.016	67,959	
Overseas Programs - Group Projects Abroad	SU	84.021	79,070	
Overseas Programs - Doctoral Dissertation Research Abroad	SU	84.022	96,760	
Higher Education Institutional Aid	SCC/ SU	84.031	19,389,715	
Federal Family Education Loans	FDOE	84.032	181,052,174	
Impact Aid Facilities Maintenance	SU	84.040	85,296	
Career and Technical Education -- Basic Grants to States	FDOC/ FDOE/ FSDB/ SCC/ SU	84.048	59,868,117	34,019,755
Leveraging Educational Assistance Partnership	SCC	84.069	1,894,846	
Fund for the Improvement of Postsecondary Education	SCC/ SU	84.116	1,601,368	41,526
Minority Science and Engineering Improvement	SCC/ SU	84.120	683,188	
Rehabilitation Services Vocational Rehabilitation Grants to States	FDOE/ SU	84.126	163,919,970	
National Institute on Disability and Rehabilitation Research	FDOE	84.133	4,486	
Migrant Education High School Equivalency Program	SCC/ SU	84.141	877,098	
College Housing and Academic Facilities Loans	SU	84.142	1,514,000	
Migrant Education Coordination Program	FDOE	84.144	68,342	68,342
Migrant Education College Assistance Migrant Program	SU	84.149	397,392	
Business and International Education Projects	SU	84.153	33,403	
Independent Living State Grants	FDOE	84.169	4,145,965	
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	FDOE/ SCC	84.177	3,084,560	
Special Education-Grants for Infants and Families	FDOE/ FDOH/ SU	84.181	27,839,945	14,811,871
Safe and Drug-Free Schools and Communities National Programs	FDCF/ FDOE/ SU	84.184	472,316	218,166

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Safe and Drug-Free Schools and Communities State Grants	FDOE	84.186	186,414	80,804
Supported Employment Services for Individuals with the Most Significant Disabilities	FDOE	84.187	16,802,805	
Bilingual Education Professional Development	SCC/ SU	84.195	403,725	
Education for Homeless Children and Youth	FDOE	84.196	3,443,487	3,443,487
Graduate Assistance in Areas of National Need	SU	84.200	480,420	
Javits Gifted and Talented Students Education	SU	84.206	61,413	49,115
Even Start State Educational Agencies	FDOE	84.213	229,948	188,136
Fund for the Improvement of Education	SU	84.215	30,601	
Centers for International Business Education	SCC/ SU	84.220	148,471	
Assistive Technology	FDOE	84.224	533,233	
Rehabilitation Training State Vocational Rehabilitation Unit In-Service Training	FDOE	84.265	236,791	
Charter Schools	FDEP/ FDOE/ SCC/ SU	84.282	15,550,685	14,381,353
Twenty-First Century Community Learning Centers	FDOE/ SCC/ SU	84.287	52,102,290	49,455,379
Education Research, Development and Dissemination	SU	84.305	574,133	70,844
Parental Information and Resource Centers	SU	84.310	35,706	
Special Education - State Personnel Development	FDOE/ SCC/ SU	84.323	1,091,699	150,277
Research in Special Education	SU	84.324	411,263	
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	SU	84.325	4,194,849	294,816
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	SU	84.326	988,433	388,246
Grants to States for Workplace and Community Transition Training for Incarcerated Individuals	FDOC	84.331	302,629	
Gaining Early Awareness and Readiness for Undergraduate Programs	FDOE/ SCC	84.334	2,362,618	
Child Care Access Means Parents in School	SCC/ SU	84.335	640,749	
Transition to Teaching	FDOE/ SCC/ SU	84.350	190,065	14,467
Rural Education	FDOE	84.358	2,980,667	2,853,155
Voluntary Public School Choice	FDOE/ SU	84.361	802,516	784,854
English Language Acquisition State Grants	FDOE	84.365	42,330,396	36,386,490
Mathematics and Science Partnerships	FDOE/ SCC/ SU	84.366	529,014	
Improving Teacher Quality State Grants	FDOC/ FDOE/ FSDB/ SCC/ SU	84.367	108,776,534	105,597,027
Grants for State Assessments and Related Activities	FDOE	84.369	10,835,543	
Striving Readers	FDOE	84.371	195,561	180,982
College Access Challenge Grant Program	FDOE/ SCC/ SU	84.378	6,311,935	15,000
ARRA - Special Education - Grants for Infants and Families	SU	84.393	2,561	
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants	FDOE/ SCC/ SU	84.395	149,065,397	93,520,219
State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants	SU	84.395	2,302	
ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services	SU	84.397	192	
Transition Programs for Students with Intellectual Disabilities into Higher Education	SCC/ SU	84.407	387,871	20,000
Education Jobs Fund	SU	84.410	6,225	
ARRA - Education Jobs Fund	FDOE	84.410	2,456,507	2,456,507
Other Federal Awards	FDOE/ SU	84.UNK	1,707,556	
ARRA - Other Federal Awards	SU	84.UNK	2,332,347	469,132
Subtotal - Direct Programs - Not Clustered			\$966,132,307	\$415,349,859
Indirect Programs - Clustered				
Research & Development Cluster:				
Fund for the Improvement of Postsecondary Education	SU	84.116	115,206	
National Institute on Disability and Rehabilitation Research	SU	84.133	126,987	
Bilingual Education Professional Development	SU	84.195	49,893	
Fund for the Improvement of Education	SU	84.215	125,347	
Assistive Technology	SU	84.224	94,477	
Comprehensive Centers	SU	84.283	80,022	
Education Research, Development and Dissemination	SU	84.305	1,852,750	
Research in Special Education	SU	84.324	1,029,083	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	SU	84.326	89,461	
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants	SU	84.395	9,215	
Other Federal Awards	SU	84.UNK	658,941	
School Improvement Grants Cluster: School Improvement Grants	SU	84.377	287,875	
Special Education Cluster (IDEA): Special Education Grants to States	SCC/ SU	84.027	6,631	
Teacher Incentive Fund Cluster: Teacher Incentive Fund	SU	84.374	59,531	
Title I, Part A Cluster: Title I Grants to Local Educational Agencies	SCC/ SU	84.010	642,095	
TRIO Cluster: TRIO Upward Bound	SCC	84.047	119,883	
Subtotal - Indirect Programs - Clustered			\$5,347,397	
Indirect Programs - Not Clustered				
Adult Education - Basic Grants to States	SCC	84.002	343,036	
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	4,715	
Fund for the Improvement of Postsecondary Education	SCC/ SU	84.116	148,043	
National Institute on Disability and Rehabilitation Research	SU	84.133	13,437	
Magnet Schools Assistance	SU	84.165	250,145	
Safe and Drug-Free Schools and Communities National Programs	SU	84.184	9,719	
Fund for the Improvement of Education	SCC/ SU	84.215	109,469	
Charter Schools	SCC	84.282	2,666	
Comprehensive Centers	SU	84.283	26,614	
Ready-To-Learn Television	SCC/ SU	84.295	97,364	
Research in Special Education	SU	84.324	263,771	
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	SU	84.325	56,219	
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	SU	84.326	248,998	
Gaining Early Awareness and Readiness for Undergraduate Programs	SU	84.334	127,484	
Transition to Teaching	SCC	84.350	1,212	
High School Graduation Initiative	SCC	84.360	72,424	
Voluntary Public School Choice	SU	84.361	144,943	
English Language Acquisition State Grants	SU	84.365	9,119	
Improving Teacher Quality State Grants	SCC/ SU	84.367	545,450	
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants	SCC	84.395	42,330	
ARRA - State Fiscal Stabilization Fund (SFSF) - Investing in Innovation (i3) Fund	SU	84.396	921,958	
Transition Programs for Students with Intellectual Disabilities into Higher Education	SU	84.407	12,729	
Other Federal Awards	SU	84.UNK	59,973	
ARRA - Other Federal Awards	SU	84.UNK	503,939	
Subtotal - Indirect Programs - Not Clustered			\$4,015,757	
Subtotal - U. S. Department of Education			\$6,244,015,383	\$1,867,171,173
Scholarship Foundation				
Direct Programs - Clustered				
Research & Development Cluster:	SU	85.801	6,414	
Subtotal - Direct Programs - Clustered			\$6,414	
Direct Programs - Not Clustered				
Other Federal Awards	SU	85.UNK	5,154	
Subtotal - Direct Programs - Not Clustered			\$5,154	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Subtotal - Scholarship Foundation			\$11,568	
National Archives and Records Administration				
Direct Programs - Not Clustered				
National Historical Publications and Records Grants	FDOS/ SU	89.003	22,371	
Subtotal - Direct Programs - Not Clustered			\$22,371	
Subtotal - National Archives and Records Administration			\$22,371	
Election Assistance Commission				
Direct Programs - Not Clustered				
Help America Vote Act Requirements Payments	FDLE/ FDOS	90.401	7,343,744	2,781,389
Subtotal - Direct Programs - Not Clustered			\$7,343,744	\$2,781,389
Subtotal - Election Assistance Commission			\$7,343,744	\$2,781,389
U. S. Institute of Peace				
Direct Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	91.UNK	250,872	
Subtotal - Direct Programs - Clustered			\$250,872	
Subtotal - U. S. Institute of Peace			\$250,872	
National Council on Disability				
Direct Programs - Not Clustered				
Other Federal Awards	SU	92.UNK	26,278	
Subtotal - Direct Programs - Not Clustered			\$26,278	
Subtotal - National Council on Disability			\$26,278	
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	32,100,527	31,368,151
Special Programs for the Aging Title III, Part C Nutrition Services	FDOEA	93.045	42,073,933	39,883,974
Nutrition Services Incentive Program	FDOEA	93.053	6,356,545	5,997,098
CCDF Cluster:				
Child Care and Development Block Grant	FDCF/ FDOE/ FDOH/ SCC/ SU	93.575	246,507,372	201,809,748
ARRA - Child Care and Development Block Grant	SU	93.575	715,004	
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	FDOE	93.596	132,187,549	132,187,549
Health Centers Cluster:				
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)	FDOH	93.224	8,033,414	
ARRA - Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)	FDOH	93.224	2,587,005	
Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program	FDOH/ SCC	93.527	57,747	
Medicaid Cluster:				
State Medicaid Fraud Control Units	FDLA	93.775	10,528,128	
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	FAHCA/ FDOH	93.777	2,498,979	
ARRA - Medical Assistance Program	FAHCA	93.778	148,233,034	
Medical Assistance Program	FAHCA/ FAPD/ FDCF/ FDOEA/ FDOH/ FDOT/ SU	93.778	11,301,712,476	88,867,355
Research & Development Cluster:				
Training in General, Pediatric, and Public Health Dentistry	SU	93.059	384,504	
Innovations in Applied Public Health Research	SU	93.061	92,227	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Environmental Public Health and Emergency Response	SU	93.070	180,315	143,273
Healthy Marriage Promotion and Responsible Fatherhood Grants	SU	93.086	2,413,124	
Food and Drug Administration Research	SU	93.103	80,057	46,791
Environmental Health	SU	93.113	2,411,699	512,049
Oral Diseases and Disorders Research	SU	93.121	7,032,313	401,761
Nurse Anesthetist Traineeships	SU	93.124	41,638	
Injury Prevention and Control Research and State and Community Based Programs	SU	93.136	61,113	
Projects for Assistance in Transition from Homelessness (PATH)	SU	93.150	122,300	
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	SU	93.153	81,616	
Research Related to Deafness and Communication Disorders	SU	93.173	4,369,160	114,821
Nursing Workforce Diversity	SU	93.178	124,041	
Childhood Lead Poisoning Prevention Projects State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	SU	93.197	1,701	
Human Health Studies Applied Research and Development	SU	93.206	15,643	
Research and Training in Complementary and Alternative Medicine	SU	93.213	1,535,176	
Research on Healthcare Costs, Quality and Outcomes	SU	93.226	560,814	152,417
Grants to States to Support Oral Health Workforce Activities	SU	93.236	47,484	
Policy Research and Evaluation Grants	SU	93.239	59,061	
Mental Health Research Grants	SU	93.242	8,120,006	287,511
Advanced Nursing Education Grant Program	SU	93.247	576,241	
Occupational Safety and Health Program	SU	93.262	10,342	
Alcohol Research Programs	SU	93.273	5,514,659	402,832
Drug Abuse and Addiction Research Programs	SU	93.279	9,834,329	1,071,982
Mental Health Research Career/Scientist Development Awards	SU	93.281	312,169	
Mental Health National Research Service Awards for Research Training	SU	93.282	131,284	
Centers for Disease Control and Prevention Investigations and Technical Assistance	SU	93.283	20,907	
Discovery and Applied Research for Technological Innovations to Improve Human Health	SU	93.286	2,417,616	707,938
Minority Health and Health Disparities Research	SU	93.307	5,015,936	743,452
Trans-NIH Research Support	SU	93.310	746,389	
National Center for Advancing Translational Sciences	SU	93.350	4,727,874	1,892,506
Nursing Research	SU	93.361	2,706,048	198,394
National Center for Research Resources	SU	93.389	3,238,752	
Cancer Cause and Prevention Research	SU	93.393	2,990,074	152,912
Cancer Detection and Diagnosis Research	SU	93.394	527,068	
Cancer Treatment Research	SU	93.395	5,087,400	374,674
Cancer Biology Research	SU	93.396	1,806,372	
Cancer Research Manpower	SU	93.398	959,987	
PPHF 2012 National Public Health Improvement Initiative	SU	93.507	56,025	26,462
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	43,134	
Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program	SU	93.527	23,381	
Temporary Assistance for Needy Families	SU	93.558	148,985	
Child Support Enforcement Demonstrations and Special Projects	SU	93.601	58,076	29,045
Foster Care Title IV-E	SU	93.658	133,143	
ARRA - Trans-NIH Recovery Act Research Support	SU	93.701	4,873,107	2,545,890
ARRA - Head Start	SU	93.708	145,224	
ARRA - Child Care and Development Block Grant	SU	93.713	103,107	
ARRA - Comparative Effectiveness Research - AHRQ	SU	93.715	494,292	20,000
ARRA - Health Information Technology Regional Extension Centers Program	SU	93.718	4,385,500	1,595,140
ARRA - State Grants to Promote Health Information Technology	SU	93.719	170,627	
Prevention Public Health Fund 2012: Viral Hepatitis Prevention	SU	93.736	97,113	
Childrens Health Insurance Program	SU	93.767	1,204,710	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Medical Assistance Program	SU	93.778	71,131	
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	SU	93.779	68,808	47,148
ARRA - Cardiovascular Diseases Research	SU	93.837	20,203	
Cardiovascular Diseases Research	SU	93.837	10,803,314	902,442
Lung Diseases Research	SU	93.838	2,963,435	84,698
Blood Diseases and Resources Research	SU	93.839	3,223,664	197,698
Arthritis, Musculoskeletal and Skin Diseases Research	SU	93.846	6,742,536	1,405,289
Diabetes, Digestive, and Kidney Diseases Extramural Research	SU	93.847	30,768,410	13,033,149
Digestive Diseases and Nutrition Research	SU	93.848	136,842	
Kidney Diseases, Urology and Hematology Research	SU	93.849	1,232,047	78,405
Extramural Research Programs in the Neurosciences and Neurological Disorders	SU	93.853	17,783,027	1,334,577
Allergy, Immunology and Transplantation Research	SU	93.855	18,818,489	2,922,279
Biomedical Research and Research Training	SU	93.859	18,074,109	2,006,571
Child Health and Human Development Extramural Research	SU	93.865	9,424,398	880,320
Aging Research	SU	93.866	16,777,218	8,075,007
Vision Research	SU	93.867	5,558,909	164,468
Medical Library Assistance	SU	93.879	338,547	45,961
Grants for Primary Care Training and Enhancement	SU	93.884	260,952	
Prevention and Public Health Fund (PPHF) Public Health Traineeships	SU	93.964	28,918	
Preventive Health Services Sexually Transmitted Diseases Control Grants	SU	93.977	28	
International Research and Research Training	SU	93.989	660,520	257,093
Other Federal Awards	SU	93.UNK	23,436,128	6,765,927
Student Financial Assistance Cluster:				
Nurse Faculty Loan Program (NFLP)	SU	93.264	1,375,805	
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	SU	93.342	4,639,579	
Nursing Student Loans	SCC/ SU	93.364	59,465	
ARRA - Nurse Faculty Loan Program	SU	93.408	62,044	
Scholarships for Health Professions Students from Disadvantaged Backgrounds	SCC/ SU	93.925	3,648,435	
TANF Cluster:				
Temporary Assistance for Needy Families	FDCF/ FDEO/ FDFS/ FDOE/ FDOH/ SU	93.558	423,286,001	266,558,564
Subtotal - Direct Programs - Clustered			<u>\$12,620,148,538</u>	<u>\$816,293,321</u>
Direct Programs - Not Clustered				
Medical Reserve Corps Small Grant Program	FDOH	93.008	1,652	
Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	FDOEA	93.041	300,302	160,190
Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	FDOEA	93.042	1,344,297	
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	FDOEA	93.043	1,328,676	1,204,187
Special Programs for the Aging Title IV and Title II Discretionary Projects	FDOEA	93.048	308,581	257,723
Alzheimers Disease Demonstration Grants to States	FDOEA	93.051	308,444	240,385
National Family Caregiver Support, Title III, Part E	FDOEA	93.052	12,265,575	9,975,621
Training in General, Pediatric, and Public Health Dentistry	SU	93.059	553	
Public Health Emergency Preparedness	FDACS/ FDOH/ SU	93.069	7,810,995	
Environmental Public Health and Emergency Response	FDOH	93.070	551,282	
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	FDOH	93.074	41,912,840	925,531
Emergency System for Advance Registration of Volunteer Health Professionals	FDOH	93.089	24,778	
Affordable Care Act (ACA) Health Profession Opportunity Grants	SCC	93.093	1,992,084	
Food and Drug Administration Research	FDACS/ SU	93.103	1,344,182	
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	FDCF	93.104	2,424,708	2,217,005
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	SU	93.107	556,671	447,466
Maternal and Child Health Federal Consolidated Programs	FDOH/ SU	93.110	933,031	

STATE OF FLORIDA
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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Environmental Health	SU	93.113	107,410	
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	FDOH/ SU	93.116	7,810,773	
Oral Diseases and Disorders Research	SU	93.121	7,567	
Nurse Anesthetist Traineeships	SU	93.124	65,076	
Emergency Medical Services for Children	FDOH	93.127	115,791	
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	FDOH	93.130	333,539	
Injury Prevention and Control Research and State and Community Based Programs	FDOH/ SU	93.136	2,566,369	839,247
AIDS Education and Training Centers	SU	93.145	3,304,118	1,190,560
Projects for Assistance in Transition from Homelessness (PATH)	FDCF/ SU	93.150	4,064,005	3,602,499
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	FDOH/ SU	93.153	2,659,565	468,631
Research Related to Deafness and Communication Disorders	SU	93.173	68,910	
Disabilities Prevention	FDOH/ SU	93.184	283,714	12,883
Human Health Studies Applied Research and Development	FDOH	93.206	37,765	
Family Planning Services	FDOH	93.217	10,394,127	297,768
Research on Healthcare Costs, Quality and Outcomes	SU	93.226	402,647	97,500
Affordable Care Act (ACA) Abstinence Education Program	FDOH	93.235	2,377,462	1,022,291
Grants to States to Support Oral Health Workforce Activities	FDOH	93.236	961,340	405,968
State Capacity Building	FDOH	93.240	368,936	
State Rural Hospital Flexibility Program	FDOH	93.241	498,202	
Mental Health Research Grants	SU	93.242	545,148	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	FDCF/ FDOH/ SCC/ SU	93.243	5,482,569	3,655,974
Advanced Nursing Education Grant Program	SU	93.247	289,192	
Universal Newborn Hearing Screening	FDOH	93.251	268,095	
Poison Center Support and Enhancement Grant Program	SU	93.253	372,886	346,891
Occupational Safety and Health Program	FDOH/ SU	93.262	1,528,322	4,460
Immunization Cooperative Agreements (1)	FDOH	93.268	217,945,906	
Adult Viral Hepatitis Prevention and Control	FDOH	93.270	283,566	
Alcohol National Research Service Awards for Research Training	SU	93.272	107	
Alcohol Research Programs	SU	93.273	35,144	
Substance Abuse and Mental Health Services-Access to Recovery	FDCF/ SU	93.275	2,389,097	6,148
Drug-Free Communities Support Program Grants	FDOH	93.276	144,972	
Drug Abuse and Addiction Research Programs	SU	93.279	345,926	
Mental Health National Research Service Awards for Research Training	SU	93.282	45,201	
Centers for Disease Control and Prevention Investigations and Technical Assistance	FDOH/ SU	93.283	8,798,288	669,722
Discovery and Applied Research for Technological Innovations to Improve Human Health	SU	93.286	13,500	
State Partnership Grant Program to Improve Minority Health	FDOH	93.296	134,444	
Teenage Pregnancy Prevention Program	FDOH/ SU	93.297	3,594,166	
Small Rural Hospital Improvement Grant Program	FDOH	93.301	121,733	
Minority Health and Health Disparities Research	SU	93.307	20,604	
National Center for Advancing Translational Sciences	SU	93.350	581,794	
Advanced Education Nursing Traineeships	SU	93.358	847,411	
Nurse Education, Practice Quality and Retention Grants	SU	93.359	616,378	25,755
Nursing Research	SU	93.361	35,325	
National Center for Research Resources	SU	93.389	361,731	
Cancer Cause and Prevention Research	SU	93.393	18,823	
Cancer Treatment Research	SU	93.395	89,778	
Cancer Research Manpower	SU	93.398	326,631	
Cancer Control	SU	93.399	17,652	
ARRA - Grants for Training in Primary Care Medicine and Dentistry Training and Enhancement	SU	93.403	400,900	
ARRA - State Primary Care Offices	FDOH	93.414	12,042	
ARRA - Nursing Workforce Diversity	SCC	93.417	45,138	
Ruminant Feed Ban Support Project	FDACS	93.449	236,280	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Affordable Care Act (ACA) Grants for School-Based Health Center Capital Expenditures	FDOH	93.501	14,754	
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	SU	93.505	62,274	
ARRA - ACA Nationwide Program for National and State Background Checks for Direct Patient Access Employees of Long Term Care Facilities and Providers	FDLE	93.506	56,140	
ACA Nationwide Program for National and State Background Checks for Direct Patient Access Employees of Long Term Care Facilities and Providers	FAHCA	93.506	1,445,473	
PPHF 2012 National Public Health Improvement Initiative	FDOH	93.507	1,654,271	
Affordable Care Act (ACA) Primary Care Residency Expansion Program	SU	93.510	298,513	
Affordable Care Act (ACA) Advanced Nursing Education Expansion Initiative	SU	93.513	472,073	
Affordable Care Act (ACA) Expansion of Physician Assistant Training Program	SCC	93.514	203,280	
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	1,161,287	
Centers for Disease Control and Prevention Affordable Care Act (AC) - Communities Putting Prevention to Work	FDOH	93.520	1,710,322	
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	1,245,507	
The Affordable Care Act: Human Immunodeficiency Virus (HIV) Prevention and Public Health Fund Activities	FDOH	93.523	922,666	505,375
Affordable Care Act - National Environmental Public Health Tracking Program-Network Implementation	FDOH/ SU	93.538	855,492	
PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by 2012 Prevention and Public Health Funds	FDOH	93.539	318,830	
Health Promotion and Disease Prevention Research Centers: PPHF 2012 - Affordable Care Act Projects	SU	93.542	673,073	81,918
The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) authorizes Coordinated Chronic Disease prevention and Health Promotion Program	FDOH	93.544	459,637	
Promoting Safe and Stable Families	FDCF	93.556	14,783,680	14,523,833
Child Support Enforcement	COURTS/ FDOR/ JAC	93.563	191,979,983	26,214,489
Child Support Enforcement Research	FDOR	93.564	385,755	
Refugee and Entrant Assistance State Administered Programs	FAHCA/ FDCF/ FDOH/ SCC	93.566	95,586,628	19,090,579
Low-Income Home Energy Assistance	FDEO/ FDOEA	93.568	91,282,889	90,320,196
Community Services Block Grant	FDEO	93.569	19,304,521	18,729,312
Refugee and Entrant Assistance Discretionary Grants	FDCF/ FDOH/ SCC	93.576	16,346,644	13,820,431
U.S. Repatriation	FDCF	93.579	10,148	
Refugee and Entrant Assistance Targeted Assistance Grants	FDCF	93.584	11,107,001	11,069,812
State Court Improvement Program	COURTS	93.586	1,164,949	
Community-Based Child Abuse Prevention Grants	FDCF	93.590	1,410,265	960,598
Grants to States for Access and Visitation Programs	FDCF	93.597	650,001	650,001
Chafee Education and Training Vouchers Program (ETV)	FDCF	93.599	2,396,966	2,396,966
Head Start	SU	93.600	927,399	26,500
Child Support Enforcement Demonstrations and Special Projects	FDOR	93.601	55,781	
Adoption Incentive Payments	FDCF	93.603	2,958,281	2,958,281
Affordable Care Act - Preparedness and Emergency Response Learning Centers	SU	93.606	519,239	
Voting Access for Individuals with Disabilities Grants to States	FDOS	93.617	608,515	608,515
Developmental Disabilities Basic Support and Advocacy Grants	SU	93.630	7,233	
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	SU	93.632	520,488	
Childrens Justice Grants to States	FDCF/ FDJJ/ SU	93.643	748,892	115,875
Stephanie Tubbs Jones Child Welfare Services Program	FDCF	93.645	13,530,345	11,972,331

STATE OF FLORIDA
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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Foster Care Title IV-E	FDCF/ FDJJ/ SU	93.658	166,880,304	149,352,522
Adoption Assistance	FDCF/ SU	93.659	91,991,943	86,140,463
Social Services Block Grant	FAPD/ FDCF/ FDJJ/ FDOE/ FDOH/ SCC	93.667	156,257,882	60,648,194
Child Abuse and Neglect State Grants	FDCF	93.669	876,664	876,664
Family Violence Prevention and Services/Grants for Battered Womens Shelters Grants to States and Indian Tribes	FDCF	93.671	3,815,037	3,730,225
Chafee Foster Care Independence Program	FDCF	93.674	5,948,270	5,889,245
ARRA - Trans-NIH Recovery Act Research Support	SU	93.701	332	
ARRA - National Center for Research Resources, Recovery Act Construction Support	SU	93.702	10,017,151	
ARRA - Head Start	FDOE/ SU	93.708	2,353,425	
ARRA - Comparative Effectiveness Research - AHRQ	FDOH	93.715	161,314	
ARRA - State Grants to Promote Health Information Technology	FAHCA	93.719	3,662,056	
ARRA - Health Information Technology Professionals in Health Care	SCC	93.721	119,804	
ARRA - Prevention and Wellness - Communities Putting Prevention to Work Funding Opportunities Announcement (FOA)	FDOH	93.724	4,707,191	230,443
ARRA - Health Information Technology and Public Health	FDOH	93.729	258,498	
Mental and Behavioral Health Education and Training Grants	SU	93.732	8,474	
State Public Health Approaches for Ensuring Quiltline Capacity - Funded in part by 2012 Prevention and Public Health Funds (PPH- 2012)	FDOH	93.735	1,327,432	
PPHF- 2012 Cooperative Agreements for Prescription Drug Monitoring Program Electronic Health Record (HER) Integration and Interoperability Expansion	FDOH	93.748	47,652	
Childrens Health Insurance Program	FAHCA/ FDCF/ FDOH/ SU	93.767	354,899,174	250,733,532
Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities	FAPD	93.768	225,713	
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	FDOEA	93.779	2,729,360	1,478,467
Cardiovascular Diseases Research	SU	93.837	376,365	21,945
Lung Diseases Research	SU	93.838	56,596	
Blood Diseases and Resources Research	SU	93.839	24	
Arthritis, Musculoskeletal and Skin Diseases Research	SU	93.846	185,224	
Diabetes, Digestive, and Kidney Diseases Extramural Research	SU	93.847	170,856	
Digestive Diseases and Nutrition Research	SU	93.848	12,739	
Kidney Diseases, Urology and Hematology Research	SU	93.849	89,909	
Extramural Research Programs in the Neurosciences and Neurological Disorders	SU	93.853	470,207	
Allergy, Immunology and Transplantation Research	SU	93.855	232,212	
Biomedical Research and Research Training	SU	93.859	129,174	
Child Health and Human Development Extramural Research	SU	93.865	244,182	
Aging Research	SU	93.866	294,500	
Vision Research	SU	93.867	114,885	
Grants for Primary Care Training and Enhancement	SU	93.884	794,000	
Specially Selected Health Projects	SCC/ SU	93.888	259,341	21,500
National Bioterrorism Hospital Preparedness Program	FDOH/ SU	93.889	2,063,548	
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	SCC	93.912	120,057	
Grants to States for Operation of Offices of Rural Health	FDOH	93.913	151,717	32,000
HIV Emergency Relief Project Grants	SU	93.914	600,869	
HIV Care Formula Grants	FDOC/ FDOH/ SU	93.917	126,858,285	27,730,818
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	FDOH/ SU	93.918	4,142,373	
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	FDOH	93.919	4,664,726	
Healthy Start Initiative	FDOH	93.926	1,110,138	
Special Projects of National Significance	FDOH/ SU	93.928	874,147	191,415
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	FDOE/ FDOH/ SU	93.938	249,537	
HIV Prevention Activities Health Department Based	FDOH/ SU	93.940	29,388,767	10,172,856

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	FDOH	93.944	4,879,625	276,550
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	FDOH	93.946	119,563	
Block Grants for Community Mental Health Services	FDCF	93.958	26,903,108	23,950,662
Block Grants for Prevention and Treatment of Substance Abuse	FDCF	93.959	99,017,670	86,751,655
Prevention and Public Health Fund (PPHF) Public Health Traineeships	SU	93.964	49,540	
Preventive Health Services Sexually Transmitted Diseases Control Grants	FDOH	93.977	4,674,973	
International Research and Research Training	SU	93.989	252,413	
Preventive Health and Health Services Block Grant	FDOH	93.991	1,207,039	329,650
Maternal and Child Health Services Block Grant to the States	FDOH/ SU	93.994	19,366,867	7,421,071
ARRA - Other Federal Awards	SU	93.UNK	75,545	
Other Federal Awards	SU	93.UNK	3,151,707	71,142
Subtotal - Direct Programs - Not Clustered			\$1,973,264,015	\$958,170,436
Indirect Programs - Clustered				
Medicaid Cluster:				
Medical Assistance Program	FDOH	93.778	3,208,272	
Research & Development Cluster:				
Innovations in Applied Public Health Research	SU	93.061	9	
Food and Drug Administration Research	SU	93.103	55,310	
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	SU	93.107	12,500	
Maternal and Child Health Federal Consolidated Programs	SU	93.110	118,703	
Environmental Health	SU	93.113	119,313	
Oral Diseases and Disorders Research	SU	93.121	2,159,813	
NIEHS Superfund Hazardous Substances Basic Research and Education	SU	93.143	127,965	
Research Related to Deafness and Communication Disorders	SU	93.173	277,698	
Disabilities Prevention	SU	93.184	7,392	
Research and Training in Complementary and Alternative Medicine	SU	93.213	63,001	
Research on Healthcare Costs, Quality and Outcomes	SU	93.226	23,023	
National Center on Sleep Disorders Research	SU	93.233	1,127	
Mental Health Research Grants	SU	93.242	1,705,796	65,533
Substance Abuse and Mental Health Services Projects of Regional and National Significance	SU	93.243	103,480	
Public Health Training Centers Program	SU	93.249	312,982	2,400
State Health Access Program	SU	93.256	6,518,447	
Occupational Safety and Health Program	SU	93.262	41	
Alcohol Research Programs	SU	93.273	1,024,499	
Drug Abuse and Addiction Research Programs	SU	93.279	827,098	10,432
Centers for Disease Control and Prevention Investigations and Technical Assistance	SU	93.283	11,634	
Discovery and Applied Research for Technological Innovations to Improve Human Health	SU	93.286	246,827	
Minority Health and Health Disparities Research	SU	93.307	294,866	
Trans-NIH Research Support	SU	93.310	602,109	
National Center for Advancing Translational Sciences	SU	93.350	22,059	
Nursing Research	SU	93.361	29,893	
National Center for Research Resources	SU	93.389	147,272	
Cancer Cause and Prevention Research	SU	93.393	159,404	
Cancer Detection and Diagnosis Research	SU	93.394	153,639	
Cancer Treatment Research	SU	93.395	2,249,675	
Cancer Biology Research	SU	93.396	128,345	
Cancer Centers Support Grants	SU	93.397	118,129	
Cancer Control	SU	93.399	65,534	4,640
Affordable Care Act (ACA) Grants for School-Based Health Center Capital Expenditures	SU	93.501	8,522	
Head Start	SU	93.600	159,028	
Health Care Innovation Awards (HCIA)	SU	93.610	292,460	
ARRA - Trans-NIH Recovery Act Research Support	SU	93.701	318,493	
Trans-NIH Recovery Act Research Support	SU	93.701	3,877	

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FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
ARRA - Comparative Effectiveness Research - AHRQ	SU	93.715	3,358	
Comparative Effectiveness Research - AHRQ	SU	93.715	122,347	
Elder Abuse Prevention Interventions Program	SU	93.747	9,705	
Cardiovascular Diseases Research	SU	93.837	1,076,207	6,704
Lung Diseases Research	SU	93.838	627,302	
Blood Diseases and Resources Research	SU	93.839	397,023	21,519
Arthritis, Musculoskeletal and Skin Diseases Research	SU	93.846	777,875	
Diabetes, Digestive, and Kidney Diseases Extramural Research	SU	93.847	849,953	
Extramural Research Programs in the Neurosciences and Neurological Disorders	SU	93.853	1,852,980	
Allergy, Immunology and Transplantation Research	SU	93.855	3,375,091	
Microbiology and Infectious Diseases Research	SU	93.856	528,816	
Biomedical Research and Research Training	SU	93.859	1,363,844	
Child Health and Human Development Extramural Research	SU	93.865	1,836,026	30,472
Aging Research	SU	93.866	2,406,700	
Vision Research	SU	93.867	1,605,799	17,543
Medical Library Assistance	SU	93.879	122,723	
HIV Emergency Relief Project Grants	SU	93.914	72,636	
Block Grants for Prevention and Treatment of Substance Abuse	SU	93.959	102,741	
PPHF-2012 Geriatric Education Centers	SU	93.969	4,000	
International Research and Research Training	SU	93.989	26,532	
ARRA - Other Federal Awards	SU	93.UNK	1,253	
Other Federal Awards	SU	93.UNK	4,705,204	333,388
TANF Cluster:				
Temporary Assistance for Needy Families	FDOH/ SCC/ SU	93.558	1,791,012	
Subtotal - Indirect Programs - Clustered			\$45,337,362	\$492,631
Indirect Programs - Not Clustered				
Special Programs for the Aging Title IV and Title II Discretionary Projects	SU	93.048	14,945	
National Family Caregiver Support, Title III, Part E	SU	93.052	66,627	
Food and Drug Administration Research	SU	93.103	47,508	
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	FDOH/ SU	93.104	58,478	
Maternal and Child Health Federal Consolidated Programs	SU	93.110	19,963	
AIDS Education and Training Centers	SU	93.145	8,054	
Projects for Assistance in Transition from Homelessness (PATH)	SU	93.150	2,659	
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	SU	93.153	32,742	
Research Related to Deafness and Communication Disorders	SU	93.173	30,833	
Disabilities Prevention	SCC/ SU	93.184	23,127	
Graduate Psychology Education Program and Patient Navigator and Chronic Disease Prevention Program	SU	93.191	11,479	
Family Planning Services	SU	93.217	2,317	
Clinical Research Loan Repayment Program for Individuals from Disadvantaged Backgrounds	SU	93.220	58	
Research on Healthcare Costs, Quality and Outcomes	SU	93.226	142,615	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	FDOH/ SU	93.243	910,417	
Drug Abuse and Addiction Research Programs	SU	93.279	56,549	
Mental Health National Research Service Awards for Research Training	SU	93.282	5	
Centers for Disease Control and Prevention Investigations and Technical Assistance	FDOH	93.283	152,787	
Supporting Permanent Placements of Foster Care Children Through Electronic Records Exchange	FDOH	93.293	11,338	
Teenage Pregnancy Prevention Program	FDOH/ SU	93.297	472,411	
Nursing Research	FDOH	93.361	48,132	
Cancer Cause and Prevention Research	SU	93.393	9,857	
Cancer Treatment Research	SU	93.395	22,130	
Cancer Centers Support Grants	SU	93.397	5,027	
Cancer Research Manpower	SU	93.398	1,433	

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	FDOH	93.505	99,927	
Promoting Safe and Stable Families	SU	93.556	13,408	
Education and Prevention Grants to Reduce Sexual Abuse of Runaway, Homeless and Street Youth	SU	93.557	7,404	
Child Care for Families At-Risk of Welfare Dependency	SCC	93.574	224,010	
Community-Based Child Abuse Prevention Grants	FDOH	93.590	21,978	
Head Start	FDOH/ SU	93.600	379,580	
Health Care Innovation Awards (HCIA)	SU	93.610	157,905	
Developmental Disabilities Basic Support and Advocacy Grants	SU	93.630	241,672	9,600
Adoption Opportunities	SU	93.652	187,000	
Foster Care Title IV-E	SU	93.658	1,338,882	
ARRA - Health Information Technology Professionals in Health Care	SCC	93.721	637,132	
PPHF2012: Chronic disease Innovation Grants - financed solely by 2012 Public Prevention Health Funds	SU	93.739	42,613	
Childrens Health Insurance Program	SU	93.767	123,194	
Cardiovascular Diseases Research	SU	93.837	17,676	
Diabetes, Digestive, and Kidney Diseases Extramural Research	SU	93.847	17,265	
Extramural Research Programs in the Neurosciences and Neurological Disorders	SU	93.853	21,414	
Allergy, Immunology and Transplantation Research	FDOH	93.855	54,715	
Biomedical Research and Research Training	SCC	93.859	57,841	
Child Health and Human Development Extramural Research	SU	93.865	333,711	
Vision Research	SU	93.867	3,276	
Medical Library Assistance	SCC	93.879	4,380	
HIV Emergency Relief Project Grants	FDOH/ SU	93.914	5,564,711	
HIV Care Formula Grants	FDOH	93.917	2,095,376	
Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnership Grants	FDOH	93.924	2,927,827	
Healthy Start Initiative	FDOH/ SU	93.926	867,350	
HIV Demonstration, Research, Public and Professional Education Projects	SU	93.941	1,406	
Block Grants for Prevention and Treatment of Substance Abuse	SU	93.959	161,287	
PPHF-2012 Geriatric Education Centers	SU	93.969	11,139	
National Health Promotion	FDOH	93.990	33,972	
Maternal and Child Health Services Block Grant to the States	FDOH/ SU	93.994	3,966,937	
Other Federal Awards	SU	93.UNK	434,369	
Subtotal - Indirect Programs - Not Clustered			<u>\$22,200,848</u>	<u>\$9,600</u>
Subtotal - U. S. Department of Health and Human Services			<u>\$14,660,950,763</u>	<u>\$1,774,965,988</u>
U. S. Corporation for National and Community Service				
Direct Programs - Clustered				
Foster Grandparent/Senior Companion Cluster:				
Senior Companion Program	FDOEA	94.016	285,776	153,663
Research & Development Cluster:				
Nonprofit Capacity Building	SU	94.022	14,249	
Subtotal - Direct Programs - Clustered			<u>\$300,025</u>	<u>\$153,663</u>
Direct Programs - Not Clustered				
Retired and Senior Volunteer Program	SCC	94.002	130,479	
Learn and Serve America School and Community Based Programs	FDOE	94.004	5,576	5,576
Learn and Serve America Higher Education	SCC/ SU	94.005	257,073	1,256
AmeriCorps	SU	94.006	19,420	
Program Development and Innovation Grants	SCC	94.007	1,354	
Volunteers in Service to America	SU	94.013	126,061	
Other Federal Awards	SU	94.UNK	70,036	
Subtotal - Direct Programs - Not Clustered			<u>\$609,999</u>	<u>\$6,832</u>
Indirect Programs - Not Clustered				
AmeriCorps	FDEP/ FDOEA/ FDOH/ SCC/ SU	94.006	1,007,785	89,389

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Subtotal - Indirect Programs - Not Clustered			\$1,007,785	\$89,389
Subtotal - U. S. Corporation for National and Community Service			\$1,917,809	\$249,884
Executive Office of the President				
Direct Programs - Not Clustered				
Other Federal Awards	FDLE	95.UNK	69,400	
Subtotal - Direct Programs - Not Clustered			\$69,400	
Indirect Programs - Not Clustered				
Other Federal Awards	FDLE	95.UNK	53,352	
Subtotal - Indirect Programs - Not Clustered			\$53,352	
Subtotal - Executive Office of the President			\$122,752	
U. S. Social Security Administration				
Direct Programs - Clustered				
Disability Insurance/SSI Cluster:				
Social Security Disability Insurance	FDFS/ FDOH	96.001	121,103,580	
Subtotal - Direct Programs - Clustered			\$121,103,580	
Subtotal - U. S. Social Security Administration			\$121,103,580	
U. S. Department of Homeland Security				
Direct Programs - Clustered				
Research & Development Cluster:				
Hazard Mitigation Grant	SU	97.039	112,429	
Assistance to Firefighters Grant	SU	97.044	5,964	
Scientific Leadership Awards	SU	97.062	69,228	
Homeland Security Grant Program	SU	97.067	52,619	
Subtotal - Direct Programs - Clustered			\$240,240	
Direct Programs - Not Clustered				
Non-Profit Security Program	FEOG	97.008	726,552	726,552
Citizenship Education and Training	SCC	97.010	94,681	
Boating Safety Financial Assistance	FFWCC	97.012	8,856,645	
Community Assistance Program State Support Services Element (CAP-SSSE)	FEOG	97.023	349,287	
Flood Mitigation Assistance	FEOG	97.029	2,951,476	2,806,769
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	FDACS/ FDEP/ FDHSMV/ FDJJ/ FDOT/ FDVA/ FEOG	97.036	57,272,347	48,762,922
Hazard Mitigation Grant	FEOG/ SCC/ SU	97.039	59,127,408	53,154,090
National Dam Safety Program	FDEP	97.041	67,647	
Emergency Management Performance Grants	FEOG/ SU	97.042	13,398,549	5,745,282
State Fire Training Systems Grants	FDFS	97.043	16,200	
Assistance to Firefighters Grant	FDACS	97.044	37,600	
Fire Management Assistance Grant	FEOG	97.046	1,305	1,305
Pre-Disaster Mitigation	FEOG/ SU	97.047	4,851,023	4,320,766
Emergency Operations Center	FEOG	97.052	2,019,580	2,019,580
Interoperable Emergency Communications	FEOG	97.055	1,826,437	
Scientific Leadership Awards	SU	97.062	31,195	
Homeland Security Grant Program	FDACS/ FDEP/ FDFS/ FDHSMV/ FDLE/ FDMS/ FDOE/ FDOH/ FEOG/ FFWCC/ SCC/ SU	97.067	89,874,220	75,245,983
Rail and Transit Security Grant Program	FEOG	97.075	1,814,343	1,814,343
Buffer Zone Protection Program (BZPP)	FDLE/ FEOG	97.078	2,371,813	2,355,463
Drivers License Security Grant Program	FDHSMV	97.089	1,165,992	
Repetitive Flood Claims	FEOG	97.092	821,563	707,911
Severe Repetitive Loss Program	FEOG	97.110	2,706,122	2,545,563
Other Federal Awards	FDLE/ SU	97.UNK	55,635	
Subtotal - Direct Programs - Not Clustered			\$250,437,620	\$200,206,529

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Indirect Programs - Clustered				
Research & Development Cluster:				
Flood Mitigation Assistance	SU	97.029	14,092	
Hazard Mitigation Grant	SU	97.039	35,056	
Centers for Homeland Security	SU	97.061	243,201	35,941
Homeland Security Grant Program	SU	97.067	2,348	
Other Federal Awards	SU	97.UNK	398,892	125,000
Subtotal - Indirect Programs - Clustered			\$693,589	\$160,941
Indirect Programs - Not Clustered				
Emergency Management Performance Grants	SU	97.042	73,642	
Port Security Grant Program	FFWCC	97.056	132,059	
Homeland Security Grant Program	SCC	97.067	6,049	
Competitive Training Grant	SCC	97.068	67,915	
Rail and Transit Security Grant Program	SCC	97.075	3,547	
Homeland Security-related Science, Technology, Engineering and Mathematics (HS STEM) Career Development Program	SU	97.104	20,523	
Subtotal - Indirect Programs - Not Clustered			\$303,735	
Subtotal - U. S. Department of Homeland Security			\$251,675,184	\$200,367,470
U. S. Agency for International Development				
Direct Programs - Clustered				
Research & Development Cluster:				
USAID Foreign Assistance for Programs Overseas	SU	98.001	2,849,196	1,258,851
Other Federal Awards	SU	98.UNK	80,128	
Subtotal - Direct Programs - Clustered			\$2,929,324	\$1,258,851
Direct Programs - Not Clustered				
USAID Foreign Assistance for Programs Overseas	SU	98.001	14,178,010	9,333,180
Other Federal Awards	SU	98.UNK	13,446	
Subtotal - Direct Programs - Not Clustered			\$14,191,456	\$9,333,180
Indirect Programs - Clustered				
Research & Development Cluster:				
USAID Foreign Assistance for Programs Overseas	SU	98.001	512,385	
USAID Development Partnerships for University Cooperation and Development	SU	98.012	276,571	98,483
Other Federal Awards	SU	98.UNK	827,059	
Subtotal - Indirect Programs - Clustered			\$1,616,015	\$98,483
Indirect Programs - Not Clustered				
USAID Foreign Assistance for Programs Overseas	SCC/ SU	98.001	369,805	
John Ogonowski Farmer-to-Farmer Program	SU	98.009	324,822	
USAID Development Partnerships for University Cooperation and Development	SU	98.012	238,016	25,020
Other Federal Awards	SU	98.UNK	416,754	89,554
Subtotal - Indirect Programs - Not Clustered			\$1,349,397	\$114,574
Subtotal - U. S. Agency for International Development			\$20,086,192	\$10,805,088
Other Federal Grants				
Direct Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	99.UNK	10,368	
Subtotal - Direct Programs - Clustered			\$10,368	
Direct Programs - Not Clustered				
Other Federal Awards	SU	99.UNK	25,362	
Subtotal - Direct Programs - Not Clustered			\$25,362	
Indirect Programs - Clustered				
Research & Development Cluster:				
Other Federal Awards	SU	99.UNK	24,371	

STATE OF FLORIDA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / PROGRAM NAME	ADMINISTERING AGENCY	CFDA #	2012-2013 EXPENDITURES	2012-2013 TRANSFERS TO SUBRECIPIENTS
Subtotal - Indirect Programs - Clustered			\$24,371	
Indirect Programs - Not Clustered				
Other Federal Awards	SU	99.UNK	194,377	7,935
Subtotal - Indirect Programs - Not Clustered			\$194,377	\$7,935
Subtotal - Other Federal Grants			\$254,478	\$7,935
Program Totals				
Direct Total Federal Awards Expenditures			\$34,548,826,716	\$5,693,568,459
Indirect Total Federal Awards Expenditures			\$142,370,138	\$2,180,106
Total Expenditures of Federal Awards			\$34,691,196,854	\$5,695,748,565

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 "2012-2013 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 Executive Office of the Governor, the Public Service Commission, Florida State University, 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 “2012-2013 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 “2012-2013 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 2012-2013 Fiscal Year are included within the accompanying schedule. Expenditures reported on the accompanying schedule for ARRA awards totaled \$589,005,217.

- **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), 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), Energy Efficiency and Conservation Block Grant Program (CFDA No. 81.128), Donation of Federal Surplus Personal Property (CFDA No. 39.003), 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 \$204,823,195 during the 2012-2013 Fiscal Year. The State distributed noncash benefits in the amount of \$8,016 through the School Breakfast Program, \$67,653,264 through the National School Lunch Program, \$266,864,754 through the Special Supplemental Nutrition Program for Women, Infants, and Children, \$4,051,100 through the Donation of Federal Surplus Personal Property, and \$1,188,768 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 \$2,285,737,686, 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 \$79,076,680, \$1,514,000, \$1,375,805, \$4,639,579, \$59,465, and \$62,044, respectively.

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

The Federal State Infrastructure Bank (SIB) for the Highway Planning and Construction Program (CFDA No. 20.205) is an investment fund from which loans and other forms of credit assistance are provided for highway construction, transit capital, or other surface transportation projects. The Federal share (80 percent) of SIB disbursements made during the 2012-2013 Fiscal Year totaled \$13,346,503.37. 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, 2013 totaled \$78,372,835.28.

- ***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. A Draw from the RCF Loan was made on June 25, 2013 in the amount of \$100,000,000.00. There were not any eligible funds expended for Fiscal Year 2012-2013.

- ***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 2012-2013 totaled \$192,397,323 (\$88,325,778 disbursed from the State bank and \$104,071,545 disbursed from the Florida Water Pollution Control Financing Corporation bank). Of the loans disbursed during Fiscal Year 2012-2013, \$65,779,220 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, 2013, totaled \$359,529,620.01, of which \$247,271,920.84 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 2012-2013 totaled \$20,924,320. Of the loans disbursed during Fiscal Year 2012-2013, \$12,983,587 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, 2013, totaled \$138,617,102.81. 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 2012-2013 Fiscal Year, payments made to lenders to cover student loans in default totaled \$181,052,174. The value of outstanding loans guaranteed at June 30, 2013, totaled \$2,009,467,951.

NOTE 3 - UNEMPLOYMENT INSURANCE

NOTE 3 - UNEMPLOYMENT INSURANCE

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

Federal Administration	133,239,886
Federal Benefits Ex Military/Federal Employees	20,908,532
Federal Benefits Emergency	1,160,558,383
Federal Benefits TRADE/Disaster	1,295,309
State Benefits funded by State Taxes	1,335,122,040
Total	<u>2,651,124,150</u>

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

NOTE 4 - SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP)

The reported expenditures for benefits under the Supplemental Nutrition Assistance program (SNAP) (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The portion of total expenditures for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations in the cost of the Thrifty Food Plan, and to changes in participating 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 10.95 percent of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2012, and 7.79 percent of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2013.

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, 2013

FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2012-2013 EXPENDITURES
U. S. Department of Agriculture				
Arkansas State University	NIFA2011-68003-30417	SU	10.310	39,683
Auburn University	10-AGR-361482-UF	SU	10.200	566
Auburn University	12-EPP-373011-UF	SU	10.307	91,618
Auburn University	08-USDA-ARMY-UFL/ 10-ACES- 374584-UFG/ 12-USDA-ARMY-UFL/ 13-HHP-3798616-UF	SU	10.500	35,961
Citrus Research and Development Foundation	13-015NU-794	SU	10.UNK	46,312
Colorado State University	G-1420-3	SU	10.303	27,875
Colorado State University	G-1495-1	SU	10.309	81,265
Columbia University	58-3625-0-6/ 59-3625-1-745	SU	10.001	498,262
Cornell University	55705-8825/ 61839-9391	SU	10.303	37,287
Cornell University	2011-51181-30635	SU	10.309	8,489
EngenNano Technology, Inc.	2011-33610-30490	SU	10.212	8,056
Fairchild Tropical Botanic Garden	Award Letter/Graduate Assistanceship to Ms Emily Warschefsky	SU	10.UNK	20,005
Florida Specialty Crop Foundation	101059/ 18020/ 93961/ 93964	SU	10.170	120,168
Florida Specialty Crop Foundation	94262/ 98982	SU	10.UNK	65,102
GeoSpider, Inc.	2011-33610-30458/ 2012-33610-19499	SU	10.212	33,451
Guild Associates, Inc.	Phage mediated detec	SU	10.212	19,444
Gulf Citrus Growers Association	86171	SU	10.170	800
Gulf Coast Workforce Development Board, Inc.	13-GCCC-WFC-FSET	SCC	10.561	34,898
Henry M. Jackson Foundation for the Advancement of Military Medicine	754700	SU	10.UNK	23,840
Iowa State University	416-40-61B	SU	10.303	64,246
Kansas State University	S12255	SU	10.310	32,753
Kansas State University	S13061	SU	10.500	28,684
Louisiana State University	49706	SU	10.500	87
Michigan State University	2011-51181-30666/ RC101095UF-1/ RC102039F	SU	10.309	150,410
Michigan State University	RC100236UF	SU	10.310	59,831
Mississippi State University	06-16977/07-18470/ 107106/ 2008- 38500-19251/ 2008-38500-21142/ 67476/ 99509	SU	10.200	135,120
Mississippi State University	018000-340362-11	SU	10.500	1,375
Mississippi State University Southern Regional Aquaculture Center	2008-38500-19251	SU	10.200	1,405
Mushroom Council	95320	SU	10.UNK	52,891
National Honey Board	107713	SU	10.UNK	11,646
North Carolina State University	2012-0413-04	SU	10.303	31,067
North Carolina State University	2011-1609-02	SU	10.309	120,946
North Carolina State University	2011-1688-03	SU	10.500	5,338
North Carolina State University	2012-1632-04	SU	10.912	67
North Carolina State University	2012-0195-04	SU	10.UNK	14,419
North Dakota State University	FAR0015680-1	SU	10.310	9,627
Partners of America	EDH-A-00-03-00020-00	SU	10.443	16,173
Purdue University	8000025883-AG	SU	10.217	1,040
Purdue University	8000051143	SU	10.777	8,499
Rutgers State University	2012-FL001-ARS	SU	10.001	26,983
Rutgers State University	2011-FL001CWR-OSBORN/ 2012- FL01-ARTHROPODS	SU	10.025	43,970
Rutgers State University	2011-FL001ARS/ 2011-FL-ASBIO- DAVIS/ IR-4 Biopesticide Re	SU	10.200	36,684
Rutgers State University	4825	SU	10.307	250
Rutgers State University	4580 PO# S1608842/ PO: S1400594	SU	10.309	87,364
Suwannee River Water Management District	09/10-065	SU	10.UNK	15,848
Tampa Bay Estuary Program	P.O. 6696	SU	10.UNK	11,588
Texas A&M Research Foundation	99-S120051	SU	10.200	9,061
Texas A&M Research Foundation	S110019tr	SU	10.309	78,290
Texas A&M University	07-S130784	SU	10.025	888
Texas A&M University	451005	SU	10.303	50,132
Texas A&M University	2012-68006-30187	SU	10.310	52,111
The Ohio State University Research Foundation	60035238-UF	SU	10.303	6,730
Timucuan Trails Parks Foundation	1204-001	SU	10.UNK	576

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FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2012-2013 EXPENDITURES
Tuskegee University	36-22091-287	SU	10.216	43,203
Tuskegee University	3077	SU	10.310	3,502
University of California, Davis	SA7505/ SA7660/ SA7661	SU	10.200	194,276
University of California, Davis	09-001514-02	SU	10.303	24,057
University of California, Davis	09-001838-01	SU	10.309	658,939
University of California, Riverside	S-000470/ S-000475	SU	10.310	90,615
University of Cincinnati	007680 PO L12-4500062819	SU	10.961	6,519
University of Georgia	RE682-292/4892246	SU	10.200	3,278
University of Georgia	RD309-105/4786516/ RD309-105/4786656/ RD309-105/4786666/ RD309-109/4784766/ RD309-109/4786266/ RD309-109/4786286/ RD309-109/4895956/ RD309-109/4895966/ RD309-117/4893456/ RD309-117/4940296/ RD309-117/4941126/ RD309-117-4940326/ RD309-122/4940706/ RD309-1	SU	10.215	198,493
University of Georgia	RF330-411/3843868	SU	10.303	22,250
University of Georgia	RC284-551/4944516/ RC293-365/4692028/ RE273-192/4693428/ RE677-455/4944206	SU	10.310	19,085
University of Georgia	RE675-161/4786036/ RE684-168/4943536	SU	10.500	4,203
University of Illinois at Urbana-Champaign	96868	SU	10.500	58,371
University of Kansas	S13136	SU	10.500	1,100
University of Kentucky	3048 106543-10-122	SU	10.500	107,971
University of Maine	UM-S857	SU	10.200	5,662
University of Maryland	Z546101	SU	10.215	60,967
University of Maryland	Z546703	SU	10.309	135,661
University of Minnesota	H001344210	SU	10.315	29,490
University of Nebraska	25-6329-0059-805/ 25-6365-0050-043/ 25-6365-0050-450	SU	10.500	32,183
University of Puerto Rico	PO-2009-01/20237	SU	10.200	9,027
University of Tennessee	8500017511	SU	10.307	2,203
University of Tennessee	8500031742	SU	10.310	598
University of Tennessee	8500022700	SU	10.320	37,651
University of the Virgin Islands	2010-ZIM-01	SU	10.200	5,425
University of the Virgin Islands	SAA-131009SW	SU	10.UNK	4,492
University of Wisconsin-Madison	293K053	SU	10.310	59,176
Virginia State University	P1200638	SU	10.216	261
Washington State University	113378 G002752	SU	10.303	34,888
Washington State University	118978 G003157	SU	10.UNK	11,841
West Virginia University	08-493-FIU, Prime 2008-55401-04487	SU	10.206	2,610
Total - U. S. Department of Agriculture				\$4,227,178
U. S. Department of Commerce				
Alaska Department of Fish and Game	COOP-10-144	SU	11.438	4,674
Auburn University	NA100AR4310180	SU	11.431	17,402
Cetacean Logic Foundation, Inc.	92925	SU	11.417	23,057
Consortium for Ocean Leadership	SA #11-32/ SA #13-20	SU	11.469	16,997
Earth Networks	100758/ 94554	SU	11.UNK	50,247
East Coast Zoological Society D/B/A Brevard Zoo	40725	SU	11.463	5,933
Ecosphere Restoration Institute, Inc.	U380908302010	SU	11.UNK	21,891
Florida Manufacturing Extension Partners	70NANB7H6134	SU	11.611	115,206
Florida Sea Grant College	E/ST-45/ R/L4-B-66-H/ R/LR-Q-33/ UF12047-R/C-E-56/ UF13022A	SU	11.417	164,406
Gulf of Mexico Alliance	#121117-00	SU	11.463	24,657
Gulf of Mexico Alliance	121112-00	SU	11.473	6,600
Gulf States Marine Fisheries Commission	NA10NMF4770481	SU	11.477	23,491
Industrial Economics Inc.	Agreement# 5700-FIU; NOAA # AB133C-11-CQ-0050	SU	11.UNK	210,959
Institute For Marine Mammal Studies	SG2-UF	SU	11.417	75
Island Institute	EDA-1 99-07-13873	SU	11.303	19,271
Louisiana State University	62673 Revised	SU	11.433	9,056
Mississippi State University	191001-363405-03	SU	11.UNK	913,642

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Mote Marine Laboratory	MML 185-472	SU	11.417	2,435
Mote Marine Laboratory	MML 170-502A	SU	11.469	10,778
National Estuarine Research Reserve Association	Agreement No. 3-2011	SU	11.419	27,890
National Fish and Wildlife Foundation	0304.11.028426/ 5001.12.036274	SU	11.463	49,866
National Marine Fisheries Services	NA09NMF4540137	SU	11.454	25,231
National Marine Sanctuary Foundation	S5375908012010	SU	11.429	868
North Pacific Research Board	NPRB Project 1229	SU	11.472	28,563
Nova SouthEastern University	NSUs Acct #331248, Prime NA09NOS4260253/ Prime: NA10NOS4260221 / NSU Acct # 331247	SU	11.426	14,480
Photo Science	P.O. #002002MD	SU	11.435	13,222
Sinmat, Inc.	09-00075339	SU	11.UNK	26,631
Skidaway Institute of Oceanography	93 392/0000020125	SU	11.473	53,949
Southeast Coastal Ocean Observing Regional Association	IOOS.11(033)FIO.JV.O/ IOOS.11(033)UF.PS.MO/ IOOS.11(033)USF.BW.O/ IOOS.11(033)USF.CM.O/ NA11NOS0120033	SU	11.012	458,826
Southeast Coastal Ocean Observing Regional Association	IOOS.11(033)USF.CM.O/ IOOS.11(033)USF.RW.H/ IOOS.11(033)USF.RW.O	SU	11.478	203,713
Southeastern Universities Research Association	2011-007	SU	11.012	1,000
Southwest Florida Regional Planning Council	20266	SU	11.302	5,035
St. Johns River Water Management District	25488	SU	11.463	52
Texas A&M Research Foundation	01200006	SU	11.012	67,734
Texas A&M Research Foundation	S100078	SU	11.427	2,706
Texas A&M Research Foundation	99-S120305	SU	11.473	23,501
Texas A&M University	S120011	SU	11.012	29,132
Texas A&M University	S100079	SU	11.427	18,514
The Nature Conservancy	1090083905-1/ GMT-UFL BIG BEND- 092	SU	11.463	11,671
The Nature Conservancy	NA10NMF4630081	SU	11.UNK	4,824
The University of Tennessee Space Institute	UTSI-003-12	SU	11.460	24,918
University Corporation for Atmospheric Research	Z12-93225/ Z12-98098	SU	11.467	8,438
University of British Columbia	17R48719/NA08NMF4390747	SU	11.439	6,469
University of Georgia	RR100-521/4785126	SU	11.430	11,384
University of Hawaii	Z616716	SU	11.432	18
University of Maryland	CA 12-08 07-5-25684	SU	11.012	27,508
University of Miami	SubAward No.-S12-0028/ SubAward#S130013	SU	11.431	85,218
University of Miami	#S13-0004/AB82864/ AB82922/ P168022/ S110003/ S12-0002 / PO# P167918, Prime NA10OAR4320143/ S12-0007/ S12-0009/P168220/ S12- 004; PO#P168133/ S13-0002 PO # AB82800/ S13-0003; PO#AB82809/ S13-0006/P.O.AB82924/ S13-0008/PO AB83110/ s13-0017/ Sub Award No. S	SU	11.432	949,115
University of Miami	6-6584N, Prime NA09NOS4730071	SU	11.473	5,504
University of Miami	S120010/ S130009/ SUBAWARD # S120012	SU	11.478	107,217
University of Miami	ACCOUNT NO. 66553N PO P161656	SU	11.616	1,045
University of Mississippi	12-03-053	SU	11.303	4,958
University of New Hampshire	12-039/ 12-068	SU	11.419	157,636
University of New Hampshire	12-039/ 12-068	FDEP	11.419	53,311
University of Southern Mississippi	USM-GR04114-R/MG/SLR	SU	11.417	57,027
University of Southern Mississippi	USM-GR04445-002	SU	11.432	119,071
University of Southern Mississippi	USM-GR04125-A10	SU	11.463	35,956
Virginia Aquarium & Marine Science Center	Project #596, Subcontract VAQF 596- SC-04	SU	11.472	20,177
Von Braun Center for Science and Innovation, Inc.	39695	SU	11.UNK	41,441
West Coast Inland Navigation District	WCIND-C131	SU	11.UNK	3,457
Total - U. S. Department of Commerce				\$4,428,053

U. S. Department of Defense

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ABT Associates Inc.	30351	SU	12.UNK	52,789
Academy of Applied Science	12-09/ 12-55/ 13-01/ 13-03/ Checks: 1679 1709	SU	12.431	12,040
ACES QC, LLC	ACES Q.C.	SU	12.UNK	5,843
Advanced Conductor Technologies	N00024-12-P-4053	SU	12.UNK	5,965
Advanced Materials and Energy Systems, Inc.	201201	SU	12.UNK	29,793
Advanced Technology International	2010-329/ 2010-329 Task 1/ 2010-329 Task 3/ 2010-329 Task 6	SU	12.UNK	730,313
AECOM	BTR-P1563	SU	12.UNK	63,407
Agiltro, Inc.	323343/BAAECB11-7.4	SU	12.UNK	70,500
ALAKAI Defense Systems	DTRA-NIDEL-001/ SubGrnt:DTRA-LIF- 001/ TTSES-FAM001	SU	12.351	111,394
Alion Science and Technology	19204KR / SUB1180223/ SUB1111883/ SUB1113617MDT/ SUB1118011	SU	12.UNK	42,186
American Burn Association	W81XWH-09-2-0194	SU	12.420	64,556
Anyar, Inc.	S-12007-01	SU	12.UNK	31,006
Applied Research Associates	S000066.00012.UCF	SU	12.UNK	55,592
Argonne National Laboratory	2F-30541	SU	12.UNK	89,386
Arizona State University	10-237	SU	12.300	67,391
Arizona State University	11-618	SU	12.800	28,726
Arizona State University	20121217	SU	12.UNK	27,557
Auburn University	11-FWS-360804-UFL/ 13-BGCA- ARMY-UFL	SU	12.UNK	257,996
Avita Medical Americas, LLC	6/10/11 AMA/USF	SU	12.420	18,036
Avita Medical Limited	87085	SU	12.UNK	35
BAE Systems	709372 SLIN 3.1/ 787302	SU	12.910	172,030
BakerAECOM, LLC	UCFPTS002	SU	12.UNK	58,294
Banyan Biomarkers Inc.	ATO-07	SU	12.420	112,118
Banyan Biomarkers Inc.	W81XWH-10-C-0251/ W82XWH-06-1- 0517	SU	12.UNK	167,693
BioFire Diagnostics Inc.	ITI 1760001 SUBK	SU	12.UNK	4,093
Brown and Caldwell	PO16546	SU	12.UNK	23,832
Busa Engineering Consulting	10-00077396	SU	12.UNK	14,142
C C Smith LLC	87754	SU	12.UNK	20,872
California Institute of Technology	52-1093220	SU	12.800	39,853
California State University, Fullerton	S-5021-UFG1/ S-5021-UFG2/ S-5227- UFG	SU	12.420	210,401
California State University, Fullerton	08GR8011	SU	12.UNK	4,603
Case Western Reserve University	RES505853	SU	12.910	18,410
CG2, Inc.	S500110/ S500411	SU	12.UNK	64,728
Chenega Federal Systems, LLC	PO 160079.00006	SU	12.UNK	355,839
Chenega Logistics LLC	PO# CL-180052-UCF	SU	12.UNK	15,000
Chi Systems, Inc.	11004001	SU	12.UNK	16,042
Childrens Board of Hillsborough County	Agreement of 10/1/12	SU	12.UNK	34,867
City of Bartow	Research Agt.	SU	12.UNK	7,890
City of Lakeland	P.O. 250261/ PO 244265	SU	12.UNK	6,616
City of Miami	R-11-0001	SU	12.UNK	29,439
City of Tampa	PO POCT13100077/ POST12500015/ Work Order 8/ Work Order 9 & POCT1	SU	12.UNK	31,243
City of Tampa Housing Authority	PO 36317	SU	12.UNK	16,007
City of Winter Haven	P.O. #300-3105/ PO #300-3105	SU	12.UNK	5,370
Composite Technology Development	13030	SU	12.UNK	17,012
Concurrent Technologies Corporation	111000055, W91ZLK-10-D-0005-0766	SU	12.UNK	145,934
Convergent Modeling, Inc.	N6335-08-C-0348	SU	12.UNK	2,068
Covitect Inc.	13-00087309	SU	12.910	3,193
Defense Electronics Corporation	PO#101	SU	12.UNK	14,199
Denver Research Institute	012	SU	12.420	9,924
Denver Research Institute	089009524032106	SU	12.UNK	1,557
Design Interactive, Inc.	EGO6389UCF	SU	12.UNK	23,366
Digital Engineering and Imaging	674-02-HPA1-41	SU	12.300	14,688
Digital Engineering and Imaging	674-01-0198-20/ 674-01-0198-21	SU	12.UNK	57,309
DSCI	PERCEPTS2726	SU	12.300	198,941
Duke University	110NR1067	SU	12.300	32,702

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DWA Aluminum Composites	FCAAP	SU	12.UNK	8,696
Dynamic Animation Systems, Inc.	MATREX0036UCF01	SU	12.UNK	66,485
Earth and Space Research	09-92 2007-140	SU	12.300	22,853
Emory University	S757508	SU	12.UNK	86,315
Energia Technologies	TSA2011FSU/Energia	SU	12.UNK	65,198
EOIR Technologies	P4002060	SU	12.UNK	50,323
Exponent Environmental Group	EXP ENV GROUP S13-11/ S91-0079	SU	12.UNK	67,534
Florida Hospital Association	U60957-08102012	SU	12.UNK	14,868
Frontier Technology, Inc.	UF-11 207915 061/FA9/ UF-12-207990-065/ UF-12-208065-071	SU	12.UNK	67,796
General Dynamics	W911NF-10-2-0016	SU	12.630	414
General Dynamics	100005MC/ 201200683/ 201301027	SU	12.UNK	747,529
General Technical Services	GTS-S-11-396/ GTS-S-13-024	SU	12.UNK	216,604
George Mason University	E2025231	SU	12.910	575,141
Georgia Institute of Technology	RA306-S11	SU	12.300	96,714
Georgia Institute of Technology	RA752-G1	SU	12.431	56,649
Georgia Institute of Technology	RB250G2	SU	12.800	90,597
Georgia Institute of Technology	RA231G1	SU	12.910	99,591
GlaxoSmithKline	PO # 30477547 OS	SU	12.UNK	648,576
Global Technology Connection, Inc.	FA8650-13-M-2329	SU	12.UNK	25,243
Government of Israel Ministry of Defense	4440490215	SU	12.UNK	3,482
H. Lee Moffitt Cancer Center & Research Institute	12-15479-02-01-G1	SU	12.420	2,017
Harris Corporation	A000147936/ A000225328	SU	12.UNK	101,115
Hart Metals, Inc.	PRIME W911NF1020002	SU	12.UNK	23,351
Harvard University	123662	SU	12.UNK	140,876
Henry Ford Health System	W81XWH1110407	SU	12.420	64,460
Henry M. Jackson Foundation for the Advancement of Military Medicine	670569/ 703437/ 744858/ W81XWH-08-C-0737	SU	12.UNK	1,127,609
Hillsborough County	PO POPR12392003	SU	12.UNK	30,200
Hillsborough County Parks & Recreation	PO DPPR13392277	SU	12.UNK	1,881
Hillsborough County Public Works Department	PO DPPW12512027 & Letter Agreement	SU	12.UNK	91,513
Hillsborough River Watershed Alliance	Letter Agreement	SU	12.UNK	1,998
Hispanic Serving Health Professions School	OMH-5-MPCMP101038-US	SU	12.UNK	7,407
Howard University	96269	SU	12.431	103,215
HRL Laboratories, LLC	11014-101839	SU	12.UNK	25,207
ICF Incorporated LLC	100083.0.006/ 100083.0.008.001.02/ 100083.0.008.001.03/ 11RH000106	SU	12.UNK	80,892
Inertial Labs, Inc.	W911QX12C0035	SU	12.UNK	131,017
Institute of International Education	NSEP-U631063-UFL-ALI/ NSEP-U631073-UFL-AFL	SU	12.550	198,748
Integrated Adaptive Applications, Inc.	IAA-2011-01	SU	12.300	40,837
Interdisciplinary Consulting Corporation	09-00071703	SU	12.800	10,829
International Technology Center	ITCUF10-10-01	SU	12.431	31,300
Intralaytix, Inc.	104199/ 86025	SU	12.UNK	142,534
Iowa State University	421-20-31C/ UF Subward Agreement 421-20-31A	SU	12.800	105,329
Israel Ministry of Defense	4440151362/ 4440335493	SU	12.UNK	130,727
Jacobs Engineering Group	PO 35DK4001-P13-0003, Prime W9113M-12-C-0041	SU	12.UNK	5,995
Jardon & Howard Technologies, Inc.	JHT12S0003	SU	12.UNK	22,500
Jet Propulsion Laboratory	1376781/ 1415315/ 1453759	SU	12.UNK	8,693
Kai, LLC	217000524031978	SU	12.300	11,791
Kai, LLC	217000524030348	SU	12.UNK	619
Kansas State University	S11119	SU	12.431	188,373
Katmai Support Services, LLC	KSS10D003706	SU	12.UNK	28,527
Kent Optronics, Inc.	W909MY-11-C-0062	SU	12.UNK	94,250
Kitware	K000193S07	SU	12.UNK	7,839
L-3 Communications Corporation	JN42856 PRIME: FA865	SU	12.UNK	23,779
Lake County Water Authority	PO 20120866/ PO 20130591 & AGT	SU	12.UNK	24,344
Lockheed Martin	8100001649	SU	12.UNK	22,546
MacAulay-Brown Inc.	DSC6032, FA8650-08-C-	SU	12.UNK	34,463
MacroGenics, Inc.	U380909012010	SU	12.UNK	76,276
Magnesium Elektron North Americas, Inc.	W911NF-07-2-0073	SU	12.UNK	2,149

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Mainstream Engineering Corporation	0625080/UF-MEC-2013-/ UF-MEC-SBIR-2012-NO./ UF-MEC-STTR-2011	SU	12.UNK	96,272
MATSYS, Inc.	MATSYSSA1212	SU	12.UNK	1,033
MC-21, Inc.	CA-SC-09001/ CASC10004	SU	12.UNK	22,401
Mindshare USA, Inc.	98195	SU	12.UNK	500
Mote Marine Laboratory	MML-107-546	SU	12.420	16,315
NanoSonic Inc.	A-5101	SU	12.300	30,053
National Trauma Institute	NTI-NCH-10-020G	SU	12.420	22,216
New Mexico State University	Q01474	SU	12.800	114,213
North Carolina A&T State University	280652A	SU	12.UNK	37,187
Northrop Grumman Corporation	7500074768/ 8200158143	SU	12.UNK	122,170
Novartis Pharmaceutical Corporation	ACZ88512201 TrialNet	SU	12.UNK	33,280
Novonics, Inc.	100643502	SU	12.UNK	15,776
Optigrate	FA9451-10-C-0006	SU	12.800	1,615
Optigrate	N68335-12-C-0239/ FA8650-13-C-1523/ HQ0147-12-C-7866/ HR0011-11-C-0102/ W31P4Q-12-C-0215	SU	12.UNK	217,475
Orange County Florida	Contract Y12-167-ZM/ DO 000000143440 &/ PO 000000121695-01/ PO M00000054572/ PO M00000062272	SU	12.UNK	87,207
Pennsylvania State University	S03-36/ S03-36 DTRA0017	SU	12.UNK	937,185
Pico Technologies	W911QY-12-P-0113	SU	12.UNK	11,320
Plasmonics, Inc.	W911QX-11-C-0030/ W911QX13	SU	12.UNK	10,657
Pratt & Whitney, A United Technologies Company	PRATT & WHITNEY F797	SU	12.UNK	2,000
Prism Informatix, LLC	1202-002	SU	12.910	26,771
Raydiance, Inc.	N00164-11-C-BT05	SU	12.300	74,645
Raytheon BBN Technologies	14068/ 9500009293/ 9500011316	SU	12.UNK	75,798
Raytheon Company	4200615663	SU	12.UNK	37,083
RCT Systems	22443/ 22496	SU	12.UNK	36,602
Realize Bradenton, Inc.	Letter Agreement	SU	12.UNK	9,987
Research Foundation of SUNY	Awr 56835 PJ 1093372	SU	12.420	25,501
Research Foundation of the State University of New York	TBD	SU	12.300	16,990
Rice University	R17422	SU	12.431	237,926
RINI Technologies, Inc.	PO 10022012	SU	12.800	40,377
Rutgers State University	PO # S1785918/ PO # S1785924	SU	12.420	178,200
SAIC	P010083607, W913-0-9-C-0200	SU	12.UNK	24,381
Sandia National Laboratories	1118941	SU	12.UNK	45,787
Sanford-Burnham Medical Research Institute	1176601	SU	12.420	9,045
Sarasota County Government	PO #PO113539/ PO PO120534/ PO132146	SU	12.UNK	89,438
Science Applications International Corporation	P010099181/ P010104772, W9113M-11C-0085/ P010107740	SU	12.UNK	134,719
Scientific Systems Company, Inc.	FA0651-09C-0184	SU	12.UNK	106,918
Sciperio	01065-USF	SU	12.UNK	20,239
sdPhotonics, LLC	N68335-12-C-0328/ W31P4Q-13-C-0030	SU	12.UNK	45,947
Seminole County Department of Public Works	Notice to Proceed	SU	12.UNK	67,250
Serco, Inc.	S2LG9SC397	SU	12.UNK	50,156
SET Corporation	P010099035	SU	12.UNK	27,078
Shaw Environmental	802583-000 OP	SU	12.UNK	47,036
Sinmat, Inc.	10-00087329/ 12-00085229	SU	12.UNK	18,968
SkySight Technologies, LLC	4228-7051	SU	12.UNK	14,042
Sonalysts, Inc.	1010444/ 910435	SU	12.UNK	1,082
Southeastern Archaeological Research	1/07/09 - SEARCH	SU	12.300	985
SRA International Inc.	S96000019, Prime FA7014-12-C-1008	SU	12.UNK	17,004
Stanford University	6028293447059A	SU	12.300	45,597
Stevens Institute of Technology	SU AWARD 527767-02	SU	12.300	27,047
Stottler Henke Associates, Inc.	TEAMWATCH1SHAIUCF01	SU	12.UNK	1,915
SUNY University at Buffalo	1087230/60806/54064	SU	12.910	140,708
Suwannee River Water Management District	70719	SU	12.UNK	22,002
Tai Yang Research Corp	225000524028198	SU	12.UNK	122,186
Taylor Engineering, Inc.	C2011-052	SU	12.UNK	788
Technology and Communications Systems	FA8650-12-M-1389	SU	12.800	30,577

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Tel Aviv University	W81XWH-11-2-0008	SU	12.UNK	15,595
Tenera Environmental	W912HZ-13-P-0009	SU	12.UNK	15,000
Texas A&M - Texas Engineering Experiment Station	A9821	SU	12.300	41,850
Texas A&M University	B8581	SU	12.800	35,770
Texas A&M University	B3531	SU	12.UNK	76,553
Texas State University San Marcos	120355 PO#4500064126	SU	12.UNK	24,125
The CS Draper Laboratories, Inc.	SC001-000000598	SU	12.351	12,436
The CS Draper Laboratories, Inc.	PO001-0001020967	SU	12.UNK	2,851
The Emmes Corporation	AREDS2	SU	12.UNK	1,676
The Timken Company	VAATE DO-3	SU	12.800	2,335
Think-A-Move LTD	UC031011	SU	12.114	198
Trident Systems	ESEG-13-01/ NSD-10-01	SU	12.UNK	24,740
UES, Inc.	S-925-003-003	SU	12.800	28,900
UES, Inc.	S925001004/ S95317MR008	SU	12.UNK	79,569
UltraHiNet	UHN-1109	SU	12.UNK	25,415
United Launch Alliance, LLC	1050401	SU	12.UNK	26,000
UNIVERSAL TECHNOLOGY CORPORATION	11-S587-102-01-C1	SU	12.UNK	25,576
University of Alabama	10-056	SU	12.800	94,986
University of Alabama, Birmingham	341952-017	SU	12.420	2,688
University of Alaska, Fairbanks	PO FP23767	SU	12.800	123,407
University of Arizona	Y561920	SU	12.630	91,380
University of Arkansas	SA1107013	SU	12.UNK	58,448
University of California, Los Angeles	1015 G PA092	SU	12.910	105,250
University of Chicago	FP048956A	SU	12.800	105,488
University of Cincinnati	7108	SU	12.420	15,824
University of Maryland	Z874901/ Z891901	SU	12.300	361,950
University of Maryland	PO# T159683-CO.02/ PO# T164257- C0.02/ Z885903	SU	12.431	477,684
University of Miami	M162298/ M168663/ M171403	SU	12.420	214,386
University of Miami	66875C	SU	12.UNK	7,100
University of Michigan	3000781177	SU	12.800	163,984
University of Michigan, Ann Arbor	3002143314/ 3002531103	SU	12.UNK	106,301
University of Missouri	C000329912	SU	12.420	27,463
University of Missouri	C00025734-1	SU	12.UNK	66,180
University of Montana	G224-11-W2509	SU	12.800	49,319
University of New Mexico	798172-873Y/ 986062-873Y	SU	12.351	551,917
University of North Carolina	UNC 3-12110-09	SU	12.300	2,456
University of North Carolina, Charlotte	2010066901UCF	SU	12.800	70,478
University of Pittsburgh	105945	SU	12.420	8,217
University of Texas, Dallas	120057	SU	12.420	27,308
University of Virginia	GG11294-135618	SU	12.300	3,289
University of Wyoming	NGA4355DA	SU	12.630	86,305
US Virgin Island Department of Health	00006607	SU	12.UNK	6,988
Various Sources	Various	SU	12.UNK	7,014
Vcfsoft LLC	N68335-10-C-0567	SU	12.UNK	88,472
Wakunaga Pharmaceutical Co., Ltd.	104296	SU	12.UNK	26,944
West Virginia University	10-558-FIU, W911NF-10-2-0074	SU	12.UNK	126
Westshore Alliance	PO 2012-01	SU	12.UNK	37,112
Total - U. S. Department of Defense				\$16,947,303
U. S. Department of Housing and Urban Development				
Arizona State University	12-863	SU	14.UNK	33,057
Central Florida Regional Planning Council	96278	SU	14.703	94,180
East Central Florida Regional Planning Council	106703	SU	14.703	85,929
Emergency Service & Homeless Coalition of Jax, Inc.	FLO121B4H100800	SU	14.UNK	12,969
Florida Housing Finance Corporation	2011 038 nfmc-rs/ 2012-32NFMC-R6	SU	14.UNK	57,546
Health Planning Council of South West Florida, Inc.	ADCHD	FDOH	14.241	9,782
Neighborhood Housing Services of South Florida	104009	SU	14.UNK	20,000
Total - U. S. Department of Housing and Urban Development				\$313,463
U. S. Department of the Interior				
Biodiversity Research Institute	93779	SU	15.UNK	19
Cape Cod National Seashore	H5000070400	SU	15.UNK	3,974

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Coastal Technology Corporation	Master Agreement	SU	15.UNK	78,915
DiaCarta	POSX100480	SU	15.UNK	885
Everglades Foundation	93680/ Prime Award No: J5296-10-0001	SU	15.UNK	71,176
Innovative Automation Technologies, LLC	10-00078748	SU	15.UNK	67,220
National Fish and Wildlife Foundation	2010-0062-006/25340	SU	15.608	618
Nature Conservancy	FCO-043012	SU	15.UNK	20,105
Raytheon BBN Technologies	13981/ 9500010738	SU	15.UNK	283,101
Sarnoff Corporation	206000028/ 206-000028	SU	15.UNK	376,253
TDI-Brooks International, Inc.	091004524027378	SU	15.UNK	33,925
University of Washington	Scholarship to Kristie Wendelberger	SU	15.UNK	3,596
Total - U. S. Department of the Interior				\$939,787
U. S. Department of Justice				
Alachua County Sheriffs Office	2013-JAGC-ALAC-5-D7-240	SCC	16.738	1,474
Arizona State University	12-768	SU	16.560	5,952
City and County of Honolulu	142001524032648	SU	16.UNK	16,277
City of Jacksonville	2008-WE-AX-0031	JAC	16.590	20,000
City of Jacksonville	2009-DJ BX 1256/ 2011-DJBX3288/ 2011-DJ-BX-3288	SU	16.738	170,400
City of Jacksonville	2009-DJ BX 1256/ 2011-DJBX3288/ 2011-DJ-BX-3288	JAC	16.738	103,000
City of Port St. Lucie	CONTRACT 11-331	SU	16.738	15,573
City of Tallahassee	998312	SU	16.UNK	24,310
City of Tampa	2012-NC-BX-3070/ 761CT/ MOU	FDBPR	16.580	150,421
City of Tampa	2012-NC-BX-3070/ 761CT/ MOU	FDHSMV	16.580	971,428
City of Tampa	2012-NC-BX-3070/ 761CT/ MOU	FDLE	16.580	561,696
Escambia County Board of Commissioners	2012-JAGC-ESCA-1-C4-097 2013- JAGC-ESCA-2-D7-023	SCC	16.738	24,418
Florida Council Against Domestic Violence	13-8029-SAO/ 13-8033-SAO/ 13-8042- SAO	JAC	16.588	177,533
Florida Council Against Sexual Violence	13-8028-SAO/ 13-8030-SAO/ 13-8031- SAO/ 13-8032-SAO/ 13-8034-SAO/ 13- 8035-SAO/ 13-8036-SAO/ 13-8037- SAO/ 13-8038-SAO/ 13-8040-SAO/ 13- 8041-SAO/ 13-8043-SAO/ 2010-WR- AX-0014	JAC	16.588	1,276,925
Hillsborough County	2010-DJ-BX-1530	JAC	16.738	74,885
Hillsborough County	2009-SC-B9-0068	JAC	16.803	190,000
Home Builders Institute	142001524031158/ 142001524031289	SU	16.580	50,589
Institute for Intergovernmental Research	MOU	FDLE	16.580	79,750
Lee County	2009-SB-B9-3154	JAC	16.808	2,022
Miami-Dade County	MDCACP	JAC	16.803	87,759
Okaloosa County	2011-JAGC-OKAL-5-B2-014	JAC	16.738	5,000
Palm Beach Board of County Commissioners	R20120350	SU	16.738	86,767
Palm Beach Board of County Commissioners	R2010-0274	SU	16.745	5,379
Palm Beach County	R2010 0661	SU	16.803	6,745
Palm Beach County Board of Court	R20130393	SU	16.UNK	4,693
Research Triangle Institute International	43210213168	SU	16.560	24,911
Seminole County Sheriffs Office	41183	SU	16.UNK	7,814
University of Illinois, Chicago	2008-04381-15-00-DT/ 2008-DN-BX- 0005	SU	16.560	5,769
University of Portsmouth	Reference: 14732	SU	16.300	8,657
University of Tennessee	R073875020	SU	16.560	114,070
University of Texas, El Paso	Subaward No. 26-3001-89-32 / Prime: J-FBI-10-009/ Subaward No. 26-3002- 4131 / Prime No. J-FBI-10-009	SU	16.UNK	148,154
West Virginia University	09-097G-FIU-2 / PO#50069881	SU	16.UNK	32,384
World Relief Tampa	2011VTBXK013	SCC	16.320	3,215
Total - U. S. Department of Justice				\$4,457,970
U. S. Department of Labor				
Anne Arundel Community College	TC-22520-11-60-A-24	SCC	17.282	700,804
Gulf Coast Workforce Development Board, Inc.	13-GCCC-WFC-Mil/ 13-GCCC-WFC- WP	SCC	17.207	51,975

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Gulf Coast Workforce Development Board, Inc.	13-GCCC-WFC-EUC/ 13-GCCC-WFC- REA/ 13-GCCC-WFC-UC	SCC	17.225	131,131
Gulf Coast Workforce Development Board, Inc.	13-GCCC-WFC-WIA-Adult	SCC	17.258	93,943
Gulf Coast Workforce Development Board, Inc.	13-GCCC-WFC-WIA-Youth/ 2013	SCC	17.259	161,127
Gulf Coast Workforce Development Board, Inc.	13-GCCC-WFC-WIA-DW	SCC	17.278	87,190
Gulf Coast Workforce Development Board, Inc.	13-GCCC-WFC-DVOP	SCC	17.801	14,943
Gulf Coast Workforce Development Board, Inc.	13-GCCC-WFC-LVER	SCC	17.804	7,460
Heartland Workforce	C001016	SCC	17.259	274,813
Sinclair Community College (Dayton, OH)	TC-23784-12-60-A-39	SCC	17.282	63,886
South Florida Workforce Investment Board	WS-YS-FBTP-PY-12-04-01	SCC	17.259	32,700
Southwest Florida Workforce Development	WIDS59	SCC	17.258	376,281
Southwest Florida Workforce Development	WIDS59	SCC	17.260	106,728
Tampa Bay WorkForce Alliance	HG226191260A12/ HG227221260A12	SCC	17.268	177,047
Tampa Bay WorkForce Alliance, Inc.	#12-103	SU	17.207	72,801
Wallace Community College	TC-23763-12-60-A-1	SCC	17.282	17,680
Workforce Central Florida	40413/ STEM FY 2011	SU	17.UNK	3,409
Workforce Florida, Inc.	Account ID # 16-0174-0-1-504/ #227602/ #227603/ #227604/ #227712/ BC-FINPROFSVCS/ IWT 11/1253D	SU	17.258	75,139
Workforce Florida, Inc.	Account ID # 16-0174-0-1-504/ #227602/ #227603/ #227604/ #227712/ BC-FINPROFSVCS/ IWT 11/1253D	SCC	17.258	470,645
Workforce Florida, Inc.	FCWD 2012-06(I)/ FCWD 2013-06(I)	SCC	17.259	158,798
Workforce Florida, Inc.	FIOG003	SU	17.260	113,656
Workforce Florida, Inc.	YB213031160A12	SCC	17.274	273,171
Total - U. S. Department of Labor				\$3,465,327
U. S. Department of State				
Georgetown University	S-ECAAL-12-CA-002 (KF)/ S-ECAGD- 13-CA-032 (JM)	SCC	19.421	29,053
Institute of International Education, Inc.	S-ECAAE-10-GR-216(JJ)	SCC	19.014	650
Institute of International Education, Inc.	S-ECAAE-12-CA-007(MJ)	SCC	19.400	54,907
Kirkwood Community College	S-ECAAS-08-CA-207(SM)/ S-ECAAS- 11-CA-098(MJ)	SCC	19.009	9,482
National Academy of Sciences	PGAP210877	SU	19.017	49,672
National Academy of Sciences	PGA-P210885	SU	19.UNK	67,456
Northern Virginia Community College	S-ECAAS-12-CA-050(CB)	SCC	19.009	180,013
Northern Virginia Community College	S-ECAGD-13-CA-088(CB)	SCC	19.014	4,584
Physical Sciences Inc.	SC 53783-6271-46	SU	19.UNK	17,529
U.S. Civilian Research & Development Foundation	CO-23004-11/ CO-23047-13/ CO- 7038A-11	SU	19.UNK	172,660
Total - U. S. Department of State				\$586,006
U. S. Department of Transportation				
American Association of State Highway & Transportation	Agreement 12-0041	SU	20.205	109,306
Applied Research Associates, Inc.	S-000657.OENIT.UFL	SU	20.205	65,555
Archbold Biological Station	92586	SU	20.205	35,175
Battelle Memorial Institute	Subcontract 216691	SU	20.514	69,168
Cambridge Systematics	Task Order 111	SU	20.215	8,237
Cambridge Systematics	Subcontract 8696-001	SU	20.UNK	70,000
Center for Transportation and the Environment	182000524033119	SU	20.UNK	1,009
Charlotte Harbor National Estuary Program	P.O. 013-26/ PO #012-10	SU	20.UNK	42,313
Chatham Area Transit Authority	Agt of 7/1/12	SU	20.UNK	139,559
Citizens Independent Transportation Trust	Work Order 1	SU	20.UNK	2,217
CUBRC, Inc.	7743-01	SU	20.UNK	790,599
Fermilab	PO #557158	SU	20.205	35,408
Flagler County Board	Agreement	SU	20.UNK	25,850
Florida Metro Planning & Organization Advisory Council	BDQ66	SU	20.514	89,888
Florida Metro Planning & Organization Advisory Council	DO DO2155137/ TWO 943-36/ TWO 943-53	SU	20.UNK	41,500
Florida Public Transportation Association	Task Order 2012-01	SU	20.UNK	15,065
Georgia Institute of Technology	RC614 G3/ RC614-G2/ RC614G3	SU	20.701	542,185
Henry M. Jackson Foundation for the Advancement of Military Medicine	670569	SU	20.205	28,290

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Hillsborough County	Agreement of 5/1/13/ Agt of 2/8/12	SU	20.UNK	10,206
Hillsborough County Public Works Department	DPPW11512037	SU	20.UNK	11,549
Hillsborough County Social Services	POHS13264001 & Mod 1	SU	20.UNK	24,545
ICF Incorporated LLC	12DD00145	SU	20.UNK	40,262
Infrasense, Inc.	2010-INF-001	SU	20.UNK	6,375
Intralaytix, Inc.	98978	SU	20.UNK	12,175
Kittelton & Associates	Work Order 1	SU	20.UNK	2,114
LDA Consulting	Signed Agreement	SU	20.205	8,100
Louisiana Transportation Research Center	LTRC Project #12-2PF, SIO #30000540	SU	20.200	26,435
Metroplan Orlando	FTA FL-80-X020	SU	20.205	343
Miami Metro Planning Organization	Agt of 6/21/12	SU	20.UNK	30,300
Montana State University	G186-11-W3432	SU	20.520	98,640
Mount Sinai Medical Center	MOUNT SINAI MEDICAL	SU	20.205	2,880
National Academy of Sciences	HR 15-43	SU	20.205	167,294
National Academy of Sciences	Contract J-07(SA-26)/ HR 04-37	SU	20.UNK	66,583
Palm Tran	R2012 1435	SU	20.205	8,321
Palm Tran	R2012 1434	SU	20.UNK	43,154
Parsons Brinckerhoff	P.O. H9604	SU	20.UNK	27,688
Senior Resource Association	PO 2887-1	SU	20.UNK	451
Stanley Consultants, Inc.	WO #1	SU	20.UNK	57,720
Tampa Hillsborough County Expressway Authority	Research Agreement	SU	20.UNK	34,818
Tampa Metropolitan YMCA	CHSSK-2012-04	SU	20.UNK	4,827
Transportation Research Board	SHRP L-38©, Prime DTFH61-06-H-00009	SU	20.200	15,064
Transportation Research Board of the National Academies	ACRP A02-20	SU	20.UNK	3,241
University of Nebraska	26-1121-0001-111/ 26-1121-2000-002/ 26-1121-2001-002	SU	20.205	65,014
University of Tennessee	Task Order No. E1	SU	20.514	55,051
University of Tennessee	TASK UF-99-E1	SU	20.701	892
University of Tennessee Center for Transportation Research	07-UF-SG2	SU	20.UNK	12,884
Total - U. S. Department of Transportation				\$2,948,250
National Aeronautics and Space Administration				
Advanced Material Technology, Inc.	S6199207012011	SU	43.UNK	76,063
Advanced Power Electronics Corporation	NNX10CD11P/ NNX11CA68C	SU	43.UNK	57,000
ATK Launch Systems, Inc.	ATK-62836	SU	43.UNK	114,512
Boeing Company	555838	SU	43.UNK	32,516
Brown University	Sub Award No. 00000518, Prime NNX12ASJ62A	SU	43.001	33,068
California Institute of Technology	1478345	SU	43.001	2,897
California Institute of Technology	1392415/ 2-1089225	SU	43.UNK	93,710
California State University Channel Islands	AGREEMENT SUB1011.0038.03	SU	43.008	13,030
Center for the Advancement of Science in Space	GA-2013-104	SU	43.007	7,317
CFD Research Corporation	1449	SU	43.UNK	76
Columbia University	5-23915- NNX10AU63A/ 5-23916	SU	43.001	13,057
Combustion Research and Flow Technology, Inc.	NNX10CB72C/C450	SU	43.UNK	116,984
Daniel H Wagner Associates, Inc.	080003524030767	SU	43.UNK	8,606
Embry-Riddle Aeronautical University	6134601/ 61351-02	SU	43.001	26,493
Florida Space Grant Consortium	66016015-Y3/ 66018006-Y3/ PUCF01-0000224182	SU	43.001	9,176
Florida Space Grant Consortium	NNX10AM01H/ UCF01-0000250353/ UCF01-0000257651	SU	43.UNK	41,327
Foundation for Applied Molecular Evolution, Inc.	NNX10AT28	SU	43.001	39,598
General Dynamics	2011-04611/ 2012-00703	SU	43.UNK	379,417
Harbor Branch Oceanographic Institute	URH76	SU	43.UNK	29,153
Innovative Health Applications, LLC	IHA SA 10 016	SU	43.UNK	61,638
InoMedic Health Applications, Inc.	IHASA12020	SU	43.UNK	6,020
Intelligent Automation, Inc.	8251	SU	43.UNK	23,758
Interdisciplinary Consulting Corporation	12-00086107	SU	43.UNK	71,027
Jet Propulsion Laboratory	2-1089225	SU	43.001	7,386

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Jet Propulsion Laboratory	1316102/ 1326479/ 1344422/ 1379851/ 1419699/ 1425154/ 1427255/ 1433605/ 1438567/ 1439969/ 1440526/ 1457419/ 1461527/ 1464327/ RSA1316102	SU	43.UNK	420,556
Krystal Engineering, LLC	NNX12CA90C	SU	43.UNK	47,363
Lockheed Martin	106954/ A422447/ A422898	SU	43.UNK	22,008
Massachusetts Institute of Technology	5710002757	SU	43.UNK	1,926
Mnemonics, Inc.	PO # 4488a STTR	SU	43.001	33,046
Mnemonics, Inc.	4470	SU	43.002	51,324
Mnemonics, Inc.	PO 4480a STTR/ PO 4881S SBIR	SU	43.UNK	868
National Institute of Aerospace	C12-2939-UCF	SU	43.UNK	19,149
National Space Biomedical Research Institute	NCC-9-58-44	SU	43.UNK	70,248
Optigrate	NNX11CA87C	SU	43.001	25,715
QinetiQ North America	1000000069 Prime: NNK11EA08C/ 100000831/ 100003217/ 100003829/ 1000004615	SU	43.UNK	36,970
Roffers Ocean Fishing Forecasting Service	NNX08AL06G/ U60957-02202012	SU	43.UNK	38,040
Science Applications International Corporation	P010012005 / CORE	SU	43.UNK	110,646
Search for Extra Terrestrial Intelligence	08-SC-1061	SU	43.001	21,585
Sol-gel Solutions, LLC	NNX10CB50C/ Sol-Gel/UF 2009-2	SU	43.UNK	4,150
Space Telescope Science Institute	HST-AR-12130.03-A/ HST-GO- 11597.08-A/ HST-GO-11629.02-A/ HST-GO-11663.08-A/ HST-GO- 11705.01-A/ HST-GO-11739.04-A/ HST-GO-12055.07-A/ HST-GO- 12183.03-A	SU	43.UNK	58,431
Stanford University	6027986744768A	SU	43.001	3,482
SVT Associates, Inc.	734-26467	SU	43.UNK	48,254
The Group for Organizational Effectiveness, Inc.	UCF102011	SU	43.003	17,021
The University of Akron	00512UCF	SU	43.UNK	136,690
UAV Collaborative	U60957-11102011/ U60957-120611	SU	43.UNK	198,328
United Materials and Systems, Inc.	FCAAP	SU	43.UNK	155
Universities Space Research Association	09960-07	SU	43.001	1,807
Universities Space Research Association	NAS2-97001	SU	43.UNK	13,009
University of Alaska, Fairbanks	UAF 12-0034	SU	43.001	14,713
University of Arizona	Y603233	SU	43.UNK	65,525
University of California	2009-2295	SU	43.UNK	95,201
University of Colorado	0000069040/ 1547501/ 1548679/ UCB 1543896	SU	43.002	227,454
University of Colorado Denver	PO 1000049823	SU	43.002	27,639
University of Maryland	Z671801	SU	43.001	57,084
University of Maryland	SR00002488	SU	43.009	8,618
University of Maryland	Z634004	SU	43.UNK	17,422
URS Corporation	KC00003661	SU	43.UNK	125,678
Woods Hole Oceanographic Institute	WOODS HOLE RESEARCH	SU	43.UNK	2,023
Wyle Aerospace Group	T72273	SU	43.UNK	3,241
Total - National Aeronautics and Space Administration				\$3,289,198
National Foundation on the Arts and the Humanities				
American Library Association	ALA PPO Grant 223	SCC	45.164	591
Arts Midwest	FY13-148967	SCC	45.024	17,100
Association of American Colleges and Universities	ME50016	SCC	45.162	6,233
Florida Humanities Council	GR 0212 3779 2272/ GR 0212 3780 2273/ GR 0810 3647 2212/ GR 0911 3752 2256	SU	45.129	51,835
Illinois Humanities Council	GI-50192-10	SCC	45.164	500
Indiana State Library	111-2-4(2)	SU	45.310	12,684
Institute of Museum and Library Services	MH-00-11-0018-11	SU	45.309	99,314
Orange County Library System	CL-00-10-0006-10	SU	45.312	7,111
Total - National Foundation on the Arts and the Humanities				\$195,368
National Science Foundation				
Alabama State University	HRD-0734232	SU	47.076	3,386
American Association for the Advancement of Science	394915	SU	47.076	8,553
American Association for the Advancement of Science	No Award Number	SU	47.080	102,521

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American Educational Research Association	93935	SU	47.076	656
American Physical Society	MOU, Video Resource for LA Development	SU	47.049	2,849
Arizona State University	1157765 / 12-912	SU	47.074	48,464
Asia-Pacific Network for Global Change Research	ARCP2012-17NMY-Burne	SU	47.UNK	16,772
Association for Women in Mathematics	1134898	SCC	47.049	354
Baton Rouge Area Foundation	PHY-0917587	SU	47.049	52,667
BBN Technologies	1766-REU	SU	47.070	7,792
BBN Technologies	Agreement 1766, PO#9500010136, Prime Grant 0940805	SU	47.082	153,554
Brandeis University	UF-4-51005	SU	47.082	71,466
Brigham Young University	90289	SU	47.049	32,766
Brown University	346	SU	47.070	65,236
California Institute of Technology	44E-1089877/ 75-1093568/ 75ADV- 1092603	SU	47.049	496,506
Carnegie Mellon University	1120824-246409	SU	47.041	75,884
Catholic University of America	Sub Award No. 363460 Sub 3	SU	47.049	2,947
Clarkson University	378-40612-3	SU	47.076	33,808
Clear Carbon Innovations, LLC	CCI-2010-001	SU	47.041	6,188
Collin County Community College District	DUE-1205077	SCC	47.076	532
Colorado State University	G-3125-3	SU	47.080	5,909
Columbia University	ACCT#5-25129 G02727	SU	47.049	45,804
Consortium for Ocean Leadership	SAF 12-02/ T340A19	SU	47.079	31,805
Consortium for Ocean Leadership	T333A28	SU	47.UNK	10,721
Council of Graduate Schools	113000524031564/ 1138814/ CGS DIMAC	SU	47.076	48,335
Duke University	12-NSF-1114	SU	47.074	38,116
Energid Technologies Corporation	Prime IIP-0848925	SU	47.041	22,805
ETR Associates, Inc.	GP29251	SU	47.076	86,785
Finger Lakes Community College	DUE-1118679	SCC	47.076	145
Franklin and Marshall College	12-0002NSF	SU	47.076	22,775
George Mason University	E2027291	SU	47.076	23,698
Georgia Institute of Technology	RB011-G9	SU	47.049	83,970
Georgia State University	SMA 1209172	SU	47.075	15,864
Guidewire Group	subcontract from NSF Prime IIP- 1058606	SU	47.041	19,879
Hampton University	P1206572	SU	47.UNK	10,497
Harvard University	DEB07-32903	SU	47.074	30,812
Independent Science	Flow Through NSF IIP-1127412	SU	47.041	8,934
Indiana University	IUB-4812439-UF	SU	47.080	222,307
Innovatia Medical Systems	IIP-1217306	SU	47.041	75,163
Institute for Global Environmental Strategies	101016	SU	47.050	1,216
Integrated Adaptive Applications, Inc.	IAA-2012-001	SU	47.041	44,997
Inter-American Institute for Global Chan	0511CRN II-2061	SU	47.UNK	16,332
Jet Propulsion Laboratory	75ADV-1085550	SU	47.049	366,916
Johns Hopkins University	107941/ 2001343607/ 2001343632/ 956188	SU	47.049	72,560
Marine Biological Laboratory	0929167/38105	SCC	47.076	5,965
Massachusetts Institute of Technology	5710003115	SU	47.049	70,902
Mathematical Association of America	NREUP 2012	SU	47.049	4,500
Miami Science Museum	DRL-0929731	SCC	47.076	10,596
Miami University	USF-NSFBretz-02	SU	47.076	22,373
Michigan Technological University	070215Z1	SU	47.041	77,325
NanoPhotonica	13-00086273-NSF	SU	47.041	12,733
Nanoptics, Inc.	Nanoptics2010	SU	47.082	9,400
NEON, Inc.	107830	SU	47.074	6,700
NEON, Inc.	1010-0110-000	SU	47.UNK	75,600
New York Botanical Garden	NYBG-001/ NYBG-1206197-04-UF	SU	47.074	139,410
New York University	F6109-02	SU	47.049	105
NORC - National Organization for Research at the University of Chicago	5849-FSU	SU	47.076	585
North Carolina State University	2008-1015-02/ 2012-1067-03	SU	47.041	735,092
Northeastern University	502044	SU	47.050	19,808
Nova SouthEastern University	331539	SU	47.074	53,060

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Novarials Corporation	1026642	SU	47.041	2,000
Ocean Leadership	BA-33	SU	47.050	1,671
Ohio State University	GRT00019931 / 60026076	SU	47.041	29,293
Oklahoma State University	AA-5-31750-01	SU	47.082	106,431
Omega Optics Inc.	IIP-11250575 FIU Subcontract	SU	47.041	31,414
Oregon State University	S1386A-A	SU	47.041	58,725
Oscilla Power, Incorporated	225000524031892	SU	47.UNK	40,382
PaneraTech, Inc.	2FEHMS-USF-IIP-12562	SU	47.041	19,850
Pennsylvania State University	4189-UF-NSF-2742	SU	47.074	222,404
Pomona College	DMS-1136857	SU	47.049	12,651
Princeton University	2011	SU	47.049	248,430
Princeton University	00001782	SU	47.070	24,872
Purdue University	410125418	SU	47.076	63,410
Raytheon BBN Technologies	1716-2/PO 9500010539	SU	47.082	509
Research Foundation of SUNY	58776	SU	47.041	41,142
Research Foundation of SUNY	63721/1108299/3	SU	47.074	24,684
Rice University	R3C641	SU	47.070	87,733
Rice University	R3C75F	SU	47.079	61,854
Rochester Institute of Technology	31095-01	SU	47.041	29,442
Rochester Institute of Technology	DUE1104229 3118204/ Subaward Number 31182-01	FSDB	47.076	11,917
Rochester Institute of Technology	DUE1104229 3118204/ Subaward Number 31182-01	SCC	47.076	24,633
Rutgers University	#4059	SU	47.050	35,879
San Jose State University Foundation	21-1503-4954	SU	47.050	4,179
Seattle University	DUE-0717392/ DUE-1224868	SU	47.076	39,976
Sinmat, Inc.	UF-Sinmat10-00089201	SU	47.074	2,430
Sol-gel Solutions, LLC	68984	SU	47.041	859
SRI International	53-000366/ 59-001582	SU	47.082	30,935
Stanford University	26808910-50168-A	SU	47.041	144,227
Streamline Automation LLC	Agreement, NSF 12-69	SU	47.076	34,671
SUNY Stony Brook	1058582-2-41159	SU	47.074	1,141
Texas A&M University	B8162	SU	47.041	27,980
Texas A&M University Engineering Experiment Station	HRD-0930243	SU	47.076	9,057
Texas Tech University	21P255-01	SU	47.041	42,302
The Joseph Stokes Jr. Research Institute of The Childrens Hospital of Philadelphia	951151RSUB/1127158-I	SU	47.041	242,812
The Ohio State University Research Foundation	60018071/ 60024738/ 60029018	SU	47.074	73,728
The Ohio State University Research Foundation	GRT00015197	SU	47.082	26,775
The University of North Carolina at Chapel Hill	5-37112	FFWCC	47.050	22,056
United States Civilian Research and Development Foundation	UKC2-7037-KV-11	SU	47.079	7,334
University of Alabama at Birmingham	329958-002	SU	47.041	8,682
University of Arizona	DBI-0923880/ Y553516	SU	47.074	205,000
University of California	S-000460, NSF ECCS 1102074	SU	47.041	131,725
University of California	12-MESA-631188-54137/ 12-MESA- 631188-54-50/ 12-MESA-631188- 79100/ 12-MESA-631188-79116	SU	47.076	22,113
University of California, Berkeley	104234/ 94693	SU	47.049	74,935
University of California, Davis	II-RR 014195-UFL	SU	47.074	157
University of California, San Diego	32677799	SU	47.041	18,209
University of California, San Diego	33528780/ PO 10321146-SUB	SU	47.080	22,114
University of Chicago	48026.B, Prime OISE-1129076	SU	47.079	141,475
University of Georgia	RR2163174943516 / PR	SU	47.076	8,925
University of Hawaii	Z944572	SU	47.074	75,021
University of Idaho	KGK692SB003/1208912/ PO039078	SU	47.074	70,201
University of Illinois at Urbana-Champaign	2012-04655-01	SU	47.074	36,558
University of Illinois at Urbana-Champaign	2007-01077-30/A4179	SU	47.080	9,724
University of Miami	66678T	SU	47.049	55,122
University of Miami	SubAward No.-S12-0029	SU	47.050	10,866
University of Miami	66735H/ P165762 (PRIME# DUE- 1022750)	SU	47.076	59,782
University of Michigan, Ann Arbor	3001875701	SU	47.050	14,719
University of Missouri	C00029481-1	SU	47.074	260,806

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University of Missouri	C00036839-1	SU	47.076	32,818
University of Nebraska	25-0550-0001-130	SU	47.078	3,788
University of Nevada, Reno	15BB146376/ P.O. # 19BP168852	SU	47.041	2,924
University of New Mexico	394076-87C5	SU	47.075	43,515
University of North Carolina	20100715-03-USF	SU	47.070	14,680
University of North Carolina, Chapel Hill	P.O. #P203612	SU	47.050	26,445
University of North Carolina, Charlotte	20100715-01-FAM/ CNS-1042468	SU	47.070	6,925
University of North Carolina, Charlotte	20100715-01-FAM/ CNS-1042468	SCC	47.070	1,564
University of North Dakota	1086/UND0014745	SU	47.074	39,868
University of North Texas	Subaward #GF1585-1	SU	47.041	17,245
University of Notre Dame	084009524031696/ 084009524033095/ 201657/ 201940/FSU/ Quark Net 2012	SU	47.049	24,356
University of Pittsburgh	0016927 (011208-1)	SU	47.070	109,874
University of South Carolina	13-2317	SU	47.041	2,629
University of Texas	10041	SU	47.050	8,072
University of Texas	UFA08-397	SU	47.080	11,675
University of Texas, El Paso	26-1007-49-62/ 26-1008-02-62, NSF CNS-1042341	SU	47.070	74,810
University of Virginia	ZA10029-135112	SU	47.082	14,521
University of Washington	700625	SU	47.049	114,908
University of Washington	750382/ No. 738171	SU	47.050	36,460
University of Wisconsin-Madison	255K883	SU	47.074	184,905
Vanderbilt University	EAR-1204685	SU	47.050	48,126
Vanderbilt University	Sub Award 21936-S2 Prime SES- 1030164	SU	47.075	6,335
Video Semantics LLC	Agreement from NSF Prime IIP- 1058428	SU	47.041	41,190
Virginia Polytechnic Institute	478618-19300	SU	47.074	6,060
Waves in Solids, LLC	IIP-1248334	SU	47.041	32,644
Wayne State University	WU-13-63 PO#2916670W	SU	47.049	27,660
Wayne State University	WSU07078/PO466673	SU	47.079	17,120
Western Michigan University	257013950	SU	47.082	5,662
Total - National Science Foundation				\$7,806,101
U. S. Small Business Administration				
Various Sources	SEE1424-1050	SU	59.037	24,906
Total - U. S. Small Business Administration				\$24,906
U. S. Department of Veterans Affairs				
National Surgical Adjuvant Breast and Bowel Project	TIND 180	SU	64.UNK	3,885
University of California, San Francisco	UNIV OF CALIFORNIA	SU	64.UNK	3,895
Total - U. S. Department of Veterans Affairs				\$7,780
U. S. Environmental Protection Agency				
Applied Ecology Inc.	41061	SU	66.UNK	20,045
ARCADIS U.S., Inc.	D12-0219	SU	66.UNK	17,783
Archbold Biological Station	93862	SU	66.UNK	2,350
Archbold Expeditions	RD-83456701-0	SU	66.509	39,959
City of Altamonte Springs	PO 059323/ PO 059776	SU	66.UNK	4,443
City of Tampa	Work Order 5, PO	SU	66.UNK	8,631
Eastern Research Group, inc.	0264.03.005/02	SU	66.UNK	5,158
Florida Peanut Producers Association	PID393SIDFL91BID1252	SU	66.UNK	1,012
Hazen and Sawyer, P.C.	44310-000	SU	66.202	1,351
Nature Conservancy	FCO 090111-001	SU	66.UNK	15,370
NatureServe	EPA0C031	SU	66.UNK	14,161
Osceola County Board of County Commissioners	US EPA X7-96433105-1	SU	66.436	320,027
Pegasus Technical Services, Inc.	PO # UCF-12-001, Prime: EP-C-05- 056/ UCF13001	SU	66.UNK	67,131
RTI International	18-321-0209847/EP-C-	SU	66.UNK	1,297
Sarasota Bay Esuary Program	CONTRACT SRH34	SU	66.456	11,721
Sol-gel Solutions, LLC	Sol-Gel / UF 2009-01	SU	66.UNK	815
St. Johns River Water Management District	27201/ 27312	SU	66.456	53,536
Tampa Bay Estuary Program	P.O. 6716/ PO 6662	SU	66.456	85,198

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The Ohio State University Research Foundation	60031379/RF01312304	SU	66.509	26,688
University of Nebraska	25-1114-0003-002	SU	66.511	29,484
Total - U. S. Environmental Protection Agency				\$726,160
U. S. Department of Energy				
Alliance for Sustainable Energy, LLC	AXL-3-23356-01	SU	81.UNK	11,654
AREVA Federal Services LLC	12C3007856	SU	81.121	53,930
Argonne National Laboratory	2F-30542	SU	81.UNK	22,430
AstroWatt, Inc.	ASTROWATT0001	SU	81.087	23,851
Battelle Energy Alliance, LLC	117047/ 4000081862/ 4000082451/ 4000091729/ 4000106263/ 4000120990/ 95398	SU	81.UNK	225,563
Battelle Memorial Institute	91662	SU	81.049	209,231
Battelle Memorial Institute	127315/ 152757/ 89174	SU	81.UNK	166,225
Battelle Pacific NW Lab	101767/ 132469/ 132660/ 198997/ 205047/ 4000116391	SU	81.UNK	393,379
Carnegie Institute of Washington	4-10114-04	SU	81.049	21,159
Carnegie Institute of Washington	4-3253-16, Prime DE-FC52-08NA28554	SU	81.121	29,257
Duke University	07-SC-NICCR-1059	SU	81.049	766
EARTH University Foundation	82759	SU	81.087	35
Fermi National Accelerator Lab	554581	SU	81.049	704
Fermi National Accelerator Lab	589175/595267/ 590820/ 595267/ 603311/ 603470/ 609004/ 610230	SU	81.UNK	591,040
Fermilab	599661/ 606276/ 606342/ 62923/ PO #557158	SU	81.UNK	313,586
Florida Power and Light	OE0000435/ DE-FOA-00000152/ DE- FOA-00000152 (G2P)	SU	81.122	127,615
Florida Power and Light	OE0000435/ DE-FOA-00000152/ DE- FOA-00000152 (G2P)	SCC	81.122	52,146
Florida Technology Development LLC	001-2012	SU	81.UNK	1,265
Georgia Institute of Technology	RC233-G1	SU	81.049	111,524
Hendry County Board of County Commissioners	2010-001	SU	81.087	489,163
Honeywell Federal Manufacturing & Technologies, LLC	EP46745	SU	81.123	13,485
Honeywell Federal Manufacturing & Technologies, LLC	EP43091	SU	81.UNK	123,698
Hunter College of CUNY	47803-00-06 A	SU	81.049	45,680
Idaho National Engineering and Environmental Laboratory	51953/ 62267	SU	81.UNK	52,351
Idaho State University	10 225B	SU	81.UNK	82,350
Ionova Technologies, Inc.	216000524028438	SU	81.UNK	53,686
Jefferson Lab	Subcontract #JSA 11-C0616 /R298422	SU	81.UNK	113,016
Jefferson Science Associates, LLC	JSA-12-C2513	SU	81.UNK	141,701
Knolls Atomic Power Laboratory	KN6006324	SU	81.UNK	6,482
Lawrence Berkeley National Laboratory	6985191	SU	81.UNK	10,675
Lawrence Livermore National Laboratory	B595825/ B600482	SU	81.UNK	41,754
Leonardo Technologies, Inc.	S038CCCPM4002/ S114CCDPPM4002	SU	81.UNK	65,897
Lockheed Idaho Technologies	85079	SU	81.UNK	832
Los Alamos National Laboratory	220023-1/ 87974-001-10	SU	81.UNK	89,848
Los Alamos National Security, LLC	77951 001 09	SU	81.UNK	27,669
Louisiana State University	41854	SU	81.049	88,425
Mainstream Engineering Corporation	DE-SC00004364	SU	81.UNK	329
Michigan State University	RC102100FSU	SU	81.122	110,547
Midwest ISO	PO 8873	SU	81.122	15,986
Midwest Research Institute Renewable Energy Lab	NREL ADJ-2-30630-13	SU	81.UNK	307
Mississippi Development Authority	GT12-0237-003	SU	81.119	97,893
National Renewable Energy Laboratory	ZAT-2-2-22080-01	SU	81.087	69,343
National Renewable Energy Laboratory	ADC-1-40023-02, Prime DAC36- 08GO28308	SU	81.UNK	1
National Research Council	NAS-2000001493	SU	81.UNK	19,550
New Mexico State University	Q01208	SU	81.117	56,587
North Carolina State University	2010-2287-01	SU	81.049	13,414
North Carolina State University	2012-0511-01	SU	81.UNK	17,339
Oak Ridge Associated University	080003524027646	SU	81.087	23,080
Oak Ridge Associated University	4000120753	SU	81.UNK	5,216
Oklahoma State University	AA-532130-02	SU	81.049	20,061

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Osceola County Board of County Commissioners	DE-EE0000800	SU	81.128	422,685
Palm Beach Board of County Commissioners	R2010729	SCC	81.128	128,822
Princeton University	00001730	SU	81.049	49,651
Sandia National Laboratories	971202	SU	81.049	177
Sandia National Laboratories	1150590/ 1266026/ 1313447/ 1313601/ 943784/ 987463,0/ PO 1129344/ PO# 1200516/ PO:1233224 Line 1	SU	81.UNK	497,877
Savannah River Nuclear Solutions, LLC	0000093388/ AC902540, Prime DE- AC09-08SR22470/ SUB NO. 0000033353	SU	81.UNK	79,279
Siemens Energy, Inc.	3580022870/ 6500003650/ 6500018465/ 6500020258/ P716500001680/ P806500002348/ PO 6500004664/ PO 6500005401	SU	81.089	659,999
Siemens Energy, Inc.	6500024458	SU	81.UNK	22,203
Siemens Power Generation, Inc.	6500018176	SU	81.132	22,796
Siemens Power Generation, Inc.	6500002838	SU	81.134	15,089
Sinmat, Inc.	12-00081509/ 12-00081514	SU	81.049	256,174
Stanford University	60212345-51077-F	SU	81.087	2,197
State of Arizona, Arizona Geological Survey	FL-EE002850	FDEP	81.087	19,147
Supramagnetics, Inc	201775	SU	81.UNK	2,362
Syracuse University	2414402556S01	SU	81.086	51,111
Texas A&M - Texas Engineering Experiment Station	B6683	SU	81.049	148,241
Texas A&M University	DE-SC0006885	SU	81.049	6,300
Texas A&M University	C-13-00347	SU	81.087	17,128
Texas A&M University	570793 DE-AR0000203	SU	81.135	45,497
The Consortium for Plant Biotechnology Research, Inc.	GO12026-280/ GO12026-315	SU	81.087	26,893
Tuskegee University	30-21136-001-66122	SU	81.123	51,815
University of Arizona	Y561451	SU	81.049	101,761
University of California, Berkeley	6900747	SU	81.UNK	24,117
University of California, Lawrence Berkeley National Labs	7043521/ 7052067/ DE-AC02- 05CH11231	SU	81.UNK	59,227
University of California, Santa Barbara	KK1308	SU	81.049	42,589
University of Delaware	27654	SU	81.087	52,477
University of Illinois at Urbana-Champaign	2012-00275-02	SU	81.135	325,313
University of Illinois, Chicago	20130023604	SU	81.049	8,266
University of Maryland	Z707303	SU	81.049	150,795
University of Miami	Subaward S110004	SU	81.089	68,412
University of Michigan, Ann Arbor	3001381461	SU	81.112	29,918
University of Minnesota	A000211519/ A000211564	SU	81.122	39,804
University of Mississippi	07-11-036	SU	81.089	2,883
University of Nebraska	26-1122-0014-001/ 26-1122-0014-002	SU	81.UNK	287,512
University of North Carolina	5-35936	SU	81.049	156,841
University of Notre Dame	201545	SU	81.049	12,954
University of Oklahoma	2011-12	SU	81.049	130,266
University of Wisconsin-Madison	288K192	SU	81.087	26,218
University of Wisconsin-Madison	265K786/ 288K396	SU	81.UNK	221,865
US Photovoltaic Manufacturing Consortium, Inc.	DE-EE0004947	SU	81.UNK	567,130
UT-Battelle, LLC	40000100172/ 4000073383/ 4000088447/ 4000099937/ 4000101347/ 4000110684/ 4000110871/ 4000111499/ 4000114837/ 4000115496/ 4000122380	SU	81.UNK	758,384
Westinghouse Safety Management Solutions LLC	38879/ AC39282N	SU	81.UNK	19,403
Total - U. S. Department of Energy				\$9,863,303
U. S. Department of Education				
21st Century Council	156000524032855	SU	84.184	9,719
American Institutes for Research	00514-02794/ 00720-02990	SU	84.305	75,199
Appalachian State University	10-0221 (FAMU01)	SU	84.116	51,645
Baruch College	46332-A	SU	84.116	18,186
Charlotte County District School Board	080-RL111-1C301	SCC	84.395	24,379
Clemson University	1254-7557-210-2006770	SU	84.116	4,694
Corporation for Public Broadcasting	14297/ 14770	SU	84.295	37,985
Council for Adult and Experiential Learning (CAEL)	P116B100202	SCC	84.116	12,986

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FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2012-2013 EXPENDITURES
Council For Economic Education	TT-1102925	SU	84.215	4,164
Duval County Public Schools	S389A090009	SU	84.010	564,579
Duval County Public Schools	U215X060295	SU	84.215	23,096
Duval County Public Schools	P334A060164/ P334A080178A	SU	84.334	127,484
Duval County Public Schools	PO# 4512016004	SU	84.UNK	18,442
Educational Testing Service	S283B120037-USF	SU	84.283	26,614
Educational Testing Service	FCRR-IES-305F	SU	84.305	1,112,754
Embry-Riddle Aeronautical University	2299-01 PO 134257/16	SU	84.116	22,253
Escambia County School District	P O # 1811300005/ P O 312609	SU	84.377	287,875
Florida Alliance for Assistive Services and Technology, Inc.	11ARDC/ 12-ARDC, Prime H224A080009A/ 13ARDC	SU	84.224	94,477
Florida Consortium on Postsecondary Education & Intellectual Disabilities	PR/Award #P407A100034-12	SU	84.407	12,729
Gadsden County Public Schools	182630/ 184804/ 184807/ 184808	SCC	84.010	31,004
Georgia State University	SP00013670-02	SU	84.324	467,122
Hillsborough County Public Schools	#12-MSAP02/ #12-MSAP03/ #12- MSAPGRA05/ 12-MSAP02/ PO# 952731	SU	84.165	250,145
Hillsborough County Public Schools	#11-SLC05-B/ 966883/ PO# 951171/ S215L070536-10	SU	84.215	81,012
Hillsborough County Public Schools	#12-VPSC05/ #12-VPSCGRA05/ PO# 952733/ PO# 953172/ PO# 953173/ U361A070017-11	SU	84.361	144,943
Hillsborough County Public Schools	#11-TIFEVAL05/ #11-TIFPRGDEV05/ #12-POWER II-02/ U165A100060-11	SU	84.374	59,531
Hillsborough County Public Schools	#11-HTMB-01/ #11-HTMG-01/ aRTTT- S1-01/ RTTT-SI-01	SU	84.UNK	7,898
Hillsborough County School District	290-1912A-2CG01	SCC	84.002	259,958
Indiana University	PO#1158506	SU	84.015	4,715
Katholieke Universiteit Leuven	U60957-09132012	SU	84.305	57,585
Kessler Foundation	362-01	SU	84.133	24,356
Lee County District School Board	360-2241A-1CT01	SCC	84.367	5,176
Leon County School Board	2781200000/ 30027	SU	84.010	238
Leon County School Board	234000524032254/ R-17846	SU	84.UNK	44,200
Miami University	USF-USDOE07-01	SU	84.365	9,119
Miami University of Ohio	UCF-USDOE07-01	SU	84.195	49,893
Miami-Dade County Public Schools	Contract#019-2009-2010 PO#R02474173	SU	84.215	125,347
National Writing Project	01-FL-06-SEED2012	SU	84.367	18,365
National Writing Project	01-FL06Amendment No. 11 (inc 20251)	SU	84.UNK	5,762
National Writing Project Corporation	#99-FL05-SEED2012	SU	84.367	18,098
National Writing Project Corporation	99-FL05	SU	84.UNK	2,123
Ohio University	Subaward No. UT 17500 / Prime Award No R324A120272	SU	84.324	120,746
Orange County Public Schools	480-2243B-3CT01	SCC	84.367	12,458
Panhandle Area Educational Consortium	13-176	SU	84.395	9,215
Pearson, Inc.	34133752-I	SU	84.UNK	643,990
Polk County Public Schools	530-RG411-3C011/ U60957-03292012	SU	84.UNK	485,487
Polk County School Board	530-2633A-3CB01	SCC	84.027	2,100
Polk County School Board	530-2982A-3C002	SCC	84.282	2,666
Polk County School Board	530-RG411-3C001	SCC	84.395	6,000
Putnam County School Board	0750-12-029-75112	SU	84.027	4,531
RMC Research Corporation	186000524030856	SU	84.283	80,022
Salus University	83402	SU	84.325	39,887
Santa Rosa County School Board	PO #695104/ PO #698871	SU	84.010	46,274
School Board of Highlands County, FL	#670-RA311-2C001	SCC	84.395	11,951
School Board of Miami-Dade County	FL DOE 130-1911A-2CT01	SCC	84.002	83,078
School Board of Miami-Dade County	PO# R02435459	SCC	84.350	1,212
School Board of Miami-Dade County	93554	SU	84.396	921,958
School District of Palm Beach County	P#2013009146/ PO# 2012020627/ PO# 2012020628/ PO#2012020628/ PO#2013009144/ PO#2013009146	SU	84.367	491,353
Siskin Childrens Institute	SCIRC 2018	SU	84.324	1,205
Southwest Educational Development	H133A080007/ NIDRR GRANT H133A080	SU	84.133	102,631

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SRI International	N68335-07-C-090	SCC	84.295	59,379
SRI International	51-001286	SU	84.UNK	14,951
Take Stock in Children, Inc.	P047A121324	SCC	84.047	119,883
Texas Tech University	21D053-01	SU	84.116	3,146
The School District of Palm Beach County	S215L080754	SCC	84.215	1,197
The School District of Palm Beach County	S360A100136	SCC	84.360	72,424
University of Arkansas	SA0907007	SU	84.116	51,148
University of Cincinnati	5707	SU	84.116	19,037
University of Connecticut	UCHC6-35942250	SU	84.325	16,332
University of Houston	R-11-0017	SU	84.116	54,370
University of Kansas	FY2013-041	SU	84.326	102,795
University of Massachusetts	6145192/RFS2013057/ H133B090018	SU	84.133	13,437
University of Miami	5-39255-FIU-1	SU	84.324	13,957
University of North Carolina Chapel Hill	5-39298	SU	84.326	71,995
University of North Carolina, Wilmington	P116J100015	SU	84.116	1,083
University of Oregon	223561B	SU	84.326	74,208
University of Pittsburgh	0023856	SU	84.305	89,901
University of Texas at Austin	UTA10-000724	SU	84.305	364,942
University of Texas, El Paso	26-1507-5261	SU	84.116	2,777
University of Texas, Houston	008295A	SU	84.324	22,919
University of Washington	No. 730592 ED Grant No. P116M100020	SU	84.116	1,560
Vanderbilt University	21714-S1	SU	84.116	15,285
Vanderbilt University	21372-S2	SU	84.305	152,369
Vanderbilt University	014209-52/ 014209-S1	SU	84.324	666,905
Vanderbilt University	19758-S1	SU	84.326	89,461
Virginia Polytechnic Institute	CR-19300-320803	SU	84.116	5,079
Total - U. S. Department of Education				\$9,363,154
U. S. Department of Health and Human Services				
4s3 Bioscience	Prime R21NS066269	SU	93.701	56
Abt Associates Inc.	Prime HHSP23320095624WC / Task No. HHSP23337001T	SU	93.UNK	87,424
Achaogen, Inc.	7966/ 7968/ 7981/ PO 8807	SU	93.UNK	317,363
Advanced Systems Design, Inc.	CDCWF-EL	SU	93.658	62,256
AFrame Digital, Inc.	AFD12038	SU	93.866	128,111
Agency for Community Treatment Services	H79TI021464subaward	SU	93.243	72,283
Albert Einstein College of Medicine	9-526-5232	SU	93.701	112,391
American Academy of Developmental	AADM1	SU	93.630	4,054
American College of Radiology	107713/ 1245	SU	93.395	20,493
American College of Radiology	3228/ 436/ 513/ ACR 99-03/ ACRIN 6685/ Am Coll of Radiology/ RTOG 0534/ RTOG 0622	SU	93.UNK	12,492
American Institutes for Research	90CO1044/01	SU	93.652	187,000
American Lung Association	R01HL/ U01HL	SU	93.837	2,293
American Psychiatric Institute for Research Education	AM PSYCHIATRIC ASSOC	SU	93.282	5
Aquilus Pharmaceuticals	12-00083827	SU	93.866	25,213
Ardane Therapeutics, Inc	1R43NS074651-01	SU	93.853	1,291
Arizona State University	12-781	SU	93.143	127,965
Arizona State University	11-614	SU	93.395	3,199
Association of State and Territorial Health Officials	5U38HM000454-05	FDOH	93.283	793
Association of Teachers of Preventive Medicine	TS-1339	SU	93.283	11,634
Benaroya Research Inst at Virginia Mason	PO A55945	SU	93.847	4,950
Benaroya Research Institute at Virginia Mason Research Center	13105801	SU	93.847	61,371
Big Bend Community Based Care	142001524030690	SU	93.658	244
BioDetection Instruments, LLC	1R41AI100468-01	SU	93.855	78,069
Boston University	3692-5/4329-5	SU	93.846	118
Brandeis University	4-01862	SU	93.855	21,452
Brandeis University	402137	SU	93.859	13,776
Brigham and Womens Hospital	86025	SU	93.837	14
Brigham and Womens Hospital	106219	SU	93.838	78,967
Brigham and Womens Hospital	Subaward #: 108973 Prime Award #:1R01AI104344-01A1	SU	93.855	11,362

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FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2012-2013 EXPENDITURES
Broward County BOCC	H89HA00002	FDOH	93.917	1,502,386
Brown University	P279354	SU	93.273	59,375
Brown University	278	SU	93.701	1,282
Brown University	00000205	SU	93.866	1,957
Butler Hospital	9071-8343	SU	93.242	24,498
Case Western Reserve University	267038480301	SU	93.389	138,742
Case Western Reserve University	RES504357	SU	93.837	36,476
Case Western Reserve University	RES506708/ RES507541	SU	93.847	95,713
Case Western Reserve University	N01-DK-6-2203/ U01635-03012011	SU	93.859	4,852
Case Western Reserve University	RES507024	SU	93.UNK	19,989
Cedars-Sinai Medical Center	793537	SU	93.837	175,795
Cedars-Sinai Medical Center	869468	SU	93.846	58,732
Center for Research to Practice	10/1/06 CDTs/USF	SU	93.242	484
Central Florida Behavioral Health Network	CFBHN 11-15/ CFBHN CR-10	SU	93.243	126,286
Central Healthy Start Coalition, Inc.	HSCNT	FDOH	93.778	175,154
Central Healthy Start Coalition, Inc.	HSCNT	FDOH	93.990	33,972
Central Healthy Start Coalition, Inc.	HSCNT/ HSMCD/ SUP-1213	FDOH	93.994	58,286
Chameleon Adaptiveware	U60957-09082012	SU	93.173	127,126
Chameleon Adaptiveware, LLC	9R44DC012275-02A1	SU	93.173	80,484
Childrens Healthcare of Atlanta	MACNRGFED11487	SU	93.UNK	73,962
Childrens Home Society of Florida	1U79SM058234	SU	93.243	81,708
Childrens Home Society of Florida	6C12CS254860102	SU	93.501	8,522
Childrens Hospital Boston	CTOT02	SU	93.855	100
Childrens Hospital of Los Angeles	2R25-DK078385	SU	93.847	540
Childrens Services Council of Palm Beach	584/ 618	FDOH	93.778	489,327
Childrens Services Council of Palm Beach	H49MC04394	FDOH	93.926	401,099
Childrens Services Council of Palm Beach	584/ 618	FDOH	93.994	1,146,684
Childrens Services Council of Pinellas County	6TP1AMH000015-01-01	FDOH	93.297	465,576
Chipola Healthy Start, Inc. Coalition	HSCNT	FDOH	93.778	108,566
Chipola Healthy Start, Inc. Coalition	HSCNT	FDOH	93.994	29,509
Christopher & Dana Reeve Foundation	1U59DD00838	SCC	93.184	1,292
City of Jacksonville	2H89GA00039-18-00/ H89GA00039/ RCBH1F6GA RCB009-11/ RCBH1F6GARCB009-13	FDOH	93.914	713,818
City of Jacksonville	2H89GA00039-18-00/ H89GA00039/ RCBH1F6GA RCB009-11/ RCBH1F6GARCB009-13	SU	93.914	1,968,577
Clemson University	1601-209-2008855	SU	93.121	35,573
Coastal Behavioral Healthcare, Inc	SubH79SM059621	SU	93.243	25,371
Codexis	Codexis	SU	93.UNK	24,327
Colorado State University	G-4444-1	SU	93.113	101,650
Columbia University	RFD 003728	SU	93.103	21,191
Columbia University	4 (GG006326)	SU	93.853	2,280
Columbia University	GG004877	SU	93.856	251,205
Community Based Care of Central Florida, Inc	1/17/13 CBCCF/USF/ SubU79SM059935	SU	93.243	236,406
Community Partnership for Children	D12-11-USF-TRN	SU	93.150	2,659
Community Partnership for Children	D12-12-USF-TRN	SU	93.658	146,833
Convergent Engineering, Inc.	44HD56606/ Convergent Engineeri/ R41 HD075550	SU	93.865	95,113
Cornell University	669239904	SU	93.310	490,236
Cornell University	Site # 160	SU	93.853	9,584
Cornell University	51628-9271	SU	93.855	52,530
Cornell University	PO#4100191270	SU	93.867	2,207
Council of State and Territorial Epidemiologists	5U38HM000414	FDOH	93.283	151,784
Cubist Pharmaceuticals, Inc.	WO #2/ WO #3	SU	93.UNK	257,048
CUBRC, Inc.	100035/ 100434/ 102598	SU	93.UNK	70,688
Dana-Farber Cancer Institute	1158002/ 1188402/ 1188403	SU	93.855	32,305
Dartmouth College	1080/ 906	SU	93.856	277,475
DiaCarta	R43 AI098330	SU	93.855	79,962
DISC Village, Inc.	156000524030272	SU	93.959	305
Duke University	164668	SU	93.701	53,165
Duke University	DUKE UNIVERSITY/ STICHES 5057	SU	93.837	2,305
Duke University	DUKE UNIV	SU	93.853	6,488

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Duke University	203-2376	SU	93.855	24,978
Duke University	SPS#124646	SU	93.856	136
Duke University	SITE 106 FLUCONAZOLE/ SITE 132 and 137	SU	93.865	76,800
Duke University	11-NIH-1036	SU	93.866	54,099
Duke University	DUKE UNIV DS799/303-/ DUKE UNIV SITE #302	SU	93.UNK	10,263
Duval County School Board	1U87DP001265-01	FDOH	93.293	11,338
Early Learning Coalition of Dade/Monroe	C11-122/ C12-108/ Contract Number C11-121	SU	93.558	260,516
Eastern Cooperative Oncology Group	CALGB100104/ E2906/ EASTERN COOP ONCOLOG	SU	93.395	38,361
Eastern Cooperative Oncology Group	E1609/ EASTERN COOP ONCOLOG/ ECOG C9732/ PACT1	SU	93.UNK	13,236
Eckerd Youth Alternatives, Inc.	ECA-TRA-USF-FY13	SU	93.658	629,268
Electrical Geodesics, Inc.	077598-UFL	SU	93.853	16,740
Emory University	S940581	SU	93.242	143,941
Emory University	S865296	SU	93.361	5,488
Emory University	S-461659	SU	93.394	27,139
Emory University	S420849	SU	93.395	33,828
Emory University	S691591	SU	93.847	55,310
Emory University	106703/ S837947	SU	93.853	115,289
Eva Pharmaceuticals, LLC	94262	SU	93.307	154,717
Family Health International	0080.0195/993	SU	93.855	14,508
FEFA LLC	FEFA2233201110117A-0	SU	93.UNK	21,399
FHI 360	FHI 360 ID / FCO #: ID0080.0194/992	SU	93.855	9,135
Florida Alcohol and Drug Abuse Association	156000524030362/ 156000524030959/ LD 951	SU	93.959	48,163
Florida Alcohol and Drug Abuse Association	LD951	SU	93.UNK	162,142
Florida Developmental Disabilities Council, Inc.	#855CD12/ 657CD06D/ 730HC08/ 796HC10Cjavascript:%/ 829EM11/ 836CD11/ 839HC12B/ 854EM12B/ 867HC13C/ C827CL11	SU	93.630	237,618
Florida Healthy Kids Corporation	S4871807012011	SU	93.767	123,194
Fordham University	Prime 1R25-DA031608-01	SU	93.279	17,055
Fred Hutchinson Cancer Research Center	0000748463/ 737312/ 744402/ PO # 0000697951/ PO # 0000723039/ PO 0000750606	SU	93.855	814,608
Fred Hutchinson Cancer Research Center	0000748463/ 737312/ 744402/ PO # 0000697951/ PO # 0000723039/ PO 0000750606	FDOH	93.855	54,715
Fred Hutchinson Cancer Research Center	748366/ 757220/ 769025/ 769032	SU	93.859	294,436
Fred Hutchinson Cancer Research Center	Fred Hutchinson Canc	SU	93.UNK	2,676
Gateway Community Services	5H79TI09760-05/ 86171	FDOH	93.243	49,367
Gateway Community Services	5H79TI09760-05/ 86171	SU	93.243	7,368
George Washington University	GEORGE WASHINGTON 03/ GWU T2K0405/ STOPP-T2D/TODAY	SU	93.847	21,579
Georgetown University	RX 4222-095-USF	SU	93.866	305,694
Georgia Campaign for Adolescent Pregnancy Prevention	U60957-02292012	SU	93.297	6,835
Guild Associates, Inc.	104009	SU	93.855	25,951
H. Lee Moffitt Cancer Center & Research Institute	10-15008-99-01-GB/ 10-15880-99-01- G1/ 10-15885-04-01-G3/ 95320/ 98982	SU	93.393	12,737
H. Lee Moffitt Cancer Center & Research Institute	10-16069-01-01-C1	SU	93.394	66,913
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	43,059
H. Lee Moffitt Cancer Center & Research Institute	10-15923-99-01-S1/ 10-16350-99-01-S1	SU	93.396	20,538
H. Lee Moffitt Cancer Center & Research Institute	10-16390-01-07-C1/ 10-16390-02-07- C1	SU	93.397	5,027
H. Lee Moffitt Cancer Center & Research Institute	10-16697-99-01-G2	SU	93.398	1,433
H. Lee Moffitt Cancer Center & Research Institute	USF 6119-1031-00-D	SU	93.399	2,133
H. Lee Moffitt Cancer Center & Research Institute	14-15004-99-01-G1	SU	93.701	8,413
Harvard Medical School	149843.0107	SU	93.855	134,474
Harvard University	R21MH087777-01A1	SU	93.242	7,949
Harvard University	108414	SU	93.393	37,077
Harvard University	0002.5061105	SU	93.855	4,941

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Harvard University	11407.0724 SMARTT/ 114074.0824.5041186	SU	93.865	563,805
Health Planning Council of Northeast Florida	C11-03, C11-04, C11-05, C12-04, C12-05 & C13-03	FDOH	93.917	110,980
Health Planning Council of South West Florida, Inc.	ADCHD/ CODBY/ CODGI-9/ CODGN/ CODGN-9/ CODGO-9/ CODIE/ CODIL	FDOH	93.917	417,367
Health Research, Inc.	55-7754-01	SU	93.397	4,487
Healthy Start Coalition	CHD1213-CC-O/ HSCNT/ HSMOM/ SRCHD 11011-R1	FDOH	93.778	342,592
Healthy Start Coalition	CHD1213-CC-O/ COSCI/ HSCNT/ HSMCD/ SRCHD 11011-R1	FDOH	93.994	936,280
Healthy Start Coalition of Escambia County	EB913/ EB914	FDOH	93.778	368,889
Healthy Start Coalition of Escambia County	EB912	FDOH	93.994	115,181
Healthy Start Coalition of Flagler & Volusia	HS-DS-12/13-01 & HS-DS-12/13-02	FDOH	93.994	28,334
Healthy Start Coalition of Hardee, Highlands, & Polk Counties, Inc.	HSCNT	FDOH	93.778	45,174
Healthy Start Coalition of Hardee, Highlands, & Polk Counties, Inc.	HSCNT	FDOH	93.994	17,722
Healthy Start Coalition of Hillsborough County, Inc.	COSBO-03 R1	FDOH	93.994	6,525
Healthy Start Coalition of Jefferson/Madison/Taylor	COSDA/ COSDB/ HSCNT	FDOH	93.778	72,579
Healthy Start Coalition of Jefferson/Madison/Taylor	COSCZ/ HSCNT	FDOH	93.994	44,602
Healthy Start Coalition of Miami-Dade, Inc.	HSDMO1213	FDOH	93.778	189,256
Healthy Start Coalition of Miami-Dade, Inc.	HSDMO1213	FDOH	93.994	55,908
Healthy Start Coalition of N. Central Florida, Inc.	HSCNT	FDOH	93.994	418
Healthy Start Coalition of North Central Florida, Inc.	BRA-1112	FDOH	93.505	15,627
Healthy Start Coalition of North Central Florida, Inc.	BRA-1213/ HSCNT	FDOH	93.778	90,833
Healthy Start Coalition of North Central Florida, Inc.	BRA-1213/ HSCNT	FDOH	93.994	51,350
Healthy Start Coalition of Okaloosa and Walton Counties	W2-1011/ W21-1011	FDOH	93.994	57,379
Healthy Start Coalition of Pasco, Inc.	HSCNT	FDOH	93.778	466,030
Healthy Start Coalition of Pasco, Inc.	HSMCD	FDOH	93.994	167,023
Healthy Start Coalition of Sarasota County, Inc.	SCHD-CC-12-13	FDOH	93.778	91,524
Healthy Start Coalition of Sarasota County, Inc.	SCHD-CC-12-13	FDOH	93.994	84,821
Healthy Start Coalition of Southwest Florida, Inc.	ADCHD/ R02	FDOH	93.778	94,304
Healthy Start Coalition of Southwest Florida, Inc.	ADCHD/ R02	FDOH	93.994	150,230
Healthy Start Coalition of the FL Keys	MCHD 2010-2011	FDOH	93.778	81,345
Healthy Start Coalition of the FL Keys	MCHD 2010-2011	FDOH	93.994	135,109
Healthy Start of NC Florida	HSCNT	FDOH	93.778	119,087
Healthy Start of NC Florida	HSCNT	FDOH	93.994	21,561
Healthy Start of North Central Florida	HSCNT	FDOH	93.778	92,154
Healthy Start of North Central Florida	HEALTHY START OF NCF/ HSCNT/ MIC-1213/ PSY-1213	FDOH	93.994	29,907
Healthy Start of North Central Florida	HEALTHY START OF NCF/ HSCNT/ MIC-1213/ PSY-1213	SU	93.994	391,962
Hemophilia of Georgia	1U27DD000862-01	SU	93.184	16,682
Hemophilia of Georgia	MCHB#1 H30MC24046-01	SU	93.847	14,603
Hillsborough County Administrative	12/21/12 13th JC/USF/ MADCTYear2	SU	93.243	27,893
Hillsborough County Board of County Commissioners	12-0193	SU	93.153	32,742
Hillsborough County Board of County Commissioners	H.C. 12-0223	FDOH	93.914	94,603
Hillsborough County Board of County Commissioners	HC12-0209	FDOH	93.924	2,927,827
ICF International	13EDPO0010	SU	93.UNK	19,569
Indiana University	IN4694015UF	SU	93.847	123,110
Indiana University	IN4686883UF	SU	93.865	3,916
Informed Families	156000524026809	SU	93.959	307
Informed Families	156000524026982/ 156000524032680/ 156000524032681	SU	93.UNK	19,574
Institute for Clinical Research, Inc.	M22-TA-032-0907-3/ M33-UF-037-0910-4	SU	93.855	71,876
Jacksonville Urban League	04CH0592	FDOH	93.600	123,224
Jaeb Center for Health Research Foundation, Inc.	Jaeb Center	SU	93.867	5,406
JBS International, Inc.	93242	SU	93.UNK	2,961
Jewish Family and Childrens Services	3/25/13 JFCS/USF	SU	93.048	14,945
John Snow, Incorporated	U60957-02292012	SU	93.217	2,317
John Snow, Incorporated	136002524031301	SU	93.UNK	2,377
Johns Hopkins Bloomberg School of Public Health	101059	SU	93.279	8,095
Johns Hopkins University	2001377392/ JHU PO # 2000061399	SU	93.226	142,736

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FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2012-2013 EXPENDITURES
Johns Hopkins University	2001659962	SU	93.242	7,451
Johns Hopkins University	2001518428	SU	93.286	100,987
Johns Hopkins University	2001159980	SU	93.394	59,587
Johns Hopkins University	2001561732	SU	93.395	72,933
Johns Hopkins University	2000796703	SU	93.397	113,642
Johns Hopkins University	2000772616/ JOHNS HOPKINS UNIV	SU	93.838	407,444
Johns Hopkins University	2000767377/ 2001596907	SU	93.853	100,727
Johns Hopkins University	JOHNS HOPKINS UNIV	SU	93.855	112,192
Johns Hopkins University	Subaward2001816549/Prime	SU	93.866	14,443
	1R03AG041992-01			
Johns Hopkins University	U10EY008057/ U10EY014660-02	SU	93.867	134,364
Johns Hopkins University	2001382336	SU	93.941	1,406
Johns Hopkins University	2001409725	SU	93.UNK	165,487
Kaiser Foundation Research Institute	Agreement # 8235/ KAISER FOU RESEARCH	SU	93.715	111,677
Kent State University	443159-UFL	SU	93.837	15,885
Kids Central, Inc.	C0910P-D028/ CO6P-D028	SU	93.556	13,408
Kids Central, Inc.	C1112-PRV-D028/ C1213-PRV-D028	SU	93.658	500,281
KIT Solutions	SOA2012-SK001	SU	93.959	112,512
La Jolla Institute for Allergy & Immunology	23812-74-373	SU	93.855	28,278
Lam Foundation	LAM FOUNDATION	SU	93.389	5,858
Luna Innovations Incorporated	1641-NIH-2S/U OF FL	SU	93.121	128,377
MACRO International	33430-8S-1239/ 633430-11S-1605	SU	93.243	145,439
Managed Access To Child Health, Inc.	96868/ SUPP-1211-092912/ SUPPL- 0912-092913/ SUSF-0812-092912	SU	93.243	124,821
Managed Access To Child Health, Inc.	82759	SU	93.UNK	429
Massachusetts General Hospital	99509	SU	93.213	15,292
Massachusetts General Hospital	216288	SU	93.395	25,172
Massachusetts General Hospital	2004A004864/219314/ 221341/ 2CARE/ Massachusetts Genera	SU	93.853	113,625
Massachusetts General Hospital	Subaward # 221621	SU	93.859	25,043
Massachusetts Institute of Technology	2-R01-EY016674-04A1	SU	93.701	16,653
Mayo Clinic Jacksonville	N10C1	SU	93.395	8,317
Mayo Clinic Jacksonville	U01 HL 108712	SU	93.838	100,965
Mayo Foundation for Medical Education and Research	MAYO FDTN FOR MED ED	SU	93.853	1,363
Medical College of Georgia	24984-1	SU	93.273	230,971
Medical College of Georgia	23150-1/ 23150-2	SU	93.307	102,372
Medical College of Georgia	03-8692A2/ 104296/ 22234-1/ 24240-1/ 70719/ 87085/ 87754/ 96278	SU	93.847	223,240
Medical College of Georgia	05-10659A	SU	93.865	66
Medical College of Wisconsin	R21A1101560-01	SU	93.855	10,159
Medical College of Wisconsin	R01GM097381	SU	93.859	145,264
Medical University of South Carolina	MUSC12-068/PO 116450/ MUSC12- 078	SU	93.121	37,067
Medical University of South Carolina	MUSC08-074	SU	93.853	30,140
Medicines for Malaria Ventures	MMV 09/000107	SU	93.855	446,476
Metabolic Solutions	PBT-01	SU	93.847	19,674
Metabolic Solutions	BBT-02 & BBT-03	SU	93.UNK	63,986
Miami-Dade County	1269620669	SCC	93.574	224,010
Michigan State University	RC101517USF	SU	93.173	52,927
Michigan State University	61-0674FSU/ 61-0834FSU	SU	93.242	33,948
Michigan State University	RC100052UF/ RC101377UF	SU	93.867	85,412
Mind Research Network	Sub Award No.- 6177SubN3	SU	93.242	32,836
Miriam Hospital	710-9829	SU	93.279	26,652
Miriam Hospital	710-9919-8985/ RHODE ISLAND HOSPITA	SU	93.855	22,497
Molina Healthcare, Inc.	100758	SU	93.739	42,613
Montana State University	G162-13-W4176	SU	93.213	47,709
Montana State University	G222-11-W3514 / G196-10-W2630	SU	93.242	91,699
Montana State University	G120-10-W2707	SU	93.855	239,050
Montana State University	CS120029	SU	93.859	41,733
Montefiore Medical Center	93779	SU	93.UNK	39,355
Morehouse School of Medicine	TI-020447/ TI023447	SU	93.243	4,889
Mount Sinai Medical Center	CCTR LVAD CLINICAL	SU	93.837	25,223

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National Association of County and City Health Officials	5U38HM000449-05	FDOH	93.283	210
National Center for HIV Care in Minority Communities	6/06/12 FIC AETC	SU	93.145	8,054
National Childhood Cancer Foundation	19309	SU	93.701	11,488
National Childhood Cancer Foundation	20811	SU	93.UNK	68,116
National Development and Research Institutes, Inc.	605A-D (PO# 000098)/ 617B - P.O # 47943	SU	93.279	97,311
National Governors Association	110-450-4504	SU	93.UNK	14,589
National Marrow Donor Program	402/ 803/ 901/ 902	SU	93.839	27,306
National Marrow Donor Program	804	SU	93.UNK	975
National Surgical Adjuvant Breast and Bowel Project	NATL SURG ADJUV BREA/ UFL- YR41EXT	SU	93.395	46,981
Nemours Childrens Clinic	93408	SU	93.UNK	20,144
Nemours Foundation	3009110001	SU	93.847	10,962
Nevada Department of Child and Family Services	AI-13-014	SU	93.557	7,404
New England Research Institutes	1179	SU	93.UNK	2,942
New York Blood Center	PO# 3041310	SU	93.855	15,833
New York University	F6888-02	SU	93.121	103,060
New York University	Site # 001116	SU	93.837	3,454
North Broward Hospital Districts	H76HA00210	FDOH	93.917	64,643
North Carolina State University	2008-0831-02	SU	93.395	13,635
Northeast Florida Healthy Start Coalition, Inc.	X02MC19440	FDOH	93.505	84,300
Northeast Florida Healthy Start Coalition, Inc.	HSCNT	FDOH	93.778	381,458
Northeast Florida Healthy Start Coalition, Inc.	90AK0011-01-00/ H49MC00051/ H49MC00051-09-00	SU	93.926	129,947
Northeast Florida Healthy Start Coalition, Inc.	90AK0011-01-00/ H49MC00051/ H49MC00051-09-00	FDOH	93.926	292,516
Northeast Florida Healthy Start Coalition, Inc.	H49MC00051	FDOH	93.994	438,146
Northeastern University	500308-78050	SU	93.173	28,997
Northeastern University	500264	SU	93.242	43,977
Northeastern University	500276	SU	93.279	74,768
NorthShore University Health System	EH06-201 S28	SU	93.UNK	5,436
Northwestern University	NORTHWESTERN UNIVERS	SU	93.395	30
Northwestern University	SP0013174-PROJ0005878	SU	93.701	7,175
Northwestern University	92586	SU	93.UNK	3,257
Ogilvy Public Relations	UNIVFL-2013-NCI-TO24	SU	93.UNK	78,751
Ohio State University	60033736	SU	93.855	69,288
Ohio State University	60031531	SU	93.859	11,998
Olmsted Medical Center	RV20090553-12	SU	93.715	10,670
Orange County BOCC	H89HA00030	FDOH	93.914	1,090,898
Orange County Florida	Y13-2049	SU	93.104	36,311
Orange County Florida	M00000061481/ M00000061484/ M00000061725/ Y12622LC (PO# C126221)	SU	93.959	102,741
Oregon Health & Science University	9007356FLA	SU	93.UNK	171,338
Oregon Health Sciences University	1002249-FLST	SU	93.859	23,889
Oregon Research Institute	OREGON RESEARCH INST	SU	93.701	3,864
Osceola County	5H79TI023410-02/ G157301001- 5340000	SU	93.243	40,260
Ounce of Prevention Fund of Florida	HF12-13-37/ HF-12-13-40	FDOH	93.558	221,168
Ounce of Prevention Fund of Florida	HF12-13-37/ HF-12-13-40	FDOH	93.590	21,978
Ounce of Prevention Fund of Florida, Inc.	39429/ HF-11-12-7	SU	93.558	692,389
Palm Beach Board of County Commissioners	H89HA00034	FDOH	93.914	1,769,451
Panhandle Area Educational Consortium	10-082	SU	93.UNK	45,896
Pennsylvania State University	4328-FIU-DHHS-2529	SU	93.273	168,041
Pennsylvania State University	3868-UF-NASA-C84G	SU	93.UNK	21,872
PharmAcute, LLC	1R41MD00693301	SU	93.307	26,751
Pitt Community College (Winterville, NC)	90CC0078/01/ 90CC0078/02-05	SCC	93.721	637,132
Poarch Band of Creek Indians	UWF001 PRIME 90ET0434/01	SU	93.747	9,705
Purdue University	4102-43401	SU	93.273	8,766
Q-Track	Q-TrackSBIR09012012	SU	93.866	6,507
QuantumBio, Inc.	F/T R44-GM099411/ Quantumbio	SU	93.859	18,665
REACH UP, Inc.	50400-100-2C-C3	SU	93.926	43,788
Renova Life Inc.	R41 HD070567	SU	93.865	3,281
Rensselaer Polytechnic Institute	A12403	SU	93.859	64,283

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Research Foundation for Mental Hygiene, Inc.	1008517 / 24973/ 24871	SU	93.242	71,222
Research Foundation of SUNY	R770648	SU	93.273	8,946
Research Triangle Institute International	Subcontract 46-312-0212050, Prime HHSP23320095651WC	SU	93.UNK	21,331
Rush University Medical Center	1U01AA020800-01	SU	93.273	8,950
Rutgers State University	4689	SU	93.UNK	23,880
Rutgers University	4474	SU	93.242	12,309
Rutgers University	99-705	SU	93.853	863
Sam Houston State University	321-20-C28A	SU	93.279	56,549
Saneron CCEL Therapeutics	S1023409152010	SU	93.866	104,366
Sarasota County Board of County Commissioners	2011-071,2011-433, 2012-196	FDOH	93.104	16,919
Science Applications International Corporation	PO10035958	SU	93.855	36,771
Seattle Biomedical Research Institute	UF10067	SU	93.121	25,492
SensoPath Technologies, Inc.	12-00084233	SU	93.399	41,249
Sixth Judicial Circuit of Florida	02/06/13 PC/USF	SU	93.243	18,097
Social & Scientific Systems, Inc.	CRB-HLB11-S-10-00223	SU	93.UNK	355,866
South Florida Workforce Investment Board	WS-TS-PY11-02-00, WS-TS-PY12-02- 00, WS-TS-PY12-02-01	SCC	93.558	616,939
Southern Research Institute	S08-002	SU	93.395	4,530
St. Johns County	RES 2012-18	SU	93.UNK	4,039
St. Jude Childrens Research Hospital	111632010-7348230/ 111710010- 7404244	SU	93.701	14,143
St. Jude Childrens Research Hospital	111344050-7435783	SU	93.855	108,612
St. Jude Childrens Research Hospital	111594020-7433280	SU	93.859	81,368
St. Jude Childrens Research Hospital	PO#7486796	SU	93.UNK	39,607
Stanford University	23850200-41773-A	SU	93.399	20,917
State of Texas, Health and Human Services Commission	529-07-0093-00001/ 529-07-0093- 00001G	SU	93.256	6,518,447
Stereology Resource Center, Inc.	2R44MH076541-04	SU	93.242	30,074
Stoelting Co.	STOELTING	SU	93.279	30,453
Summa Health System	89491-A	SU	93.867	76,927
SUNY Downstate Medical Center	R01EY022091-01	SU	93.867	159,520
Suwannee River Area Health Education Center, Inc.	HSH250201000027C	SU	93.061	9
Suwannee River Area Health Education Center, Inc.	Prime HP3051	SU	93.107	12,500
Suwannee River Area Health Education Center, Inc.	93680	SU	93.UNK	271
Temple University	36-1835151/CC0162889	SU	93.279	52,116
Temple University	P0022128	SU	93.865	107,234
Texas A&M Research Foundation	TEXAS A&M S020037	SU	93.121	1,346
Texas A&M University	99-S120204	SU	93.242	51,678
The Axis Group I, LLC	re:HSH25020110019C	SU	93.UNK	38,663
The Emmes Corporation	94554/ U01 NS62835	SU	93.701	13,528
The Family Café	FC1998	SU	93.243	1,218
The Federation of Families	1H79SM057980	SU	93.243	527
The Forsyth Institute	2112UFL-2335	SU	93.121	459,514
The Jackson Laboratory	PO# 201316	SU	93.847	1,382
The Joseph Stokes Jr. Research Institute of The Childrens Hospital of Philadelphia	103609/ BIQSFPALL113111XS19	SU	93.395	203,699
The Joseph Stokes Jr. Research Institute of The Childrens Hospital of Philadelphia	92925	SU	93.399	1,235
The Joseph Stokes Jr. Research Institute of The Childrens Hospital of Philadelphia	950686RSUB	SU	93.847	183
The Joseph Stokes Jr. Research Institute of The Childrens Hospital of Philadelphia	93554/ 93935	SU	93.UNK	12,887
The Ohio State University Research Foundation	60030021	SU	93.855	258,064
The Ohio State University Research Foundation	60036691	SU	93.859	25,603
The Research Institute at Nationwide Childrens Hospital	639909	SU	93.279	20,323
The Scripps Research Institute	5-20422	SU	93.UNK	9,186
The University of Texas Health Science Center at San Antonio	131229 / 131228	SU	93.837	16,515
The University of Texas Health Science Center at San Antonio	26-1602-95 UF	SU	93.879	80,248
The University of Texas Medical Branch	10-022/ PO# UOSPC0000000769	SU	93.865	196,346
The University of Texas Medical Branch	13-075	SU	93.867	6,587
The Wistar Institute	23688-03-307	SU	93.839	332,294

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TKC Global Solutions, LLC	300616601-06	SU	93.UNK	5,408
Transonic Systems, Inc.	68984	SU	93.UNK	42,420
Tulane University	TUL-HSC-340-11/12 / 7R21MH089808-03	SU	93.242	69,954
University at Buffalo SUNY	Subaward PO R676993, Prime R01-H058588	SU	93.865	11,490
University of Akron	00647-USF	SU	93.859	16,773
University of Alabama at Birmingham	67476/ 93242	SU	93.121	852,613
University of Alabama at Birmingham	96987	SU	93.310	111,873
University of Alabama at Birmingham	107831/ 7/ 90124	SU	93.853	130,012
University of Alabama at Birmingham	107072/ 94674	SU	93.865	107,032
University of Alabama at Birmingham	98978	SU	93.UNK	1,892
University of Alabama, Birmingham	CASG 112	SU	93.220	58
University of Alabama, Birmingham	000342391-017/ 000388010-021/ 000388010-033	SU	93.865	188,537
University of California	1R01 DE019444-01A-UF	SU	93.121	81,196
University of California Los Angeles	1580 G QC275	SU	93.103	34,119
University of California San Francisco	1U10EY021125-01A1	SU	93.867	3,276
University of California, Berkeley	Prime #:1R25TW009338-01/Subaward #: 00007903	SU	93.989	26,532
University of California, Davis	201120484-01	SU	93.103	47,508
University of California, Los Angeles	2000 G PG852	SU	93.110	118,703
University of California, Los Angeles	0980G ND251	SU	93.853	276,032
University of California, San Diego	Purchase Order No. S9000085	SU	93.273	105,780
University of California, San Diego	ADC-039/ PO # 10321841/ PO# 10311437-SUB	SU	93.866	587,077
University of California, San Francisco	7228sc	SU	93.121	44,549
University of California, San Francisco	08/01/6431SC	SU	93.838	38,306
University of California, San Francisco	R01 DK058105	SU	93.847	3,873
University of California, San Francisco	6231sc	SU	93.855	19,096
University of Chicago	41010-B	SU	93.395	68,579
University of Cincinnati	5695	SU	93.853	322
University of Colorado	FY13.285.003	SU	93.UNK	9,225
University of Colorado Denver	UNIV OF COLORADO	SU	93.242	146,030
University of Colorado Denver	SPO 1000048081	SU	93.837	43,740
University of Colorado Denver	FY12.505.001	SU	93.847	92,621
University of Colorado Denver	FY11.062.021/ UNIV OF COLORADO	SU	93.855	3,952
University of Colorado Denver	FY12.558.001	SU	93.867	35,961
University of Connecticut	FRS# 525695	SU	93.879	3,758
University of Georgia	RR274-333/3840488	SU	93.242	3,700
University of Georgia	RR166-732/4689078/ RR166-732/4693638/ RR166-737/4894396	SU	93.859	417,421
University of Hawaii	KA0039 rplcZ987929	SU	93.853	109,640
University of Idaho	PO# P0038794	SU	93.855	20,499
University of Illinois & University of Pennsylvania	R01 NR008325	FDOH	93.361	48,132
University of Illinois at Urbana-Champaign	2007-03805-02	SU	93.242	35,859
University of Illinois, Chicago	2007-06003-08-00/5P20MH078458-05/ Prime:5R01MH081049-04/Subaward #:2008-04459-03-00	SU	93.242	93,707
University of Illinois, Chicago	2008-03931	SU	93.866	233,055
University of Iowa	W000348048	SU	93.104	504
University of Iowa	1000989706	SU	93.242	90,777
University of Iowa	1000877858/ W000131394	SU	93.837	17,423
University of Kansas Medical Center Research Institute	QB855030	SU	93.395	8,997
University of Louisville	08-0580Z06/ OICB120549Z06	SU	93.184	12,545
University of Maryland	SR00001740	SU	93.113	17,663
University of Maryland	SR00002319	SU	93.837	85,262
University of Maryland	SR00002431	SU	93.846	66,651
University of Maryland	Z195301	SU	93.865	8
University of Maryland	HHSN276201100004C/ HHS-N-276-2011-00004-C	SCC	93.879	4,380
University of Maryland	HHSN276201100004C/ HHS-N-276-2011-00004-C	SU	93.879	1,348
University of Maryland	93862/ NO-1-LM-6-3502/ Prime HHS-N-276-2011-00004-C	SU	93.UNK	3,181

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University of Massachusetts	S2012000018328	SU	93.110	19,963
University of Massachusetts	PO 1291574 - 1348756	SU	93.396	24,929
University of Massachusetts	6145438/RFS2013064	SU	93.853	330,620
University of Miami	M161575	SU	93.242	22,086
University of Miami	PO#M175112	SU	93.610	48,592
University of Miami	M170264-CO.01/ UNIV OF MIAMI	SU	93.853	110,372
University of Miami	5 R25GM050083-11	SCC	93.859	57,841
University of Miami	089009524032131/ M168817	SU	93.866	257,110
University of Miami	PO# M173775/ PO#M173863/ PO#M174944	SU	93.867	349,886
University of Miami	6 UB4HP19066-02 ACCT. 66834E/ PO#M177151#5UB4HP19066-03-00/ Prime Award No. UB4HP19066 Account #: 6-6946G-3712	SU	93.969	15,139
University of Miami	HHSN275200002C	SU	93.UNK	1,419,784
University of Michigan	3000924587/ 3001790081	SU	93.173	17,161
University of Michigan	3001094848	SU	93.286	38,232
University of Michigan	2 U10 CA32102-31	SU	93.395	78,723
University of Michigan	3002213146	SU	93.396	15,857
University of Michigan	3002517958	SU	93.859	91,596
University of Michigan	3002374529	SU	93.866	70,197
University of Michigan	106954	SU	93.UNK	760
University of Minnesota	PO 01167102	SU	93.233	1,127
University of Minnesota	P663633109	SU	93.393	16,305
University of Minnesota	Q6416095203/ UNIV OF MINN U641609	SU	93.846	1,002
University of Minnesota	103012	SU	93.847	19,075
University of Minnesota	P003009501	SU	93.853	28,388
University of Missouri	C00039172-1	SU	93.393	93,285
University of Missouri	C00040776-1	SU	93.867	15,202
University of Nebraska	34-5507-1027-009	SU	93.191	11,479
University of Nebraska	34-5410-2003-01	SU	93.395	1,601,269
University of Nebraska	34-5301-2054-303	SU	93.855	108
University of Nebraska	36-5360-2141-001	SU	93.866	4,865
University of North Carolina	5-32963/ 5-51217	SU	93.121	288,977
University of North Carolina	5-54010	SU	93.350	660
University of North Carolina	5-52941	SU	93.389	1,791
University of North Carolina	5-30415/ 5-30787/ 5-33033	SU	93.846	175,495
University of North Carolina	5-33333/ 5-50683	SU	93.855	211,512
University of North Carolina	UNC: 5-33278	SU	93.866	94,918
University of North Carolina, Chapel Hill	5-32323	SU	93.600	11,152
University of North Carolina, Chapel Hill	5-30141	SU	93.837	60,244
University of North Texas	RF-0039-2012-002/ RF0039-2012-002/ RF0039-2012-004	SU	93.610	243,868
University of Oklahoma	ARRA	SU	93.701	14,796
University of Oklahoma	RS2011134502	SU	93.867	7,968
University of Pennsylvania	559908/ 559908 PO# 3033582	SU	93.837	326,461
University of Pennsylvania	104199	SU	93.839	37,423
University of Pennsylvania	552058/ 559436/ 560004/ 560224/ PO 2803693/ PO # Subaward 559547/ UNIV OF PENN 535592	SU	93.846	472,294
University of Pennsylvania	558760	SU	93.853	18,126
University of Pennsylvania	552934	SU	93.865	57,541
University of Pennsylvania	552260 / PO 2304014/ 559234	SU	93.866	517,860
University of Pennsylvania	4-U10-EY12279-06/ 549098 PO#2691070/ 552692/ 558508/ 559437/ PO#2719345/ PO2889252/Fund559899/ PO2974917Fund560809	SU	93.867	709,873
University of Pennsylvania	Univ of Pennsylvania	SU	93.UNK	45,495
University of Pittsburgh	0008389/ 0010160/ 106991	SU	93.242	139,194
University of Pittsburgh	0021048 (122185-2)	SU	93.262	41
University of Pittsburgh	Subaward No. 0005431, Prime 5R37AA011873-12	SU	93.273	259,483
University of Pittsburgh	9004641	SU	93.701	932

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FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2012-2013 EXPENDITURES
University of Pittsburgh	108216-1/ 112727-058	SU	93.837	9,603
University of Pittsburgh	1032	SU	93.847	8
University of Pittsburgh	10712	SU	93.855	222,840
University of Pittsburgh	9000613	SU	93.859	6,519
University of Puerto Rico	1UB6HP20189-01-00	SU	93.249	312,982
University of Rochester	415641-G/ UL1 RR024160	SU	93.389	881
University of Rochester	1 R01 CA157823-01A1	SU	93.393	9,857
University of Rochester	415463-G	SU	93.837	900
University of Rochester	413557-G/ 415608-G	SU	93.853	256,312
University of South Carolina	37591	SU	93.701	36,583
University of Southern California	153324	SU	93.242	145,724
University of Tennessee	R073237242	SU	93.226	22,902
University of Texas	915283/54443	SU	93.121	44,432
University of Texas	0008663C	SU	93.307	7,150
University of Texas	12052643/98010420	SU	93.396	67,021
University of Texas	13-071	SU	93.855	15,757
University of Texas	152801/151799	SU	93.879	37,369
University of Texas at Austin	UTA11-000912	SU	93.307	3,876
University of Texas Health Science Center at Houston	Subaward No. 0009512C Prime Award No. 1R01MH100021	SU	93.242	647
University of Texas Health Science Center at San Antonio	153079/129497/ Su. Awd. No- 153324/131364	SU	93.242	84,062
University of Texas Medical Branch	12-032	SU	93.865	11,362
University of Texas, Health Science Center at Houston	100224/ 100764/ 103245/ 103724/ 93572/ 95676/ 97342/ 98714/ 99011	SU	93.837	186,589
University of Texas, Health Science Center at Houston	98755	SU	93.UNK	30,976
University of Texas, Houston	0007774A	SU	93.865	37,600
University of Toledo	NS 2005-067	SU	93.837	3,221
University of Utah	PO # 0000149045	SU	93.847	64,924
University of Utah	10009050-17	SU	93.UNK	1,253
University of Vermont	20343-FSU	SU	93.242	195,193
University of Vermont	20380	SU	93.846	3,583
University of Vermont	26794 SUB 51424	SU	93.865	22,241
University of Virginia	GC11925-142989	SU	93.847	54,100
University of Virginia	GC11961-142897	SU	93.855	2,396
University of Virginia	GC12164-141333	SU	93.867	12,507
University of Washington	R21 DE021510	SU	93.121	57,617
University of Washington	739128	SU	93.279	14,424
University of Washington	726452/ 726454/ 745173/ 745177	SU	93.600	404,232
University of Washington	718842Z	SU	93.701	1,068
University of Washington	704602Z	SU	93.715	3,358
University of Washington	736364/ 749194	SU	93.865	23,579
Utah State University	13021001	SU	93.104	4,744
Utah State University	10037501	SU	93.243	18,558
Vanderbilt University	VUMC 41062	SU	93.173	1,836
Vanderbilt University	1C1CMS331006-01 VUM40398/ 1C1MS331006-01 VUMC40398	SU	93.610	157,905
Vanderbilt University	VUMC37074	SU	93.867	3,979
Virginia Commonwealth University	PD300617-SC103450	SU	93.361	1,488
Virginia Polytechnic Institute	431567-19300	SU	93.855	155,460
Virginia Polytechnic Institute	431700-19300	SU	93.859	41,936
Virtual Phantoms, Inc.	1R42EB010404-01	SU	93.286	107,608
Virtually Better, Inc.	11001GUCF	SU	93.242	104,090
Wake Forest University	U01AG29824	SU	93.866	1,228
Wake Forest University	WFUHS 30209/ WFUHS 30305	SU	93.UNK	396,675
Warren Stress Management	WSM/01012012	SU	93.361	22,917
Washington University, St. Louis	WU-12-224/PO#2917755T	SU	93.242	22,032
Wayne State University	WU13198/ PO#2917265W	SU	93.350	21,399
Wayne State University	WU-13-59	SU	93.837	46,261
West Central Florida Area Agency on Aging	OAA-2011-USF/ OAA-2012-USF/ OAA- 2013-USF	SU	93.052	66,627
Westat, Inc.	7887-S001	SU	93.279	442,606
Westat, Inc.	8771-S01	SU	93.701	26,833

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Westat, Inc.	6101-S041/ 8182-S01/ 8530-S041	SU	93.865	663,786
Westat, Inc.	6101-S038/ SU8530-5038	SU	93.UNK	857,964
Westcare Foundation	SubH79T1021356	SU	93.243	33,406
Wright State University	5 R01 HL056683-12	SU	93.838	1,620
Xhale, Inc.	107106/ XHALE	SU	93.242	675
Xhale, Inc.	XHALE	SU	93.273	174,187
Xhale, Inc.	93961/ 93964	SU	93.279	43,295
Xhale, Inc.	R43 GM090469	SU	93.859	38,689
Yale University	Subaward No. M12A11369 (A08336)	SU	93.837	36,219
Yale University	A06760 (M-08-287)/ A08082 (M10A10558)	SU	93.853	216,180
Total - U. S. Department of Health and Human Services				\$67,538,210
U. S. Corporation for National and Community Service				
AmeriCorps	AGAR-2013-051	FDOH	94.006	62,262
Florida Commission on Community Service	06AFHFL0010082/ 11AC132138/ 12AC143210	FDEP	94.006	532,040
Florida Commission on Community Service	06AFHFL0010082/ 11AC132138/ 12AC143210	SCC	94.006	271,711
Jumpstart	300200	SU	94.006	44,233
University of Maryland	Z905205	FDOEA	94.006	97,539
Total - U. S. Corporation for National and Community Service				\$1,007,785
Executive Office of the President				
Broward County Sheriffs Office	MOU	FDLE	95.UNK	4,718
St. Johns County	MOU	FDLE	95.UNK	48,634
Total - Executive Office of the President				\$53,352
U. S. Department of Homeland Security				
American Association of Community Colleges	HSTS07-08-H-0012	SCC	97.075	3,547
BakerAECOM, LLC	HSFEHQ-09-D-0368	SU	97.029	14,092
Battelle Energy Alliance, LLC	4000093612	SU	97.UNK	396,050
City of Fort Pierce	#228700/ #228710/ #228720	SCC	97.067	6,049
Kansas State University	S12153	SU	97.061	80,112
Miami River Marine Group	2011-PU-K00188	FFWCC	97.056	132,059
Miami-Dade County	Flow Thru Contact # 10DS-48-11-23-02- 195	SU	97.067	2,348
Michigan State University	RC102019A	SU	97.061	7,310
National Partnership for Environmental Technology Education	10385 FEMA	SCC	97.068	67,915
Northern Arizona University	MGN3EP6-01	SU	97.UNK	2,842
Purdue University	4112-35822	SU	97.061	54,467
Sarasota County Government	PO132098	SU	97.042	20,331
Sarasota County Health Department	PO152531	SU	97.042	53,311
Strategic Alliance for Risk Reduction (STARR)	UF 05 07 0001	SU	97.039	35,056
Texas A&M - Ag Programs Contracts & Grants	S130623	SU	97.104	20,523
University of Rhode Island	083010/0002251 P.O.# 0000018530	SU	97.061	101,312
Total - U. S. Department of Homeland Security				\$997,324
U. S. Agency for International Development				
Agricultural Research Organization	332/10	SU	98.UNK	3,131
American Council on Education	HED104-9722-PRY-12-0/ HED104- 9748-LAC12-04/ HED104-9751-LAC12- 06	SU	98.012	326,738
Chemonics International, Inc.	674-C-00-10-00030-00/ EEP-I-00-04- 00020-00	SU	98.UNK	665,633
Development Alternatives, Inc.	EPP-I-00-04-00023-00	SU	98.UNK	4,004
Encompass LLC	AID-523-TO-12-00002	SU	98.UNK	11,633
Georgetown University	FSCJ-RX2050-705-11-B	SCC	98.001	337,913
Global Environment and Technology Foundation	TCCC-USAID-GETF, WADA 2009	SU	98.UNK	364,667
Higher Education For Development	521-A-00-07-00006-00/ HED 012-9748- LAC-12-03	SU	98.012	139,411
Higher Education For Development	523-A-00-06-00009-00	SU	98.UNK	17,093
International Potato Center	99537	SU	98.UNK	36,450

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FEDERAL AWARDING AGENCY / PASS-THROUGH GRANTOR NAME	PASS-THROUGH GRANTOR NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2012-2013 EXPENDITURES
Michigan State University	61-3886 A	SU	98.001	18,141
Partners of America	5G12RR003020-26	SU	98.001	5,651
Research Triangle Institute, International	3-330-0213381	SU	98.UNK	35,978
RTI International	2-330-0213559	SU	98.UNK	105,224
The Ohio State University Research Foundation	60023182/ 60030090	SU	98.001	308,515
University of Georgia	RC710-025/3842088/ RC710- 025/3842098/ RC710-025/3842108	SU	98.012	48,438
University of Illinois at Urbana-Champaign	2010-07200-03	SU	98.001	186,441
Virginia Polytechnic Institute	451198-19300	SU	98.001	25,529
Weidemann Associates	1071-20-401	SU	98.009	324,822
Total - U. S. Agency for International Development				\$2,965,412
Other Federal Grants				
Agricultural Research Organization	M26-063	SU	99.UNK	211
Colorado State University	G-9650-1	SU	99.UNK	24,160
Higher Education For Development	HIGHER ED FOR DEVELO	SU	99.UNK	155,403
International Center for Agricultural Research in the Dry Areas	1134	SU	99.UNK	24,758
Iowa Department of Education	038413	SU	99.UNK	14,216
Total - Other Federal Grants				\$218,748
Total Pass-Through Awards				\$142,370,138

NOTE 6 - OTHER FEDERAL AWARDS

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

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2012-2013 EXPENDITURES
Peace Corps			
PC-12-8-081	University of Central Florida	08.UNK	10,186
Total - Peace Corps			\$10,186
U. S. Department of Agriculture			
00103702	University of Florida	10.UNK	167,501
08-CS-11080500-006	University of Florida	10.UNK	37,837
09/10-065	University of Florida	10.UNK	15,848
107713	University of Florida	10.UNK	11,646
10-CA-11330150-092	University of Florida	10.UNK	92,252
10-CA-11330150-101	University of Florida	10.UNK	39,520
10-JV-11242309-069	University of Florida	10.UNK	13,138
11-8130-0008-CA	University of Florida	10.UNK	1,446
11-8130-0025-CA	University of Florida	10.UNK	446
11-8130-0034-CA	University of Florida	10.UNK	57,389
11-8130-0048-CA	University of Florida	10.UNK	13,412
11-8130-0063-CA	University of Florida	10.UNK	99,898
11-8130-0103-CA	University of Florida	10.UNK	191,723
11-8130-1505-CA	University of Florida	10.UNK	12,280
118978 G003157	University of Florida	10.UNK	11,841
11-CA-11330126-120	University of Florida	10.UNK	74,361
11-CA-11330129-092	University of Florida	10.UNK	27,135
11-JV-11242306-059	University of Florida	10.UNK	9,869
1204-001	University of North Florida	10.UNK	576
12-8130-0034-CA	University of Florida	10.UNK	59,757
12-8130-0048-CA	University of Florida	10.UNK	4,474
12-8130-0121-CA	University of Florida	10.UNK	18,282
12-8130-0220-CA	University of Florida	10.UNK	193
12-8130-1246-CA	University of Florida	10.UNK	49,072
12-CA-11330150-085	University of Florida	10.UNK	997
12-PA-11080500-014	University of Florida	10.UNK	7,769
13-015NU-794	University of Florida	10.UNK	46,312
13-8130-0113-CA	University of Florida	10.UNK	70
19553	University of Florida	10.UNK	5,055
19725	University of Florida	10.UNK	6,097
19728	University of Florida	10.UNK	29,623
19786	University of Florida	10.UNK	41,810
2010-27/E10RXYEAR1	University of Florida	10.UNK	155,523
2011-11070800003	University of Florida	10.UNK	79,363
2012-0195-04	University of Florida	10.UNK	14,419
2012-51102-20189	University of Florida	10.UNK	55,532
2012-67012-19708	University of Florida	10.UNK	40,916
58-1275-2-369	University of Florida	10.UNK	4,751
58-1275-2-370	University of Florida	10.UNK	16,608
59-6618-3-004	University of Florida	10.UNK	13,200
59-6659-2-004	University of Florida	10.UNK	33,705
754700	University of Florida	10.UNK	23,840
94262	University of Florida	10.UNK	51,477
95320	University of Florida	10.UNK	52,891
98982	University of Florida	10.UNK	13,625
Award Letter/Graduate Assistanceship to Ms Emily Warschefsky	Florida International University	10.UNK	20,005
P.O. 6696	University of South Florida	10.UNK	11,588
P09AC00376	University of Florida	10.UNK	36,850
P11AP60845	University of Florida	10.UNK	6,433
S-4200-291399	University of Florida	10.UNK	20,940
SAA-131009SW	University of Florida	10.UNK	4,492
USDA 02IE08310163	University of Florida	10.UNK	19,746
Total - U. S. Department of Agriculture			\$1,823,533
U. S. Department of Commerce			
09/10-074	University of Florida	11.UNK	2,032

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2012-2013 EXPENDITURES
09-00075339	University of Florida	11.UNK	26,631
100758	University of Florida	11.UNK	46,293
11.UNK	University of North Florida	11.UNK	57,222
16206031-2	Florida State University	11.UNK	70,658
191001-363405-03	Florida State University	11.UNK	913,642
39695	University of Central Florida	11.UNK	41,441
8 IPA 000BS	University of Florida	11.UNK	27,810
94554	University of Florida	11.UNK	3,954
A2584D	University of Florida	11.UNK	5,594
A3FE7A	University of Florida	11.UNK	4,685
A5C118	University of Florida	11.UNK	24,108
Agreement# 5700-FIU; NOAA # AB133C-11-CQ-0050	Florida International University	11.UNK	210,959
C0613	Florida State University	11.UNK	27,224
DG133E11SE2357	Florida State University	11.UNK	8,530
DG133F10SE3059	University of Florida	11.UNK	8,383
DG133F11SE2029	University of Florida	11.UNK	18,928
EA-133F-12-SE-2088	University of Florida	11.UNK	50,699
NA10NMF4630081	University of Florida	11.UNK	4,824
NA11OAR4170178	University of Florida	11.UNK	36,805
NFFKPR00-09-22671	University of Florida	11.UNK	18
NFFN7110-12-01963	Florida State University	11.UNK	5,275
U380908302010	University of South Florida	11.UNK	21,891
WC133-10-CN-0100	Florida International University	11.UNK	229,342
WC133F-06-SE3616	University of Florida	11.UNK	61
WC133F-09-CQ-00006	Florida International University	11.UNK	9
WC133F-10-SE-0772	Florida State University	11.UNK	2,487
WC133F10SE3085	University of Florida	11.UNK	862
WC133F-11-SE-1888	University of Florida	11.UNK	8,585
WC133F-11-SE-3008	University of Florida	11.UNK	25,873
WC-133F-12-CN-0034	University of Florida	11.UNK	25,906
WC-133F-12-SE-2310	Florida State University	11.UNK	9,470
WCIND-C131	University of Florida	11.UNK	3,457
YA132310SE0488	University of Florida	11.UNK	3,123
Total - U. S. Department of Commerce			\$1,926,781
U. S. Department of Defense			
N68335-12-C-0239	University of Central Florida	12.UNK	100,000
00006607	University of South Florida	12.UNK	6,988
01065-USF	University of South Florida	12.UNK	20,239
0625080/UF-MEC-2013-	University of Florida	12.UNK	43,492
089009524032106	Florida State University	12.UNK	1,557
08GR8011	University of Florida	12.UNK	4,603
100005MC	University of Central Florida	12.UNK	6,984
10-00077396	University of Florida	12.UNK	14,142
10-00087329	University of Florida	12.UNK	9,219
100083.0.006	University of Central Florida	12.UNK	31,943
100083.0.008.001.02	University of Central Florida	12.UNK	21,224
100083.0.008.001.03	University of Central Florida	12.UNK	27,335
100643502	University of Central Florida	12.UNK	15,776
1010444	University of Central Florida	12.UNK	478
101443	University of Florida	12.UNK	23,222
104199	University of Florida	12.UNK	142,403
104296	University of Florida	12.UNK	26,944
1050401	University of Central Florida	12.UNK	26,000
10-558-FIU, W911NF-10-2-0074	Florida International University	12.UNK	126
108721	University of Florida	12.UNK	13,089
11004001	University of Central Florida	12.UNK	16,042
11014-101839	University of Florida	12.UNK	25,207
111000055, W91ZLK-10-D-0005-0766	Florida International University	12.UNK	145,934
11-129	University of South Florida	12.UNK	1,543,980
1118941	University of Florida	12.UNK	45,787

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2012-2013 EXPENDITURES
11-FWS-360804-UFL	University of Florida	12.UNK	143,814
11RH000106	University of Central Florida	12.UNK	390
11-S587-102-01-C1	University of Florida	12.UNK	25,576
12-00085229	University of Florida	12.UNK	9,749
1200186572 120018571	University of South Florida	12.UNK	9,566
120355 PO#4500064126	University of Florida	12.UNK	24,125
123662	University of Florida	12.UNK	140,876
13030	Florida State University	12.UNK	17,012
1376781	University of Central Florida	12.UNK	111
13-BGCA-ARMY-UFL	University of Florida	12.UNK	114,182
14068	University of Central Florida	12.UNK	26,401
1415315	University of Central Florida	12.UNK	1,402
1453759	University of Central Florida	12.UNK	7,180
19204KR / SUB1180223	University of Central Florida	12.UNK	1,205
2010-329	University of Florida	12.UNK	228,538
2010-329 Task 1	University of Florida	12.UNK	293,887
2010-329 Task 3	University of Florida	12.UNK	31,151
2010-329 Task 6	University of Florida	12.UNK	176,737
201200683	University of Central Florida	12.UNK	729,228
201201	University of Central Florida	12.UNK	29,793
20121217	University of South Florida	12.UNK	27,557
201301027	University of Central Florida	12.UNK	11,317
217000524030348	Florida State University	12.UNK	619
22443	Florida State University	12.UNK	30,000
22496	Florida State University	12.UNK	6,602
225000524028198	Florida State University	12.UNK	122,186
26004, Military Spouse Career Advancement Accounts	Florida Gulf Coast University	12.UNK	564,287
280652A	University of Central Florida	12.UNK	37,187
2F-30541	University of Florida	12.UNK	89,386
3002143314	Florida State University	12.UNK	62,807
3002531103	Florida State University	12.UNK	43,494
30351	University of South Florida	12.UNK	52,789
323343/BAAECB11-7.4	University of Florida	12.UNK	70,500
4200615663	University of Central Florida	12.UNK	37,083
4228-7051	Florida State University	12.UNK	14,042
4440151362	University of Central Florida	12.UNK	29,380
4440335493	University of Central Florida	12.UNK	101,347
4440490215	University of Central Florida	12.UNK	3,482
66875C	University of Central Florida	12.UNK	7,100
670569	University of Florida	12.UNK	423,459
673D25035	University of South Florida	12.UNK	9,730
673-D25046	University of South Florida	12.UNK	28,063
673-D27105	University of South Florida	12.UNK	40,000
673-D35009	University of South Florida	12.UNK	448
673-D37058	University of South Florida	12.UNK	1,359
674-01-0198-20	University of Florida	12.UNK	24,237
674-01-0198-21	University of Florida	12.UNK	33,072
703437	University of Florida	12.UNK	334,124
70719	University of Florida	12.UNK	22,002
744858	University of Florida	12.UNK	219,834
7500074768	University of Central Florida	12.UNK	1,360
802583-000 OP	University of Florida	12.UNK	47,036
8100001649	University of Central Florida	12.UNK	22,546
8200158143	Florida State University	12.UNK	120,810
86025	University of Florida	12.UNK	131
87085	University of Florida	12.UNK	35
87754	University of Florida	12.UNK	20,872
910435	University of Central Florida	12.UNK	604
91502	University of Florida	12.UNK	6,657
9500009293	University of Central Florida	12.UNK	873
9500011316	University of Central Florida	12.UNK	48,524

STATE OF FLORIDA
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98195	University of Florida	12.UNK	500
A000147936	University of Central Florida	12.UNK	1,115
A000225328	University of Central Florida	12.UNK	100,000
A67FBB	University of South Florida	12.UNK	9,054
A70F69	University of South Florida	12.UNK	34,978
ACES Q.C.	University of Florida	12.UNK	5,843
ACZ88512201 TrialNet	University of South Florida	12.UNK	33,280
Agreement of 10/1/12	University of South Florida	12.UNK	34,867
AREDS2	University of Florida	12.UNK	1,676
B3531	University of Central Florida	12.UNK	76,553
BDK75-977-42	University of Florida	12.UNK	31,982
BDK-75-977-64	University of Florida	12.UNK	31,601
BTR-P1563	University of Florida	12.UNK	63,407
C00025734-1	University of Florida	12.UNK	66,180
C2011-052	University of North Florida	12.UNK	788
CA-SC-09001	University of Central Florida	12.UNK	1,872
CASC10004	University of Central Florida	12.UNK	20,529
Contract 019622	University of South Florida	12.UNK	10,418
Contract Y12-167-ZM	University of South Florida	12.UNK	53,719
CPN 2011-0265	Miami Dade College	12.UNK	18,478
DO 000000143440 &	University of South Florida	12.UNK	14,854
DSC6032, FA8650-08-C-	Florida International University	12.UNK	34,463
EGO6389UCF	University of Central Florida	12.UNK	23,366
ESEG-13-01	University of Florida	12.UNK	1,786
EXP ENV GROUP S13-11	University of Florida	12.UNK	3,629
FA0651-09C-0184	University of Central Florida	12.UNK	106,918
FA252110P0001	University of Central Florida	12.UNK	5,823
FA252111P0089	University of Central Florida	12.UNK	35,298
FA2521-11-P-0091	Florida State University	12.UNK	12,345
FA252111P0193	University of Central Florida	12.UNK	36
FA252112P0092	University of Central Florida	12.UNK	3,941
FA2521-12-P-0098	Florida State University	12.UNK	40,704
FA2823-10-M-S040	University of Florida	12.UNK	20,397
FA4819-10-C-0021	University of Florida	12.UNK	32,289
FA7022-12-C-0004	Florida State University	12.UNK	61,119
FA8601-08-P-0197	University of Florida	12.UNK	40
FA8601-09-P-0372	University of Florida	12.UNK	99,264
FA8650-06-C-5913	University of Florida	12.UNK	51,948
FA8650-13-C-1523	University of Central Florida	12.UNK	26,533
FA865013C1528	University of Central Florida	12.UNK	46,436
FA8650-13-M-2329	University of Central Florida	12.UNK	25,243
FA8651-05-C-0136	University of Florida	12.UNK	930
FA8651-08-D-0108/005	University of Florida	12.UNK	825
FA8651-08-D-0108/025	University of Florida	12.UNK	2,252
FA8651-08-D-0108/035	University of Florida	12.UNK	126,273
FA8651-08-D-0108/036	University of Florida	12.UNK	24,390
FA945110D0234	University of Central Florida	12.UNK	107,988
FCAAP	University of Central Florida	12.UNK	8,696
FEDERAL MISC DONORS	University of Florida	12.UNK	3,948
GTS-S-11-396	Florida State University	12.UNK	146,230
GTS-S-13-024	Florida State University	12.UNK	70,374
H92222-11-P-0055	University of South Florida	12.UNK	23,729
HHM402-09-C-0035	Florida International University	12.UNK	752
HHSP233201000649P	University of South Florida	12.UNK	1,071
HM1582-10-C-0012	University of Florida	12.UNK	214,879
HQ0147-12-C-7866	University of Central Florida	12.UNK	11,764
HR0011-11-C-0102	University of Central Florida	12.UNK	39,178
HT9404-12-1-TS04	University of Florida	12.UNK	7,098
IPA	University of Central Florida	12.UNK	245,461
IPA-IrawanSatriotomo	University of Florida	12.UNK	40,494
ITI 1760001 SUBK	University of Florida	12.UNK	4,093
JHT12S0003	University of Central Florida	12.UNK	22,500

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JN42856 PRIME: FA865	University of Central Florida	12.UNK	23,779
K000193S07	University of Central Florida	12.UNK	7,839
KSS10D003706	University of Central Florida	12.UNK	28,527
Letter Agreement	University of South Florida	12.UNK	11,985
M67854-10-C-8036	University of Central Florida	12.UNK	17,498
MATREX0036UCF01	University of Central Florida	12.UNK	66,485
MATSYSSA1212	University of Central Florida	12.UNK	1,033
N0001412C0308	University of Central Florida	12.UNK	316,066
N00024-12-P-4053	Florida State University	12.UNK	5,965
N00173-13-P-0884	University of Florida	12.UNK	6,408
N41756-13-C-3007	Florida International University	12.UNK	112,116
N6133906D0011	University of Central Florida	12.UNK	27
N6335-08-C-0348	University of Central Florida	12.UNK	2,068
N66001-12-C-4195	Florida International University	12.UNK	318,977
N68335-10-C-0567	University of Central Florida	12.UNK	88,472
N68335-12-C-0328	University of Central Florida	12.UNK	24,000
N68936-10-C-0127	University of Central Florida	12.UNK	239
NAFBA1-13-M-0174	University of Florida	12.UNK	17,759
NESA11212012	University of South Florida	12.UNK	52,457
Notice to Proceed	University of South Florida	12.UNK	67,250
NSD-10-01	University of Florida	12.UNK	22,954
OMH-5-MPCMP101038-US	University of South Florida	12.UNK	7,407
P.O. 250261	University of South Florida	12.UNK	3,698
P.O. #300-3105	University of South Florida	12.UNK	3,593
P010083607,W913-0-9-C-0200	Florida International University	12.UNK	24,381
P010099035	University of South Florida	12.UNK	27,078
P010099181	Florida State University	12.UNK	71,204
P010104772, W9113M-11C-0085	Florida International University	12.UNK	14,203
P010107740	Florida State University	12.UNK	49,312
P10AC00553	University of South Florida	12.UNK	62,830
P11AT50849	University of South Florida	12.UNK	22,128
P12AC10958	University of South Florida	12.UNK	24,281
P12AC11168	University of South Florida	12.UNK	77,042
P12AC11210	University of South Florida	12.UNK	3,724
P12AC11242	University of South Florida	12.UNK	19,933
P12AC11289	University of South Florida	12.UNK	88,703
P4002060	University of Central Florida	12.UNK	50,323
PO # 30477547 OS	University of Florida	12.UNK	648,576
PO #300-3105	University of South Florida	12.UNK	1,777
PO #PO113539	University of South Florida	12.UNK	7,135
PO 000000121695-01	University of South Florida	12.UNK	16,967
PO 1200160577	University of South Florida	12.UNK	725
PO 160079.00006	University of Central Florida	12.UNK	355,839
PO 2012-01	University of South Florida	12.UNK	37,112
PO 20120866	University of South Florida	12.UNK	7,175
PO 20130591 & AGT	University of South Florida	12.UNK	17,169
PO 244265	University of South Florida	12.UNK	2,918
PO 35DK4001-P13-0003, Prime W9113M-12-C-0041	Florida International University	12.UNK	5,995
PO 36317	University of South Florida	12.UNK	16,007
PO 673-D27084	University of South Florida	12.UNK	16,100
PO 673-D27086	University of South Florida	12.UNK	25,228
PO DPPR13392277	University of South Florida	12.UNK	1,881
PO DPPW12512027 &	University of South Florida	12.UNK	91,513
PO M00000054572	University of South Florida	12.UNK	244
PO M00000062272	University of South Florida	12.UNK	1,423
PO P3110976	University of South Florida	12.UNK	5,574
PO PO120534	University of South Florida	12.UNK	53,448
PO POCT13100077	University of South Florida	12.UNK	14,438
PO POPR12392003	University of South Florida	12.UNK	30,200
PO# CL-180052-UCF	University of Central Florida	12.UNK	15,000
PO#101	University of Florida	12.UNK	14,199

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2012-2013 EXPENDITURES
PO001-0001020967	University of South Florida	12.UNK	2,851
PO132146	University of South Florida	12.UNK	28,855
PO16546	University of Central Florida	12.UNK	23,832
POST12500015	University of South Florida	12.UNK	4,495
PRATT & WHITNEY F797	University of Florida	12.UNK	2,000
PRIME W911NF1020002	University of Central Florida	12.UNK	23,351
R-11-0001	University of South Florida	12.UNK	29,439
Research Agt.	University of South Florida	12.UNK	7,890
S000066.00012.UCF	University of Central Florida	12.UNK	55,592
S03-36	University of Florida	12.UNK	16,336
S03-36 DTRA0017	University of Florida	12.UNK	920,849
S-12007-01	University of Florida	12.UNK	31,006
S2LG9SC397	University of Central Florida	12.UNK	50,156
S500110	University of Central Florida	12.UNK	64
S500411	University of Central Florida	12.UNK	64,664
S757508	University of Central Florida	12.UNK	86,315
S91-0079	University of Florida	12.UNK	63,905
S925001004	University of Central Florida	12.UNK	72,490
S95317MR008	University of Central Florida	12.UNK	7,079
S96000019, Prime FA7014-12-C-1008	Florida International University	12.UNK	17,004
SA1107013	University of Florida	12.UNK	58,448
SUB1111883	University of Central Florida	12.UNK	23,202
SUB1113617MDT	University of Central Florida	12.UNK	13,107
SUB1118011	University of Central Florida	12.UNK	4,672
TEAMWATCH1SHAIUCF01	University of Central Florida	12.UNK	1,915
TSA2011FSU/Energia	Florida State University	12.UNK	65,198
U380909012010	University of South Florida	12.UNK	76,276
U60957-08102012	University of South Florida	12.UNK	14,868
UCFPTS002	University of Central Florida	12.UNK	58,294
UF-11 207915 061/FA9	University of Florida	12.UNK	10,480
UF11086	University of South Florida	12.UNK	515,861
UF-12-207990-065	University of Florida	12.UNK	43,311
UF-12-208065-071	University of Florida	12.UNK	14,005
UF12261/Prime W912HZ10-2-0032	Florida International University	12.UNK	22,873
UF-MEC-SBIR-2012-NO.	University of Florida	12.UNK	35,555
UF-MEC-STTR-2011	University of Florida	12.UNK	17,225
UHN-1109	University of Florida	12.UNK	25,415
US DEPT OF DEFENSE/A	University of Florida	12.UNK	196,059
VA HOUSESTAFF - SURG	University of Florida	12.UNK	63,590
VA-248-P-1620	University of South Florida	12.UNK	8
Various	University of South Florida	12.UNK	7,014
W18XWH-12-P-0268	University of Florida	12.UNK	6,544
W31P4Q-12-C-0215	University of Central Florida	12.UNK	40,000
W31P4Q-13-C-0030	University of Central Florida	12.UNK	21,947
W5J9CQ11C0026	University of Central Florida	12.UNK	133,250
W81XWH-08-C-0737	University of Florida	12.UNK	150,192
W81XWH-10-1-0601	University of South Florida	12.UNK	256,705
W81XWH-10-C-0251	University of Florida	12.UNK	167,242
W81XWH-11-2-0008	University of Florida	12.UNK	15,595
W81XWH-12-P-0550	University of Florida	12.UNK	1,653
W82XWH-06-1-0517	University of Florida	12.UNK	451
W900KK12P0054	University of Central Florida	12.UNK	20,263
W909MY	University of North Florida	12.UNK	90,375
W909MY-11-C-0062	University of Central Florida	12.UNK	94,250
W911NF-04-2-0016	Florida State University	12.UNK	295,187
W911NF-07-2-0073	University of Central Florida	12.UNK	2,149
W911NF-08-2-0035	University of Florida	12.UNK	71,371
W911NF-09-2-0017	University of Florida	12.UNK	654,010
W911NF1120020	University of Central Florida	12.UNK	88,128
W911NF-11-2-0028	Florida State University	12.UNK	2,513
W911QX-08-D-0002	University of Florida	12.UNK	102,966
W911QX-11-C-0030	University of Central Florida	12.UNK	8,378

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W911QX12C0035	University of Central Florida	12.UNK	131,017
W911QX12C0155	University of Central Florida	12.UNK	65,955
W911QX12C0180	University of Central Florida	12.UNK	53,611
W911QX13	University of Central Florida	12.UNK	2,279
W911QY-11-C-0011	University of Florida	12.UNK	144,433
W911QY-12-2-0004	Florida State University	12.UNK	192,375
W911QY-12-P-0113	University of Central Florida	12.UNK	11,320
W911QY-12-P-0268	University of Florida	12.UNK	61,824
W911SR-09-C-0005	University of South Florida	12.UNK	233,958
W911SR-10-C-0017	University of South Florida	12.UNK	250,488
W911SR-10-C-0020	University of South Florida	12.UNK	1,286,868
W911SR-11-C-0017	University of South Florida	12.UNK	524,221
W912HQ-08-C-0012	University of Florida	12.UNK	55,535
W912HQ-08-C-0049	University of Florida	12.UNK	162,855
W912HQ-09-C-0010	Florida State University	12.UNK	46,298
W912HQ-11-C-0015	University of Florida	12.UNK	697,688
W912HQ-13-C-0046	University of Florida	12.UNK	4,870
W912HZ-09-C-0057	University of Florida	12.UNK	10,750
W912HZ-10-2-0013	University of Florida	12.UNK	214,180
W912HZ-10-2-0028	University of Florida	12.UNK	516,843
W912HZ-10-2-0032	University of Florida	12.UNK	126,426
W912HZ-11-2-0005	University of Florida	12.UNK	38,900
W912HZ-11-2-0012	University of Florida	12.UNK	1,008
W912HZ-12-2-0010	University of Florida	12.UNK	129,466
W912HZ-12-2-0011	University of Florida	12.UNK	66,736
W912HZ-13-P-0009	Florida International University	12.UNK	15,000
W91CRB08D0015	University of Central Florida	12.UNK	6,651,392
W91CRB-10-D-0001	University of Florida	12.UNK	98,404
Work Order 8	University of South Florida	12.UNK	5,831
Work Order 9 & POCT1	University of South Florida	12.UNK	6,479
XGB-0-40646-01	University of South Florida	12.UNK	27,157
XQ392	University of South Florida	12.UNK	72,308
Total - U. S. Department of Defense			\$29,420,355
Central Intelligence Agency			
2010*1045307*000	Florida International University	13.UNK	21,847
Total - Central Intelligence Agency			\$21,847
U. S. Department of Housing and Urban Development			
104009	University of Florida	14.UNK	20,000
12-863	University of Florida	14.UNK	33,057
2011 038 nfmrc-rs	University of Florida	14.UNK	38,563
2012-32NFMRC-R6	University of Florida	14.UNK	18,983
FLO121B4H100800	University of North Florida	14.UNK	12,969
Total - U. S. Department of Housing and Urban Development			\$123,572
U. S. Department of the Interior			
017954	Florida State University	15.UNK	11,854
091004524027378	Florida State University	15.UNK	33,925
10-00078748	University of Florida	15.UNK	67,220
1205107200A	University of Central Florida	15.UNK	10,052
13981	University of Central Florida	15.UNK	175,504
206000028	University of Central Florida	15.UNK	278,634
206-000028	University of Central Florida	15.UNK	97,619
93680	University of Florida	15.UNK	18,822
93779	University of Florida	15.UNK	19
9500010738	University of Central Florida	15.UNK	107,597
973108M122	University of Florida	15.UNK	556
BDK-75-977-22	University of Florida	15.UNK	37,180
CESU H5000070400	University of Central Florida	15.UNK	39,585
F10PX79463	University of Florida	15.UNK	5,566
F10PX79464	University of Florida	15.UNK	13,535

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F11PX04150	University of Florida	15.UNK	13,487
FCO-043012	Florida State University	15.UNK	20,105
G07PC90326	University of Florida	15.UNK	45,465
G12PA00014	University of South Florida	15.UNK	48,136
G13PD00203	University of South Florida	15.UNK	2,167
G13PX00366	University of Florida	15.UNK	14,014
H5000060106	University of Florida	15.UNK	250
H5000070400	University of Central Florida	15.UNK	3,974
H5281050136	University of Florida	15.UNK	7,470
J528002A479	University of Florida	15.UNK	15
J5284070023	University of Florida	15.UNK	428
M12PC00003	Florida State University	15.UNK	60,772
Master Agreement	Florida State University	15.UNK	78,915
P06AC00029	University of Florida	15.UNK	1,404
P06AC00036	University of Florida	15.UNK	45,935
P06AC00044	University of Florida	15.UNK	18,209
P06AC00050	University of Florida	15.UNK	8,753
P07AC00055	University of Florida	15.UNK	3,567
P08AC00198	University of Florida	15.UNK	12,197
P10AC00588	University of Florida	15.UNK	98,817
P10AC00602	University of Florida	15.UNK	15,356
P10AC00608	University of Florida	15.UNK	6,913
P11AC91148	University of Florida	15.UNK	218,809
P11AC91273	University of Florida	15.UNK	8,829
P11AC91277	University of Florida	15.UNK	37,352
P11AT50885	University of South Florida	15.UNK	16,116
P11AT51063	University of South Florida	15.UNK	71,539
P12AT50917/P12AC7132	University of Central Florida	15.UNK	10,958
POSX100480	University of Florida	15.UNK	885
PR1342085	University of Florida	15.UNK	2,994
Prime Award No: J5296-10-0001	Florida International University	15.UNK	52,354
R01569	University of South Florida	15.UNK	2,793
Scholarship to Kristie Wendelberger	Florida International University	15.UNK	3,596
Total - U. S. Department of the Interior			\$1,830,242
U. S. Department of Justice			
09-097G-FIU-2 / PO#50069881	Florida International University	16.UNK	32,384
142001524032648	Florida State University	16.UNK	16,277
41183	University of Central Florida	16.UNK	7,814
998312	Florida State University	16.UNK	24,310
DJBPO30200000044	University of Florida	16.UNK	60,472
FC/FLN/0281	Florida Department of Law Enforcement	16.UNK	3,021
FC/FLN/0284	Florida Department of Law Enforcement	16.UNK	1,473
FC/FLN/0285	Florida Department of Law Enforcement	16.UNK	1,346
FC/FLS/1720	Florida Department of Law Enforcement	16.UNK	7,865
MOU	Florida Department of Law Enforcement	16.UNK	43,743
R20130393	Florida State University	16.UNK	4,693
Subaward No. 26-3001-89-32 / Prime: J-FBI-10-009	Florida International University	16.UNK	60,067
Subaward No. 26-3002-4131 / Prime No. J-FBI-10-009	Florida International University	16.UNK	88,087
Total - U. S. Department of Justice			\$351,552
U. S. Department of Labor			
0853347-CBET	University of Florida	17.UNK	18,050
40413	University of Central Florida	17.UNK	150
HG277031260A12	University of Central Florida	17.UNK	24,479
STEM FY 2011	University of Central Florida	17.UNK	3,259
VA673-D15082	University of South Florida	17.UNK	298
Total - U. S. Department of Labor			\$46,236
U. S. Department of State			
2010P043406000	University of Central Florida	19.UNK	84,443

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CO-23004-11	University of Florida	19.UNK	88,286
CO-23047-13	University of Florida	19.UNK	69,398
CO-7038A-11	University of Florida	19.UNK	14,976
PGA-P210885	University of Florida	19.UNK	67,456
SC 53783-6271-46	University of South Florida	19.UNK	17,529
SPA100RV0085	Florida International University	19.UNK	2,392
Total - U. S. Department of State			\$344,480
U. S. Department of Transportation			
07-UF-SG2	University of Florida	20.UNK	12,884
10G001	University of Central Florida	20.UNK	394,717
12DD00145	University of South Florida	20.UNK	40,262
182000524033119	Florida State University	20.UNK	1,009
2010-INF-001	University of Florida	20.UNK	6,375
254647-1-53-01	University of Florida	20.UNK	16,550
7743-01	University of South Florida	20.UNK	790,599
943-1	University of South Florida	20.UNK	55,079
977-01	University of Central Florida	20.UNK	1,167
98978	University of Florida	20.UNK	12,175
ACRP A02-20	University of Florida	20.UNK	3,241
Agreement	University of South Florida	20.UNK	25,850
Agreement of 5/1/13	University of South Florida	20.UNK	5,796
Agt of 2/8/12	University of South Florida	20.UNK	4,410
Agt of 6/21/12	University of South Florida	20.UNK	30,300
Agt of 7/1/12	University of South Florida	20.UNK	139,559
AQ814	University of South Florida	20.UNK	8,753
AQK02	University of South Florida	20.UNK	17,738
AQK03	University of South Florida	20.UNK	5,952
BDK74-TWO 977-36	University of Florida	20.UNK	5,609
BDK75 TO#977-74	University of Florida	20.UNK	7,650
BDK78	University of Central Florida	20.UNK	11,763
BDK80 TWO 909-1	Florida International University	20.UNK	33,958
BDK83 TWO#943-17	Florida State University	20.UNK	17,663
BDK83 TWO#943-18	Florida State University	20.UNK	31,566
BDK84 TWO 977-10	University of South Florida	20.UNK	29,552
BDK85 TWO 977-22	University of South Florida	20.UNK	21,699
BDV25 977-02	University of South Florida	20.UNK	33,418
BDV26 762-3	University of South Florida	20.UNK	6,899
BDV-31-977-04	University of Florida	20.UNK	3,055
BDV-32-977-04	University of Florida	20.UNK	2,835
BDV33-977-01	University of Florida	20.UNK	16,621
CHSSK-2012-04	University of South Florida	20.UNK	4,827
Contract J-07(SA-26)	University of South Florida	20.UNK	12,048
DO DO2155137	University of South Florida	20.UNK	3,896
DPPW11512037	University of South Florida	20.UNK	11,549
DTFAWA10A80022	University of Central Florida	20.UNK	71
DTFH6111C00017	University of Central Florida	20.UNK	31,650
HR 04-37	University of Florida	20.UNK	54,535
LOA WO429-FY11-03	University of South Florida	20.UNK	10,319
LOA WO429-FY12-01	University of South Florida	20.UNK	6,674
LOA WO429-FY12-02	University of South Florida	20.UNK	2,351
P.O. 013-26	University of South Florida	20.UNK	18,159
P.O. H9604	University of South Florida	20.UNK	27,688
PO #012-10	University of South Florida	20.UNK	24,154
PO 2887-1	University of South Florida	20.UNK	451
POHS13264001 & Mod 1	University of South Florida	20.UNK	24,545
R2012 1434	University of South Florida	20.UNK	43,154
Research Agreement	University of South Florida	20.UNK	34,818
Subcontract 8696-001	University of South Florida	20.UNK	70,000
Task Order 2012-01	University of South Florida	20.UNK	15,065
TWO #943-42	University of South Florida	20.UNK	95,771
TWO 931-08	University of South Florida	20.UNK	55,105

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TWO 932-03	University of South Florida	20.UNK	92,073
TWO 932-05	University of South Florida	20.UNK	77,369
TWO 932-06	University of South Florida	20.UNK	4,292
TWO 943-33	University of South Florida	20.UNK	28,197
TWO 943-34	University of South Florida	20.UNK	3,456
TWO 943-36	University of South Florida	20.UNK	44
TWO 943-39	University of South Florida	20.UNK	15,261
TWO 943-40	University of South Florida	20.UNK	61,260
TWO 943-46	University of South Florida	20.UNK	109,412
TWO 943-48	University of South Florida	20.UNK	114,740
TWO 943-49	University of South Florida	20.UNK	120,949
TWO 943-50	University of South Florida	20.UNK	34,146
TWO 943-53	University of South Florida	20.UNK	37,560
TWO 943-54	University of South Florida	20.UNK	74,669
TWO 943-55	University of South Florida	20.UNK	101,227
TWO 943-57	University of South Florida	20.UNK	249,693
TWO 948-2	University of South Florida	20.UNK	76,309
TWO 948-3	University of South Florida	20.UNK	96,385
TWO 948-33	University of South Florida	20.UNK	1,792
TWO 977-25	University of South Florida	20.UNK	46
TWO 985-05	University of South Florida	20.UNK	67,756
WO #1	University of South Florida	20.UNK	57,720
WO429-FY11-01	University of South Florida	20.UNK	554
WO429-FY11-02	University of South Florida	20.UNK	6,685
Work Auth 7-4	University of South Florida	20.UNK	4,449
Work Auth. 7-5	University of South Florida	20.UNK	7,164
Work Auth. 7-6	University of South Florida	20.UNK	1,413
Work Auth. No. 7-7	University of South Florida	20.UNK	83,114
Work Order 1	University of South Florida	20.UNK	4,331
Total - U. S. Department of Transportation			\$3,873,600
U. S. Department of the Treasury			
COBRA	University of Central Florida	21.UNK	4,452
Total - U. S. Department of the Treasury			\$4,452
Library of Congress			
14246007	Florida State University	42.UNK	6,219
GA10C0011	University of Central Florida	42.UNK	151,043
Total - Library of Congress			\$157,262
National Aeronautics and Space Administration			
00512UCF	University of Central Florida	43.UNK	136,690
015-2282A-2CB01	University of Florida	43.UNK	374
080003524030767	Florida State University	43.UNK	8,606
1000000069 Prime: NNK11EA08C	University of Central Florida	43.UNK	4,366
1000000831	University of Central Florida	43.UNK	3,578
1000003217	University of Central Florida	43.UNK	7,752
1000003829	University of Florida	43.UNK	12,685
1000004615	University of Central Florida	43.UNK	8,589
1028-1013-00-A	Florida State University	43.UNK	51,487
106305	University of Florida	43.UNK	54
106954	University of Florida	43.UNK	12,575
12-00086107	University of Florida	43.UNK	71,027
1202029	Florida State University	43.UNK	5,746
1316102	University of Central Florida	43.UNK	149
1326479	University of Central Florida	43.UNK	239
1344422	University of Florida	43.UNK	876
1379851	University of Florida	43.UNK	34,796
1392415	University of South Florida	43.UNK	28,710
1397224	University of South Florida	43.UNK	45,321
1419699	Florida State University	43.UNK	285,754
1425154	University of Florida	43.UNK	9,239

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1427255	University of Florida	43.UNK	17,856
1433605	University of Central Florida	43.UNK	1,961
1438567	University of Florida	43.UNK	9,742
1439969	University of Florida	43.UNK	5,322
1440526	University of Florida	43.UNK	8,687
1449	University of Florida	43.UNK	76
1457419	University of Florida	43.UNK	12,513
1461527	University of Florida	43.UNK	3,592
1464327	University of Florida	43.UNK	29,712
16296041-Y5, PO84690	University of Florida	43.UNK	8,073
2009-2295	University of South Florida	43.UNK	95,201
2011-04611	Florida State University	43.UNK	98,816
2012 ESMD-10	University of Central Florida	43.UNK	5,925
2012-00703	Florida State University	43.UNK	280,601
2-1089225	University of Florida	43.UNK	65,000
555838	Florida State University	43.UNK	32,516
5710002757	University of Florida	43.UNK	1,926
66016015-Y2 PO#UCF01-0000232712	Florida International University	43.UNK	22,505
66016015-Y3	University of Florida	43.UNK	18,816
734-26467	University of Florida	43.UNK	48,254
8251	University of Central Florida	43.UNK	23,758
A422447	University of Florida	43.UNK	3,775
A422898	University of Florida	43.UNK	5,658
ATK-62836	Florida State University	43.UNK	114,512
C12-2939-UCF	University of Central Florida	43.UNK	19,149
DD1-12057A	University of Florida	43.UNK	473
FCAAP	University of Central Florida	43.UNK	155
G01-12146A	University of Florida	43.UNK	43,216
HST-AR-12130.03-A	University of Florida	43.UNK	5,928
HST-GO-11597.08-A	University of Florida	43.UNK	4,374
HST-GO-11629.02-A	University of Florida	43.UNK	16,223
HST-GO-11663.08-A	University of Florida	43.UNK	6,950
HST-GO-11705.01-A	University of Florida	43.UNK	74
HST-GO-11739.04-A	University of Florida	43.UNK	5,369
HST-GO-12055.07-A	University of Florida	43.UNK	17,147
HST-GO-12183.03-A	University of Florida	43.UNK	2,366
IHA SA 10 016	University of Florida	43.UNK	61,638
IHASA12020	University of Central Florida	43.UNK	6,020
KC00003661	University of Central Florida	43.UNK	125,678
NAS2-97001	University of Florida	43.UNK	13,009
NASA/UNIV OF CENTRAL	University of Florida	43.UNK	55
NCC-9-58-44	University of Florida	43.UNK	70,248
NNG12PQ28C	University of Central Florida	43.UNK	153,818
NNJ06HB01C	University of Florida	43.UNK	8
NNK10MB02P	University of Florida	43.UNK	179
NNK11MA72P	University of Florida	43.UNK	213
NNK12EA79P/420043430	University of Florida	43.UNK	72,767
NNK13OR04P	University of Central Florida	43.UNK	24,500
NNL05AF19P	University of Florida	43.UNK	2,849
NNL09AA00A	University of Central Florida	43.UNK	1,855
NNM07AB25P	University of Florida	43.UNK	4,184
NNM13AA07G	University of Florida	43.UNK	33,263
NNX07AO15A	University of Florida	43.UNK	71,848
NNX08AJ98A	University of Central Florida	43.UNK	26,106
NNX08AL06G	University of South Florida	43.UNK	5,070
NNX08AQ81A	University of Florida	43.UNK	52
NNX09AB85G	University of Central Florida	43.UNK	47,390
NNX09AD91G	University of Central Florida	43.UNK	3,880
NNX09AT50G	University of South Florida	43.UNK	74,587
NNX09AU67G	University of Central Florida	43.UNK	129,733
NNX09AV24G	University of South Florida	43.UNK	271,701
NNX09AV56G	University of South Florida	43.UNK	27,760

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NNX10AE28G	Florida International University	43.UNK	34,586
NNX10AE77G	University of Central Florida	43.UNK	30,049
NNX10AF20G	University of Central Florida	43.UNK	54,780
NNX10AG55G	Florida International University	43.UNK	57,931
NNX10AG80G	University of Central Florida	43.UNK	167,742
NNX10AM01H	University of Central Florida	43.UNK	510,294
NNX10AM01H	University of South Florida	43.UNK	19,158
NNX10AO01G	University of South Florida	43.UNK	190,930
NNX10AO88G	University of Central Florida	43.UNK	150,027
NNX10AP23G	University of Central Florida	43.UNK	8,526
NNX10AQ13A	Florida International University	43.UNK	817,050
NNX10AT30G	University of South Florida	43.UNK	93,631
NNX10CB50C	University of Florida	43.UNK	4,021
NNX10CB72C/C450	University of Florida	43.UNK	116,984
NNX10CD11P	University of Central Florida	43.UNK	2,601
NNX11CA68C	University of Central Florida	43.UNK	54,399
NNX12AK29G	University of South Florida	43.UNK	76,936
NNX12CA90C	University of Central Florida	43.UNK	47,363
P010012005 / CORE	Florida International University	43.UNK	110,646
PO 4480a STTR	University of Central Florida	43.UNK	779
PO 4881S SBIR	University of Central Florida	43.UNK	89
PO UCF01-0000260426	Florida International University	43.UNK	977
PO# UCF01-0000255099	Florida Atlantic University	43.UNK	18,104
PO#UCF01-0000232915/66016015Y2	Florida Atlantic University	43.UNK	2,868
RSA1316102	University of Central Florida	43.UNK	118
S084	University of Florida	43.UNK	9,872
S6199207012011	University of South Florida	43.UNK	76,063
Sol-Gel/UF 2009-2	University of Florida	43.UNK	129
T72273	University of Florida	43.UNK	3,241
U60957-02202012	University of South Florida	43.UNK	32,970
U60957-11102011	University of South Florida	43.UNK	92,713
U60957-120611	University of South Florida	43.UNK	105,615
UCF01-0000211803	University of South Florida	43.UNK	10,582
UCF01-0000226032	University of Florida	43.UNK	3,000
UCF01-0000231313 / 66016014-Y2	Florida Atlantic University	43.UNK	2,253
UCF01-0000232702	Florida State University	43.UNK	8,279
UCF01-0000244421	University of Florida	43.UNK	406
UCF01-0000249905	University of Florida	43.UNK	3,000
UCF01-0000250353	University of North Florida	43.UNK	2,721
UCF01-0000257647/66016015-Y3	Florida Atlantic University	43.UNK	20,927
UCF01-0000257650	Florida State University	43.UNK	11,421
UCF01-0000257651	University of South Florida	43.UNK	19,448
UCF01-0000259888	Florida State University	43.UNK	7,880
UCF01-0000260428	Florida State University	43.UNK	931
UCF01-0000260678	University of Florida	43.UNK	13,714
UCF01-0000262765	University of Florida	43.UNK	3,283
UCF01-0000262766	University of Florida	43.UNK	10,053
UCF01-0000262797	Florida State University	43.UNK	28
UCF01-0000263431	Florida State University	43.UNK	4,511
UCF01-000201176	University of Florida	43.UNK	1,500
UF-EIES-1202028-FSU	Florida State University	43.UNK	15,562
URH76	University of South Florida	43.UNK	29,153
WOODS HOLE RESEARCH	University of Florida	43.UNK	2,023
Y603233	University of Central Florida	43.UNK	65,525
Z634004	University of Florida	43.UNK	17,422
Total - National Aeronautics and Space Administration			\$6,138,059
National Science Foundation			
0511CRN II-2061	Florida International University	47.UNK	16,332
1010-0110-000	University of Florida	47.UNK	75,600
1149624-DEB	University of Florida	47.UNK	13,726
225000524031892	Florida State University	47.UNK	40,382

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7603F14133	University of Florida	47.UNK	3,750
7603F18135	University of Florida	47.UNK	97,400
7603F21179	University of Florida	47.UNK	18,834
ARCP2012-17NMY-Burne	Florida State University	47.UNK	16,772
BCS-1329243	University of Florida	47.UNK	38,940
CBET -1154122	University of Central Florida	47.UNK	220,958
DBI-1242219	University of Florida	47.UNK	12,096
ENG-1338662	University of Florida	47.UNK	162,307
FIU 571275900-03	University of Florida	47.UNK	15,436
IPA	University of Central Florida	47.UNK	249,832
OCE-1233863	University of Florida	47.UNK	59,560
P1206572	Florida State University	47.UNK	10,497
T333A28	University of Florida	47.UNK	10,721
Total - National Science Foundation			\$1,063,143
U. S. Small Business Administration			
212476	University of North Florida	59.UNK	74,946
SBAHQ-10-I-0180	Miami Dade College	59.UNK	45,387
SBAHQ-10-I-0221	University of West Florida	59.UNK	9,692
Total - U. S. Small Business Administration			\$130,025
U. S. Department of Veterans Affairs			
00082147	University of Florida	64.UNK	1,178
00087976	University of Florida	64.UNK	2
00095987	University of Florida	64.UNK	4,706
00096375	University of Florida	64.UNK	1,929
00097245	University of Florida	64.UNK	4,916
00098731	University of Florida	64.UNK	9,844
00099133	University of Florida	64.UNK	5,481
00099136	University of Florida	64.UNK	6,094
00099138	University of Florida	64.UNK	3,552
00099139	University of Florida	64.UNK	10,028
00099140	University of Florida	64.UNK	4,982
00101196	University of Florida	64.UNK	22,209
00102632	University of Florida	64.UNK	10,653
00102641	University of Florida	64.UNK	26,083
00103018	University of Florida	64.UNK	50,700
00104183	University of Florida	64.UNK	7,238
00104379	University of Florida	64.UNK	30,046
00104642	University of Florida	64.UNK	64,269
00104726	University of Florida	64.UNK	17,298
00105954	University of Florida	64.UNK	16,562
00105965	University of Florida	64.UNK	26,981
00106322	University of Florida	64.UNK	29,490
00106323	University of Florida	64.UNK	6,998
00106324	University of Florida	64.UNK	13,674
00106325	University of Florida	64.UNK	9,342
00106761	University of Florida	64.UNK	28,515
00106862	University of Florida	64.UNK	13,262
052-A10	University of Florida	64.UNK	268
573-D15061	University of Florida	64.UNK	12,554
573-D25038	University of Florida	64.UNK	13,752
573-D30003	University of Florida	64.UNK	34,277
673D37052	University of Central Florida	64.UNK	17,691
BDK-75-977-62	University of Florida	64.UNK	52,577
Contract #: VA248-P-1614/PO#:673-D05083	Florida International University	64.UNK	1,263
IPA	University of Central Florida	64.UNK	181,823
IPA Agreement	University of Florida	64.UNK	10,247
IPA Dr. Samuel Wu	University of Florida	64.UNK	10,156
IPA - Fan Ye	University of Florida	64.UNK	58,884
IPA for W Triplett	University of Florida	64.UNK	3,849
IPA - JILL VERLANDER	University of Florida	64.UNK	23,030

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IPA - Judith Johnson	University of Florida	64.UNK	17,270
IPA - Paul Oppenheim	University of Florida	64.UNK	8,043
IPA - Sylvain Dore	University of Florida	64.UNK	9,530
IPA - Thomas Mareci	University of Florida	64.UNK	16,264
IPA Agreement.	University of Florida	64.UNK	2,832
IPA DIANE BIERNACKI	University of Florida	64.UNK	68,462
IPA for Lin Ai	University of Florida	64.UNK	49,087
IPA FOR MATHENY	University of Florida	64.UNK	15,820
IPA FOR NAZLI KHODA	University of Florida	64.UNK	7,860
IPA for Samuel Wu	University of Florida	64.UNK	19,049
IPA FOR SCARPACE	University of Florida	64.UNK	18,731
IPA for Usman Bashir	University of Florida	64.UNK	15,451
IPA Yougxin Gao	University of Florida	64.UNK	52,691
IPA ZHIHONG YUAN	University of Florida	64.UNK	9,660
IPA-Abdullah Ahmad	University of Florida	64.UNK	30,898
IPA-Nishanth Sunny	University of Florida	64.UNK	22,126
IPA-Shanan Smith	University of Florida	64.UNK	7,960
IPA-Song Lai	University of Florida	64.UNK	29,997
IPA-Xiuyao Song	University of Florida	64.UNK	10,417
IRB 338-2008	University of Florida	64.UNK	3
PO 573-D15058	University of Florida	64.UNK	3,168
PO 673-D15120	Florida International University	64.UNK	3,134
PO#: 618-D27078	University of Florida	64.UNK	19,050
PO#: 618-D27079	University of Florida	64.UNK	57,838
TIND 180	University of Florida	64.UNK	3,885
UNIV OF CALIFORNIA	University of Florida	64.UNK	3,895
US DEPT OF VETERANS	University of Florida	64.UNK	101,605
VA HOUSESTAFF - ANES	University of Florida	64.UNK	432,703
VA HOUSESTAFF - MEDI	University of Florida	64.UNK	2,433,772
VA HOUSESTAFF - NEUR	University of Florida	64.UNK	253,671
VA HOUSESTAFF - OPHT	University of Florida	64.UNK	155,326
VA HOUSESTAFF - ORTH	University of Florida	64.UNK	58,009
VA HOUSESTAFF - PATH	University of Florida	64.UNK	185,597
VA HOUSESTAFF - PSYC	University of Florida	64.UNK	428,402
VA HOUSESTAFF - RADII	University of Florida	64.UNK	292,206
VA HOUSESTAFF - SURG	University of Florida	64.UNK	485,140
VA118-12-C0066	Florida State University	64.UNK	573,616
VA-248-11-RQ-0356	University of Florida	64.UNK	19,741
VA248-12-C-0229/573-	University of Florida	64.UNK	130,453
VA248-12-C-0331	University of Florida	64.UNK	25,783
VA248P0046	University of Florida	64.UNK	1,764
VA248-P-0051	University of Florida	64.UNK	1,056
VA248-P-1661	University of South Florida	64.UNK	57,128
VA248-P-1730	University of South Florida	64.UNK	623
VA248-P1914	University of South Florida	64.UNK	309,380
VA572-D15075	University of Florida	64.UNK	10,000
VA573-D15078	University of Florida	64.UNK	24,237
VA673C10812	University of Central Florida	64.UNK	21,050
VAMC SR ICG	University of Central Florida	64.UNK	94,129
Total - U. S. Department of Veterans Affairs			\$7,444,915
U. S. Environmental Protection Agency			
0264.03.005/02	University of Florida	66.UNK	5,158
18-321-0209847/EP-C-	University of Florida	66.UNK	1,297
2012-48679-20279	University of Florida	66.UNK	5,066
41061	University of Central Florida	66.UNK	20,045
93862	University of Florida	66.UNK	2,350
D12-0219	University of Florida	66.UNK	17,783
DO395165	University of Florida	66.UNK	7,065
EPA0C031	Florida State University	66.UNK	14,161
FCO 090111-001	Florida State University	66.UNK	15,370
FP-91644001-0	University of Florida	66.UNK	4,115

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PID393SIDFL91BID1252	University of Florida	66.UNK	1,012
PO # UCF-12-001, Prime: EP-C-05-056	University of Central Florida	66.UNK	6,106
PO 059323	University of South Florida	66.UNK	3,191
PO 059776	University of South Florida	66.UNK	1,252
Sol-Gel / UF 2009-01	University of Florida	66.UNK	815
UCF13001	University of Central Florida	66.UNK	61,025
WM983	University of Florida	66.UNK	171,778
Work Order 5, PO	University of South Florida	66.UNK	8,631
Total - U. S. Environmental Protection Agency			\$346,220
U. S. Nuclear Regulatory Commission			
NRCHQ11C040009	University of Central Florida	77.UNK	131,970
NRCHQ12C040058	University of Central Florida	77.UNK	197,410
Total - U. S. Nuclear Regulatory Commission			\$329,380
U. S. Department of Energy			
0000093388	University of South Florida	81.UNK	56,947
001-2012	Florida State University	81.UNK	1,265
10 225B	University of Florida	81.UNK	82,350
1000925	University of Central Florida	81.UNK	9,021
101767	University of Florida	81.UNK	265,892
108426	University of Central Florida	81.UNK	1,315
1142822	University of Central Florida	81.UNK	103,215
114822	University of Central Florida	81.UNK	297
1150590	University of Florida	81.UNK	3,277
117047	University of Central Florida	81.UNK	5,636
119007	University of Central Florida	81.UNK	37,653
11BC66120022005	University of Central Florida	81.UNK	298,422
1234906	University of Central Florida	81.UNK	13,742
1266026	University of Florida	81.UNK	17,263
127315	University of Florida	81.UNK	106,917
1289725	University of Central Florida	81.UNK	252,308
1313447	University of Florida	81.UNK	6,740
1313601	University of Florida	81.UNK	14,538
132469	University of Florida	81.UNK	2,554
132660	University of Florida	81.UNK	33,627
152757	Florida State University	81.UNK	48,822
184847	University of Central Florida	81.UNK	46,232
198468	University of Florida	81.UNK	3,820
198997	University of Florida	81.UNK	56,087
2012-0511-01	Florida State University	81.UNK	17,339
201775	Florida State University	81.UNK	2,362
205047	University of Florida	81.UNK	5,367
216000524028438	Florida State University	81.UNK	53,686
220023-1	Florida State University	81.UNK	42,091
26-1122-0014-001	University of Florida	81.UNK	263,117
26-1122-0014-002	University of Florida	81.UNK	24,395
265K786	University of Florida	81.UNK	182,932
288K396	University of Florida	81.UNK	38,933
2F-30542	University of Florida	81.UNK	22,430
38879	University of Florida	81.UNK	18,259
40000100172	Florida State University	81.UNK	13,421
4000073383	University of Central Florida	81.UNK	14,257
4000081862	University of Florida	81.UNK	1
4000082451	University of Florida	81.UNK	314
4000088447	Florida State University	81.UNK	27,528
4000091729	University of Florida	81.UNK	16,790
4000099937	Florida State University	81.UNK	21,759
4000101347	Florida State University	81.UNK	239,231
4000106263	University of Florida	81.UNK	97,970
4000106635	University of Central Florida	81.UNK	10,298
4000110684	Florida State University	81.UNK	350,534

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4000110871	Florida State University	81.UNK	32,980
4000111499	Florida State University	81.UNK	35,089
4000114837	Florida State University	81.UNK	9,100
4000115496	University of Central Florida	81.UNK	13,303
4000116391	University of Florida	81.UNK	29,852
4000120753	Florida State University	81.UNK	5,216
4000120990	University of Florida	81.UNK	50,806
4000122380	Florida State University	81.UNK	1,182
51953	University of Central Florida	81.UNK	4
589175/595267	Florida State University	81.UNK	90,903
590820	Florida State University	81.UNK	102,118
595267	Florida State University	81.UNK	36,984
599661	University of Florida	81.UNK	28,555
603311	Florida State University	81.UNK	117,981
603470	Florida State University	81.UNK	14,938
606276	University of Florida	81.UNK	36,454
606342	University of Florida	81.UNK	146,436
609004	Florida State University	81.UNK	13,161
610230	Florida State University	81.UNK	214,955
62267	University of Central Florida	81.UNK	52,347
62923	University of Florida	81.UNK	61,891
6500024458	University of Central Florida	81.UNK	22,203
6900747	University of Florida	81.UNK	24,117
6985191	University of Florida	81.UNK	10,675
7043521	University of Central Florida	81.UNK	36,583
7052067	University of Central Florida	81.UNK	13,506
765019 PO 1225067	University of Central Florida	81.UNK	30,074
77669	University of Florida	81.UNK	7,231
77951 001 09	University of Florida	81.UNK	27,669
85079	University of Florida	81.UNK	832
87974-001-10	Florida State University	81.UNK	47,757
89174	University of Florida	81.UNK	10,486
943784	University of Florida	81.UNK	1,346
95398	University of Central Florida	81.UNK	54,046
987463,0	University of Florida	81.UNK	11,311
AC39282N	University of Florida	81.UNK	1,144
AC902540, Prime DE-AC09-08SR22470	Florida International University	81.UNK	2,246
ADC-1-40023-02, Prime DAC36-08GO28308	Florida International University	81.UNK	1
AXL-1-11909-01	University of Central Florida	81.UNK	1,035,822
AXL14037801	University of Central Florida	81.UNK	5,664
AXL-3-23356-01	Florida State University	81.UNK	11,654
B595825	University of Florida	81.UNK	21,147
B600482	University of Florida	81.UNK	20,607
DE-AC02-05CH11231	University of Central Florida	81.UNK	9,138
DE-AR0000177	University of South Florida	81.UNK	98,945
DE-AR0000179	University of South Florida	81.UNK	831,042
DE-EE0004947	University of Central Florida	81.UNK	567,130
DE-EE0005495	University of Florida	81.UNK	1,065
DE-SC00004364	University of Central Florida	81.UNK	329
EP43091	University of Central Florida	81.UNK	123,698
JSA-12-C2513	Florida State University	81.UNK	141,701
KN6006324	University of Central Florida	81.UNK	6,482
KNDJ-0-40339-02	University of Central Florida	81.UNK	509,671
KNDJ04033903	University of Central Florida	81.UNK	1,390,260
KNDJ04033904	University of Central Florida	81.UNK	198,661
M765019 PO 1351113	University of Central Florida	81.UNK	1,521
NAS-2000001493	Florida State University	81.UNK	19,550
NREL ADJ-2-30630-13	University of Florida	81.UNK	307
PO #557158	University of Florida	81.UNK	40,250
PO 1129344	University of Florida	81.UNK	178
PO# 1128783	University of South Florida	81.UNK	3,289
PO# 1200516	University of Florida	81.UNK	15,224

STATE OF FLORIDA
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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2012-2013 EXPENDITURES
PO:1233224 Line 1	University of Florida	81.UNK	428,000
PO1291999	University of Central Florida	81.UNK	98,059
S038CCCPM4002	University of Central Florida	81.UNK	26,470
S114CCDPPM4002	University of Central Florida	81.UNK	39,427
SUB NO. 0000033353	University of South Florida	81.UNK	20,086
Subcontract #JSA 11-C0616 /R298422	Florida International University	81.UNK	113,016
Total - U. S. Department of Energy			\$10,104,829
Federal Emergency Management Agency			
MED098	University of Florida	83.UNK	30,917
Total - Federal Emergency Management Agency			\$30,917
U. S. Department of Education			
#11-HTMB-01	University of South Florida	84.UNK	6
#11-HTMG-01	University of South Florida	84.UNK	4
0000179966	Florida State University	84.UNK	2,963
0000192655	Florida State University	84.UNK	10,963
01-FL06Amendment No. 11 (inc 20251)	Florida Gulf Coast University	84.UNK	5,762
16267017-FSU	Florida State University	84.UNK	10,542
234000524032254	Florida State University	84.UNK	24,200
291-1260S-2CD01	University of South Florida	84.UNK	10,338
291-1260S-3CD01	University of South Florida	84.UNK	43,370
291-RD311-3C001	University of South Florida	84.UNK	204,640
291-RG411-3C001	University of South Florida	84.UNK	835,712
291-RS611-3C001	University of South Florida	84.UNK	81,691
291-RS711-3C001	University of South Florida	84.UNK	575,771
291-RS811-3C001	University of South Florida	84.UNK	477,277
34133752-I	Florida State University	84.UNK	643,990
501-RD311-2C001	Florida Atlantic University	84.UNK	2,117
501-RG411-2C001	Florida Atlantic University	84.UNK	38,690
501-RS611-2C001	Florida Atlantic University	84.UNK	1,760
501-RS711-2C001	Florida Atlantic University	84.UNK	27,407
501-RS811-2C001	Florida Atlantic University	84.UNK	12,531
51-001286	Florida State University	84.UNK	14,951
530-RG411-3C011	University of South Florida	84.UNK	477,828
687-2120S-0C01	Florida Atlantic University	84.UNK	20,797
687-RD211-2C001	Florida Atlantic University	84.UNK	10,584
687-RL111-1C301	Florida Atlantic University	84.UNK	86,389
7000028178	Florida State University	84.UNK	22,791
99-FL05	University of South Florida	84.UNK	2,123
aRTTT-S1-01	University of South Florida	84.UNK	6,985
EAR-1339467	University of South Florida	84.UNK	18,605
ED08CO0028	Florida Department of Education	84.UNK	139,457
ED99C990031	Florida Department of Education	84.UNK	6,050
ED-IES-12-C-0011	Florida State University	84.UNK	6,070,680
PO # 0000192637	University of Central Florida	84.UNK	6,820
PO# 4512016004	University of South Florida	84.UNK	18,442
R-17846	Florida State University	84.UNK	20,000
RTTT-SI-01	University of South Florida	84.UNK	903
Series1993A FSU Dorm Rev Bonds	Florida State University	84.UNK	1,410,000
U60957-03292012	University of South Florida	84.UNK	7,659
Total - U. S. Department of Education			\$11,350,798
Scholarship Foundation			
83910	University of Florida	85.UNK	3,349
VIETNAM EDUCATION FO	University of Florida	85.UNK	1,805
Total - Scholarship Foundation			\$5,154
U. S. Institute of Peace			
S-57150-10-GR046	University of Florida	91.UNK	250,872
Total - U. S. Institute of Peace			\$250,872

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2012-2013 EXPENDITURES
National Council on Disability			
CO0E5	University of Florida	92.UNK	26,278
Total - National Council on Disability			\$26,278
U. S. Department of Health and Human Services			
100035	University of Florida	93.UNK	8,757
10009050-17	University of Florida	93.UNK	1,253
100434	University of Florida	93.UNK	6,462
10-082	Florida State University	93.UNK	45,896
102598	University of Florida	93.UNK	55,469
106954	University of Florida	93.UNK	760
107220	University of Florida	93.UNK	29,823
110-450-4504	Florida State University	93.UNK	14,589
1179	University of Florida	93.UNK	2,942
11IPA	University of Florida	93.UNK	11,405
12IPA (IP1205434)	University of Florida	93.UNK	87,896
136002524031301	Florida State University	93.UNK	2,377
13EDPO0010	University of Florida	93.UNK	19,569
145647	University of Florida	93.UNK	43,934
156000524026982	Florida State University	93.UNK	10,006
156000524032680	Florida State University	93.UNK	4,845
156000524032681	Florida State University	93.UNK	4,723
1R15EY017995-01A1	Florida Atlantic University	93.UNK	48,342
1R15GM097693-01	Florida Atlantic University	93.UNK	59,609
2001409725	University of Florida	93.UNK	165,487
200-2008-M-27012	University of Florida	93.UNK	857
200-2009-32027	University of Florida	93.UNK	39,044
200-2009-M-32108	University of Florida	93.UNK	24
200-2011-41272	University of Florida	93.UNK	78,670
20811	University of Florida	93.UNK	68,116
263-MD-505527	University of Florida	93.UNK	2,242
282318	University of Florida	93.UNK	21,438
300616601-06	University of Florida	93.UNK	5,408
3228	University of Florida	93.UNK	2,847
3868-UF-NASA-C84G	University of Florida	93.UNK	21,872
436	University of Florida	93.UNK	125
4689	University of Florida	93.UNK	23,880
513	University of Florida	93.UNK	50
5-20422	Florida State University	93.UNK	9,186
6101-S038	University of Florida	93.UNK	403,617
6119-1144-00-1	University of Florida	93.UNK	540,943
68984	University of Florida	93.UNK	42,420
7966	University of Florida	93.UNK	16,635
7968	University of Florida	93.UNK	49,888
7981	University of Florida	93.UNK	13,195
804	University of Florida	93.UNK	975
82759	University of Florida	93.UNK	429
85998	University of Florida	93.UNK	15,765
87951	University of Florida	93.UNK	12,730
9007356FLA	University of Florida	93.UNK	171,338
92586	University of Florida	93.UNK	3,257
93242	University of Florida	93.UNK	2,961
93408	University of Florida	93.UNK	20,144
93554	University of Florida	93.UNK	7,489
93680	University of Florida	93.UNK	271
93779	University of Florida	93.UNK	39,355
93862	University of Florida	93.UNK	1,000
93935	University of Florida	93.UNK	5,398
98755	University of Florida	93.UNK	30,976
98978	University of Florida	93.UNK	1,892
A5378C	Florida State University	93.UNK	1,800

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2012-2013 EXPENDITURES
A5799F	Florida State University	93.UNK	491
A5F4B5	Florida State University	93.UNK	34,805
A630E6	University of South Florida	93.UNK	67,863
A6816B	University of Florida	93.UNK	12,100
A6E20B	University of Florida	93.UNK	26,569
A6ED8D	Florida State University	93.UNK	31,326
A7EDC9	Florida State University	93.UNK	3,770
ACR 99-03	University of Florida	93.UNK	1,479
ACRIN 6685	University of Florida	93.UNK	150
Am Coll of Radiology	University of Florida	93.UNK	3,660
BBT-02 & BBT-03	University of Florida	93.UNK	63,986
BDK77-977-10	University of Florida	93.UNK	3,635
CG006	Florida State University	93.UNK	169,905
CO0N9	University of Florida	93.UNK	21,518
Codexis	University of Florida	93.UNK	24,327
CRB-HLB11-S-10-00223	University of Florida	93.UNK	355,866
DO1027207	University of Florida	93.UNK	8,547
DUKE UNIV DS799/303-	University of Florida	93.UNK	9,196
DUKE UNIV SITE #302	University of Florida	93.UNK	1,067
E1609	University of Florida	93.UNK	1,165
EASTERN COOP ONCOLOG	University of Florida	93.UNK	3,357
ECOG C9732	University of Florida	93.UNK	329
EH06-201 S28	University of South Florida	93.UNK	5,436
FEFA2233201110117A-0	University of Florida	93.UNK	21,399
FL DEPT OF HLTH	University of Florida	93.UNK	1,575
FL Medical Quality A	University of Florida	93.UNK	259,307
Fred Hutchinson Canc	University of Florida	93.UNK	2,676
FY13.285.003	University of South Florida	93.UNK	9,225
GJL56	University of Central Florida	93.UNK	925
HHSF223201000090C	University of Florida	93.UNK	70,188
HHSF223201010141A	University of Florida	93.UNK	216,772
HSH250200900049C	University of Florida	93.UNK	75,545
HHSN261200900098P	University of Florida	93.UNK	12,983
HHSN261201100510P	University of Florida	93.UNK	18,902
HHSN263200800022C	University of South Florida	93.UNK	556,648
HHSN26620070023C	University of Florida	93.UNK	1,132,593
HHSN267200800019C	University of South Florida	93.UNK	17,872,369
HHSN2722001000043C	University of Florida	93.UNK	1,137,355
HHSN275200002C	University of Florida	93.UNK	1,419,784
IPA -Juliet Pulliam	University of Florida	93.UNK	29,770
LD951	Florida State University	93.UNK	162,142
Letter dated 9/13/2011	Florida International University	93.UNK	601
MACNRGFED11487	Florida State University	93.UNK	73,962
MED110	Florida State University	93.UNK	1,937,097
MED130	University of Florida	93.UNK	64,192
MED131	University of Florida	93.UNK	428,380
MED136	Florida State University	93.UNK	74,784
MED139	University of Florida	93.UNK	233,425
MED141	Florida State University	93.UNK	345,373
MED143	Florida State University	93.UNK	361,364
MED146	University of Florida	93.UNK	192,117
MED148	University of Florida	93.UNK	233,677
NO-1-LM-6-3502	University of South Florida	93.UNK	1
PACT1	University of Florida	93.UNK	8,385
PO 8807	University of Florida	93.UNK	237,645
PO#7486796	University of Florida	93.UNK	39,607
PR6756254	Florida State University	93.UNK	32,387
Prime HHS-N-276-2011-00004-C	Florida International University	93.UNK	2,180
Prime HHSP23320095624WC / Task No.	Florida International University	93.UNK	87,424
HHSP23337001T			
re:HHSH25020110019C	University of Florida	93.UNK	38,663
RES 2012-18	University of South Florida	93.UNK	4,039

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RES507024	University of Florida	93.UNK	19,989
RTOG 0534	University of Florida	93.UNK	3,896
RTOG 0622	University of Florida	93.UNK	285
SU8530-5038	University of Florida	93.UNK	454,347
Subcontract 46-312-0212050, Prime HHSP23320095651WC	Florida International University	93.UNK	21,331
Univ of Pennsylvania	University of Florida	93.UNK	45,495
UNIVFL-2013-NCI-TO24	University of Florida	93.UNK	78,751
WFUHS 30209	University of South Florida	93.UNK	57,492
WFUHS 30305	University of Florida	93.UNK	339,183
WO #2	University of Florida	93.UNK	125,211
WO #3	University of Florida	93.UNK	131,837
Total - U. S. Department of Health and Human Services			\$31,804,206
U. S. Corporation for National and Community Service			
234003523031727	Florida State University	94.UNK	70,036
Total - U. S. Corporation for National and Community Service			\$70,036
Executive Office of the President			
G11MI0006A	Florida Department of Law Enforcement	95.UNK	3,954
G12CF0002A	Florida Department of Law Enforcement	95.UNK	35,669
G12MI0006A	Florida Department of Law Enforcement	95.UNK	15,854
G13CF0002A	Florida Department of Law Enforcement	95.UNK	13,923
MOU	Florida Department of Law Enforcement	95.UNK	53,352
Total - Executive Office of the President			\$122,752
U. S. Department of Homeland Security			
4000093612	University of Florida	97.UNK	396,050
A725CF	Florida State University	97.UNK	25,206
HSCG2713PDJJC407	Florida State University	97.UNK	11,207
MGN3EP6-01	University of Florida	97.UNK	2,842
MOU	Florida Department of Law Enforcement	97.UNK	19,222
Total - U. S. Department of Homeland Security			\$454,527
U. S. Agency for International Development			
2-330-0213559	Florida State University	98.UNK	105,224
332/10	University of Florida	98.UNK	3,131
3-330-0213381	Florida State University	98.UNK	35,978
523-A-00-06-00009-00	University of Florida	98.UNK	17,093
621-0-00-10-00043-00 / 621-MAARD-3-09-091	Florida International University	98.UNK	5,841
621-MAARD-3-09-092	Florida International University	98.UNK	7,605
674-C-00-10-00030-00	University of Florida	98.UNK	38,598
99537	University of Florida	98.UNK	36,450
AID-523-TO-12-00002	University of Florida	98.UNK	11,633
EEP-I-00-04-00020-00	University of Florida	98.UNK	627,035
EPP-I-00-04-00023-00	University of Florida	98.UNK	4,004
R01 DK074867	University of Florida	98.UNK	80,128
TCCC-USAID-GETF, WADA 2009	Florida International University	98.UNK	364,667
Total - U. S. Agency for International Development			\$1,337,387
Other Federal Grants			
038413	Florida State University	99.UNK	14,216
1134	University of Florida	99.UNK	24,758
2012-12062700008	Florida State University	99.UNK	10,368
7603F19502	University of Florida	99.UNK	14,017
G-9650-1	University of Florida	99.UNK	24,160
HIGHER ED FOR DEVELO	University of Florida	99.UNK	155,403
M26-063	University of Florida	99.UNK	211
PC-12-8-073	Florida State University	99.UNK	11,345
Total - Other Federal Grants			\$254,478

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Total Other Federal Awards			\$111,198,074

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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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2012-2013 EXPENDITURES
Peace Corps			
PC-12-8-081	University of Central Florida	08.UNK	10,186
Total - Peace Corps			\$10,186
U. S. Department of Agriculture			
2012-FL001-ARS	University of Florida	10.001	26,983
38820-18564-07	Florida A & M University	10.001	9,355
58-0208-0-068	University of Florida	10.001	172,010
58-0208-0-102	University of Florida	10.001	57,762
58-0208-8-100	University of Florida	10.001	8,075
58-1230-8-447	University of Florida	10.001	52,168
58-1275-0-366	University of Florida	10.001	5,942
58-1275-1-340	University of Florida	10.001	1,714
58-1275-9-342	University of Florida	10.001	7,330
58-1910-2-296	University of Florida	10.001	10,714
58-3607-8-725	University of Florida	10.001	41,300
58-3611-2-637	University of Florida	10.001	19,915
58-3625-0-6	University of Florida	10.001	48,108
58-5306-1-455	University of Florida	10.001	8,470
58-5354-1-351	University of Florida	10.001	19,583
58-5354-8-167	University of Florida	10.001	4,350
58-6225-6-017	Florida Atlantic University	10.001	65,299
58-6225-8-027	Florida Atlantic University	10.001	10,702
58-6615-2-059	Florida A & M University	10.001	34,860
58-6615-2-099	University of Florida	10.001	45,947
58-6615-2-104	University of Florida	10.001	37,588
58-6615-8-111	University of Florida	10.001	17,094
58-6615-9-201	University of Florida	10.001	24,295
58-6618-0-128	University of Florida	10.001	39,126
58-6618-1-040	University of Florida	10.001	9,240
58-6618-1-042	University of Florida	10.001	26,058
58-6618-2-049	University of Florida	10.001	65,616
58-6618-2-090	University of Florida	10.001	18,289
58-6618-2-096	University of Florida	10.001	1,660
58-6618-3017	University of Florida	10.001	11,498
58-6618-7-211	University of Florida	10.001	10,123
58-6618-8-118	University of Florida	10.001	177,912
59-3625-1-745	University of Florida	10.001	450,154
59-6606-3-001	University of Florida	10.001	1,828
59-6615-2-063	University of Florida	10.001	13,977
6618-22000-034-51S	University of Florida	10.001	46,047
P11AT50514/P11AC9125	University of Central Florida	10.001	30,411
07-S130784	University of Florida	10.025	888
10-8100-0755-CA	Florida A & M University	10.025	313
10-8100-1503-CA	Florida A & M University	10.025	1,322
10-8100-1539-CA	Florida A & M University	10.025	3,459
11-1001-0457-CA	Florida A & M University	10.025	76,517
11-1001-0785-CA	Florida A & M University	10.025	10,946
11-8100-1539-CA	Florida A & M University	10.025	77,955
11-8100-1552-CA	University of Florida	10.025	113,074
11-8130-0051-CA	University of Florida	10.025	4,984
11-8130-0056-CA	University of Florida	10.025	17,121
11-8130-0104-CA	University of Florida	10.025	21,457
11-8130-1246-CA	University of Florida	10.025	17,465
11-8130-1503-CA	Florida A & M University	10.025	57,810
11-9612-0637CA	Florida A & M University	10.025	46,031
12-6100-0025-CA	Florida A & M University	10.025	24,915
12-8100-1539-CA	Florida A & M University	10.025	64,320
12-8100-1552-CA	University of Florida	10.025	46,909
12-8130-0025-CA	University of Florida	10.025	19,761
12-8130-0103-CA	University of Florida	10.025	110,244
12-8130-0104-CA	University of Florida	10.025	52,234
12-8130-0113-CA	University of Florida	10.025	40,495
12-8130-0148-CA	University of Florida	10.025	6,209
12-8130-0158-CA	University of Florida	10.025	29,411
12-8130-0159-CA	University of Florida	10.025	66,646
12-8130-0180-CA	University of Florida	10.025	46,981
2004-8312-0363-CA	University of Florida	10.025	953

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2011-FL001CWR-OSBORN	University of Florida	10.025	41,309
2012-FL01-ARTHROPODS	University of Florida	10.025	2,661
12-7412-0896-CA	University of Florida	10.028	67,265
12-8130-0133-CA	University of Florida	10.028	14,163
12-25-G-1108	University of Florida	10.156	727
016848	Florida A & M University	10.169	3,018
016849	Florida A & M University	10.169	11,919
101059	University of Florida	10.170	18,991
15638	University of Florida	10.170	2,636
16795	University of Florida	10.170	61,484
16852	University of Florida	10.170	12,510
16856	University of Florida	10.170	87,595
16857	University of Florida	10.170	86,142
16858	University of Florida	10.170	82,317
16866	University of Florida	10.170	111,064
16867	University of Florida	10.170	2,939
16868	University of Florida	10.170	34,604
16869	University of Florida	10.170	12,896
16870	University of Florida	10.170	42,369
18004	University of Florida	10.170	23,544
18005	University of Florida	10.170	30,716
18006	University of Florida	10.170	25,014
18007	University of Florida	10.170	14,294
18008	University of Florida	10.170	10,616
18009	University of Florida	10.170	18,473
18012	University of Florida	10.170	118,364
18013	University of Florida	10.170	47,585
18016	University of Florida	10.170	75,148
18017	University of Florida	10.170	67,083
18018	University of Florida	10.170	67,730
18019	University of Florida	10.170	45,578
18020	University of Florida	10.170	48,027
18022	University of Florida	10.170	81,699
19723	University of Florida	10.170	143
19724	University of Florida	10.170	7,398
19727	University of Florida	10.170	35,759
19730	University of Florida	10.170	26,270
19731	University of Florida	10.170	32,382
19732	University of Florida	10.170	10,688
86171	University of Florida	10.170	800
93961	University of Florida	10.170	39,537
93964	University of Florida	10.170	13,613
06-16977/07-18470	University of Florida	10.200	4,984
107106	University of Florida	10.200	23,078
10-AGR-361482-UF	University of Florida	10.200	566
2008-034425-19268	University of Florida	10.200	14
2008-38500-19251	University of Florida	10.200	2,056
2008-38500-21142	University of Florida	10.200	69,046
2009-34103-19907	University of Florida	10.200	20,689
2009-34135-19940	University of Florida	10.200	10,673
2009-34135-20026	University of Florida	10.200	22,428
2009-34135-20053	University of Florida	10.200	15,751
2009-34135-20059	University of Florida	10.200	20,251
2009-34135-20068	University of Florida	10.200	790
2009-34135-20103	University of Florida	10.200	5,577
2009-34135-20109	University of Florida	10.200	5,490
2009-34135-20153	University of Florida	10.200	43,816
2009-34135-20184	University of Florida	10.200	66,402
2009-34135-20187	University of Florida	10.200	6,136
2009-34135-20192	University of Florida	10.200	3,282
2009-34135-20261	University of Florida	10.200	11,246
2009-34561-20134	University of Florida	10.200	41,752
2009-38890-19911	Florida State University	10.200	71,193
2009-39200-19972	University of Central Florida	10.200	52,799
2009-39558-20293	University of Florida	10.200	1,888
2010-34135-21018	University of Florida	10.200	32,940
2010-34135-21019	University of Florida	10.200	25,574
2010-34135-21030	University of Florida	10.200	18,118
2010-34135-21053	University of Florida	10.200	51,280

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2010-34135-21054	University of Florida	10.200	14,870
2010-34135-21084	University of Florida	10.200	44,313
2010-34135-21098	University of Florida	10.200	9,163
2010-34135-21099	University of Florida	10.200	40,248
2010-34135-21100	University of Florida	10.200	43,959
2010-34135-21104	University of Florida	10.200	17,714
2010-34135-21105	University of Florida	10.200	23,459
2010-34135-21111	University of Florida	10.200	95,959
2010-34135-21150	University of Florida	10.200	31,961
2010-34135-21172	University of Florida	10.200	7,215
2010-34135-21251	University of Florida	10.200	23,500
2010-34135-21254	University of Florida	10.200	37,928
2010-34381-21382	University of Florida	10.200	118,491
2010-34381-21552	University of Florida	10.200	4,396
2010-34425-21761	University of Florida	10.200	46,973
2010-34446-21694	University of Florida	10.200	227,939
2010-34561-21333	University of Florida	10.200	77,615
2010-37610-21865	University of Florida	10.200	2,390
2010-37610-21888	University of Florida	10.200	12,578
2010-38890-20734	Florida State University	10.200	865,910
2010-ZIM-01	University of Florida	10.200	5,425
2011-34383-30501	University of Florida	10.200	705,388
2011-37610-31178	University of Florida	10.200	92,457
2011-FL001ARS	University of Florida	10.200	9,423
2011-FL-ASBIO-DAVIS	University of Florida	10.200	17,075
2011-FL-ESBio-Kanga	Florida A & M University	10.200	14,770
2012-34383-19740	University of Florida	10.200	1,196,900
3010-34135-21096	University of Florida	10.200	30,064
99509	University of Florida	10.200	35,932
99-S120051	University of Florida	10.200	9,061
IR-4 Biopesticide Re	University of Florida	10.200	10,186
P#0087665 /SUB# UF10158	Florida Atlantic University	10.200	6,331
PO #1300213233	Florida A & M University	10.200	15,544
PO-2009-01/20237	University of Florida	10.200	9,027
RE682-292/4892246	University of Florida	10.200	3,278
SA7505	University of Florida	10.200	34,566
SA7660	University of Florida	10.200	98,973
SA7661	University of Florida	10.200	60,737
UF09218	Florida Atlantic University	10.200	11,651
UM-S857	University of Florida	10.200	5,662
2011-32100-08905	Florida A & M University	10.202	42,323
2012-32100-08905	Florida A & M University	10.202	58,880
McintireStennis	University of Florida	10.202	53,489
Hatch	University of Florida	10.203	3,324,313
Hatch-Multi-State	University of Florida	10.203	783,932
2011-45100-08905	Florida A & M University	10.205	119,432
2012-3100-08905	Florida A & M University	10.205	605,751
2013-33100-08905	Florida A & M University	10.205	865,572
08-493-FIU, Prime 2008-55401-04487	Florida International University	10.206	2,610
2.0083532005e+013	University of Central Florida	10.206	30,452
2007-35300-19739	University of Florida	10.206	52,085
2007-35318-18394	University of Florida	10.206	23,050
2008-35100-19244	University of Florida	10.206	100,933
2008-35201-18772	University of Florida	10.206	8,864
2008-35203-19106	University of Florida	10.206	2,852
2008-35302-04678	University of Florida	10.206	44,449
2008-35304-04598	University of Florida	10.206	150,320
2008-35318-04589	University of Florida	10.206	15,817
2008-35319-04593	University of Florida	10.206	497
2009-35102-05043	University of South Florida	10.206	144,307
2009-35503-05185	Florida State University	10.206	86,989
2009-55618-05077	University of Florida	10.206	70,516
Animal	University of Florida	10.207	7,462,790
2011-38420-20053	Florida International University	10.210	100,980
2012-38420-30220	University of Florida	10.210	55,213
2011-33610-30458	University of Florida	10.212	3,471
2011-33610-30490	University of South Florida	10.212	8,056
2012-33610-19499	University of Florida	10.212	29,980
Phage mediated detec	University of Florida	10.212	19,444

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RD309-105/4786516	University of Florida	10.215	864
RD309-105/4786656	University of Florida	10.215	486
RD309-105/4786666	University of Florida	10.215	7,150
RD309-109/4784766	University of Florida	10.215	259
RD309-109/4786286	University of Florida	10.215	37,062
RD309-109/4892216	Florida A & M University	10.215	1,659
RD309-109/4895956	University of Florida	10.215	3,595
RD309-109/4895966	University of Florida	10.215	2,145
RD309-117/4940296	University of Florida	10.215	7,137
RD309-117/4941126	University of Florida	10.215	14,967
RD309-117-4940326	University of Florida	10.215	8,759
11-8130-0755-CA	Florida A & M University	10.216	115,583
2007-38814-18496	Florida A & M University	10.216	55,085
2008-38814-04725	Florida A & M University	10.216	19,626
2010-38820-21583	Florida A & M University	10.216	147,649
2010-38821-21473	Florida A & M University	10.216	65,642
2010-38821-21482	Florida A & M University	10.216	61,317
2010-38821-21520	Florida A & M University	10.216	70,478
2010-38821-21546	Florida A & M University	10.216	68,989
2010-38821-21559	Florida A & M University	10.216	96,075
2010-38821-21560	Florida A & M University	10.216	155,648
2010-38821-21562	Florida A & M University	10.216	55,388
2010-38821-21563	Florida A & M University	10.216	25,759
2010-38821-21577	Florida A & M University	10.216	11,015
2010-38821-21605	Florida A & M University	10.216	48,198
2010-38821-21627	Florida A & M University	10.216	45,816
2011-38821-30896	Florida A & M University	10.216	97,771
2011-38821-30897	Florida A & M University	10.216	51,426
2011-38821-30925	Florida A & M University	10.216	148,376
2012-38821-19980	Florida A & M University	10.216	32,527
36-22091-287	Florida A & M University	10.216	43,203
2011-38411-30571	University of Florida	10.217	312,900
2009-38413-05236	Florida International University	10.220	15,345
2011-38413-30118	Florida International University	10.220	40,078
2008-38422-19209	Florida International University	10.223	24,082
2010-38422-21261	Florida International University	10.223	41,529
2011-38422-30804	Florida International University	10.223	481,345
58-3000-1-0038	University of Florida	10.250	4,244
58-3000-2-0062	Florida A & M University	10.250	3,696
58-6000-2-0106	Florida A & M University	10.250	7,711
12-8130-0201-CA	Florida A & M University	10.290	40,751
09-001514-02	University of Florida	10.303	24,057
113378 G002752	University of Florida	10.303	34,888
2010-51100-21653	University of Florida	10.303	72,570
2010-51102-21657	University of Florida	10.303	206,260
2010-51102-21763	University of Florida	10.303	901
2010-51106-21866	University of Florida	10.303	144,327
2010-51110-21067	University of Florida	10.303	154,044
2011-51102-31185	University of Florida	10.303	146,271
2011-51130-31143	University of Florida	10.303	60,183
2011-51130-31173	University of Florida	10.303	56,708
416-40-61B	University of Florida	10.303	64,246
55705-8825	University of Florida	10.303	21,913
60035238-UF	University of Florida	10.303	6,730
61839-9391	University of Florida	10.303	15,374
G-1420-3	University of Florida	10.303	27,875
RF330-411/3843868	University of Florida	10.303	22,250
UF10193	Florida A & M University	10.303	11,891
UF10215	Florida A & M University	10.303	25,608
2008-51160-04356	Florida International University	10.305	6,748
2008-51160-04428	University of Florida	10.305	5,932
2010-51160-21036	University of Florida	10.305	30,806
12-EPP-373011-UF	University of Florida	10.307	91,618
4825	University of Florida	10.307	250
8500017511	University of Florida	10.307	1,539
09-001838-01	University of Florida	10.309	581,096
1080196-219846	University of Florida	10.309	84,944
2009-51181-05915	University of Florida	10.309	278,933
2009-51181-06021	University of Florida	10.309	187,925

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2010-51181-21113	University of Florida	10.309	652,014
2011-1609-02	University of Florida	10.309	120,946
2011-51181-30635	Florida A & M University	10.309	8,489
2011-51181-30666	University of Florida	10.309	65,576
2011-51181-30668	University of Florida	10.309	304,785
4580 PO# S1608842	University of Florida	10.309	58,717
G-1495-1	University of Florida	10.309	81,265
PO: S1400594	University of Florida	10.309	28,647
RC101095UF-1	University of Florida	10.309	39,996
RC102039F	University of Florida	10.309	44,838
RC299-380/3503818	University of Florida	10.309	76,958
S110019tr	University of Florida	10.309	78,290
Z546703	University of Florida	10.309	112,981
2.0106702322e+013	University of Central Florida	10.310	130,638
2009-65107-05810	University of Florida	10.310	116,100
2009-65203-05732	University of Florida	10.310	3,482
2009-65503-05720	University of Florida	10.310	5,472
2009-65503-05797	Florida State University	10.310	176,160
2009-65504-05697	University of Florida	10.310	96,595
2010-65108-20582	Florida State University	10.310	112,088
2010-65206-20617	University of North Florida	10.310	51,876
2010-85117-20555	University of Florida	10.310	58
2010-85117-20569	University of Florida	10.310	5,145
2010-85122-20623	University of Florida	10.310	326,688
2010-85605-20537	University of Florida	10.310	219,829
2011-67003-30210	Florida State University	10.310	211,754
2011-67003-30215	University of Florida	10.310	1,220,613
2011-67012-30671	University of Florida	10.310	41,143
2011-67013-30032	University of Florida	10.310	139,644
2011-67013-30082	University of Florida	10.310	39,408
2011-67013-30119	University of Florida	10.310	217,041
2011-67015-30688	University of Florida	10.310	353,459
2011-67017-20079	Florida State University	10.310	56,903
2011-67017-30127	University of Florida	10.310	93,176
2011-67019-21119	University of Florida	10.310	93,598
2011-67023-30081	University of Florida	10.310	179,513
2011-68002-30185	University of Florida	10.310	3,205,761
2012-04027	University of Florida	10.310	138,061
2012-67009-19596	University of Florida	10.310	83,027
2012-67009-20090	University of Florida	10.310	22,016
2012-68006-30187	University of Florida	10.310	52,111
293K053	University of Florida	10.310	59,176
3077	Florida A & M University	10.310	3,502
FAR0015680-1	University of Florida	10.310	9,627
NIFA2011-68003-30417	University of Florida	10.310	39,683
R01434	University of Florida	10.310	21,939
RC100236UF	University of Florida	10.310	59,831
RC284-551/4944516	University of Florida	10.310	486
RC293-365/4692028	University of Florida	10.310	4,671
RE677-455/4944206	University of Florida	10.310	8,437
S-000470	University of Florida	10.310	76,221
S-000475	University of Florida	10.310	14,394
S12255	University of Florida	10.310	32,753
UF11111	Florida State University	10.310	22,898
UF11113	Florida A & M University	10.310	51,285
2011-10006-30358	University of Florida	10.312	1,092,522
8500022700	University of Florida	10.320	37,651
02081352-1-1	Florida State University	10.450	235
0-IE-5310-1003	University of Florida	10.450	4,307
07-IE08310-215	University of Florida	10.456	115,714
0-IE-5310-1009	University of Florida	10.456	48,918
2008-45200-04421	Florida A & M University	10.500	142,685
2009-41520-05565	Florida A & M University	10.500	87,136
2010-34135-21173	University of Florida	10.500	13,949
2010-41480-21242	University of Florida	10.500	58,485
2010-41534-21780	Florida A & M University	10.500	74,431
2011-41480-30558	University of Florida	10.500	140,426
2011-45100-08905	Florida A & M University	10.500	66,339
2013-45100-08905	Florida A & M University	10.500	1,162,239

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C-3318	University of Florida	10.500	8,732
TASC #2011-17	Florida Department of Citrus	10.604	24,995
08-CA-11330144-100	University of Florida	10.652	181
09-CA-11330126-058	University of Florida	10.652	11,625
09-CA-11330134-105	University of Florida	10.652	8,459
09-CA-11330134-151	University of Florida	10.652	8,041
09-CA-11330150-154	University of Florida	10.652	10,885
10-CA-11330150-126	University of Florida	10.652	24,482
10-DG-11330140-076	Florida A & M University	10.652	4,579
11-CA-11330150-056	University of Florida	10.652	18,233
11-DG-11330123-147	University of Florida	10.652	414
11-DG-11330140-146	Florida A & M University	10.652	55,321
12-CR-11330145-037	University of Florida	10.652	4,988
12-DG-11330140-094	Florida A & M University	10.652	101,255
018438	Florida State University	10.664	46,611
17005	University of Florida	10.664	26,301
17832	University of Florida	10.664	2,131
18711	University of Florida	10.664	15,143
18901	University of Florida	10.675	33,385
11-DG-11083150-022	University of Florida	10.680	61,280
12-CA-11420004-042	University of Florida	10.680	21,425
13-DG-11083150-004	University of Florida	10.680	49,747
58-3148-2-219	Florida International University	10.777	16,654
8000051143	University of Florida	10.777	8,499
68-7482-10-532	University of Florida	10.903	7,476
68-7482-11-532	University of Florida	10.903	102,795
12-9100-1379	University of Florida	10.912	400
2012-1632-04	University of Florida	10.912	67
58-3AEU-0-0023	University of Florida	10.950	15,159
58-3AEU-1-008	University of Florida	10.950	40,790
58-3148-1-017	University of Florida	10.960	79,330
007680 PO L12-4500062819	Florida International University	10.961	6,519
58-3148-1-179	University of Florida	10.961	83
58-3148-2-165	University of Florida	10.961	805
AGR#58-3148-0-168 CFDA 10.961	Florida Atlantic University	10.961	29,057
09-PA-11080500-001	Florida State University	10.999	19,727
10-PA-11080500-031	Florida State University	10.999	41,013
11-JV-11242309-093	Florida State University	10.999	42,951
00103702	University of Florida	10.UNK	167,501
08-CS-11080500-006	University of Florida	10.UNK	37,837
107713	University of Florida	10.UNK	11,646
10-CA-11330150-092	University of Florida	10.UNK	92,252
10-CA-11330150-101	University of Florida	10.UNK	39,520
10-JV-11242309-069	University of Florida	10.UNK	13,138
11-8130-0008-CA	University of Florida	10.UNK	1,446
11-8130-0025-CA	University of Florida	10.UNK	446
11-8130-0034-CA	University of Florida	10.UNK	57,389
11-8130-0048-CA	University of Florida	10.UNK	13,412
11-8130-0103-CA	University of Florida	10.UNK	191,723
11-8130-1505-CA	University of Florida	10.UNK	12,280
118978 G003157	University of Florida	10.UNK	11,841
11-CA-11330126-120	University of Florida	10.UNK	74,361
11-CA-11330129-092	University of Florida	10.UNK	27,135
11-JV-11242306-059	University of Florida	10.UNK	9,869
1204-001	University of North Florida	10.UNK	576
12-8130-0034-CA	University of Florida	10.UNK	59,757
12-8130-0048-CA	University of Florida	10.UNK	4,474
12-8130-0121-CA	University of Florida	10.UNK	18,282
12-8130-0220-CA	University of Florida	10.UNK	193
12-8130-1246-CA	University of Florida	10.UNK	49,072
13-015NU-794	University of Florida	10.UNK	46,312
13-8130-0113-CA	University of Florida	10.UNK	70
19553	University of Florida	10.UNK	5,055
19725	University of Florida	10.UNK	3,810
19728	University of Florida	10.UNK	29,623
2010-27/E10RXYEAR1	University of Florida	10.UNK	155,523
2012-0195-04	University of Florida	10.UNK	14,419
2012-51102-20189	University of Florida	10.UNK	55,532
2012-67012-19708	University of Florida	10.UNK	40,916

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58-1275-2-369	University of Florida	10.UNK	4,751
58-1275-2-370	University of Florida	10.UNK	16,608
59-6618-3-004	University of Florida	10.UNK	13,200
59-6659-2-004	University of Florida	10.UNK	33,705
754700	University of Florida	10.UNK	23,840
94262	University of Florida	10.UNK	51,477
95320	University of Florida	10.UNK	52,891
98982	University of Florida	10.UNK	13,625
Award Letter/Graduate Assistanceship to Ms Emily	Florida International University	10.UNK	20,005
P09AC00376	University of Florida	10.UNK	36,850
P11AP60845	University of Florida	10.UNK	6,433
S-4200-291399	University of Florida	10.UNK	20,940
USDA 02IE08310163	University of Florida	10.UNK	19,746
Total - U. S. Department of Agriculture			\$43,002,252
U. S. Department of Commerce			
NA11OAR0110186	University of West Florida	11.011	11,297
01200006	University of South Florida	11.012	67,734
CA 12-08 07-5-25684	University of South Florida	11.012	27,508
IOOS.11(033)UF.PS.MO	University of Florida	11.012	139,708
IOOS.11(033)USF.BW.O	University of South Florida	11.012	271,599
IOOS.11(033)USF.CM.O	University of South Florida	11.012	32,911
NA11NOS0120033	University of North Florida	11.012	4,640
S120011	Florida State University	11.012	29,132
04-06-06659	Florida State University	11.303	106,927
04-66-06670	University of Florida	11.303	128,592
EDA-1 99-07-13873	University of Florida	11.303	19,271
04-79-06583	University of Central Florida	11.307	512,888
04-79-06703	University of South Florida	11.307	204,151
61036039	University of Florida	11.307	112,607
FSG: R/C-D-19-FIU, UF Proj: 00086845, Sub: UF10	Florida International University	11.417	35,508
MML 185-472	University of South Florida	11.417	2,435
NA10OAR4170079	University of Florida	11.417	343,873
NA10OAR4170079/UCF#16207082	University of North Florida	11.417	10,007
R/L4-B-66-H	University of South Florida	11.417	12,791
R/LR-A-46-HBOI/UF 10021/868	Florida Atlantic University	11.417	13,421
R/LR-Q-33	University of South Florida	11.417	58,542
SUBCONTRACT NO: UF 10211	Florida Atlantic University	11.417	10,611
SUBCONTRACT#UF12163.PD-12-08	Florida Atlantic University	11.417	4,944
UF10023	Florida State University	11.417	50,983
UF12045	University of Central Florida	11.417	39,005
UF12046 Sea Grant Project: R/CS54	University of Central Florida	11.417	15,587
UF12047-R/C-E-56	University of South Florida	11.417	45,186
UF12140	Florida Gulf Coast University	11.417	4,975
UF12301	Florida State University	11.417	7,425
UF13110: FSG E/ST-53: 00109530	Florida Atlantic University	11.417	11,850
USM-GR04114-R/MG/SLR	University of Florida	11.417	57,027
09-DR-BH-13-00-22002	University of Florida	11.419	16,096
12-039	University of Florida	11.419	157,636
Agreement No. 3-2011	Florida International University	11.419	27,890
RM093	Florida Gulf Coast University	11.419	272,552
DEP RM023 / US DOC	University of Florida	11.420	399
NA10NOS4200021	Florida State University	11.420	22,704
NA10NOS4200022	University of Florida	11.420	15,402
NA11NOS4200083	Florida State University	11.420	18,894
NA12NOS4200087	University of Florida	11.420	18,926
RM053	University of Florida	11.420	2,351
NSUs Acct #331248, Prime NA09NOS4260253	Florida International University	11.426	2,246
Prime: NA10NOS4260221 / NSU Acct # 331247	Florida International University	11.426	12,234
09-309	Florida State University	11.427	13,079
10090	University of North Florida	11.427	236
NA09NMF4270082	Florida Atlantic University	11.427	15,939
S100078	University of North Florida	11.427	2,706
S100079	Florida State University	11.427	18,514
RR100-521/4785126	Florida State University	11.430	11,384
NA06OAR4310070	Florida State University	11.431	13
NA09OAR4310067	University of South Florida	11.431	139,438
NA09OAR4310170	Florida State University	11.431	2,014
NA10OAR4310168	Florida State University	11.431	112,903

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NA10OAR4310171	University of Florida	11.431	64
NA10OAR4310173	Florida International University	11.431	182,274
NA10OAR4310180	University of Florida	11.431	17,402
NA10OAR4310215	University of Florida	11.431	769,973
NA11OAR4310105	University of Florida	11.431	343,327
NA11OAR4310110	University of Florida	11.431	116,735
NA11OAR4310193	Florida International University	11.431	30,527
NA11OAR4310198	Florida State University	11.431	54,445
NA12OAR4310056	Florida Atlantic University	11.431	87,000
NA12OAR4310078	Florida State University	11.431	328
NA12OAR4310130	University of Florida	11.431	40,826
SubAward No.-S12-0028	Florida International University	11.431	61,002
SubAward#S130013	Florida International University	11.431	24,216
UF10291	Florida State University	11.431	23,138
UF11181	Florida State University	11.431	21,544
UF-EIES-1100032-FSU	Florida State University	11.431	159,622
AB82922	University of South Florida	11.432	217,281
NA09AOR4320073	Florida Atlantic University	11.432	11,135
NA09AR4320073	Florida Atlantic University	11.432	25,460
NA09OAR4320073	Florida Atlantic University	11.432	666,461
P168022	Florida International University	11.432	13,355
S110003	University of South Florida	11.432	178
S12-0002 / PO# P167918, Prime NA10OAR4320143	Florida International University	11.432	9,552
S12-0007	Florida State University	11.432	31,691
S12-0009/P168220	University of South Florida	11.432	28,991
S12-004; PO#P168133	Florida International University	11.432	100,671
S13-0002 PO # AB82800	Florida International University	11.432	26,990
S13-0003; PO#AB82809	Florida International University	11.432	6,407
S13-0006/P.O.AB82924	University of South Florida	11.432	92,726
S13-0008/PO AB83110	University of South Florida	11.432	34,103
s13-0017	Florida International University	11.432	278,318
Sub Award No. S12-0005	Florida International University	11.432	83,886
USM-GR04445-002	University of South Florida	11.432	119,071
Z616716	University of Florida	11.432	18
62673 Revised	Florida International University	11.433	9,056
NA09NMF4330147	University of Florida	11.433	14,576
NA10NMF4330106	University of Florida	11.433	84,216
NA10NMF4330113	University of South Florida	11.433	128,442
NA10NMF4330123	Florida State University	11.433	32,220
NA11NMF4330123	University of Florida	11.433	44,965
NA11NMF4330123	Florida State University	11.433	47,901
NA12NMF4330086	University of Florida	11.433	20,904
NA12NMF4330089	University of Florida	11.433	57,347
NA12NMF4330090	University of Florida	11.433	30,081
R01512	University of South Florida	11.433	5,360
11259	University of Florida	11.435	171,394
17R48719/NA08NMF4390747	University of North Florida	11.439	6,469
NA12NMF4390156	University of Florida	11.439	13,914
NAO8NMF4390555	Florida Atlantic University	11.439	8,988
NA10NES4400001	Florida State University	11.440	352,083
NA10NES4400008	Florida State University	11.440	126,549
011-005	Florida State University	11.454	2,086
NA09NMF4540137	University of West Florida	11.454	25,231
NA10NMF4540112	University of North Florida	11.454	34,273
NA12NMF4540080	University of North Florida	11.454	54,552
NA12NMF4540081	University of South Florida	11.454	85,762
P.O. #A4CB33	University of South Florida	11.454	21,476
P.O. #A5FBC8	University of South Florida	11.454	45,000
NA11NMF4720284	University of South Florida	11.455	205,486
NA09OAR4600198	Florida State University	11.460	4,287
NA10OAR4600209	Florida State University	11.460	104,622
UTSI-003-12	Florida State University	11.460	24,918
1090083905-1	University of Central Florida	11.463	9,560
25488	University of Central Florida	11.463	52
40725	University of Central Florida	11.463	5,933
5001.12.036274	University of Florida	11.463	49,250
EE-133F-12-SE-2143	University of North Florida	11.463	2,386
GMT-UFL BIG BEND-092	University of Florida	11.463	2,111
NA12NMF4630051	University of South Florida	11.463	51,256

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NA12NMF4630070	University of Florida	11.463	14,585
PO# EP133F09SE4184	University of North Florida	11.463	3,374
USM-GR04125-A10	University of Florida	11.463	35,956
Z12-93225	Florida State University	11.467	6,843
Z12-98098	University of South Florida	11.467	1,595
FNA09NWS4680018	Florida International University	11.468	63,136
NA12NWS4680006	Florida State University	11.468	73,177
MML 170-502A	University of Florida	11.469	10,778
1001303	University of Central Florida	11.472	2,353
10088	Florida State University	11.472	57,229
10115	University of Florida	11.472	52,924
FWC 11009	University of South Florida	11.472	143,853
NA11NMF4720151	University of South Florida	11.472	43,872
NPRB Project 1229	Florida International University	11.472	28,563
Project #596, Subcontract VAQF 596-SC-04	Florida International University	11.472	20,177
6-6584N, Prime NA09NOS4730071	Florida International University	11.473	5,504
93 392/0000020125	University of Florida	11.473	53,949
99-S120305	University of South Florida	11.473	23,501
NA07NOS4730211	University of Florida	11.473	29,166
RM115	Florida State University	11.473	158,219
16206031-4	University of Florida	11.478	29,427
IOOS.11(033)USF.CM.O	University of South Florida	11.478	32,939
IOOS.11(033)USF.RW.H	University of South Florida	11.478	77,871
IOOS.11(033)USF.RW.O	University of South Florida	11.478	92,903
MOA 2005 049	University of South Florida	11.478	17,492
NA09NOS4780186	Florida State University	11.478	102,365
NA09NOS4780228	Florida International University	11.478	169,702
NA10NOS4780146	University of Central Florida	11.478	520,704
NA11NOS4780028	Florida Gulf Coast University	11.478	251,078
NA11NOS4780031	Florida Atlantic University	11.478	60,851
S120010	Florida State University	11.478	1,957
S130009	University of Florida	11.478	34,447
SUBAWARD # S120012	Florida Atlantic University	11.478	70,813
NA11SECC4810001	Florida A & M University	11.481	35,910
70NANB12H022	University of Florida	11.609	23,458
70NANB12H218	University of Florida	11.609	29,520
70NANB13H063	University of Florida	11.609	8,736
ACCOUNT NO. 66553N PO P161656	Florida Atlantic University	11.616	1,045
09/10-074	University of Florida	11.UNK	2,032
09-00075339	University of Florida	11.UNK	26,631
16206031-2	Florida State University	11.UNK	70,658
191001-363405-03	Florida State University	11.UNK	913,642
39695	University of Central Florida	11.UNK	41,441
8 IPA 000BS	University of Florida	11.UNK	27,810
A2584D	University of Florida	11.UNK	5,594
A3FE7A	University of Florida	11.UNK	4,685
A5C118	University of Florida	11.UNK	24,108
Agreement# 5700-FIU; NOAA # AB133C-11-CQ-005	Florida International University	11.UNK	210,959
C0613	Florida State University	11.UNK	27,224
DG133E11SE2357	Florida State University	11.UNK	8,530
DG133F10SE3059	University of Florida	11.UNK	8,383
DG133F11SE2029	University of Florida	11.UNK	18,928
EA-133F-12-SE-2088	University of Florida	11.UNK	50,699
NA10NMF4630081	University of Florida	11.UNK	4,824
NFFKPR00-09-22671	University of Florida	11.UNK	18
NFFN7110-12-01963	Florida State University	11.UNK	5,275
WC133F-06-SE3616	University of Florida	11.UNK	61
WC133F-09-CQ-00006	Florida International University	11.UNK	9
WC133F-10-SE-0772	Florida State University	11.UNK	2,487
WC133F10SE3085	University of Florida	11.UNK	862
WC133F-11-SE-1888	University of Florida	11.UNK	8,585
WC133F-11-SE-3008	University of Florida	11.UNK	25,873
WC-133F-12-CN-0034	University of Florida	11.UNK	25,906
WC-133F-12-SE-2310	Florida State University	11.UNK	9,470
Total - U. S. Department of Commerce			\$12,752,780
U. S. Department of Defense			
211356	University of Central Florida	12.002	9,819
211364	University of Central Florida	12.002	117,737

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W91CRB-10-C-0212	University of Central Florida	12.100	43,264
W912HZ-11-C-0031	University of South Florida	12.101	54,937
DAAD13-03-C-0065	University of South Florida	12.114	2,185
UC031011	University of Central Florida	12.114	198
09-92 2007-140	University of South Florida	12.300	22,853
10-237	University of Central Florida	12.300	67,391
11ONR1067	University of Central Florida	12.300	32,702
217000524031978	Florida State University	12.300	11,791
6028293447059A	University of Central Florida	12.300	45,597
674-02-HPA1-41	University of Florida	12.300	14,688
A-5101	University of Florida	12.300	30,053
A9821	University of Florida	12.300	41,850
DAAD19-03-D-0003	Florida A & M University	12.300	290,692
FA8750-11-1-0245	University of Florida	12.300	83,287
FA8750-11-2-0089	Florida Atlantic University	12.300	252,804
GG11294-135618	Florida Atlantic University	12.300	3,289
IAA-2011-01	University of Florida	12.300	40,837
N00014-03-1-0708	University of South Florida	12.300	2,386
N000140610446	University of Central Florida	12.300	511,644
N00014-06-1-0461	Florida Atlantic University	12.300	13,089
N00014-07-1-0890	University of South Florida	12.300	235,640
N00014-08-1-0080	Florida State University	12.300	6,949,742
N00014-08-1-0177	Florida State University	12.300	113,024
N00014-08-1-0288	Florida International University	12.300	1,595
N00014-08-1-0360	Florida State University	12.300	23,063
N00014-08-1-0742	Florida State University	12.300	3,420
N00014-08-1-0914	University of South Florida	12.300	124,383
N00014-08-1-1173	University of Florida	12.300	16,036
N000140811246	University of Central Florida	12.300	61,211
N00014-09-1-0159	Florida Atlantic University	12.300	179,006
N00014-09-1-0192	Florida State University	12.300	67
N00014-09-1-0244	University of South Florida	12.300	32,411
N00014-09-1-0252	University of Florida	12.300	134,112
N00014-09-1-0260	Florida State University	12.300	72,449
N00014-09-1-0317	Florida Atlantic University	12.300	7,603
N00014-09-1-0441	University of Florida	12.300	191,609
N00014-09-1-0506	Florida Atlantic University	12.300	24,704
N00014-09-1-0549	Florida Atlantic University	12.300	24,922
N00014-09-1-0587	Florida State University	12.300	911,548
N00014-09-1-0731	University of South Florida	12.300	29,421
N00014-09-1-1008	University of South Florida	12.300	4,124
N00014-09-1-1043	University of Central Florida	12.300	91,368
N00014-09-1-1097	Florida State University	12.300	847,466
N00014-10-1-0101	University of Florida	12.300	77,107
N00014-10-1-0111	Florida State University	12.300	102,097
N000141010113	University of Central Florida	12.300	127,699
N00014-10-1-0165	University of Florida	12.300	267,054
N00014-10-1-0272	Florida International University	12.300	364,537
N00014-10-1-0363	University of Florida	12.300	4,851
N00014-10-1-0375	University of Florida	12.300	114,809
N00014-10-1-0454	University of Florida	12.300	70,908
N00014-10-1-0472	Florida Atlantic University	12.300	245,092
N00014-10-1-0519	University of South Florida	12.300	49,770
N00014-10-1-0579	University of Florida	12.300	159,170
N00014-10-1-0668	University of South Florida	12.300	84,134
N00014-10-1-0749	University of Florida	12.300	129,993
N00014-10-1-0789	University of South Florida	12.300	8,021
N00014-10-1-0795	University of South Florida	12.300	20,645
N00014-10-1-0805	University of Florida	12.300	104,927
N00014-10-1-0815	Florida State University	12.300	131,157
N00014-10-1-0832	University of Florida	12.300	11,433
N000141010835	University of Central Florida	12.300	209,369
N00014-10-1-0854	University of South Florida	12.300	382,923
N00014-10-1-0909	University of Florida	12.300	2,654
N00014-10-1-0910	Florida Atlantic University	12.300	156,009
N00014-10-1-0914	Florida Atlantic University	12.300	146,024
N00014-10-1-0927 (includes 20044)	Florida Gulf Coast University	12.300	434,237
N00014-10-1-0939	Florida Atlantic University	12.300	59,826
N00014-10-1-0973	Florida State University	12.300	1,182,360

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N00014-10-1-0984	Florida State University	12.300	751,169
N0001410M0226	University of Central Florida	12.300	2,538
N00014-11-1-0068	University of Florida	12.300	163,686
N00014-11-1-0245	University of Florida	12.300	117,195
N00014-11-1-0269	University of Florida	12.300	54,392
N00014-11-1-0274	Florida State University	12.300	69,934
N00014-11-1-0279	University of Florida	12.300	209,968
N00014-11-1-0360	University of Florida	12.300	22,101
N00014-11-1-0423	Florida Atlantic University	12.300	43,740
N00014-11-1-0554	University of Florida	12.300	13,460
N00014-11-1-0633	University of Florida	12.300	118,761
N000141110706	University of Central Florida	12.300	117,725
N00014-11-1-0717	University of Florida	12.300	90,352
N00014-11-1-0926	Florida Atlantic University	12.300	167,639
N00014-11-1-0926 MOD 3	Florida Atlantic University	12.300	50,000
N000141110934	University of Central Florida	12.300	143,156
N00014-11-1-0944	Florida International University	12.300	110,615
N00014-1-13-1-0062	University of South Florida	12.300	124,082
N00014-11-M-0079	Florida Atlantic University	12.300	13,118
N000141210052	University of Central Florida	12.300	506,448
N00014-12-1-0083	Florida Atlantic University	12.300	99,258
N00014-12-1-0127	University of North Florida	12.300	73,687
N000141210144	University of Central Florida	12.300	103,857
N00014-12-1-0155	Florida State University	12.300	203,441
N000141210162	University of Central Florida	12.300	161,780
N00014-12-1-0220	University of Florida	12.300	7,911
N00014-12-1-0332	Florida International University	12.300	93,445
N00014-12-1-0355	Florida State University	12.300	76,174
N00014-12-1-0373	Florida Atlantic University	12.300	57,071
N00014-12-1-0381	University of Florida	12.300	87,933
N00014-12-1-0501	Florida State University	12.300	348,532
N00014-12-1-0502	Florida Atlantic University	12.300	60,836
N00014-12-1-0540	University of Florida	12.300	177,507
N00014-12-1-0544	Florida State University	12.300	62,105
N00014-12-1-0615	Florida State University	12.300	673,143
N00014-12-1-0647	Florida Atlantic University	12.300	46,597
N00014-12-1-0801	University of South Florida	12.300	69,963
N000141210816	University of Central Florida	12.300	812
N00014-12-1-0843	Florida State University	12.300	613,919
N00014-12-1-0862	University of Florida	12.300	59,151
N00014-12-1-0921	Florida Atlantic University	12.300	37,213
N00014-12-1-0945	University of Florida	12.300	83,811
N000141211003	University of Central Florida	12.300	113,550
N00014-12-1-1014	Florida Atlantic University	12.300	14,128
N0001412C0216	University of Central Florida	12.300	477,963
N00014-13-01-0513	Florida Atlantic University	12.300	30,603
N000141310011	University of Central Florida	12.300	150,000
N00014-13-1-0012	University of Florida	12.300	41,674
N00014-13-1-0036	University of Florida	12.300	63,622
N00014-13-1-0066	University of Florida	12.300	105,675
N000141310096	University of Central Florida	12.300	31,009
N00014-13-1-0151	University of Florida	12.300	12,601
N00014-13-1-021	New College of Florida	12.300	236,113
N00014-13-1-0221	Florida State University	12.300	24,427
N00014-13-1-0325	University of Florida	12.300	39,780
N000141310422	University of Central Florida	12.300	56,402
N00014-13-1-0443	University of Florida	12.300	31,068
N000141310542	University of Central Florida	12.300	1,205
N00024-12-C-4220	Florida State University	12.300	294,972
N00164-11-C-BT05	University of Central Florida	12.300	74,645
N00173-06-2-C902	Florida State University	12.300	2,082
N00173-09-2-C013	University of South Florida	12.300	98,485
N00173-11-2-C901	Florida State University	12.300	254,019
N002441110039	University of Central Florida	12.300	66,903
N00244-12-1-0054	Florida Atlantic University	12.300	29,028
N6660412P0054	University of Central Florida	12.300	12,965
PERCEPTS2726	University of Central Florida	12.300	198,941
R01533	University of Florida	12.300	27,045
RA306-S11	University of Florida	12.300	96,714

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SU AWARD 527767-02	Florida Atlantic University	12.300	27,047
TBD	University of Central Florida	12.300	16,990
UF-EIES-1202042-FSU	Florida State University	12.300	50,759
W5J9CQ11C0019	University of Central Florida	12.300	65,551
W911NF-08-2-0008	Florida A & M University	12.300	646,475
W9126G-12-2-0055	Florida State University	12.300	9,555
Z874901	University of Central Florida	12.300	322,351
Z891901	Florida State University	12.300	39,599
798172-873Y	University of Florida	12.351	462,597
986062-873Y	University of Florida	12.351	89,320
DTRA-NIDEL-001	Florida A & M University	12.351	28,538
HDTRA-10-1-0009	Florida Gulf Coast University	12.351	181,570
HDTRA1-09-1-0056	University of Florida	12.351	135,311
HDTRA1-09-1-0061	University of Florida	12.351	30,019
HDTRA-1-10-1-0050	University of Florida	12.351	256,723
HDTRA1-11-1-0020	University of Florida	12.351	160,402
HDTRA1-12-1-0023	University of South Florida	12.351	481,711
SC001-0000000598	University of South Florida	12.351	12,436
SubGrnt:DTRA-LIF-001	University of South Florida	12.351	82,166
TTSSES-FAM001	Florida A & M University	12.351	690
W912HZ-11-2-0033	University of West Florida	12.360	108,124
012	Florida State University	12.420	9,924
105945	University of Florida	12.420	8,217
1176601	University of Central Florida	12.420	9,045
120057	University of South Florida	12.420	27,308
12-15479-02-01-G1	University of South Florida	12.420	2,017
1BF03	Florida State University	12.420	29,458
341952-017	University of South Florida	12.420	2,688
6/10/11 AMA/USF	University of South Florida	12.420	18,036
7108	University of South Florida	12.420	15,824
ATO-07	University of Florida	12.420	112,118
Awr 56835 PJ 1093372	University of Florida	12.420	25,501
C000329912	University of Central Florida	12.420	27,463
M162298	University of Central Florida	12.420	14,180
M168663	University of Central Florida	12.420	12,050
M171403	University of Central Florida	12.420	188,156
MML-107-546	University of South Florida	12.420	16,315
NTI-NCH-10-020G	University of Florida	12.420	22,216
PO # S1785918	University of Florida	12.420	82,323
PO # S1785924	University of Florida	12.420	95,877
S-5021-UFG1	University of Florida	12.420	97,978
S-5021-UFG2	University of Florida	12.420	45,873
S-5227-UFG	University of Florida	12.420	66,550
UF12064	Florida A & M University	12.420	2,859
W81XHW-11-1-0634	University of South Florida	12.420	594,972
W81XWH-07-1-0708	University of South Florida	12.420	515,090
W81XWH-09-1-0299	University of Florida	12.420	527,189
W81XWH-09-1-0574	University of South Florida	12.420	86,626
W81XWH-09-1-0737	Florida State University	12.420	200,128
W81XWH-09-2-0175	University of South Florida	12.420	728,457
W81XWH-09-2-0194	University of South Florida	12.420	64,556
W81XWH-10-1-0177	University of South Florida	12.420	138,235
W81XWH-10-1-0382	University of Florida	12.420	136,770
W81XWH1010542	University of Central Florida	12.420	186,248
W81XWH-10-1-0719	University of South Florida	12.420	410,348
W81XWh-10-1-0732	Florida International University	12.420	357,731
W81XWH-10-1-0917	University of Florida	12.420	157,721
W81XWH-10-1-0957	University of Florida	12.420	112,094
W81XWH-10-1-0959	University of Florida	12.420	5,201
W81XWH1010961	University of Central Florida	12.420	14,538
W81XWH-10-2-0024	Florida State University	12.420	222,977
W81XWH-10-2-0181	Florida State University	12.420	2,176,847
W81XWH-11-1-0145	University of Florida	12.420	243,812
W81XWH-11-1-0211	Florida A & M University	12.420	149,633
W81XWH1110407	University of Central Florida	12.420	64,460
W81XWH-11-1-0453	University of Florida	12.420	356,225
W81XWH-11-1-0454	University of Florida	12.420	465,058
W81XWH1110563	University of Central Florida	12.420	153,832
W81XWH-11-1-0748	University of South Florida	12.420	506,143

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W81XWH1120038	University of Central Florida	12.420	988,222
W81XWH-11-2-0042	University of Florida	12.420	396,239
W81XWH-11-2-0121	Florida State University	12.420	92,545
W81XWH-11-2-0170	University of South Florida	12.420	290,502
W81XWH-12-1-0083	University of Florida	12.420	8,017
W81XWH-12-1-0277	University of Florida	12.420	50,821
W81XWH-12-1-0368	University of Florida	12.420	70,273
W81XWH-12-1-0387	University of Florida	12.420	271,783
W81XWH-12-1-0433	University of Central Florida	12.420	61,143
W81XWH-12-2-0011	University of Florida	12.420	430,311
W81XWH1310058	University of Central Florida	12.420	72,680
W911NF-08-1-0410	University of Florida	12.431	339,596
12-09	University of Central Florida	12.431	2,219
12-55	University of Central Florida	12.431	2,113
13-01	University of Central Florida	12.431	302
13-03	University of Central Florida	12.431	873
96269	University of Florida	12.431	103,215
ARO Grant No. W911NF-11-1-0131	Florida International University	12.431	135,554
C-3286	University of Florida	12.431	44,499
ITCUF10-10-01	University of Florida	12.431	31,300
PO# T159683-CO.02	Florida Atlantic University	12.431	82,323
PO# T164257-CO.02	Florida Atlantic University	12.431	46,502
R17422	Florida State University	12.431	237,926
RA752-G1	Florida State University	12.431	56,649
S11119	University of Central Florida	12.431	188,373
W909MY-08-C-0059	Florida A & M University	12.431	500,436
W911NF0610283	University of Central Florida	12.431	16,638
W911NF0610446	University of Central Florida	12.431	69,905
W911NF-06-1-0446	Florida A & M University	12.431	11,784
W911NF-08-1-0120	University of Florida	12.431	22,065
W911NF-08-1-0426	Florida International University	12.431	1,203
W911NF-09-1-0018	University of South Florida	12.431	80,528
W911NF-09-1-0255	University of Central Florida	12.431	189,256
W911NF-09-1-0290	University of Florida	12.431	113,090
W911NF-09-1-0435	University of Florida	12.431	172,137
W911NF-09-1-0486	University of Florida	12.431	20,226
W911NF-09-1-0489	University of Florida	12.431	379,078
W911NF0910500	University of Central Florida	12.431	4,399
W911NF-09-1-0500	University of Central Florida	12.431	286,629
W911NF-09-1-0511	University of Florida	12.431	215,688
W911NF-09-1-0568	Florida A & M University	12.431	15,546
W911NF-09-2-0004	New College of Florida	12.431	296,205
W911NF-10-1-0146	Florida A & M University	12.431	77,528
W911NF1010159	University of Central Florida	12.431	126,020
W911NF-10-1-0276	University of Florida	12.431	99,349
W911NF-10-1-0366	Florida International University	12.431	44,113
W911NF1010441	University of Central Florida	12.431	641,403
W911NF-11-1-0142	Florida A & M University	12.431	150,439
W911NF1110297	University of Central Florida	12.431	1,210,267
W911NF-11-1-0431	University of South Florida	12.431	78,904
W911NF1110457	University of Central Florida	12.431	2,145
W911NF1110489	University of Central Florida	12.431	111,026
W911NF1120072	University of Central Florida	12.431	91,876
W911NF-12-1-0014	University of Florida	12.431	8,644
W911NF1210046	University of Central Florida	12.431	90,552
W911NF-12-1-0047	Florida A & M University	12.431	142,656
W911NF-12-1-0090	University of South Florida	12.431	83,320
W911NF-12-1-0143	University of Florida	12.431	107,490
W911NF-12-1-0153	University of Florida	12.431	189,448
W911NF-12-1-0362	University of Florida	12.431	40,428
W911NF-12-1-0365	University of Florida	12.431	202,680
W911NF1210429	University of Central Florida	12.431	19,727
W911NF-12-1-0431	Florida International University	12.431	138,490
W911NF1210439	University of Central Florida	12.431	159,935
W911NF1210446	University of Central Florida	12.431	51,774
W911NF1210450	University of Central Florida	12.431	242,900
W911NF1210456	University of Central Florida	12.431	108,558
W911NF1210485	University of Central Florida	12.431	30,015
W911NF1220055	University of Central Florida	12.431	79,136

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W911NF-12-2-0071	University of Florida	12.431	1,550
W911NF-13-1-0062	Florida State University	12.431	6,720
W911NF-13-1-0149	Florida International University	12.431	36,213
W911NF1320006	University of Central Florida	12.431	70,537
Z885903	University of Central Florida	12.431	348,859
HHM402-12-1-0011	Florida A & M University	12.598	344,867
Contract #: W911NF-13-0167	Florida International University	12.630	6,266
FA9550-08-1-0264	University of Florida	12.630	1,445,568
FA9550-12-1-0433	University of Florida	12.630	160,386
HM01771210005	University of Florida	12.630	126,575
HM0177-12-1-0006	University of Florida	12.630	39,913
HM01771310005	University of Central Florida	12.630	31,125
HM1582-09-1-0028	Florida A & M University	12.630	212,648
HM1582-10-1-0017	University of Florida	12.630	79,328
NGA4355DA	University of Central Florida	12.630	86,305
W911NF-10-2-0016	Florida A & M University	12.630	414
W911NF-12-1-0071	Florida International University	12.630	287,566
W912HZ-09-2-0018	Florida International University	12.630	105,667
W912HZ-09-2-0019	Florida International University	12.630	90,485
W912HZ-09-2-0022	Florida Atlantic University	12.630	101,539
W912HZ-10-2-0024	Florida Atlantic University	12.630	30,209
W912HZ-10-2-0030	Florida International University	12.630	121,857
W912HZ-10-2-0033	Florida International University	12.630	31,607
W912HZ-11-2-0048	Florida International University	12.630	207,770
W912HZ-12-2-0015	Florida International University	12.630	89,812
W9132T-12-2-0042	University of Florida	12.630	22,607
Y561920	University of Central Florida	12.630	91,380
0239FA9550-09-1-0301	Florida State University	12.800	110,796
09-00071703	University of Florida	12.800	10,829
10-056	University of Florida	12.800	94,986
11-618	University of Florida	12.800	28,726
2010066901UCF	University of Central Florida	12.800	70,478
3000781177	University of Florida	12.800	163,984
421-20-31C	University of Florida	12.800	53,758
52-1093220	University of Florida	12.800	39,853
B8581	University of Florida	12.800	35,770
FA 9550-10-1-0134	Florida International University	12.800	246,502
FA2386-12-1-3015	Florida State University	12.800	117,537
FA4819-08-C-009	Florida A & M University	12.800	245
FA8650-11-2-5218	Florida State University	12.800	31,774
FA865012C1464	University of Central Florida	12.800	62,047
FA8650-12-M-1389	University of South Florida	12.800	30,577
FA8651-08-1-0009	University of Florida	12.800	78,556
FA8651-08-D-0108	University of Florida	12.800	187,595
FA8651-08-D-0108/024	University of Florida	12.800	22,793
FA8651-08-D-0108/025	University of Florida	12.800	148,055
FA8651-08-D-0108/030	University of Florida	12.800	137,048
FA8651-08-D-0108/033	University of Florida	12.800	12,771
FA8651-08-D-0108/038	University of Florida	12.800	27,532
FA8651-08-D-01080039	University of Florida	12.800	90,502
FA8651-10-2-0005	Florida State University	12.800	81,369
FA8651-11-2-0003	Florida State University	12.800	87,079
FA8651-12-20002	Florida International University	12.800	21,021
FA8651-12-M-0287	University of Florida	12.800	83,110
FA9451-10-C-0006	University of Central Florida	12.800	1,615
FA94531110305	University of Central Florida	12.800	37,066
FA94531210130	University of Central Florida	12.800	43,703
FA9453-12-1-0246	University of Florida	12.800	8,832
FA95500910170	University of Central Florida	12.800	128,185
FA9550-09-1-0186	University of Florida	12.800	205,108
FA9550-09-1-0257	University of Florida	12.800	161,334
FA9550-09-1-0320	University of Florida	12.800	1,497
FA9550-09-1-0372	University of Florida	12.800	9,331
FA9550-09-1-0450	University of Central Florida	12.800	119,361
FA95500910525	University of Central Florida	12.800	43,581
FA95500910628	University of Central Florida	12.800	1,662
FA9550-10-1-0040	Florida A & M University	12.800	95,016
FA95501010190	University of Central Florida	12.800	50,154
FA9550-10-1-0230	Florida State University	12.800	111,241

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FA9550-10-1-0300	Florida State University	12.800	147,863
FA9550-10-1-0309	University of Florida	12.800	491,728
FA9550-10-1-0331	University of Florida	12.800	241
FA9550-10-1-0429	University of Florida	12.800	149,240
FA9550-10-1-0479	University of Florida	12.800	26,583
FA95501110001	University of Central Florida	12.800	704,039
FA9550-11-1-0065	University of Florida	12.800	131,439
FA9550-11-1-0066	University of Florida	12.800	143,980
FA9550-11-1-0084	Florida State University	12.800	95,972
FA9550-11-1-0131	Florida State University	12.800	280,423
FA9550-11-1-0135	Florida International University	12.800	25,473
FA9550-11-1-0140	University of Florida	12.800	8,183
FA9550-11-1-0149	Florida State University	12.800	102,284
FA9550-11-1-0256	University of Florida	12.800	125,545
FA9550-11-1-0258	University of Florida	12.800	133,756
FA9550-11-1-0334	Florida International University	12.800	141,349
FA9550-11-1-0335	University of Florida	12.800	64,559
FA9550-12-1-0096	University of South Florida	12.800	372,390
FA9550-12-1-0132	University of Florida	12.800	100,965
FA95501210148	University of Central Florida	12.800	138,365
FA9550-12-1-0263	Florida International University	12.800	105,804
FA9550-12-1-0304	University of Florida	12.800	64,125
FA95501210322	University of Central Florida	12.800	10,156
FA9550-12-1-0353	University of Florida	12.800	46,646
FA9550-12-1-0427	University of Florida	12.800	156,737
FA9550-13-1-0090	University of Florida	12.800	3,548
FA9550-13-1-0091	University of Florida	12.800	10,650
FA9550-13-1-0107	Florida Atlantic University	12.800	917
FA9550-13-1-0142	University of Florida	12.800	23,549
FA95501310150	University of Central Florida	12.800	23,363
FA9550-13-1-0183	Florida State University	12.800	64
FA9550-12-1-0440	Florida International University	12.800	86,050
FP048956A	University of Central Florida	12.800	105,488
G224-11-W2509	University of Florida	12.800	49,319
PO 10022012	University of Central Florida	12.800	40,377
PO FP23767	University of Central Florida	12.800	123,407
Q01474	University of Central Florida	12.800	114,213
RB250G2	University of Central Florida	12.800	90,597
S-925-003-003	University of Florida	12.800	28,900
UF Subward Agreement 421-20-31A	Florida International University	12.800	51,571
UF-EIES-1302007-FSU	Florida State University	12.800	17,111
VAATE DO-3	University of Florida	12.800	2,335
H98230-10-1-0157	University of Florida	12.901	362
H98230-11-1-0198	Florida Atlantic University	12.901	2,076
H98230-12-1-0207	University of Florida	12.901	20,134
H98230-12-1-0245	University of South Florida	12.901	26,272
H98230-12-1-0290	Florida Atlantic University	12.901	9,577
H98230-11-1-0470	Florida State University	12.902	1,059
1015 G PA092	Florida State University	12.910	105,250
1087230/60806/54064	University of Florida	12.910	140,708
1202-002	University of North Florida	12.910	26,771
13-00087309	University of Florida	12.910	3,193
709372 SLIN 3.1	University of Florida	12.910	79,901
787302	University of North Florida	12.910	92,129
D10AP00058	University of Central Florida	12.910	18,534
D13AP00002	University of Central Florida	12.910	60,007
E2025231	University of South Florida	12.910	575,141
FA8750-12-2-0348-2	University of Florida	12.910	49
HR0011-08-C-0111	University of Central Florida	12.910	1,020
HR0011-10-1-0061	University of Florida	12.910	1,639,377
HR0011-12-C-0011	University of Florida	12.910	284,933
IPA	University of Central Florida	12.910	143,499
IPA□	University of Central Florida	12.910	161,029
N10PC20231	University of Central Florida	12.910	31,927
N11AP20003 D11AP0026	University of Central Florida	12.910	30,416
N66001-10-1-4018	University of Florida	12.910	151,875
N66001-11-1-4009	University of Florida	12.910	453,900
N66001-11-1-4174	University of South Florida	12.910	824,201
N66001-11-1-4198	University of Florida	12.910	601,863

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RA231G1	University of Central Florida	12.910	99,591
RES505853	University of South Florida	12.910	18,410
W31P4Q-08-1-0003	University of Florida	12.910	3,634
W31P4Q1110013	University of Central Florida	12.910	145,724
W31P4Q-12-1-0005	University of Florida	12.910	114,498
W91WAW08C0028	University of Central Florida	12.910	8,108
N68335-12-C-0239	University of Central Florida	12.UNK	100,000
01065-USF	University of South Florida	12.UNK	20,239
0625080/UF-MEC-2013-	University of Florida	12.UNK	43,492
089009524032106	Florida State University	12.UNK	1,557
08GR8011	University of Florida	12.UNK	4,603
100005MC	University of Central Florida	12.UNK	6,984
10-00077396	University of Florida	12.UNK	14,142
10-00087329	University of Florida	12.UNK	9,219
100083.0.006	University of Central Florida	12.UNK	31,943
100083.0.008.001.02	University of Central Florida	12.UNK	21,224
100083.0.008.001.03	University of Central Florida	12.UNK	27,335
100643502	University of Central Florida	12.UNK	15,776
1010444	University of Central Florida	12.UNK	478
101443	University of Florida	12.UNK	23,222
104199	University of Florida	12.UNK	142,403
104296	University of Florida	12.UNK	26,944
1050401	University of Central Florida	12.UNK	26,000
10-558-FIU, W911NF-10-2-0074	Florida International University	12.UNK	126
108721	University of Florida	12.UNK	13,089
11004001	University of Central Florida	12.UNK	16,042
11014-101839	University of Florida	12.UNK	25,207
111000055, W91ZLK-10-D-0005-0766	Florida International University	12.UNK	145,934
1118941	University of Florida	12.UNK	45,787
11-FWS-360804-UFL	University of Florida	12.UNK	143,814
11RH000106	University of Central Florida	12.UNK	390
11-S587-102-01-C1	University of Florida	12.UNK	25,576
12-00085229	University of Florida	12.UNK	9,749
120355 PO#4500064126	University of Florida	12.UNK	24,125
123662	University of Florida	12.UNK	140,876
13030	Florida State University	12.UNK	17,012
1376781	University of Central Florida	12.UNK	111
14068	University of Central Florida	12.UNK	26,401
1415315	University of Central Florida	12.UNK	1,402
1453759	University of Central Florida	12.UNK	7,180
19204KR / SUB1180223	University of Central Florida	12.UNK	1,205
2010-329	University of Florida	12.UNK	228,538
2010-329 Task 1	University of Florida	12.UNK	293,887
2010-329 Task 3	University of Florida	12.UNK	31,151
2010-329 Task 6	University of Florida	12.UNK	176,737
201200683	University of Central Florida	12.UNK	729,228
201201	University of Central Florida	12.UNK	29,793
20121217	University of South Florida	12.UNK	27,557
201301027	University of Central Florida	12.UNK	11,317
217000524030348	Florida State University	12.UNK	619
22443	Florida State University	12.UNK	30,000
22496	Florida State University	12.UNK	6,602
225000524028198	Florida State University	12.UNK	122,186
280652A	University of Central Florida	12.UNK	37,187
2F-30541	University of Florida	12.UNK	89,386
3002143314	Florida State University	12.UNK	62,807
3002531103	Florida State University	12.UNK	43,494
30351	University of South Florida	12.UNK	52,789
323343/BAAECB11-7.4	University of Florida	12.UNK	70,500
4200615663	University of Central Florida	12.UNK	37,083
4228-7051	Florida State University	12.UNK	14,042
4440151362	University of Central Florida	12.UNK	29,380
4440335493	University of Central Florida	12.UNK	101,347
4440490215	University of Central Florida	12.UNK	3,482
66875C	University of Central Florida	12.UNK	7,100
670569	University of Florida	12.UNK	287,317
674-01-0198-20	University of Florida	12.UNK	24,237
674-01-0198-21	University of Florida	12.UNK	33,072
703437	University of Florida	12.UNK	334,124

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70719	University of Florida	12.UNK	22,002
744858	University of Florida	12.UNK	219,834
7500074768	University of Central Florida	12.UNK	1,360
802583-000 OP	University of Florida	12.UNK	47,036
8100001649	University of Central Florida	12.UNK	22,546
8200158143	Florida State University	12.UNK	120,810
86025	University of Florida	12.UNK	131
87085	University of Florida	12.UNK	35
87754	University of Florida	12.UNK	20,872
910435	University of Central Florida	12.UNK	604
91502	University of Florida	12.UNK	6,657
9500009293	University of Central Florida	12.UNK	873
9500011316	University of Central Florida	12.UNK	48,524
98195	University of Florida	12.UNK	500
A000147936	University of Central Florida	12.UNK	1,115
A000225328	University of Central Florida	12.UNK	100,000
ACES Q.C.	University of Florida	12.UNK	5,843
AREDS2	University of Florida	12.UNK	1,676
B3531	University of Central Florida	12.UNK	76,553
BDK75-977-42	University of Florida	12.UNK	31,982
BDK-75-977-64	University of Florida	12.UNK	31,601
BTR-P1563	University of Florida	12.UNK	63,407
C00025734-1	University of Florida	12.UNK	66,180
C2011-052	University of North Florida	12.UNK	788
CA-SC-09001	University of Central Florida	12.UNK	1,872
CASC10004	University of Central Florida	12.UNK	20,529
DSC6032, FA8650-08-C-	Florida International University	12.UNK	34,463
EGO6389UCF	University of Central Florida	12.UNK	23,366
ESEG-13-01	University of Florida	12.UNK	1,786
EXP ENV GROUP S13-11	University of Florida	12.UNK	3,629
FA0651-09C-0184	University of Central Florida	12.UNK	106,918
FA252110P0001	University of Central Florida	12.UNK	5,823
FA252111P0089	University of Central Florida	12.UNK	35,298
FA2521-11-P-0091	Florida State University	12.UNK	12,345
FA252111P0193	University of Central Florida	12.UNK	36
FA252112P0092	University of Central Florida	12.UNK	3,941
FA2521-12-P-0098	Florida State University	12.UNK	40,704
FA2823-10-M-S040	University of Florida	12.UNK	20,397
FA4819-10-C-0021	University of Florida	12.UNK	32,289
FA7022-12-C-0004	Florida State University	12.UNK	61,119
FA8601-08-P-0197	University of Florida	12.UNK	40
FA8601-09-P-0372	University of Florida	12.UNK	99,264
FA8650-06-C-5913	University of Florida	12.UNK	51,948
FA8650-13-C-1523	University of Central Florida	12.UNK	26,533
FA865013C1528	University of Central Florida	12.UNK	46,436
FA8650-13-M-2329	University of Central Florida	12.UNK	25,243
FA8651-05-C-0136	University of Florida	12.UNK	930
FA8651-08-D-0108/005	University of Florida	12.UNK	825
FA8651-08-D-0108/025	University of Florida	12.UNK	2,252
FA8651-08-D-0108/035	University of Florida	12.UNK	126,273
FA8651-08-D-0108/036	University of Florida	12.UNK	24,390
FA945110D0234	University of Central Florida	12.UNK	107,988
FCAAP	University of Central Florida	12.UNK	8,696
FEDERAL MISC DONORS	University of Florida	12.UNK	3,948
GTS-S-11-396	Florida State University	12.UNK	146,230
GTS-S-13-024	Florida State University	12.UNK	70,374
H92222-11-P-0055	University of South Florida	12.UNK	23,729
HHM402-09-C-0035	Florida International University	12.UNK	752
HM1582-10-C-0012	University of Florida	12.UNK	214,879
HQ0147-12-C-7866	University of Central Florida	12.UNK	11,764
HR0011-11-C-0102	University of Central Florida	12.UNK	39,178
HT9404-12-1-TS04	University of Florida	12.UNK	7,098
IPA	University of Central Florida	12.UNK	245,461
IPA-IrawanSatriotomo	University of Florida	12.UNK	40,494
ITI 1760001 SUBK	University of Florida	12.UNK	4,093
JHT12S0003	University of Central Florida	12.UNK	22,500
JN42856 PRIME: FA865	University of Central Florida	12.UNK	23,779
K000193S07	University of Central Florida	12.UNK	7,839
KSS10D003706	University of Central Florida	12.UNK	28,527

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MATREX0036UCF01	University of Central Florida	12.UNK	66,485
MATSYSSA1212	University of Central Florida	12.UNK	1,033
N0001412C0308	University of Central Florida	12.UNK	316,066
N00024-12-P-4053	Florida State University	12.UNK	5,965
N00173-13-P-0884	University of Florida	12.UNK	6,408
N41756-13-C-3007	Florida International University	12.UNK	112,116
N6133906D0011	University of Central Florida	12.UNK	27
N6335-08-C-0348	University of Central Florida	12.UNK	2,068
N66001-12-C-4195	Florida International University	12.UNK	318,977
N68335-10-C-0567	University of Central Florida	12.UNK	88,472
N68335-12-C-0328	University of Central Florida	12.UNK	24,000
N68936-10-C-0127	University of Central Florida	12.UNK	239
NAFBA1-13-M-0174	University of Florida	12.UNK	17,759
NSD-10-01	University of Florida	12.UNK	22,954
P010083607,W913-0-9-C-0200	Florida International University	12.UNK	24,381
P010099035	University of South Florida	12.UNK	27,078
P010099181	Florida State University	12.UNK	71,204
P010104772, W9113M-11C-0085	Florida International University	12.UNK	14,203
P4002060	University of Central Florida	12.UNK	50,323
PO # 30477547 OS	University of Florida	12.UNK	648,576
PO 160079.00006	University of Central Florida	12.UNK	355,839
PO 35DK4001-P13-0003, Prime W9113M-12-C-004	Florida International University	12.UNK	5,995
PO# CL-180052-UCF	University of Central Florida	12.UNK	15,000
PO#101	University of Florida	12.UNK	14,199
PO16546	University of Central Florida	12.UNK	23,832
PRATT & WHITNEY F797	University of Florida	12.UNK	2,000
PRIME W911NF1020002	University of Central Florida	12.UNK	23,351
S000066.00012.UCF	University of Central Florida	12.UNK	55,592
S03-36	University of Florida	12.UNK	16,336
S03-36 DTRA0017	University of Florida	12.UNK	920,849
S-12007-01	University of Florida	12.UNK	31,006
S2LG9SC397	University of Central Florida	12.UNK	50,156
S500110	University of Central Florida	12.UNK	64
S500411	University of Central Florida	12.UNK	64,664
S757508	University of Central Florida	12.UNK	86,315
S91-0079	University of Florida	12.UNK	63,905
S925001004	University of Central Florida	12.UNK	72,490
S95317MR008	University of Central Florida	12.UNK	7,079
S96000019, Prime FA7014-12-C-1008	Florida International University	12.UNK	17,004
SA1107013	University of Florida	12.UNK	58,448
SUB1111883	University of Central Florida	12.UNK	23,202
SUB1113617MDT	University of Central Florida	12.UNK	13,107
SUB1118011	University of Central Florida	12.UNK	4,672
TEAMWATCH1SHAIUCF01	University of Central Florida	12.UNK	1,915
TSA2011FSU/Energia	Florida State University	12.UNK	65,198
U380909012010	University of South Florida	12.UNK	76,276
UCFPTS002	University of Central Florida	12.UNK	58,294
UF-11 207915 061/FA9	University of Florida	12.UNK	10,480
UF-12-207990-065	University of Florida	12.UNK	43,311
UF-12-208065-071	University of Florida	12.UNK	14,005
UF12261/Prime W912HZ10-2-0032	Florida International University	12.UNK	22,873
UF-MEC-SBIR-2012-NO.	University of Florida	12.UNK	35,555
UF-MEC-STTR-2011	University of Florida	12.UNK	17,225
UHN-1109	University of Florida	12.UNK	25,415
US DEPT OF DEFENSE/A	University of Florida	12.UNK	196,059
W18XWH-12-P-0268	University of Florida	12.UNK	6,544
W31P4Q-12-C-0215	University of Central Florida	12.UNK	40,000
W31P4Q-13-C-0030	University of Central Florida	12.UNK	21,947
W5J9CQ11C0026	University of Central Florida	12.UNK	133,250
W81XWH-08-C-0737	University of Florida	12.UNK	150,192
W81XWH-10-C-0251	University of Florida	12.UNK	167,242
W81XWH-11-2-0008	University of Florida	12.UNK	15,595
W81XWH-12-P-0550	University of Florida	12.UNK	1,653
W82XWH-06-1-0517	University of Florida	12.UNK	451
W900KK12P0054	University of Central Florida	12.UNK	20,263
W909MY	University of North Florida	12.UNK	90,375
W909MY-11-C-0062	University of Central Florida	12.UNK	94,250
W911NF-04-2-0016	Florida State University	12.UNK	295,187
W911NF-07-2-0073	University of Central Florida	12.UNK	2,149

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W911NF-08-2-0035	University of Florida	12.UNK	71,371
W911NF-09-2-0017	University of Florida	12.UNK	654,010
W911NF1120020	University of Central Florida	12.UNK	88,128
W911NF-11-2-0028	Florida State University	12.UNK	2,513
W911QX-08-D-0002	University of Florida	12.UNK	102,966
W911QX-11-C-0030	University of Central Florida	12.UNK	8,378
W911QX12C0035	University of Central Florida	12.UNK	131,017
W911QX12C0155	University of Central Florida	12.UNK	65,955
W911QX12C0180	University of Central Florida	12.UNK	53,611
W911QX13	University of Central Florida	12.UNK	2,279
W911QY-11-C-0011	University of Florida	12.UNK	144,433
W911QY-12-2-0004	Florida State University	12.UNK	192,375
W911QY-12-P-0113	University of Central Florida	12.UNK	11,320
W911QY-12-P-0268	University of Florida	12.UNK	61,824
W911SR-09-C-0005	University of South Florida	12.UNK	233,958
W911SR-10-C-0017	University of South Florida	12.UNK	250,488
W911SR-10-C-0020	University of South Florida	12.UNK	1,286,868
W911SR-11-C-0017	University of South Florida	12.UNK	524,221
W912HQ-08-C-0012	University of Florida	12.UNK	55,535
W912HQ-08-C-0049	University of Florida	12.UNK	162,855
W912HQ-09-C-0010	Florida State University	12.UNK	46,298
W912HQ-11-C-0015	University of Florida	12.UNK	697,688
W912HQ-13-C-0046	University of Florida	12.UNK	4,870
W912HZ-09-C-0057	University of Florida	12.UNK	10,750
W912HZ-10-2-0013	University of Florida	12.UNK	214,180
W912HZ-10-2-0028	University of Florida	12.UNK	516,843
W912HZ-10-2-0032	University of Florida	12.UNK	126,426
W912HZ-11-2-0005	University of Florida	12.UNK	38,900
W912HZ-11-2-0012	University of Florida	12.UNK	1,008
W912HZ-12-2-0010	University of Florida	12.UNK	129,466
W912HZ-12-2-0011	University of Florida	12.UNK	66,736
W912HZ-13-P-0009	Florida International University	12.UNK	15,000
W91CRB08D0015	University of Central Florida	12.UNK	6,651,392
W91CRB-10-D-0001	University of Florida	12.UNK	98,404
XGB-0-40646-01	University of South Florida	12.UNK	27,157
Total - U. S. Department of Defense			\$91,100,130
Central Intelligence Agency			
2010*1045307*000	Florida International University	13.UNK	21,847
Total - Central Intelligence Agency			\$21,847
U. S. Department of Housing and Urban Development			
106703	University of Florida	14.703	85,929
96278	University of Florida	14.703	94,180
104009	University of Florida	14.UNK	20,000
12-863	University of Florida	14.UNK	33,057
FLO121B4H100800	University of North Florida	14.UNK	12,969
Total - U. S. Department of Housing and Urban Development			\$246,135
U. S. Department of the Interior			
L08AC13131	University of North Florida	15.224	4,934
L11AC20179	University of Florida	15.232	7,593
L11AC20184	University of Florida	15.232	16,625
L11AC20267	Florida Atlantic University	15.232	22,722
P06AC00047/H5000065040/P12AC11125/R529812	Florida International University	15.232	16,237
M12AC00019	Florida State University	15.423	62,080
F10AP00212	University of Central Florida	15.560	19,564
8238	University of Florida	15.605	90,052
9001	University of Florida	15.605	193,730
9099	University of Florida	15.605	626
F12AF00692	University of Florida	15.605	52,420
FWC 11104	University of Florida	15.605	94,943
F07AC00132	University of Central Florida	15.608	1,579
F12AP01104	University of Florida	15.608	3,393
16716	University of Florida	15.615	2,968
17952	University of Florida	15.615	1,695
401817G016	University of Florida	15.615	23,869

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F11AC00986	University of Florida	15.615	66,803
F12AP01052	University of Florida	15.621	41,658
F11AP00165	Florida Gulf Coast University	15.630	10,330
F00AC00004	University of Florida	15.631	9,449
10064	Florida State University	15.634	14,212
10106	University of Florida	15.634	90,081
10288	University of Florida	15.634	13,876
11427	University of Florida	15.634	48,506
7002	University of Florida	15.634	850
8011	University of Florida	15.634	26,872
9167	University of Florida	15.634	68,143
FWC10289	University of Florida	15.634	7,372
FWC11419	University of Florida	15.634	27,398
UF11059	University of Central Florida	15.634	13,051
AGREEMENT # F11AC00560	Florida Atlantic University	15.644	3,007
F12AP000875	Florida Gulf Coast University	15.645	10,730
401819G578	University of Florida	15.650	24,038
40181AG002	Florida Department of Environmental Protection	15.650	2,547
F10AC00444	University of Florida	15.650	3,554
F10AP00213	University of Florida	15.650	864
F11AC00028	University of Florida	15.650	46,169
F11AC00615	University of Florida	15.650	48,195
F11AC01121	University of Central Florida	15.650	69,178
F12AC01244	Florida Atlantic University	15.650	25,455
F12AC01245	University of Florida	15.650	992
F12AC01508	Florida International University	15.650	29,934
F13AC00020	University of Florida	15.650	59,213
USDOI FWS 40181AG042	University of West Florida	15.650	28,454
40181AG005	University of Florida	15.657	9,861
40181AG022	University of Central Florida	15.657	9,672
F11AC001254	Florida State University	15.657	5,886
F11AP00120	University of Florida	15.657	73,482
F11AP00168	Florida Gulf Coast University	15.657	8,971
F11AP00174	University of Florida	15.657	8,790
F11AP00176	University of Florida	15.657	25,678
F11AP00178	University of Florida	15.657	9,874
F11AP00624	Florida Gulf Coast University	15.657	27,959
F12AC00941	Florida State University	15.657	21,200
F12AP00505	University of Central Florida	15.657	100,708
F12AC01370	Florida State University	15.669	38,257
F12AC01371	University of Florida	15.669	59,057
G11AP20072	University of Florida	15.805	89,799
UF-EIES-1104014-FAU;P#00092918	Florida Atlantic University	15.805	13,203
05ERAG0026/G05AC0007	University of Central Florida	15.808	448,763
06WRSA0388	University of Florida	15.808	72,435
G05AC00057	University of Florida	15.808	639
G07AC00017-0001-0500	University of Florida	15.808	282
G07AC0010	University of South Florida	15.808	163,512
G09AC00073-0001-PP00	University of Florida	15.808	251,397
G10AC00011	Florida Atlantic University	15.808	47,138
G10AC00149	Florida State University	15.808	249,791
G10AC00234	Florida International University	15.808	1,209
G10AC00380	University of Florida	15.808	10,013
G10AC00409	Florida International University	15.808	78,577
G11AC20337	Florida Atlantic University	15.808	51,027
G11AC20339	Florida Atlantic University	15.808	17,691
G11AC20357	Florida International University	15.808	48,468
G11AC20428	University of Florida	15.808	9,377
G11AC20488	University of Florida	15.808	109,138
G11AC20491	Florida Atlantic University	15.808	98,294
G11AC20539	University of Florida	15.808	98,886
G12AC20122	University of Florida	15.808	56,900
G12AC20195	University of Florida	15.808	19,539
G12AC20223	University of South Florida	15.808	1,037,345
G12AC20288	University of Florida	15.808	15,025
G12AC20345	University of Florida	15.808	56,179
G12AC20350	University of Florida	15.808	23,121
G12AC20479	University of Florida	15.808	4,438
G12PA00026	University of South Florida	15.808	13,243

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G12AC20240	Florida State University	15.810	9,485
G05AC00069-0001-1400	University of Florida	15.812	21,254
G10AC00032-0001-0000	University of Florida	15.812	97,489
G10AC00433-0001-1400	University of Florida	15.812	82,939
G10AC00602-0001-F700	University of Florida	15.812	75,672
G10AC00619-0001-F800	University of Florida	15.812	28,710
G10AC00621	University of Florida	15.812	21,936
G11AC20069	University of Florida	15.812	5,585
G11AC20399	University of Florida	15.812	12,991
G11AC20402	University of Florida	15.812	823
G11AC20403	University of Florida	15.812	4,235
G12AC0164	University of Florida	15.812	7,332
G12AC20092	University of Florida	15.812	21,932
G12AC20196	University of Florida	15.812	22,515
G12AC20267	University of Florida	15.812	44,966
G12AC20321	University of Florida	15.812	38,935
G12AC20322	University of Florida	15.812	93,676
G12AC20324	University of Florida	15.812	15,860
G12AC20358	University of Florida	15.812	51,679
1443-CA-5260-98-001	University of Florida	15.912	4,319
P06AC00051/H5000065040 / P12AC50201 / R5298	Florida International University	15.945	66,774
P11AC90492	University of Florida	15.945	14,502
P11AT50507	University of Florida	15.945	219
P11AT51041	Florida State University	15.945	15,493
P11AT51099	Florida State University	15.945	12,690
P06AC00025/J5299100008	Florida International University	15.954	18,236
P06AC00026/P11AT10022	Florida International University	15.954	185,590
P06AC00031/P11AT50508	Florida International University	15.954	193,951
P06AC00032/P11AT50510	Florida International University	15.954	122,250
P06AC00033/P11AT50562	Florida International University	15.954	117,725
P06AC00034/P11AT50647	Florida International University	15.954	619,502
P06AC00041/P11AT51029	Florida International University	15.954	5,937
P06AC00043/P12AC10563	Florida International University	15.954	149,975
P07AC00061/J2117072808	Florida International University	15.954	32,406
P09AC00314/J5284090001	Florida International University	15.954	80,128
P09AC00319/J2117094426	Florida International University	15.954	53,547
P10AC00556/J5298100008	Florida International University	15.954	75,347
P10AC00587/J5298100011	Florida International University	15.954	55,054
P11AT50919/P06AC00039	Florida International University	15.954	80,433
017954	Florida State University	15.UNK	11,854
091004524027378	Florida State University	15.UNK	33,925
10-00078748	University of Florida	15.UNK	67,220
1205107200A	University of Central Florida	15.UNK	10,052
13981	University of Central Florida	15.UNK	175,504
206000028	University of Central Florida	15.UNK	278,634
206-000028	University of Central Florida	15.UNK	97,619
93680	University of Florida	15.UNK	18,822
93779	University of Florida	15.UNK	19
9500010738	University of Central Florida	15.UNK	107,597
BDK-75-977-22	University of Florida	15.UNK	37,180
CESU H5000070400	University of Central Florida	15.UNK	39,585
F10PX79463	University of Florida	15.UNK	5,566
F10PX79464	University of Florida	15.UNK	13,535
F11PX04150	University of Florida	15.UNK	13,487
FCO-043012	Florida State University	15.UNK	20,105
G07PC90326	University of Florida	15.UNK	45,465
G13PX00366	University of Florida	15.UNK	14,014
H5000060106	University of Florida	15.UNK	250
H5000070400	University of Central Florida	15.UNK	3,974
H5281050136	University of Florida	15.UNK	7,470
J528002A479	University of Florida	15.UNK	15
J5284070023	University of Florida	15.UNK	428
M12PC00003	Florida State University	15.UNK	60,772
Master Agreement	Florida State University	15.UNK	78,915
P06AC00029	University of Florida	15.UNK	1,404
P06AC00036	University of Florida	15.UNK	45,935
P06AC00044	University of Florida	15.UNK	18,209
P06AC00050	University of Florida	15.UNK	8,753
P07AC00055	University of Florida	15.UNK	3,567

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P08AC00198	University of Florida	15.UNK	12,197
P10AC00588	University of Florida	15.UNK	97,548
P10AC00602	University of Florida	15.UNK	15,356
P10AC00608	University of Florida	15.UNK	6,913
P11AC91148	University of Florida	15.UNK	218,809
P11AC91273	University of Florida	15.UNK	8,829
P11AC91277	University of Florida	15.UNK	37,352
P12AT50917/P12AC7132	University of Central Florida	15.UNK	10,958
POX100480	University of Florida	15.UNK	885
PR1342085	University of Florida	15.UNK	2,994
Prime Award No: J5296-10-0001	Florida International University	15.UNK	52,354
R01569	University of South Florida	15.UNK	2,793
Scholarship to Kristie Wendelberger	Florida International University	15.UNK	3,596
Total - U. S. Department of the Interior			\$9,143,336
 U. S. Department of Justice			
Reference: 14732	Florida International University	16.300	8,657
2010-JF-FX-0620	Florida State University	16.541	45,988
12-768	Florida State University	16.560	5,952
2008-04381-15-00-DT	University of South Florida	16.560	4,988
2008-DN-BX-0005	University of South Florida	16.560	781
2008DNBXXK007	University of Central Florida	16.560	14,742
2008DNBXXK069	University of Central Florida	16.560	15,581
2008DNBXXK070	University of Central Florida	16.560	25,939
2008DNBXXK199	University of Central Florida	16.560	9,050
2009DNBXXK179	University of Central Florida	16.560	28,244
2009-DN-BX-K227	University of Central Florida	16.560	123,338
2009-DN-BX-K251	Florida International University	16.560	44,344
2009-DN-BX-K252	Florida International University	16.560	71,815
2009DNBXXK255	University of Central Florida	16.560	59,041
2009-IJ-CX-0020	Florida State University	16.560	30,904
2010DNBXXK139	University of Central Florida	16.560	59,464
2010-DN-BX-K179	Florida International University	16.560	23,443
2010-DN-BX-K204	Florida International University	16.560	128,052
2010-DN-BX-K264	Florida International University	16.560	62,282
2010DNBXXK273	University of Central Florida	16.560	138,046
2011-DN-BX-K531	Florida International University	16.560	42,358
2011DNBXXK539	University of Central Florida	16.560	105,373
2011DNBXXK553	University of Central Florida	16.560	75,109
2011-DN-BX-K559	Florida International University	16.560	72,377
2011-NE-BX-K550	Florida International University	16.560	148,819
2012-DN-BX-K018	Florida International University	16.560	26,026
2012DNBXXK021	University of Central Florida	16.560	39,336
2012DNBXXK027	University of Central Florida	16.560	86,610
2012-DN-BX-K048	Florida International University	16.560	23,912
2012R2CK005	University of Central Florida	16.560	16,626
2012R2CX0006	University of Central Florida	16.560	34,348
2012-SJ-BX-K001	University of South Florida	16.560	53,330
43210213168	University of Central Florida	16.560	24,911
C2724	Florida State University	16.560	113,496
R073875020	University of Central Florida	16.560	114,070
2012-IJ-CX-007	Florida International University	16.562	10,047
2011-IJ-CX-0004	University of South Florida	16.566	16,307
V11116	University of Florida	16.575	33,680
V11162	University of Central Florida	16.575	21,386
V12162	University of Central Florida	16.575	31,951
V8102	University of Central Florida	16.575	120
142001524031158	Florida State University	16.580	45,763
142001524031289	Florida State University	16.580	4,826
2010CKWXXK015	University of South Florida	16.710	27,152
UF112145 [1U19ES020683]	University of West Florida	16.726	64,125
UF13109	University of West Florida	16.726	4,836
CONTRACT 11-331	Florida Atlantic University	16.738	15,573
09-097G-FIU-2 / PO#50069881	Florida International University	16.UNK	32,384
41183	University of Central Florida	16.UNK	7,814
998312	Florida State University	16.UNK	24,310
R20130393	Florida State University	16.UNK	4,693
Subaward No. 26-3001-89-32 / Prime: J-FBI-10-009	Florida International University	16.UNK	60,067
Subaward No. 26-3002-4131 / Prime No. J-FBI-10-0	Florida International University	16.UNK	88,087

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Total - U. S. Department of Justice			\$2,370,473
U. S. Department of Labor			
HG227291260A12	University of Central Florida	17.268	1,071,495
0853347-CBET	University of Florida	17.UNK	18,050
40413	University of Central Florida	17.UNK	150
HG277031260A12	University of Central Florida	17.UNK	24,479
STEM FY 2011	University of Central Florida	17.UNK	3,259
Total - U. S. Department of Labor			\$1,117,433
U. S. Department of State			
SECAAS12GR123JM	University of Central Florida	19.014	107,328
PGAP210877	University of Central Florida	19.017	49,672
S-LMAQM-10-GR-040	Florida International University	19.430	188,937
SCO-200-13-GR014	Florida International University	19.703	11,151
SINLEC10GR0047, A001	Florida International University	19.703	564,063
S-LMAQM-12-GR-1240	Florida International University	19.750	66,692
2010P043406000	University of Central Florida	19.UNK	84,443
CO-7038A-11	University of Florida	19.UNK	14,976
PGA-P210885	University of Florida	19.UNK	67,456
SC 53783-6271-46	University of South Florida	19.UNK	17,529
SPA100RV0085	Florida International University	19.UNK	2,392
Total - U. S. Department of State			\$1,174,639
U. S. Department of Transportation			
02G004	University of Central Florida	20.108	11,965
13G007	University of Central Florida	20.108	17,888
07-C-AM-FIU	Florida International University	20.109	59,511
10-C-CST-FSU	Florida State University	20.109	253,956
10CCSTUCF002	University of Central Florida	20.109	5,068
10CCSTUCF08	University of Central Florida	20.109	70,087
10CCSTUCF6	University of Central Florida	20.109	358
10-C-CST-UFL 0002	University of Florida	20.109	22,020
10-C-CST-UFL 0003	University of Florida	20.109	101,849
12-C-AM-FIU	Florida International University	20.109	20,185
283000540030588	Florida State University	20.109	66,227
DTFH6109H00012	University of Central Florida	20.200	559,299
LTRC Project #12-2PF, SIO #30000540	Florida International University	20.200	26,435
SHRP L-38©, Prime DTFH61-06-H-00009	Florida International University	20.200	15,064
2104-1193-00-A	University of Florida	20.205	13,485
670569	University of Florida	20.205	28,290
92586	University of Florida	20.205	35,175
977-17 (BDK77)	University of Florida	20.205	4,495
Agreement 12-0041	University of South Florida	20.205	109,306
BD-545-RPWO35	University of Florida	20.205	3,506
BDK75	University of Florida	20.205	31,368
BDK75 TASK 977-57	University of Florida	20.205	5,047
BDK-75-977-22	University of Florida	20.205	14,550
BDK-75-977-30	University of Florida	20.205	49,699
BDK75-977-31	University of Florida	20.205	82,621
BDK75-977-32	University of Florida	20.205	7,024
BDK75-977-33	University of Florida	20.205	84,158
BDK75-977-34	University of Florida	20.205	28,198
BDK-75-977-35	University of Florida	20.205	43
BDK75-977-37	University of Florida	20.205	4,852
BDK-75-977-39	University of Florida	20.205	48,581
BDK-75-977-40	University of Florida	20.205	31,159
BDK75-977-42	University of Florida	20.205	26,432
BDK75-977-43	University of Florida	20.205	20,578
BDK75-977-44	University of Florida	20.205	50,523
BDK75-977-45	University of Florida	20.205	58,059
BDK-75-977-47	University of Florida	20.205	71,802
BDK-75-977-53	University of Florida	20.205	24,576
BDK75-977-55	University of Florida	20.205	87,277
BDK-75-977-58	University of Florida	20.205	126,025
BDK-75-977-59	University of Florida	20.205	114,269
BDK-75-977-61	University of Florida	20.205	55,403

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2012-2013 EXPENDITURES
BDK-75-977-62	University of Florida	20.205	16,889
BDK75-977-63	University of Florida	20.205	67,261
BDK-75-977-64	University of Florida	20.205	140,077
BDK-75-977-67	University of Florida	20.205	145,839
BDK-75-977-71	University of Florida	20.205	26,877
BDK-75-977-73	University of Florida	20.205	94,517
BDK-76-977-07	University of Florida	20.205	174,051
BDK-76-977-08	University of Florida	20.205	778
BDK-76-977-11	University of Florida	20.205	300,695
BDK-76-977-12	University of Florida	20.205	308,593
BDK-76-977-13	University of Florida	20.205	41,757
BDK77 TWO 977-12	University of Florida	20.205	84,012
BDK77 TWO 977-16	University of Florida	20.205	12,002
BDK77-977-04	University of Florida	20.205	90
BDK-77-977-11	University of Florida	20.205	2,596
BDK77-977-13	University of Florida	20.205	43,503
BDK-77-977-14	University of Florida	20.205	19,115
BDK-77-977-15	University of Florida	20.205	47,153
BDK-77-977-18	University of Florida	20.205	35,447
BDK-77-977-20	University of Florida	20.205	85,436
BDK-77-977-22	University of Florida	20.205	53,899
BDK77-977-23	University of Florida	20.205	21,028
BDK77-TWO-977-21	University of Florida	20.205	116,997
BDK84 977-16	University of South Florida	20.205	44,950
BDK84 977-17	University of South Florida	20.205	48,724
BDK84 977-22	University of South Florida	20.205	87,059
BDK84 977-23	University of South Florida	20.205	28,660
BDU77	University of Florida	20.205	37,187
BDV 34 TWO 977-01	University of North Florida	20.205	12,867
BDV31-977-02	University of Florida	20.205	4,968
BDV32-977-01	University of Florida	20.205	32,527
BDV-32-977-02	University of Florida	20.205	25,662
BDV32-977-03	University of Florida	20.205	19,852
DTRT07-G-0059	University of South Florida	20.205	363
DTRT07-G-0059, Mod 2	University of South Florida	20.205	63,990
DTRT07-G-0059, Mod 3	University of South Florida	20.205	329,632
FL DOT BB-888	University of Florida	20.205	139
FL DOT BC354 RPWO 85	University of Florida	20.205	1,267
FTA FL-80-X020	University of Central Florida	20.205	343
HR 15-43	University of South Florida	20.205	167,294
MOUNT SINAI MEDICAL	University of Florida	20.205	2,880
PO #557158	University of Florida	20.205	35,408
R01 CA172310	University of Florida	20.205	16,921
S-000657.OENIT.UFL	University of Florida	20.205	65,555
Signed Agreement	University of South Florida	20.205	8,100
DTS-TP-20	Florida International University	20.215	9,855
Task Order 111	University of South Florida	20.215	8,237
BDK80 TWO # 943-07	Florida International University	20.514	36,160
BDK80 TWO #943-06	Florida International University	20.514	45,033
FL-26-6002	University of South Florida	20.514	2,612
FL-26-7012-00	University of South Florida	20.514	36,863
FL-26-7111-01	University of South Florida	20.514	740,696
FL-26-7113-00	University of South Florida	20.514	301,285
FL-26-7114-00	University of South Florida	20.514	24,418
FL-26-7117	University of South Florida	20.514	102,877
FL-79-7117-00	University of South Florida	20.514	112,302
Subcontract 216691	University of South Florida	20.514	69,168
G186-11-W3432	University of South Florida	20.520	98,640
AQG91	Florida State University	20.600	118,818
AQHOO	University of Florida	20.600	14,128
AQK27 / PS-12-08-11	University of Florida	20.600	112,980
AQS16	Florida State University	20.600	283,033
MC-12-10-06/ AQK29	University of Florida	20.600	29,704
OP-12-02-01/AQH32	University of Florida	20.600	400,199
OP-13-02-01/AQS37	University of Florida	20.600	390,636
OP-13-02-04/AQS38	University of Florida	20.600	64,547
PS-12-08-01/AQH31	University of Florida	20.600	60,371
PS-13-08-08/AQS39	University of Florida	20.600	428,020
RS-10-15-02 / APT91	University of Florida	20.600	35,718

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RS-12-15-08 / AQ188	University of Florida	20.600	46,480
xzcvAQS40	Florida State University	20.600	69,411
AQG18	Florida State University	20.610	97,449
AQG20	University of Florida	20.610	12,965
AQG89	University of Florida	20.610	15,105
AQR96	University of Florida	20.610	138,587
AQR97	University of Florida	20.610	37,630
AQS44; K9-13-18-03	University of Florida	20.610	71,067
DTRT07-G-0055	University of Florida	20.701	168,677
DTRT12-G-UTC04	University of Florida	20.701	887,524
DTRT12-G-UTC22	University of South Florida	20.701	1,438,208
RC614 G3	University of Central Florida	20.701	182,387
RC614-G2	Florida International University	20.701	154,165
RC614G3	University of Central Florida	20.701	205,633
Subagreement #2117-9050-02-B	Florida International University	20.701	102,294
TASK UF-99-E1	University of Florida	20.701	892
UF-EIES-1200011-FIU Task Order #001	Florida International University	20.701	7,877
UF-EIES-1200011-FIU Task Order #002	Florida International University	20.701	12,742
UF-EIES-1200011-FIU Task Order #003	Florida International University	20.701	1,109
UF-EIES-1200011-FIU Task Order #004	Florida International University	20.701	71,915
UF-EIES-1200011-FIU Task Order #006	Florida International University	20.701	5,960
07-UF-SG2	University of Florida	20.UNK	12,884
10G001	University of Central Florida	20.UNK	394,717
12DD00145	University of South Florida	20.UNK	40,262
2010-INF-001	University of Florida	20.UNK	6,375
7743-01	University of South Florida	20.UNK	790,599
977-01	University of Central Florida	20.UNK	1,167
98978	University of Florida	20.UNK	12,175
ACRP A02-20	University of Florida	20.UNK	3,241
BDK74-TWO 977-36	University of Florida	20.UNK	5,609
BDK78	University of Central Florida	20.UNK	11,763
BDK80 TWO 909-1	Florida International University	20.UNK	33,958
BDV-31-977-04	University of Florida	20.UNK	3,055
BDV-32-977-04	University of Florida	20.UNK	2,835
BDV33-977-01	University of Florida	20.UNK	16,621
Contract J-07(SA-26)	University of South Florida	20.UNK	12,048
DTFAWA10A80022	University of Central Florida	20.UNK	71
DTFH6111C00017	University of Central Florida	20.UNK	31,650
HR 04-37	University of Florida	20.UNK	54,535
Subcontract 8696-001	University of South Florida	20.UNK	70,000
Total - U. S. Department of Transportation			\$14,077,315
U. S. Office of Personnel Management			
VA248-P-1501	University of South Florida	27.001	22,276
VA673-C10819	University of South Florida	27.001	22,234
VA673-D15095	University of South Florida	27.001	26,050
VA673-D15117	University of South Florida	27.001	12,870
Total - U. S. Office of Personnel Management			\$83,430
U. S. General Services Administration			
FedSurplus	University of Florida	39.003	84
Total - U. S. General Services Administration			\$84
Library of Congress			
GA10C0011	University of Central Florida	42.UNK	91,871
Total - Library of Congress			\$91,871
National Aeronautics and Space Administration			
08-SC-1061	Florida State University	43.001	21,585
09960-07	University of Florida	43.001	1,807
1478345	University of Florida	43.001	2,897
2-1089225	University of Florida	43.001	7,386
2500-1368-00-A	Florida Department of Environmental Protection	43.001	9,973
4200402249	Florida A & M University	43.001	1,858
5-23915- NNX10AU63A	University of Florida	43.001	8,044
5-23916	University of Florida	43.001	5,013
6027986744768A	University of Central Florida	43.001	3,482

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6134601	University of Central Florida	43.001	17,453
61351-02	University of Florida	43.001	9,040
66016015-Y3	Florida Gulf Coast University	43.001	674
GO3-14111A	University of Florida	43.001	17,583
NNX08AH72G	Florida State University	43.001	1,895
NNX08AO15G	University of Florida	43.001	1,454
NNX08AR04G	University of Florida	43.001	90,688
NNX09AB35G	University of Florida	43.001	46,596
NNX09AB44G	University of Central Florida	43.001	75,914
NNX09AB79G	University of Central Florida	43.001	48,875
NNX09AC37G	Florida State University	43.001	95,827
NNX09AC43G	Florida State University	43.001	207,378
NNX09AC62G	Florida State University	43.001	47,706
NNX09AC81G	University of Florida	43.001	1,779
NNX09AG73G	University of Florida	43.001	142,180
NNX09AI25G	University of Florida	43.001	60,869
NNX09AJ15H	Florida State University	43.001	55
NNX09AJ49G	Florida State University	43.001	144,557
NNX09AK29G	University of Florida	43.001	76,711
NNX09AL96G	University of Florida	43.001	108,534
NNX09AM41G	University of Florida	43.001	151,974
NNX09AN84H	Florida State University	43.001	818
NNX09AP06G	University of Florida	43.001	55,778
NNX09AT51G	University of South Florida	43.001	42,549
NNX10AC75G	University of Florida	43.001	119,777
NNX10AG34G	Florida International University	43.001	21,112
NNX10AG76G	Florida State University	43.001	134,790
NNX10AG86G	Florida State University	43.001	124,053
NNX10AI37G	Florida State University	43.001	120,445
NNX10AJ52G	Florida Gulf Coast University	43.001	50
NNX10AL23G	Florida State University	43.001	84,018
NNX10AM30G	Florida State University	43.001	107,427
NNX10AO08G	University of Florida	43.001	32,131
NNX10AT28	University of Florida	43.001	39,598
NNX10AU78G	University of South Florida	43.001	66,715
NNX11A087G	Florida State University	43.001	81,867
NNX11AC16G	University of Florida	43.001	37,898
NNX11AD10G	University of Florida	43.001	84,291
NNX11AD87G	University of Central Florida	43.001	81,784
NNX11AF02G	University of Central Florida	43.001	61,256
NNX11AF70G	University of Central Florida	43.001	47,284
NNX11AH49G	University of Florida	43.001	54,528
NNX11AJ83G	University of South Florida	43.001	23,480
NNX11AL16H	University of Florida	43.001	27,686
NNX11AL66H	Florida International University	43.001	26,866
NNX11AO26G	University of Florida	43.001	13,379
NNX11AP84H	Florida International University	43.001	30,776
NNX11AQ15G	Florida International University	43.001	11,147
NNX11AQ87G	University of Central Florida	43.001	45,653
NNX11CA87C	University of Central Florida	43.001	25,715
NNX12AB15G	University of Central Florida	43.001	22,872
NNX12AB60G	University of South Florida	43.001	87,988
NNX12AC07G	Florida State University	43.001	172,735
NNX12AD64G	University of Florida	43.001	134,221
NNX12AD77A	Florida State University	43.001	50,369
NNX12AE15G	University of Florida	43.001	87,118
NNX12AE97G	University of Florida	43.001	53,790
NNX12AF73G	University of Florida	43.001	15,222
NNX12AH76G	Florida State University	43.001	59,906
NNX12AH93G	University of Central Florida	43.001	56,077
NNX12AI69G	University of Central Florida	43.001	104,713
NNX12AJ77G	Florida State University	43.001	53,515
NNX12AJ84G	University of Florida	43.001	170,878
NNX12AJ86G	University of Florida	43.001	132,667
NNX12AK43G	University of Central Florida	43.001	21,761
NNX12AK50G	University of Central Florida	43.001	21,824
NNX12AK80G	University of Florida	43.001	163,814
NNX12AL28G	University of South Florida	43.001	85,171
NNX12AL41G	University of Florida	43.001	66,121

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NNX12AL83H	University of Central Florida	43.001	29,573
NNX12AN88H	University of Central Florida	43.001	28,350
NNX12AN94H	University of South Florida	43.001	20,688
NNX12AO50G	University of Central Florida	43.001	4,575
NNX12AP35A	University of Central Florida	43.001	24,570
NNX12AQ15G	University of Florida	43.001	57,776
NNX12AQ42G	University of Florida	43.001	160,736
NNX12AR64G	University of Central Florida	43.001	6,068
NNX13AC68A	Florida State University	43.001	11,827
NNX13AD04G	University of Florida	43.001	1,251
NNX13AD08G	University of South Florida	43.001	5,434
NNX13AD11G	Florida State University	43.001	14,264
NNX13AE18G	University of South Florida	43.001	52,534
NNX13AF38G	University of Central Florida	43.001	14,284
NNX13AF61G	University of Florida	43.001	482
NNX13AF75G	Florida State University	43.001	14,865
NNX13AG34G	Florida State University	43.001	1,541
NNX13AH48G	University of Central Florida	43.001	13,132
NNX13AH82G	University of Florida	43.001	24,880
PO # 4488a STTR	University of Central Florida	43.001	33,046
PO #UCF01 - 244239 NASA #NNX10AM01H	Florida International University	43.001	339
PO UCF01-0000239767 /066016015-12	Florida International University	43.001	820
PO UCF01-0000259146	Florida International University	43.001	253
PUCF01-0000224182	Florida Gulf Coast University	43.001	992
Sub Award No. 00000518, Prime NNX12ASJ62A	Florida International University	43.001	33,068
UAF 12-0034	Florida State University	43.001	14,713
Z671801	Florida State University	43.001	57,084
0000069040	University of South Florida	43.002	96,672
1547501	University of Central Florida	43.002	71,914
1548679	University of South Florida	43.002	57,662
4470	University of Central Florida	43.002	51,324
FWC No. 09253	University of South Florida	43.002	65,069
NNX08AV34G	University of South Florida	43.002	3,836
NNX09AK48G	University of Central Florida	43.002	296,943
NNX11AI30A	University of Florida	43.002	76,209
NNX12AP71A	University of Florida	43.002	54,158
PO 1000049823	University of Florida	43.002	27,639
UCB 1543896	University of South Florida	43.002	1,206
UF-EIES-1202038-FSU	Florida State University	43.002	2,819
NNX13AB95G	Florida State University	43.003	25,880
UCF102011	University of Central Florida	43.003	17,021
GA-2013-104	University of Florida	43.007	7,317
NNX11AJ72G	Florida A & M University	43.007	76,968
NNX11AR76G	University of Central Florida	43.007	19,235
NNX12AN69G	University of Florida	43.007	55,569
NNX12AN70G	University of Florida	43.007	85,794
NNX11AN67H	University of Central Florida	43.008	22,592
NNX11AO49H	University of Central Florida	43.008	28,612
UCF01-0000223084	University of Florida	43.008	2,678
UCF01-0000231309	University of Florida	43.008	2,965
NNX11AQ41G	University of Florida	43.009	55,398
NNX12AF98G	University of Florida	43.009	12,509
SR00002488	University of Central Florida	43.009	8,618
00512UCF	University of Central Florida	43.UNK	136,690
080003524030767	Florida State University	43.UNK	8,606
1000000069 Prime: NNX11EA08C	University of Central Florida	43.UNK	4,366
1000000831	University of Central Florida	43.UNK	3,578
1000003217	University of Central Florida	43.UNK	7,752
1000003829	University of Florida	43.UNK	12,685
1000004615	University of Central Florida	43.UNK	8,589
1028-1013-00-A	Florida State University	43.UNK	51,487
12-00086107	University of Florida	43.UNK	71,027
1202029	Florida State University	43.UNK	5,746
1316102	University of Central Florida	43.UNK	149
1326479	University of Central Florida	43.UNK	239
1344422	University of Florida	43.UNK	876
1379851	University of Florida	43.UNK	34,796
1392415	University of South Florida	43.UNK	28,710
1397224	University of South Florida	43.UNK	45,321

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1419699	Florida State University	43.UNK	285,754
1425154	University of Florida	43.UNK	9,239
1427255	University of Florida	43.UNK	17,856
1433605	University of Central Florida	43.UNK	1,961
1438567	University of Florida	43.UNK	9,742
1439969	University of Florida	43.UNK	5,322
1440526	University of Florida	43.UNK	8,687
1449	University of Florida	43.UNK	76
1457419	University of Florida	43.UNK	12,513
1461527	University of Florida	43.UNK	3,592
1464327	University of Florida	43.UNK	29,712
16296041-Y5, PO84690	University of Florida	43.UNK	8,073
2009-2295	University of South Florida	43.UNK	95,201
2011-04611	Florida State University	43.UNK	98,816
2012 ESMD-10	University of Central Florida	43.UNK	5,925
2012-00703	Florida State University	43.UNK	280,601
2-1089225	University of Florida	43.UNK	65,000
555838	Florida State University	43.UNK	32,516
5710002757	University of Florida	43.UNK	1,926
66016015-Y2 PO#UCF01-0000232712	Florida International University	43.UNK	22,505
66016015-Y3	University of Florida	43.UNK	18,816
734-26467	University of Florida	43.UNK	48,254
8251	University of Central Florida	43.UNK	23,758
A422447	University of Florida	43.UNK	3,775
A422898	University of Florida	43.UNK	5,658
ATK-62836	Florida State University	43.UNK	114,512
C12-2939-UCF	University of Central Florida	43.UNK	19,149
DD1-12057A	University of Florida	43.UNK	473
FCAAP	University of Central Florida	43.UNK	155
G01-12146A	University of Florida	43.UNK	43,216
HST-AR-12130.03-A	University of Florida	43.UNK	5,928
HST-GO-11597.08-A	University of Florida	43.UNK	4,374
HST-GO-11629.02-A	University of Florida	43.UNK	16,223
HST-GO-11663.08-A	University of Florida	43.UNK	6,950
HST-GO-11705.01-A	University of Florida	43.UNK	74
HST-GO-11739.04-A	University of Florida	43.UNK	5,369
HST-GO-12055.07-A	University of Florida	43.UNK	17,147
HST-GO-12183.03-A	University of Florida	43.UNK	2,366
IHA SA 10 016	University of Florida	43.UNK	61,638
IHASA12020	University of Central Florida	43.UNK	6,020
KC00003661	University of Central Florida	43.UNK	125,678
NAS2-97001	University of Florida	43.UNK	13,009
NASA/UNIV OF CENTRAL	University of Florida	43.UNK	55
NCC-9-58-44	University of Florida	43.UNK	70,248
NNG12PQ28C	University of Central Florida	43.UNK	153,818
NNJ06HB01C	University of Florida	43.UNK	8
NNK10MB02P	University of Florida	43.UNK	179
NNK11MA72P	University of Florida	43.UNK	213
NNK12EA79P/420043430	University of Florida	43.UNK	72,767
NNK13OR04P	University of Central Florida	43.UNK	24,500
NNL05AF19P	University of Florida	43.UNK	2,849
NNL09AA00A	University of Central Florida	43.UNK	1,855
NNM07AB25P	University of Florida	43.UNK	4,184
NNM13AA07G	University of Florida	43.UNK	33,263
NNX07AO15A	University of Florida	43.UNK	71,848
NNX08AJ98A	University of Central Florida	43.UNK	26,106
NNX08AL06G	University of South Florida	43.UNK	5,070
NNX08AQ81A	University of Florida	43.UNK	52
NNX09AB85G	University of Central Florida	43.UNK	47,390
NNX09AD91G	University of Central Florida	43.UNK	3,880
NNX09AT50G	University of South Florida	43.UNK	74,587
NNX09AU67G	University of Central Florida	43.UNK	129,733
NNX09AV24G	University of South Florida	43.UNK	271,701
NNX09AV56G	University of South Florida	43.UNK	27,760
NNX10AE28G	Florida International University	43.UNK	34,586
NNX10AE77G	University of Central Florida	43.UNK	30,049
NNX10AF20G	University of Central Florida	43.UNK	54,780
NNX10AG55G	Florida International University	43.UNK	57,931
NNX10AG80G	University of Central Florida	43.UNK	167,742

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NNX10AM01H	University of South Florida	43.UNK	19,158
NNX10AM01H	University of Central Florida	43.UNK	510,294
NNX10AO01G	University of South Florida	43.UNK	190,930
NNX10AO88G	University of Central Florida	43.UNK	150,027
NNX10AP23G	University of Central Florida	43.UNK	8,526
NNX10AQ13A	Florida International University	43.UNK	817,050
NNX10AT30G	University of South Florida	43.UNK	93,631
NNX10CB50C	University of Florida	43.UNK	4,021
NNX10CB72C/C450	University of Florida	43.UNK	116,984
NNX10CD11P	University of Central Florida	43.UNK	2,601
NNX11CA68C	University of Central Florida	43.UNK	54,399
NNX12AK29G	University of South Florida	43.UNK	76,936
NNX12CA90C	University of Central Florida	43.UNK	47,363
P010012005 / CORE	Florida International University	43.UNK	110,646
PO 4480a STTR	University of Central Florida	43.UNK	779
PO 4881S SBIR	University of Central Florida	43.UNK	89
PO UCF01-0000260426	Florida International University	43.UNK	977
RSA1316102	University of Central Florida	43.UNK	118
S084	University of Florida	43.UNK	9,872
S6199207012011	University of South Florida	43.UNK	76,063
Sol-Gel/UF 2009-2	University of Florida	43.UNK	129
T72273	University of Florida	43.UNK	3,241
U60957-02202012	University of South Florida	43.UNK	32,970
U60957-11102011	University of South Florida	43.UNK	92,713
U60957-120611	University of South Florida	43.UNK	105,615
UCF01-0000226032	University of Florida	43.UNK	3,000
UCF01-0000244421	University of Florida	43.UNK	406
UCF01-0000249905	University of Florida	43.UNK	3,000
UCF01-0000250353	University of North Florida	43.UNK	2,721
UCF01-0000257647/66016015-Y3	Florida Atlantic University	43.UNK	20,927
UCF01-0000257650	Florida State University	43.UNK	11,421
UCF01-0000257651	University of South Florida	43.UNK	19,448
UCF01-0000262765	University of Florida	43.UNK	3,283
UCF01-0000262766	University of Florida	43.UNK	10,053
UCF01-0000262797	Florida State University	43.UNK	28
UCF01-0000263431	Florida State University	43.UNK	4,511
UCF01-000201176	University of Florida	43.UNK	1,500
UF-EIES-1202028-FSU	Florida State University	43.UNK	15,562
URH76	University of South Florida	43.UNK	29,153
WOODS HOLE RESEARCH	University of Florida	43.UNK	2,023
Y603233	University of Central Florida	43.UNK	65,525
Z634004	University of Florida	43.UNK	17,422
Total - National Aeronautics and Space Administration			\$12,487,617
National Foundation on the Arts and the Humanities			
11-5900-8023	University of Florida	45.024	140
12-5500-7033	University of Central Florida	45.024	24,912
12-8505	Florida State University	45.025	910
PW-51116-12	University of Florida	45.149	37,771
PW-51124-12	University of Central Florida	45.149	55,779
FA-56423-12	Florida State University	45.160	64,495
FA-57071-13	Florida State University	45.160	24,602
RQ5039709	University of Central Florida	45.161	32,394
RQ-50555-11	University of South Florida	45.161	103,246
RZ-51497-12	Florida State University	45.161	24,592
HD-51235-11	University of Central Florida	45.169	18,337
HD-51269-11	Florida State University	45.169	2,357
HD5128311	University of Central Florida	45.169	14,576
I11-2-4(2)	Florida State University	45.310	12,684
CL-00-10-0006-10	University of Central Florida	45.312	7,111
RE-04-08-0055-08	Florida State University	45.313	96,482
RE-04-09-0055-09	Florida State University	45.313	23,720
Total - National Foundation on the Arts and the Humanities			\$544,108
National Science Foundation			
0547057-ECS	University of Florida	47.041	111,095
0641972	Florida State University	47.041	14,515
070215Z1	University of South Florida	47.041	77,325

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0744879-CBET	University of Florida	47.041	39,828
08216137	Florida State University	47.041	2,913
0824688-CMMI	University of Florida	47.041	1,958
0828253-CBET	University of Florida	47.041	30,745
0832517-IIP	University of Florida	47.041	32,319
0846563-ECCS	University of Florida	47.041	41,807
0855795-CMMI	University of Florida	47.041	75,919
0856441-ECCS	University of Florida	47.041	15,587
0901706-ECCS	University of Florida	47.041	58,015
0901711-ECCS	University of Florida	47.041	18,242
0927790-CMMI	University of Florida	47.041	66,686
0927849-CMMI	University of Florida	47.041	61,687
0927945-CMMI	University of Florida	47.041	12,318
0954302-CMMI	University of Florida	47.041	85,801
0955023-ECCS	University of Florida	47.041	55,027
0958554-CBET	University of Florida	47.041	6,127
0967473-CBET	University of Florida	47.041	63,644
0967703-CBET	University of Florida	47.041	40,394
0969413	Florida State University	47.041	74,877
1000099	Florida State University	47.041	28,894
1000303-CMMI	University of Florida	47.041	43,175
1000380-CMMI	University of Florida	47.041	54,040
1001415	Florida State University	47.041	65,567
1001755	University of Central Florida	47.041	99,763
1002209-ECCS	University of Florida	47.041	134,689
1005016	Florida State University	47.041	81,797
1026642	University of Florida	47.041	2,000
1039825	Florida State University	47.041	975,103
1042086	Florida State University	47.041	41,512
1054465	Florida State University	47.041	83,820
1055744-CMMI	University of Florida	47.041	85,333
1062936	Florida State University	47.041	104,026
1100345	University of Central Florida	47.041	64,743
1120824-246409	Florida State University	47.041	75,884
1124658	Florida State University	47.041	69,524
1127965-IIP	University of Florida	47.041	35,538
1128806-CMMI	University of Florida	47.041	1,195
1129061-ECCS	University of Florida	47.041	24,429
1129062-ECCS	University of Florida	47.041	32,513
1130286	Florida State University	47.041	105,975
1132413-ECCS	University of Florida	47.041	69,942
1145009-CBET	University of Florida	47.041	5,867
1230693	Florida Atlantic University	47.041	70,244
1236225	Florida State University	47.041	33,038
1238738	University of Central Florida	47.041	54,464
1252736	Florida State University	47.041	15,969
1263481	Florida State University	47.041	47,558
1266049	University of Central Florida	47.041	25,922
13-00086273-NSF	University of Florida	47.041	12,733
1313554	Florida State University	47.041	16,858
15BB146376	Florida International University	47.041	1,827
2008-1015-02	Florida State University	47.041	599,026
2008101504	Florida A & M University	47.041	279,218
2012-1067-03	Florida International University	47.041	136,066
21P255-01	University of Florida	47.041	42,302
26808910-50168-A	University of South Florida	47.041	144,227
2FEHMS-USF-IIP-12562	University of South Florida	47.041	19,850
31095-01	University of South Florida	47.041	29,442
32677799	University of Central Florida	47.041	18,209
329958-002	University of Florida	47.041	8,682
58776	University of Florida	47.041	41,142
68984	University of Florida	47.041	859
708172	University of Central Florida	47.041	576
748091	University of Central Florida	47.041	1,752
800001215-01	University of South Florida	47.041	72,736
854208	University of Central Florida	47.041	59,352
900971	University of Central Florida	47.041	27,528
901361	University of Central Florida	47.041	94,216
901503	University of Central Florida	47.041	16,581

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901784	University of Central Florida	47.041	32,884
951151RSUB/1127158-I	University of Florida	47.041	242,812
968963	University of Central Florida	47.041	1,614
Agreement from NSF Prime IIP-1058428	Florida International University	47.041	41,190
B8162	University of Florida	47.041	27,980
CBET 0708172	University of Central Florida	47.041	164,463
CBET 1261956	University of Central Florida	47.041	7,717
CBET0708172	University of Central Florida	47.041	22,802
CBET-0708172	University of Central Florida	47.041	6,150
CBET0746210	University of Central Florida	47.041	40,395
CBET0827725	University of Central Florida	47.041	795
CBET-0834075	University of Florida	47.041	5,649
CBET-0846342	University of South Florida	47.041	94,604
CBET-0854005	University of Florida	47.041	85,136
CBET-0854023	University of South Florida	47.041	53,118
CBET-0854354	University of South Florida	47.041	44,506
CBET-0931778	University of Central Florida	47.041	30,230
CBET-0932526	University of South Florida	47.041	82,982
CBET-0933496	University of South Florida	47.041	4,852
CBET-0951812	University of Florida	47.041	64,044
CBET0966908	University of Central Florida	47.041	56,069
CBET-0967861	University of South Florida	47.041	18,764
CBET-1033000	University of South Florida	47.041	108,228
CBET-1033458	Florida International University	47.041	46,017
CBET-1033736	University of Florida	47.041	136,656
CBET-1033815	Florida Atlantic University	47.041	17,234
CBET-1052754	University of Florida	47.041	11,949
CBET-1054405	University of Florida	47.041	56,016
CBET1055599	University of Central Florida	47.041	86,262
CBET-1067072	University of Florida	47.041	78,307
CBET1125676	University of Central Florida	47.041	109,966
CBET-1133239	University of South Florida	47.041	68,767
CBET-1134229	University of Florida	47.041	2,670
CBET-1135419	University of South Florida	47.041	22,223
CBET-1150790	University of Florida	47.041	66,052
CBET-1159143	University of Florida	47.041	9,999
CBET1159500	University of Central Florida	47.041	44,446
CBET1159530	University of Central Florida	47.041	81,825
CBET-1159735	University of Florida	47.041	72,092
CBET1160179	University of Central Florida	47.041	49,763
CBET1201951	University of Central Florida	47.041	15,112
CBET-1234237	University of South Florida	47.041	32,052
CBET-1236029	University of Florida	47.041	43,256
CBET-1236616	University of Florida	47.041	81,245
CBET-1236746	University of South Florida	47.041	90,853
CBET-1241582	University of South Florida	47.041	34,761
CBET1245118	University of Central Florida	47.041	1,550
CCF1218100	University of Central Florida	47.041	57,401
CCI-2010-001	University of Florida	47.041	6,188
CMM1-1000136	Florida International University	47.041	67,801
CMM1134669	University of Central Florida	47.041	124,642
CMMI 1130191	University of South Florida	47.041	61,918
CMMI 1144936	University of Central Florida	47.041	2,889
CMMI 1301099	University of Central Florida	47.041	14,216
CMMI-0727320	University of South Florida	47.041	7,021
CMMI0800086	University of Central Florida	47.041	3,469
CMMI-0800525	Florida International University	47.041	21,798
CMMI-0826325	University of Florida	47.041	13,008
CMMI-0838683	Florida International University	47.041	39,824
CMMI-0846811	Florida International University	47.041	56,301
CMMI-0855381	University of Florida	47.041	75,147
CMMI-0856374	University of Florida	47.041	50,378
CMMI-0856431	University of Florida	47.041	3,743
CMMI-0900219	Florida International University	47.041	77,127
CMMI-0900583	Florida International University	47.041	8,909
CMMI-0923365	Florida International University	47.041	14,530
CMMI0927441	University of Central Florida	47.041	30,532
CMMI-0927637	University of South Florida	47.041	107,607
CMMI-0927930	University of Florida	47.041	33,559

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CMMI-0928563	University of Florida	47.041	28,954
CMMI-0928823	University of South Florida	47.041	23,766
CMMI-0942156	University of Florida	47.041	79,702
CMMI0968911	University of Central Florida	47.041	112,236
CMMI-1000138	University of South Florida	47.041	43,624
CMMI-1000347	University of Florida	47.041	65,371
CMMI-1000686	University of Florida	47.041	46,960
CMMI1030689	University of Central Florida	47.041	57,303
CMMI-1030715	University of South Florida	47.041	78,444
CMMI1030833	University of Central Florida	47.041	99,328
CMMI-1053956	University of South Florida	47.041	61,309
CMMI-1100765	University of Florida	47.041	91,846
CMMI-1125667	University of South Florida	47.041	121,745
CMMI1125696	University of Central Florida	47.041	102,406
CMMI-1129932	University of Florida	47.041	84,975
CMMI-1129976	University of Florida	47.041	3,940
CMMI-1130755	University of South Florida	47.041	90,786
CMMI1130837	University of Central Florida	47.041	153,304
CMMI-1131103	University of Florida	47.041	148,054
CMMI-1131175	University of Florida	47.041	51,335
CMMI-1131459	Florida International University	47.041	1,898
CMMI-1132416	University of Florida	47.041	11,566
CMMI-1139722	University of Florida	47.041	2,990
CMMI-1143053	University of South Florida	47.041	33,754
CMMI1144936	University of Central Florida	47.041	23,873
CMMI-1150975	University of Florida	47.041	93,761
CMMI-1151003	Florida International University	47.041	22,366
CMMI1158845	University of Central Florida	47.041	76,972
CMMI-1161260	University of Florida	47.041	73,708
CMMI-1161967	University of Florida	47.041	64,089
CMMI-1162438	Florida Atlantic University	47.041	69,908
CMMI-1200616	University of Florida	47.041	47,701
CMMI-1200641	University of Florida	47.041	2,455
CMMI1200841	University of Central Florida	47.041	28,540
CMMI-1234628	University of Florida	47.041	61,435
CMMI-1235135	University of South Florida	47.041	24,476
CMMI-1235236	University of Florida	47.041	22,322
CMMI-1245108	University of South Florida	47.041	20,707
CMMI-1249719	University of South Florida	47.041	37,857
CMMI1250280	University of Central Florida	47.041	12,325
CMMI-1254446	University of Florida	47.041	7,086
CMMI-1256106	University of Florida	47.041	11,890
CMMI-1314830	University of Florida	47.041	15,763
CMMI-1314834	University of Florida	47.041	8,170
CMMI-1321271	University of Florida	47.041	25,814
CMMI-1322088	Florida International University	47.041	38,437
CMMI-1339027	University of Florida	47.041	577
DBI1149955	University of Central Florida	47.041	33,768
DMR 1062674	University of Florida	47.041	90,474
DMR-0605734	Florida A & M University	47.041	715
DMR0746499	University of Central Florida	47.041	83,401
EAR1204380	University of Central Florida	47.041	1,511
ECCS0644228	University of Central Florida	47.041	59,510
ECCS-0644690	University of Florida	47.041	23,319
ECCS0748091	University of Central Florida	47.041	126,178
ECCS0801774	University of Central Florida	47.041	14,999
ECCS-0801924	University of Central Florida	47.041	3,973
ECCS-0801929	University of South Florida	47.041	111,462
ECCS0823950 FCAAP	University of Central Florida	47.041	1,114
ECCS-0824157	University of Florida	47.041	1,068
ECCS-0901491	University of Florida	47.041	62,473
ECCS-0901779	University of South Florida	47.041	97,547
ECCS-0925968	University of South Florida	47.041	1
ECCS-0955013	Florida International University	47.041	36,938
ECCS-1001717	University of Florida	47.041	43,196
ECCS-1002214	University of Florida	47.041	103,749
ECCS1002295	University of Central Florida	47.041	59,474
ECCS-1005277	University of South Florida	47.041	34,714
ECCS-1027857	University of Florida	47.041	73,507

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ECCS-1029067	University of South Florida	47.041	126,012
ECCS1034187	University of Central Florida	47.041	104,541
ECCS-1066643	University of South Florida	47.041	33,894
ECCS1102228	University of Central Florida	47.041	128,936
ECCS1102280	University of Central Florida	47.041	89,956
ECCS1128208	University of Central Florida	47.041	143,284
ECCS1128520	University of Central Florida	47.041	58,864
ECCS1128597	University of Central Florida	47.041	80,793
ECCS1150672	University of Central Florida	47.041	145,383
ECCS-1159682	University of Florida	47.041	69,811
ECCS1202471	University of Central Florida	47.041	25,805
ECCS-1203001	Florida International University	47.041	179,320
ECCS1229563	University of Central Florida	47.041	445,732
ECCS-1231929	University of South Florida	47.041	121,811
ECCS-1232018	University of Florida	47.041	60,365
ECCS-1232183	University of South Florida	47.041	20,680
ECCS1247838	University of Central Florida	47.041	48,677
ECCS-1254244	University of Florida	47.041	13,014
ECCS-1259040	University of Florida	47.041	47,738
EEC0649230	University of Central Florida	47.041	8,733
EEC0851987	University of Central Florida	47.041	6,684
EEC-0935131	University of Florida	47.041	280
EEC-1037697	Florida International University	47.041	53,878
EEC1156747	University of Central Florida	47.041	54,728
EEC-1159016	University of Florida	47.041	60,043
EEC-1200682	University of South Florida	47.041	128,014
ENG1047778	University of Central Florida	47.041	632
ENG-1144852	Florida International University	47.041	18,712
Flow Through NSF IIP-1127412	Florida International University	47.041	8,934
GRT00019931 / 60026076	Florida Gulf Coast University	47.041	29,293
IAA-2012-001	University of Florida	47.041	44,997
IIP- 0642422	University of Florida	47.041	264,920
IIP-0749481	University of Florida	47.041	85,564
IIP-0758596	University of Florida	47.041	49,424
IIP-0829576	Florida International University	47.041	99,091
IIP-0934138	University of Florida	47.041	7,490
IIP-0934339	Florida Atlantic University	47.041	57,510
IIP-0934339 AMEND 005	Florida Atlantic University	47.041	16,000
IIP0934373	University of Central Florida	47.041	1,702
IIP-1032038	University of Florida	47.041	5,679
IIP-11250575 FIU Subcontract	Florida International University	47.041	31,414
IIP-1127830	University of Florida	47.041	163,207
IIP-1134842	University of Florida	47.041	1,053
IIP-1161022	University of Florida	47.041	186,357
IIP-1217306	University of South Florida	47.041	75,163
IIP-1230637	University of Florida	47.041	15,513
IIP-1230661	Florida International University	47.041	20,791
IIP-1230875	University of Florida	47.041	16,488
IIP-1237814	University of Florida	47.041	45,296
IIP-1237818	Florida International University	47.041	90,569
IIP-1248334	University of South Florida	47.041	32,644
IIP-1265139	University of Florida	47.041	46,303
IIP1265143	University of Central Florida	47.041	50,000
OISE-0854306	University of South Florida	47.041	6,276
P.O. # 19BP168852	University of Florida	47.041	1,097
Prime IIP-0848925	Florida International University	47.041	22,805
S-000460, NSF ECCS 1102074	Florida International University	47.041	131,725
S1386A-A	University of Florida	47.041	58,725
Subaward #GF1585-1	Florida International University	47.041	17,245
subcontract from NSF Prime IIP-1058606	Florida International University	47.041	19,879
`PHY-1205591	University of Florida	47.049	54,464
0603042	Florida State University	47.049	1,798,676
0645408	Florida State University	47.049	275
0654118	Florida State University	47.049	20,427,031
0708855	Florida State University	47.049	54,683
0713012	Florida State University	47.049	29,481
0754674	Florida State University	47.049	31,369
0802288	Florida State University	47.049	5,831
0805977	Florida State University	47.049	815

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0810925	Florida State University	47.049	11,363
0820941	Florida State University	47.049	226
084009524031696	Florida State University	47.049	3,979
084009524033095	Florida State University	47.049	160
0846636	Florida State University	47.049	115,483
0905843	Florida State University	47.049	62,090
0907262	Florida State University	47.049	22,122
0908599	Florida State University	47.049	49,663
0910657	Florida State University	47.049	65,217
0911080	Florida State University	47.049	40,491
0915003	Florida State University	47.049	138,282
0924374	Florida State University	47.049	73,196
0934331	Florida State University	47.049	12,526
0939850	Florida State University	47.049	39,198
0953002	Florida State University	47.049	64,606
0955353	Florida State University	47.049	113,327
0955561	Florida State University	47.049	96,440
0968889	Florida State University	47.049	43,254
1004545	Florida State University	47.049	94,288
1005293	Florida State University	47.049	114,320
1005751	Florida State University	47.049	117,819
1005861	Florida State University	47.049	42,397
1006230	University of Central Florida	47.049	81,491
1006232	University of Central Florida	47.049	68,746
1006584	Florida State University	47.049	140,576
1007514	University of Central Florida	47.049	12,961
1008852	Florida State University	47.049	75,986
1008962	Florida State University	47.049	71,568
1009464	Florida State University	47.049	67,827
1013845	Florida State University	47.049	128,891
1016381	Florida State University	47.049	77,384
1019193	Florida State University	47.049	435,793
1026712-CHE	University of Florida	47.049	92,984
104234	University of Florida	47.049	63,358
1055215	Florida State University	47.049	122,261
1058957	Florida State University	47.049	137,913
1064819	Florida State University	47.049	1,748,382
1068604	University of Central Florida	47.049	195,374
1068785	University of Central Florida	47.049	52,396
107941	University of Central Florida	47.049	4,029
1104829	Florida State University	47.049	149,826
1105129	Florida State University	47.049	91,415
1106150	Florida State University	47.049	110,032
1106564	University of Central Florida	47.049	72,321
1106934	University of Central Florida	47.049	37,508
1106935	Florida State University	47.049	62,145
1108973	University of Central Florida	47.049	46,219
1109063	University of Central Florida	47.049	33,698
1109113	Florida State University	47.049	81,736
1109729	University of Central Florida	47.049	119,922
1115615	University of Central Florida	47.049	14,668
1122378	Florida State University	47.049	74,926
1126587	Florida State University	47.049	399,702
1150249	Florida State University	47.049	113,979
1152020	Florida State University	47.049	90,506
1152491	Florida State University	47.049	113,363
1157490	Florida State University	47.049	11,750,419
1160680	Florida State University	47.049	18,382
1206192	University of Central Florida	47.049	29,928
1206267	Florida State University	47.049	140,863
1207188	Florida State University	47.049	125,844
1207252	Florida State University	47.049	99,661
1208959	Florida State University	47.049	37,931
1213182	University of Central Florida	47.049	48,231
1213259	Florida State University	47.049	61,230
1213574	Florida State University	47.049	66,181
1213578	Florida State University	47.049	39,902
1220063	Florida State University	47.049	75,385
1229170	Florida State University	47.049	446,717

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1229217	Florida State University	47.049	41,941
1239759	University of Central Florida	47.049	237
1249376	University of Central Florida	47.049	17,169
1257649	Florida State University	47.049	17,308
1312644	University of Central Florida	47.049	8,071
2001343607	University of Florida	47.049	134,114
2001343632	Florida State University	47.049	17,853
2011	University of Florida	47.049	248,430
201657	Florida State University	47.049	9,073
201940/FSU	Florida State University	47.049	9,644
44E-1089877	University of Florida	47.049	48,815
5710003115	University of Central Florida	47.049	70,902
66678T	University of Florida	47.049	55,122
700625	University of South Florida	47.049	114,908
748712	University of Central Florida	47.049	113,030
75-1093568	University of Florida	47.049	49,128
75ADV-1085550	University of Florida	47.049	366,916
75ADV-1092603	University of Florida	47.049	398,563
90289	University of Central Florida	47.049	32,766
908276	University of Central Florida	47.049	17,134
94693	University of Florida	47.049	11,577
955625	University of Central Florida	47.049	95,861
956188	University of Central Florida	47.049	282
ACCT#5-25129 G02727	University of Florida	47.049	45,804
AST-0645412	University of Florida	47.049	4,577
AST-0707468	Florida International University	47.049	46,908
AST-0903672	University of Florida	47.049	48,388
AST-0908624	University of Florida	47.049	67,560
AST-1009628	University of Florida	47.049	102,945
AST-1108957	University of Florida	47.049	99,733
AST-1109679	University of Florida	47.049	68,201
AST-121089	University of Florida	47.049	10,000
CBET-1249134	University of Central Florida	47.049	79,829
CHE-0748408	University of Florida	47.049	12,393
CHE-0809376	University of Florida	47.049	37,568
CHE0809821	University of Central Florida	47.049	2,717
CHE-0822469	University of Florida	47.049	3,349
CHE-0822935	University of Florida	47.049	58,278
CHE-0832622	University of Central Florida	47.049	234,535
CHE-0845450	University of Florida	47.049	103,061
CHE-0847108	University of South Florida	47.049	19,965
CHE-0910472	University of Florida	47.049	17,044
CHE-0911640	University of Florida	47.049	21,736
CHE-0957155	University of Florida	47.049	103,719
CHE-0957641	University of Florida	47.049	116,267
CHE-0957643	University of Florida	47.049	71,653
CHE-1007816	University of South Florida	47.049	75,872
CHE-1011967	University of Florida	47.049	96,564
CHE-1032769	University of Florida	47.049	9,288
CHE-1038015	University of Florida	47.049	526,885
CHE-1057411	University of Florida	47.049	108,029
CHE-1058079	University of Florida	47.049	211,375
CHE-1058638	University of Florida	47.049	150,385
CHE-1111101	New College of Florida	47.049	35,307
CHE-1111791	University of Florida	47.049	71,491
CHE-1151624	University of Florida	47.049	81,876
CHE-1152362	University of South Florida	47.049	101,139
CHE-1152767	University of South Florida	47.049	95,261
CHE-1156886	Florida International University	47.049	42,599
CHE-1156907	University of Florida	47.049	71,168
CHE-1213333	University of Florida	47.049	85,415
CHE-1213440	University of Florida	47.049	123,764
CHE-1213965	University of Florida	47.049	92,240
CHE-1230929	University of Florida	47.049	84,812
DFD-A-00-08-00259-00	Florida International University	47.049	17,194
DMR - 0548117	University of South Florida	47.049	19,844
DMR 1035188	University of Florida	47.049	167,696
DMR-0449710	University of Florida	47.049	103,665
DMR-0645574	University of South Florida	47.049	16,823

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DMR-0706313	University of Florida	47.049	13,868
DMR-0710605	University of Florida	47.049	7,784
DMR-0746902	University of Florida	47.049	114,683
DMR0747587	University of Central Florida	47.049	44,488
DMR0748364	University of Central Florida	47.049	35,366
DMR-0804385	University of Florida	47.049	18,807
DMR-0804407	University of Florida	47.049	14,693
DMR-0804452	University of Florida	47.049	12,590
DMR-0804805	Florida A & M University	47.049	29,970
DMR-0805073	University of North Florida	47.049	7,390
DMR-0845868	University of Florida	47.049	74,690
DMR-0851707	University of Florida	47.049	19,676
DMR-0856622	University of Florida	47.049	112,772
DMR-0906922	University of South Florida	47.049	34,783
DMR-0908026	University of Florida	47.049	74,975
DMR-0953733	University of South Florida	47.049	118,500
DMR-1005301	University of Florida	47.049	141,251
DMR-1005581	University of Florida	47.049	102,133
DMR-1005625	University of Florida	47.049	72,483
DMR-1005779	University of Florida	47.049	146,483
DMR-1008676	University of South Florida	47.049	116,176
DMR-1056475	University of South Florida	47.049	116,923
DMR-1066649	University of South Florida	47.049	78,678
DMR-1105437	University of Florida	47.049	91,929
DMR1106219	University of Central Florida	47.049	100,533
DMR-1107814	University of Florida	47.049	120,141
DMR-1126115	University of Florida	47.049	580,854
DMR-1150665	University of Florida	47.049	65,415
DMR-1202033	University of Florida	47.049	94,786
DMR-1203136	University of Florida	47.049	88,635
DMR-1204924	University of South Florida	47.049	138,021
DMR-1205891	University of Florida	47.049	118,184
DMR-1207293	University of Florida	47.049	79,808
DMR-1213030	University of Florida	47.049	118,526
DMR-1246173	University of Florida	47.049	74,821
DMR-1254324	University of South Florida	47.049	25,578
DMR-1263066	University of South Florida	47.049	37,349
DMR-1265388	University of Florida	47.049	94,336
DMS 1109561	Florida International University	47.049	13,380
DMS-0724750	University of Florida	47.049	10,908
DMS-0801114	University of Florida	47.049	5,531
DMS0803059	University of Central Florida	47.049	37,448
DMS-0805860	University of Florida	47.049	1,349
DMS0806304	University of Central Florida	47.049	28,365
DMS-0817789	University of Florida	47.049	20,109
DMS-0818050	University of Florida	47.049	896
DMS-0855597	University of South Florida	47.049	17,004
DMS-0900671	University of South Florida	47.049	133,946
DMS-0904278	University of Florida	47.049	775
DMS-0905786	Florida International University	47.049	21,998
DMS-0914995	Florida Atlantic University	47.049	29,120
DMS-0915110	Florida International University	47.049	10,563
DMS-0968530	University of South Florida	47.049	35,867
DMS-1001781	University of South Florida	47.049	39,770
DMS-1007417	University of Florida	47.049	8,537
DMS-1101137	University of Florida	47.049	17,680
DMS-1101461	University of Florida	47.049	35,191
DMS-1105127	University of Florida	47.049	64,684
DMS-1106084	University of Florida	47.049	29,869
DMS-1106395	University of Florida	47.049	50,526
DMS-1109022	Florida International University	47.049	15,947
DMS-1122541	University of Florida	47.049	125,758
DMS-1136857	New College of Florida	47.049	12,651
DMS-1161078	University of Florida	47.049	25,727
DMS-1211164	University of Central Florida	47.049	8,181
DMS-1220342	University of Florida	47.049	62,872
DMS-1265375	University of South Florida	47.049	4,543
DMS-1301577	University of South Florida	47.049	19,998
DMS-1301675	University of South Florida	47.049	30,058

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F6109-02	University of Florida	47.049	105
FSU-R01528	University of Florida	47.049	96,452
MOU, Video Resource for LA Development	Florida International University	47.049	2,849
NREUP 2012	Florida International University	47.049	4,500
PHY 1205565	Florida International University	47.049	63,804
PHY-0757984	Florida International University	47.049	39,182
PHY-0802184	Florida International University	47.049	837,848
PHY-0854744	Florida International University	47.049	109,033
PHY-0855044	University of Florida	47.049	4,391
PHY-0969935	University of Florida	47.049	262,690
PHY-1005036	University of Florida	47.049	145,493
PHY-1068138	University of Florida	47.049	64,459
PHY-1126345	University of North Florida	47.049	65,667
PHY-1205512	University of Florida	47.049	469,548
PHY-1205906	University of Florida	47.049	19,608
PHY-1205968	Florida Atlantic University	47.049	32,158
PHY-1237510	Florida Atlantic University	47.049	5,000
PHY-1260995	University of Florida	47.049	127,715
R00902	University of Florida	47.049	573,967
R00903	University of Florida	47.049	346,000
R01272	University of Florida	47.049	33,800
R01450	University of Florida	47.049	81,949
R01527	University of Florida	47.049	79,192
R01619	University of Florida	47.049	177,902
R01620	University of Florida	47.049	355,893
RB011-G9	University of South Florida	47.049	83,970
Sub Award No. 363460 Sub 3	Florida International University	47.049	2,947
WU-13-63 PO#2916670W	University of Florida	47.049	27,660
#4059	University of South Florida	47.050	35,879
0622670	Florida State University	47.050	95,978
0628349	Florida State University	47.050	28,573
0727243	Florida State University	47.050	50,870
0813930	Florida State University	47.050	4,959
0819706-EAR	University of Florida	47.050	446
0822075	Florida State University	47.050	6,579
0833001	Florida State University	47.050	49,082
0842618	Florida State University	47.050	31,965
0925404	Florida State University	47.050	48,787
0927355	Florida State University	47.050	28,886
0927583	Florida State University	47.050	72,410
0928271	Florida State University	47.050	188,967
0930429	Florida State University	47.050	115,088
0931198	Florida State University	47.050	21,501
0947784	Florida State University	47.050	94,777
0958602	Florida State University	47.050	18,126
0959029	Florida State University	47.050	32,470
0960500	Florida State University	47.050	59,503
0961485	Florida State University	47.050	105,277
0961633	Florida State University	47.050	88,185
0961970	Florida State University	47.050	38,689
0962158	Florida State University	47.050	140,381
10041	University of Florida	47.050	8,072
1032403	Florida State University	47.050	113,270
1034764	Florida State University	47.050	75,160
1037936	Florida State University	47.050	66,403
1047282	Florida State University	47.050	82,358
1049131	Florida State University	47.050	23,194
1061110	Florida State University	47.050	78,657
101016	Florida State University	47.050	1,216
1132766	Florida State University	47.050	90
1139479	Florida State University	47.050	88,468
1155257	Florida State University	47.050	265,735
1155320	Florida State University	47.050	40,276
1155579	Florida State University	47.050	4,947
1158984	Florida State University	47.050	91,087
1160750	Florida State University	47.050	39,636
1226704	Florida State University	47.050	136
1231803	Florida State University	47.050	17,711
1234646	Florida State University	47.050	25,792

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1241292	Florida State University	47.050	14,140
1260287	Florida State University	47.050	21,110
21-1503-4954	University of Florida	47.050	4,179
3001875701	Florida State University	47.050	14,719
502044	Florida State University	47.050	19,808
5-37112	Florida Fish and Wildlife Conservation Commission	47.050	22,056
AGS 1103108	University of South Florida	47.050	32,987
AGS-0940248	University of Florida	47.050	65,460
AGS-0962970	Florida A & M University	47.050	115,879
AGS-1211172	Florida International University	47.050	28,383
AGS-1233011	Florida International University	47.050	1,547
ATM-0823476	University of South Florida	47.050	18,501
ATM0850396	University of Central Florida	47.050	55,762
BA-33	Florida State University	47.050	1,671
CBET-1318140	Florida International University	47.050	5,275
EAR 1053433	University of Florida	47.050	72,436
EAR-0609952	University of Florida	47.050	32,601
EAR-0719941	University of Florida	47.050	2,906
EAR-0746014	Florida International University	47.050	13,159
EAR-0838369	University of Florida	47.050	64,174
EAR-0838390	Florida International University	47.050	2,673
EAR-0838476	University of Florida	47.050	6,298
EAR-1014506	University of Florida	47.050	56,812
EAR-1015509	Florida International University	47.050	66,034
EAR-1039223	Florida International University	47.050	9,226
EAR-1043323	University of South Florida	47.050	205,713
EAR-1044953	Florida Atlantic University	47.050	28,967
EAR-1045609	University of Florida	47.050	29,187
EAR-1053033	University of Florida	47.050	59,901
EAR-1053465	University of Florida	47.050	40,697
EAR-1053517	University of South Florida	47.050	5,864
EAR-1119038	University of Florida	47.050	82,443
EAR-1140261	University of South Florida	47.050	15,124
EAR-1145212	University of Florida	47.050	34,279
EAR-1154039	University of Florida	47.050	91,326
EAR-1204079	University of South Florida	47.050	35,138
EAR-1204445	University of Florida	47.050	6,158
EAR-1204685	University of North Florida	47.050	48,126
EAR-1204762	Florida International University	47.050	156,606
EAR-1220532	University of Florida	47.050	747
EAR-1225998	Florida International University	47.050	20,455
GEO-1108223	Florida International University	47.050	37,635
No. 738171	University of South Florida	47.050	14,484
OCE 1158167	University of South Florida	47.050	47,414
OCE-0221763	University of South Florida	47.050	313
OCE-0623358	University of Florida	47.050	6,344
OCE-0649216	Florida Atlantic University	47.050	50,515
OCE-0727883	University of South Florida	47.050	9,166
OCE-0746164	Florida International University	47.050	14,601
OCE-0814405	University of South Florida	47.050	18,618
OCE-0823646	University of South Florida	47.050	3,310
OCE-0825876	University of Florida	47.050	3,443
OCE-0850413	University of Florida	47.050	61,267
OCE-0927054	University of South Florida	47.050	29,655
OCE-0928144	Florida International University	47.050	24,088
OCE-0928398	University of Florida	47.050	62,004
OCE-0960999	University of Florida	47.050	9,591
OCE0961670	University of South Florida	47.050	56,618
OCE-1029778	University of South Florida	47.050	40,542
OCE-1030822	University of Florida	47.050	51,437
OCE-1049586	University of South Florida	47.050	9,093
OCE-1049670	University of South Florida	47.050	52,822
OCE-1050534	University of South Florida	47.050	83,927
OCE-1053190	Florida International University	47.050	1,121
OCE-1056980	University of Florida	47.050	129,267
OCE-1060844	University of Florida	47.050	36,290
OCE-1061374	University of Florida	47.050	54,155
OCE-1130359	University of Florida	47.050	203,494
OCE-1130786	Florida International University	47.050	325,445

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OCE-1131016	University of Florida	47.050	74,528
OCE-1155495	University of Florida	47.050	28,320
OCE-1208784	Florida International University	47.050	123,993
OCE-1220110	University of South Florida	47.050	61,765
OCE-1235039	University of South Florida	47.050	22,161
OCE-1329408	Florida International University	47.050	35,211
OCE-741705	University of South Florida	47.050	11,074
OCE-963028-006	University of South Florida	47.050	306,074
P.O. #P203612	University of South Florida	47.050	26,445
SubAward No.-S12-0029	Florida International University	47.050	10,866
00001782	Florida State University	47.070	24,872
0016927 (011208-1)	Florida State University	47.070	109,874
0643557-IIS	University of Florida	47.070	64,038
0643593	Florida State University	47.070	322
0643731-CNS	University of Florida	47.070	113,349
08032043-CNS	University of Florida	47.070	28,907
0803652-IIS	University of Florida	47.070	98,348
0811611-CCF	University of Florida	47.070	6,755
0812194-IIS	University of Florida	47.070	62,342
0816838	Florida State University	47.070	45,353
0821622-CNS	University of Florida	47.070	690
0845672	Florida State University	47.070	64,873
0846872-CCF	University of Florida	47.070	49,143
0855031-CNS	University of Florida	47.070	980
0855123-CNS	University of Florida	47.070	9,037
0915495	Florida State University	47.070	15,404
0915914-IIS	University of Florida	47.070	91,408
0915926	Florida State University	47.070	76,450
0916154	Florida State University	47.070	18,516
0916384-CCF	University of Florida	47.070	89,011
0916683-CCF	University of Florida	47.070	92,764
0937869-CCF	University of Florida	47.070	73,693
0937973-CCF	University of Florida	47.070	33,799
0953447-CNS	University of Florida	47.070	75,242
0964197-IIS	University of Florida	47.070	134,949
0964413	Florida State University	47.070	249,867
1002507	University of Central Florida	47.070	64,411
1017000-CCF	University of Florida	47.070	61,418
1017262	University of Central Florida	47.070	80,610
1017880	Florida State University	47.070	94,313
1041677	Florida State University	47.070	9,915
1042644-CNS	University of Florida	47.070	23,468
1064427	University of Central Florida	47.070	73,095
1065373	Florida State University	47.070	105,356
1112046	Florida State University	47.070	81,408
1116447	Florida State University	47.070	63,467
1116615	University of Central Florida	47.070	31,888
1117205	University of Central Florida	47.070	107,464
1117241	University of Central Florida	47.070	52,714
1117261-CNS	University of Florida	47.070	46,884
1128805-CCF	University of Florida	47.070	38,011
1139707-CNS	University of Florida	47.070	32,449
1144985-IIS	University of Florida	47.070	20,666
1147813-CNS	University of Florida	47.070	126,040
1149285-CNS	University of Florida	47.070	39,101
1149344	Florida State University	47.070	87,035
1217515	Florida State University	47.070	14,781
1232197-CNS	University of Florida	47.070	34,519
1766-REU	Florida International University	47.070	7,792
20100715-03-USF	University of South Florida	47.070	14,680
26-1007-49-62	Florida International University	47.070	53,286
26-1008-02-62, NSF CNS-1042341	Florida International University	47.070	21,524
346	University of Central Florida	47.070	65,236
811413	University of Central Florida	47.070	5,715
851841	University of Central Florida	47.070	16,477
916350	University of Central Florida	47.070	31,338
CCF-0639624	University of South Florida	47.070	37,864
CCF-0746600	University of Central Florida	47.070	41,755
CCF-0829838	University of South Florida	47.070	12,446

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CCF-0830659	Florida International University	47.070	25,540
CCF-0903430	University of Florida	47.070	29,532
CCF-0916715	University of Central Florida	47.070	36,973
CCF-0937964	Florida International University	47.070	176,935
CCF-0938045	Florida International University	47.070	129,227
CCF0953946	University of Central Florida	47.070	43,188
CCF-0956501	University of Central Florida	47.070	133,125
CCF-1018149	University of Florida	47.070	56,828
CCF-1048217	University of Florida	47.070	84,736
CCF-1049296	Florida Atlantic University	47.070	21,892
CCF-1117012	University of Florida	47.070	58,336
CCF-1117254	University of South Florida	47.070	42,064
CCF-1117695	University of Florida	47.070	92,408
CCF-1218629	University of Florida	47.070	80,563
CNS 1321403	University of Central Florida	47.070	41,453
CNS0703927	University of Central Florida	47.070	26,116
CNS-0739020	University of South Florida	47.070	9,925
CNS-0742736	University of South Florida	47.070	121,472
CNS-0746261	University of Florida	47.070	45,330
CNS-0747038	Florida International University	47.070	27,530
CNS-0821345	Florida International University	47.070	103,241
CNS-0831114	Florida International University	47.070	11,365
CNS-0831671	Florida Atlantic University	47.070	14,351
CNS-0831785	University of South Florida	47.070	4,520
CNS-0851733	Florida International University	47.070	7,388
CNS-0855078	Florida International University	47.070	53,523
CNS-0905308	University of Florida	47.070	66,467
CNS-0915376	University of Florida	47.070	1,874
CNS-0917021	Florida International University	47.070	81,913
CNS-092031	Florida Atlantic University	47.070	24,015
CNS-0923031 AMEND. 001	Florida Atlantic University	47.070	9,007
CNS-0930510	University of South Florida	47.070	62,221
CNS-0939138	Florida A & M University	47.070	42,672
CNS-0952420	University of South Florida	47.070	105,591
CNS-0953284	University of Florida	47.070	7,201
CNS-09637933	Florida International University	47.070	157,519
CNS-0963812	University of Florida	47.070	40,734
CNS-0969013	Florida International University	47.070	5,578
CNS-1018108	Florida International University	47.070	40,329
CNS-1018262	Florida International University	47.070	65,150
CNS-1035594	University of South Florida	47.070	152,764
CNS-1042446	Florida A & M University	47.070	76
CNS1051067	University of Central Florida	47.070	25,999
CNS-1057661	Florida International University	47.070	36,369
CNS-1107395	University of Florida	47.070	8,521
CNS-1115548	University of Florida	47.070	82,313
CNS1115665	University of Central Florida	47.070	65,334
CNS-1116318	Florida International University	47.070	133,837
CNS-1116970	University of Florida	47.070	45,415
CNS-1117016	Florida International University	47.070	73,008
CNS-1126619	Florida International University	47.070	164,277
CNS1156990	University of Central Florida	47.070	115,172
CNS1200566	University of Central Florida	47.070	67,330
CNS-1205573	University of Florida	47.070	36,359
CNS-1217908	University of Florida	47.070	51,266
CNS1228695	University of Central Florida	47.070	10,539
CNS-1229616	Florida Atlantic University	47.070	46,772
CNS-1239274	University of Florida	47.070	20,017
CNS-1239364	University of Florida	47.070	4,846
CNS-1240171	University of Florida	47.070	20,139
CNS-1263124	Florida International University	47.070	73,926
IIS 1048171	University of Central Florida	47.070	2,317
IIS-0546280	Florida International University	47.070	34,072
IIS-0713560	University of South Florida	47.070	29,773
IIS0844277	University of Central Florida	47.070	26,689
IIS-0845439	University of Florida	47.070	133,774
IIS0845921	University of Central Florida	47.070	92,846
IIS0851841	University of Central Florida	47.070	8,750
IIS0856045	University of Central Florida	47.070	122,161

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IIS-0916001	University of Florida	47.070	53,458
IIS-0916868	University of Central Florida	47.070	80,046
IIS-1048508	University of Florida	47.070	4,082
IIS-1052625	Florida International University	47.070	31,556
IIS-1065081	University of Florida	47.070	38,495
IIS-1117303	University of South Florida	47.070	74,169
IIS-1117699	University of South Florida	47.070	77,470
IIS-1143963	University of Florida	47.070	53,118
IIS-1161491	University of Florida	47.070	119,981
IIS1212948	University of Central Florida	47.070	2,922
IIS-1213026	Florida International University	47.070	66,433
IIS-1217676	University of South Florida	47.070	43,595
IIS-1218275	University of Central Florida	47.070	21,320
IIS1251425	University of Central Florida	47.070	35,567
IIS-1330149	University of Florida	47.070	10,169
qmCNS-0931885	University of Florida	47.070	142,521
R3C641	University of Florida	47.070	87,733
S08-372(A)	Florida Atlantic University	47.070	1,250
0717221	Florida State University	47.074	10,200
0822547	Florida State University	47.074	25,971
0822626	Florida State University	47.074	50,933
0841158	Florida State University	47.074	73,059
0841447	Florida State University	47.074	85,319
0848337	Florida State University	47.074	49,248
0919124	Florida State University	47.074	38,760
0920117	University of South Florida	47.074	16,321
0934451	Florida State University	47.074	91,468
0950002	Florida State University	47.074	157,863
0952579	Florida State University	47.074	184,245
0956372	Florida State University	47.074	11
0969926	Florida State University	47.074	5,076
1020808	Florida State University	47.074	54,660
1021632	Florida State University	47.074	55,303
1025954	Florida State University	47.074	195,804
1050340	Florida International University	47.074	126,534
1050469	Florida State University	47.074	417
1051789-IOS	University of Florida	47.074	135,395
1052333	Florida State University	47.074	179,210
1052942	Florida State University	47.074	115,055
1058582-2-41159	University of Florida	47.074	1,141
1064082	University of Central Florida	47.074	1,266
107830	University of Florida	47.074	6,700
1086/UND0014745	University of Florida	47.074	39,868
1110460	Florida State University	47.074	5,036
1110738	Florida State University	47.074	12,087
1110773	Florida State University	47.074	4,830
1116561-IOS	University of Florida	47.074	629,932
1120516	Florida State University	47.074	270,593
1121392-IOS	University of Florida	47.074	197,635
1121771	Florida State University	47.074	249,087
1145978	Florida State University	47.074	139,923
1145999	Florida State University	47.074	87,422
1146374	University of Central Florida	47.074	55,662
1146607	Florida State University	47.074	209,410
1149763	Florida State University	47.074	43,668
1153179	University of Central Florida	47.074	59,513
1157765 / 12-912	University of Florida	47.074	48,464
1158284	Florida State University	47.074	174,861
1201943-IOS	University of Florida	47.074	119,561
1211-1019-00-A	University of Florida	47.074	580
1241889	University of South Florida	47.074	1,631
1253493	University of Central Florida	47.074	68,158
1265431	Florida State University	47.074	153,797
12-NSF-1114	Florida International University	47.074	38,116
2012-04655-01	University of Florida	47.074	36,558
255K883	University of Florida	47.074	184,905
331539	Florida Atlantic University	47.074	53,060
4189-UF-NSF-2742	University of Florida	47.074	222,404
478618-19300	University of Florida	47.074	6,060

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60024738	University of Florida	47.074	9,108
60029018	University of Florida	47.074	60,570
63721/1108299/3	University of Florida	47.074	24,684
800001404-01	University of Florida	47.074	4,460
800001404-03	University of South Florida	47.074	21,498
812753	University of Central Florida	47.074	13,391
C00029481-1	University of Florida	47.074	260,806
DBI-0445712	University of Florida	47.074	4,818
DBI-0620409	Florida International University	47.074	752,439
DBI-0648969	University of Florida	47.074	30,448
DBI-0703273	University of Florida	47.074	80,812
DBI-0850203	Florida International University	47.074	80,215
DBI-0850206	University of South Florida	47.074	141,326
DBI-0923880	New College of Florida	47.074	65,439
DBI-1062362	University of Florida	47.074	27,247
DBI-1156528	University of Florida	47.074	65,999
DBI-1156900	Florida A & M University	47.074	121,962
DBI-1203120	University of Florida	47.074	32,574
DEB07-32903	Florida International University	47.074	30,812
DEB-0743474	University of Florida	47.074	43,794
DEB-0747195	University of Florida	47.074	188,555
DEB-0827609	University of Florida	47.074	143,617
DEB-0841596	University of Florida	47.074	174,001
DEB-0841777	Florida International University	47.074	17,518
DEB-0842235	Florida International University	47.074	143,002
DEB-0922003	University of Florida	47.074	7,469
DEB-0953677	University of Florida	47.074	110,358
DEB-0955713	University of Florida	47.074	117,816
DEB-0956371	University of Florida	47.074	106,729
DEB-1010574	University of Florida	47.074	2,122
DEB-1011270	University of Florida	47.074	92
DEB-1011357	University of Florida	47.074	1,722
DEB-1022720	University of Florida	47.074	216,389
DEB-1025901	University of Florida	47.074	4,107
DEB-1025915	University of South Florida	47.074	82,859
DEB-1035318	University of Florida	47.074	8,974
DEB-1050929	University of Florida	47.074	79,312
DEB-1059236	University of South Florida	47.074	20,725
DEB-1110432	University of Florida	47.074	1,514
DEB-1110441	University of Florida	47.074	12,277
DEB-1110620	Florida A & M University	47.074	5,769
DEB-1114141	University of Florida	47.074	1,994
DEB-1114924	University of Florida	47.074	330,506
DEB-1118823	University of Florida	47.074	83,095
DEB-1120330	University of South Florida	47.074	49,880
DEB-1120682	University of Florida	47.074	149,569
DEB-1134964	University of Florida	47.074	1,686
DEB-1146065	University of Florida	47.074	104,890
DEB-1149980	University of Florida	47.074	37,629
DEB-1208256	University of Florida	47.074	95,197
DEB-1208428	University of Florida	47.074	90,385
DEB-1210404	University of Florida	47.074	9,272
DEB-1210671	University of Florida	47.074	14,763
DEB-1237517	Florida International University	47.074	148,139
DEB-1239976	University of South Florida	47.074	21,369
DEB-1256742	University of Florida	47.074	996
DEB-1257655	Florida International University	47.074	5,483
DEB-1257741	University of Florida	47.074	4,438
EF-1115210	University of Florida	47.074	1,437,080
EF-1241860	University of Florida	47.074	11,515
II-RR 014195-UFL	University of Florida	47.074	157
IOS-0746756	University of Florida	47.074	134,088
IOS-0815104	University of Florida	47.074	2,899
IOS-0820639	Florida Atlantic University	47.074	6,351
IOS-0841502	University of South Florida	47.074	9,622
IOS-0842626	University of South Florida	47.074	11,529
IOS-0843590	University of Florida	47.074	74,164
IOS-0845455	University of Florida	47.074	232,651
IOS-0919975	University of Florida	47.074	44,602

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IOS-0920022	New College of Florida	47.074	109,793
IOS-0920145	University of Florida	47.074	96,537
IOS-0923312	University of Florida	47.074	414,712
IOS-0923975	University of Florida	47.074	740,471
IOS-0926802	University of Florida	47.074	125,685
IOS-0950720	University of Florida	47.074	15,197
IOS-0956603	Florida International University	47.074	128,334
IOS-1021646	Florida Atlantic University	47.074	112,459
IOS-1021769	University of Florida	47.074	206,575
IOS-1025398	University of Florida	47.074	664,693
IOS-1051890	University of Florida	47.074	96,658
IOS-1120130	University of Florida	47.074	115,700
IOS-1121739	University of Florida	47.074	97,051
IOS-1146175	University of Florida	47.074	100,930
IOS-1146575	University of Florida	47.074	252,031
IOS-1146882	University of South Florida	47.074	133,096
IOS-1209747	University of South Florida	47.074	13,409
IOS-1247362	University of Florida	47.074	52,759
IOS-1318772	University of Florida	47.074	37,775
IOS-1338420	University of Florida	47.074	47,736
KGK692SB003/1208912	University of Central Florida	47.074	68,849
MCB-0701984	University of South Florida	47.074	26
MCB-0517055	University of Florida	47.074	25,597
MCB-0643713	University of South Florida	47.074	22,056
MCB-0718948	University of Florida	47.074	1
MCB-0746533	University of Florida	47.074	72,200
MCB-0818051	University of Florida	47.074	8,039
MCB-0839926	University of Florida	47.074	91,585
MCB-0939014	University of South Florida	47.074	93,610
MCB-1020940	University of Florida	47.074	100,187
MCB-1021831	Florida International University	47.074	141,044
MCB-1050883	University of Florida	47.074	43,071
MCB-1153413	University of Florida	47.074	159,238
MCB-1158000	University of Florida	47.074	121,949
MCB-1158110	University of Florida	47.074	110,026
NSF 0431266 EF	University of Florida	47.074	3,377
NYBG-001	University of Florida	47.074	115,708
OCE-0745606	Florida International University	47.074	148,990
OCE-1156659	University of North Florida	47.074	47,259
PO039078	University of Florida	47.074	1,352
R01352	Florida A & M University	47.074	46,343
UF11174	Florida State University	47.074	582,045
UF-Sinmat10-00089201	University of Florida	47.074	2,430
Y553516	University of Florida	47.074	139,561
Z944572	University of Florida	47.074	75,021
.....BCS-1118369	University of Florida	47.075	48,427
00100195 BCS-1053864	University of Florida	47.075	67,030
0724686	Florida State University	47.075	3,319
0810096	Florida State University	47.075	2,130
0842620	Florida State University	47.075	67,249
0921154	Florida State University	47.075	16,691
0965700	Florida State University	47.075	116,029
1023317	Florida State University	47.075	4,909
1026529	University of Central Florida	47.075	35,759
1030451	Florida State University	47.075	625
1031377	Florida State University	47.075	355
1062924	Florida State University	47.075	35,661
1122785	Florida State University	47.075	70,790
1123377	University of Central Florida	47.075	67,556
1123666	Florida State University	47.075	4,994
1123710-SES	University of Florida	47.075	9,113
1127704	Florida State University	47.075	125,844
1127992	Florida State University	47.075	93,366
1142196	Florida State University	47.075	14,781
1152520-BCS	University of Florida	47.075	23,884
1154738-BCS	University of Florida	47.075	10,057
1204609	Florida State University	47.075	37,036
1233352	University of South Florida	47.075	13,784
1251520	Florida State University	47.075	17,206

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394076-87C5	University of South Florida	47.075	43,515
BCS-0624226	University of Florida	47.075	34,931
BCS-0724032	University of Florida	47.075	14,192
BCS-0820687	University of Florida	47.075	174,547
BCS-0826897	Florida Atlantic University	47.075	132,746
BCS-0922429	University of Florida	47.075	6,247
BCS-0923745	Florida Atlantic University	47.075	27,995
BCS-0948988	Florida International University	47.075	21,279
BCS-0957178	University of Florida	47.075	51,092
BCS-1007842	University of South Florida	47.075	8,632
BCS-1026248	University of South Florida	47.075	29,902
BCS-1027761	Florida Atlantic University	47.075	126,699
BCS-1057898	Florida International University	47.075	127,573
BCS-1062947	University of South Florida	47.075	28,747
BCS-1064030	University of South Florida	47.075	20,388
BCS-1111397	University of Florida	47.075	14,656
BCS-1111497	University of South Florida	47.075	7,100
BCS-1112642	University of South Florida	47.075	23,674
BCS-1124222	University of Florida	47.075	1,100
BCS-1125669	University of South Florida	47.075	27,225
BCS-1155026	Florida International University	47.075	2,704
BCS-1203557	University of Florida	47.075	4,219
BCS-1216749	University of Florida	47.075	47,031
BCS-1225876	University of Florida	47.075	3,297
BCS-1231264	University of Florida	47.075	38,833
BCS-1240920	University of Florida	47.075	7,093
BCS-1241943	University of South Florida	47.075	8,940
BCS-1251653	University of South Florida	47.075	39,483
BCS-1258965	University of Florida	47.075	3,200
BCS-1261812	University of South Florida	47.075	33,639
BCS-1302813	University of Florida	47.075	16,004
BSC - 1123890	Florida Gulf Coast University	47.075	59,849
DMR-1156737	University of Florida	47.075	37,577
PD-50009-09	University of Florida	47.075	10,510
SES - 1045624	Florida International University	47.075	59,189
SES-0750385	University of Florida	47.075	79,500
SES-0826950	Florida International University	47.075	21,868
SES-0922370	University of Florida	47.075	16,128
SES-1026165	University of Florida	47.075	44,035
SES-1028329	University of Florida	47.075	41,899
SES-1115618	University of Florida	47.075	95,367
SES-1123758	University of Florida	47.075	37,247
SES-1228419	University of Florida	47.075	10,297
SES-1252074	Florida International University	47.075	6,332
SMA 1209172	University of North Florida	47.075	15,864
Sub Award 21936-S2 Prime SES-1030164	Florida International University	47.075	6,335
0553769	Florida State University	47.076	319,760
0634013	Florida State University	47.076	8,292
0806245	Florida State University	47.076	85,601
0836566	University of South Florida	47.076	21,253
0836863	University of South Florida	47.076	12,327
0930164	Florida State University	47.076	13,440
0952090	Florida State University	47.076	152,757
1003554	University of Central Florida	47.076	96,943
1027217	Florida State University	47.076	428,358
1043919	University of South Florida	47.076	43,986
1044315	Florida State University	47.076	239,139
113000524031564	Florida State University	47.076	18,581
1144246	University of Central Florida	47.076	144,805
1161194	Florida State University	47.076	57,503
1161228	University of Central Florida	47.076	154,992
12-0002NSF	University of South Florida	47.076	22,775
1205208	South Florida State College	47.076	52,142
1259462	Florida State University	47.076	749
1263-1007-00-B	Hillsborough Community College	47.076	11,462
12-MESA-631188-54137	Florida State University	47.076	4,000
12-MESA-631188-54-50	Florida State University	47.076	11,063
1305150	Florida State University	47.076	43,741
378-40612-3	University of South Florida	47.076	33,808

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394915	Florida A & M University	47.076	8,553
410125418	University of Central Florida	47.076	63,410
5-47026	University of West Florida	47.076	10,958
5849-FSU	Florida State University	47.076	585
638977	University of Central Florida	47.076	29,954
66735H	Florida International University	47.076	10,776
837320	University of Central Florida	47.076	1,189
837364	University of Central Florida	47.076	4,005
840297	University of Central Florida	47.076	70,588
93935	University of Florida	47.076	656
963146	University of Central Florida	47.076	141,280
Agreement, NSF 12-69	Florida International University	47.076	34,671
C00036839-1	University of Florida	47.076	32,818
C2968	University of Central Florida	47.076	10,000
C-3699	Florida State University	47.076	22,954
CGS DIMAC	Florida International University	47.076	15,826
DGE-0504422	University of Florida	47.076	29,585
DGE-0538407	University of Florida	47.076	25,094
DGE-0638662	Florida Atlantic University	47.076	41,274
DGE-1038321	Florida International University	47.076	191,648
DGE-1144246	University of Central Florida	47.076	138,494
DRL 1338512	University of Central Florida	47.076	111,234
DRL0737683	University of Central Florida	47.076	3,525
DRL-0833628	Florida A & M University	47.076	790
DRL-0909976	University of Florida	47.076	110,428
DRL-0940839	University of South Florida	47.076	27,632
DRL-0959026	Florida International University	47.076	5,505
DRL-1109121	Florida International University	47.076	39,359
DRL-1114621	University of Central Florida	47.076	418,352
DRL-1118168	University of Florida	47.076	392,111
DRL-1119359	University of South Florida	47.076	5,690
DRL1138325	University of Central Florida	47.076	74,856
DRL-1139510	University of South Florida	47.076	193,990
DUE - 1129437	Florida Gulf Coast University	47.076	39,486
DUE-0412342 AMEND#009	Florida Atlantic University	47.076	119,600
DUE0525429	University of Central Florida	47.076	35,690
DUE-0716317	University of South Florida	47.076	66
DUE-0717392	University of South Florida	47.076	17,886
DUE-0717624	University of South Florida	47.076	24,766
DUE-0756847	University of South Florida	47.076	410,938
DUE-0802436	University of South Florida	47.076	5,264
DUE-0802436	Hillsborough Community College	47.076	261,741
DUE0806931	University of Central Florida	47.076	53,271
DUE-0833300	Florida International University	47.076	180,634
DUE-0849611	Daytona State College	47.076	128,764
DUE-0902897	University of West Florida	47.076	5,181
DUE-0920151	University of Florida	47.076	92,049
DUE-0941980	University of Central Florida	47.076	46,539
DUE0942242	University of Central Florida	47.076	7,254
DUE0959300	University of Central Florida	47.076	20,474
DUE0966249	University of Central Florida	47.076	199,057
DUE-0968970	Daytona State College	47.076	196,484
DUE-1002750	Daytona State College	47.076	32,185
DUE-1003554	Lake-Sumter State College	47.076	6,172
DUE-1003807	Florida Keys Community College	47.076	4,699
DUE-1004410	University of South Florida	47.076	32,535
DUE1041792	University of Central Florida	47.076	10,889
DUE-1043965	Hillsborough Community College	47.076	10,539
DUE-1044063	University of South Florida	47.076	22,303
DUE-1044111	University of South Florida	47.076	27,265
DUE-1044257	University of South Florida	47.076	57,344
DUE-1104108	State College of Florida, Manatee-Sarasota	47.076	77,374
DUE-1104214	University of South Florida	47.076	400,673
DUE-1104214	Hillsborough Community College	47.076	103,501
DUE-1104234	Daytona State College	47.076	36,220
DUE-1118679	Florida Keys Community College	47.076	145
DUE-1121111	University of Florida	47.076	123,859
DUE-1122757	University of South Florida	47.076	6,803
DUE-1123068	University of Central Florida	47.076	44,376

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DUE-1134963	University of South Florida	47.076	55,114
DUE-1139906	University of Florida	47.076	26,477
DUE-1140191	Florida Atlantic University	47.076	6,258
DUE-1140490	University of South Florida	47.076	9,139
DUE-1140706	Florida International University	47.076	48,966
DUE1144377	University of Central Florida	47.076	752,380
DUE-1202690	Florida International University	47.076	127,624
DUE-1203500	University of Central Florida	47.076	32,233
DUE-1204751	University of South Florida	47.076	32,420
DUE-1204800	Daytona State College	47.076	156,040
DUE-1224868	University of South Florida	47.076	22,090
DUE-1225742	Florida International University	47.076	30,936
DUE-1239946	University of South Florida	47.076	28,961
DUE-1240035	University of Florida	47.076	171,133
E2027291	Florida State University	47.076	23,698
FAMU Project #001391, Prime HRD-0703510	Florida International University	47.076	33,952
GP29251	Florida Atlantic University	47.076	86,785
HRD-0217675	Florida A & M University	47.076	1,988
HRD0506110	Florida A & M University	47.076	20,692
HRD-0630370	Florida A & M University	47.076	247,991
HRD-0703510	Florida A & M University	47.076	291,793
HRD-0734232	University of South Florida	47.076	3,386
HRD-0833093	Florida International University	47.076	996,549
HRD-0833439	University of Florida	47.076	184,304
HRD-0930172	Florida A & M University	47.076	2,143
HRD-0930187	Florida International University	47.076	1,637
HRD-0930243	Florida A & M University	47.076	9,057
HRD-0932137	Florida A & M University	47.076	247,071
HRD-1026780	Florida A & M University	47.076	8,000
HRD-1056890	Florida A & M University	47.076	51,371
HRD-1106992	Florida International University	47.076	185,164
HRD-1107214	University of West Florida	47.076	103,617
HRD1111028	University of Central Florida	47.076	40,714
HRD-1238524	Florida A & M University	47.076	42,328
HRD-1246587	University of Florida	47.076	50,010
P165762 (PRIME# DUE-1022750)	Florida Atlantic University	47.076	49,006
PO# UCF01-0000226659	University of South Florida	47.076	401
RR2163174943516 / PR	University of Central Florida	47.076	8,925
SEAGEP	University of Florida	47.076	131,049
SUB C-3775	University of Florida	47.076	18,690
Subcontract C-3649	Florida International University	47.076	13,500
USF-NSFBretz-02	University of South Florida	47.076	22,373
0902835	Florida State University	47.078	191
0922651	Florida State University	47.078	108,074
1202992	Florida State University	47.078	20,307
25-0550-0001-130	University of South Florida	47.078	3,788
ANT-0741348	University of South Florida	47.078	5,521
ANT-0944511	University of South Florida	47.078	74,280
ANT-1246378	University of South Florida	47.078	2,275
ARC-0615251	University of Florida	47.078	19,585
ARC-0806271	University of Florida	47.078	140,736
ARC-0806309	University of Florida	47.078	375
ARC-0806983	Florida International University	47.078	50,218
ARC-120773	University of Florida	47.078	36,329
ARC-1220032	University of South Florida	47.078	106,983
CHE0809821	University of Central Florida	47.078	3,976
1042186	University of Central Florida	47.079	266
1132940	University of Central Florida	47.079	741
48026.B, Prime OISE-1129076	Florida International University	47.079	141,475
DMR-1007937	University of Florida	47.079	127,697
DMS-1115297	University of Florida	47.079	34,653
DMS-1115568	University of Florida	47.079	127,793
OISE0652048	University of Central Florida	47.079	2,470
OISE-0730065	Florida International University	47.079	384,992
OISE0966429	University of Central Florida	47.079	42,347
OISE-0966884	University of Florida	47.079	640,830
OISE-0968313	University of Florida	47.079	521,559
OISE-1019538	Florida International University	47.079	2,279
OISE-1032300	University of Central Florida	47.079	28,167

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2012-2013 EXPENDITURES
OISE-1043033	Florida International University	47.079	602
OISE-1103598	University of Florida	47.079	86,036
OISE-1129412	University of Florida	47.079	37,852
OISE-1132832	University of Florida	47.079	27,016
OISE1157619	University of Central Florida	47.079	39,355
OISE-1157675	University of Florida	47.079	44,921
OISE-1243510	University of South Florida	47.079	205,915
R3C75F	University of Florida	47.079	61,854
SAF 12-02	University of South Florida	47.079	24,950
UF-EIES-1003030-FSU	Florida State University	47.079	80,228
UKC2-7037-KV-11	University of South Florida	47.079	7,334
WSU07078/PO466673	University of Florida	47.079	17,120
0920475	University of South Florida	47.080	99,852
0963053	Florida International University	47.080	1,297,631
1229576-OCI	University of Florida	47.080	492,244
1245758	Florida State University	47.080	98,935
2007-01077-30/A4179	University of Florida	47.080	9,724
202200545-01	Florida Atlantic University	47.080	35,954
33528780	University of Florida	47.080	9,514
EAR-0910696	University of South Florida	47.080	2,020
G-3125-3	University of Florida	47.080	5,909
IUB-4812439-UF	University of Florida	47.080	222,307
OCI -0832587	University of Florida	47.080	1,355
OCI-1007115	University of Florida	47.080	584,826
OCI1025767	University of Central Florida	47.080	45,842
OCI-1147910	University of Florida	47.080	192,333
OCI-1245880	University of Florida	47.080	359,923
OCI-1246185	Florida International University	47.080	147,855
PO 10321146-SUB	University of Florida	47.080	12,600
UFA08-397	University of Florida	47.080	11,675
0654118	Florida State University	47.082	148,359
0838901	Florida State University	47.082	298,320
0843334	Florida State University	47.082	82,636
0845721-CCF	University of Florida	47.082	49,499
0849861	Florida State University	47.082	6,538
0850749	Florida State University	47.082	783
0851084	Florida State University	47.082	54,668
0851313	Florida State University	47.082	1,572
0852869-ATM	University of Florida	47.082	445,472
0903579	Florida State University	47.082	90,082
0908625	Florida State University	47.082	28,502
0911074	Florida State University	47.082	16,589
0911109	Florida State University	47.082	45,406
0914474-CNS	University of Florida	47.082	129,498
0916391-CNS	University of Florida	47.082	116,849
0917664	Florida State University	47.082	3,715
0918362	Florida State University	47.082	127,952
0919983	Florida State University	47.082	31,538
0920821	Florida State University	47.082	145,645
0921369	Florida State University	47.082	469
0921436	Florida State University	47.082	10,180
0923070	Florida State University	47.082	368,395
0924772	Florida State University	47.082	47,221
0928279	Florida State University	47.082	31,027
0929919	Florida State University	47.082	18,324
0931969-CNS	University of Florida	47.082	150,422
0932481	Florida State University	47.082	31,269
0934702	Florida State University	47.082	202,903
0942855	Florida State University	47.082	6,010
0944639-ANT	University of Florida	47.082	92,022
1016942	Florida State University	47.082	1,250,000
10-1726	Florida State University	47.082	31,463
1716-2/PO 9500010539	University of Florida	47.082	509
257013950	University of Central Florida	47.082	5,662
53-000366	University of South Florida	47.082	18,238
59-001582	University of South Florida	47.082	12,697
906562	University of Central Florida	47.082	147,613
925712	University of Central Florida	47.082	66,361
AA-5-31750-01	University of Florida	47.082	106,431

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Agreement 1766, PO#9500010136, Prime Grant 094	Florida International University	47.082	153,554
ANT-0838776	University of South Florida	47.082	157,965
ANT-0838988	University of South Florida	47.082	4,765
ARC - 0856710	Florida International University	47.082	175,788
AST-0904421	University of Florida	47.082	145,082
ATM-0847332	Florida International University	47.082	101,468
ATM-0852747	University of Florida	47.082	143,625
BCS-0948986	University of South Florida	47.082	93,049
BCS-095615	Florida Atlantic University	47.082	81,134
CBET 0930170	University of Central Florida	47.082	164,799
CBET 0932989	University of Florida	47.082	79,146
CBET-0846510	University of South Florida	47.082	142,473
CBET-0853707	University of Florida	47.082	28,011
CBET-0853746	Florida International University	47.082	313
CBET0855322	University of Central Florida	47.082	112,087
CBET-0923030	Florida Gulf Coast University	47.082	8,444
CHE-0840547	University of South Florida	47.082	239,602
CHE-0848236	University of Florida	47.082	154,374
CHE-0911553	University of Florida	47.082	49,901
CMMI-0856605	University of Florida	47.082	27,291
CMMI-0928740	Florida International University	47.082	50,334
CNS 0917082	University of Central Florida	47.082	82,319
CNS-0916486	University of Florida	47.082	30,602
CNS-0959985	Florida International University	47.082	791,955
DEB-0845392	University of Florida	47.082	109,215
DMS0905799	University of Central Florida	47.082	1,270
EAR-0844187	University of Florida	47.082	161,384
EAR-0851752	University of Florida	47.082	1,418
EAR-0851893	University of Florida	47.082	84,378
EAR-0853956	University of Florida	47.082	4,175
EAR-0910794	University of Florida	47.082	226,591
EAR-0911366	University of South Florida	47.082	54,749
ECCS 0846672	University of Central Florida	47.082	95,062
ECCS-0901178	University of South Florida	47.082	31,968
ECCS-0925929	University of South Florida	47.082	97,501
GRT00015197	University of Florida	47.082	26,775
IOS-0842716	University of Florida	47.082	192,229
IIS 0905387	University of Central Florida	47.082	117,563
IIS0845159	University of Central Florida	47.082	164,609
IOS-0926855	University of Florida	47.082	44,572
MCB-0845162	University of Florida	47.082	211,961
MCB0920380	University of Central Florida	47.082	52,406
Nanoptics2010	University of Florida	47.082	9,400
OCE-0926474	University of Florida	47.082	37,598
OCE-0927108	University of South Florida	47.082	191,554
OCE-0928784	Florida A & M University	47.082	41,990
OISE-0934078	Florida International University	47.082	36,703
PHY-0855299	University of Florida	47.082	122,136
PHY-0855313	University of Florida	47.082	167,233
PHY-0855315	Florida Atlantic University	47.082	58,981
PHY-0855503	University of Florida	47.082	15,813
SES-0921681	Florida International University	47.082	1,556
ZA10029-135112	New College of Florida	47.082	14,521
0511CRN II-2061	Florida International University	47.UNK	16,332
1010-0110-000	University of Florida	47.UNK	75,600
1149624-DEB	University of Florida	47.UNK	13,726
225000524031892	Florida State University	47.UNK	40,382
ARCP2012-17NMY-Burne	Florida State University	47.UNK	16,772
BCS-1329243	University of Florida	47.UNK	38,940
CBET -1154122	University of Central Florida	47.UNK	220,958
ENG-1338662	University of Florida	47.UNK	162,307
FIU 571275900-03	University of Florida	47.UNK	15,436
IPA	University of Central Florida	47.UNK	249,832
OCE-1233863	University of Florida	47.UNK	59,560
P1206572	Florida State University	47.UNK	10,497
T333A28	University of Florida	47.UNK	10,721
Total - National Science Foundation			\$134,622,840

U. S. Small Business Administration

STATE OF FLORIDA
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212467	University of Central Florida	59.037	131,400
212486	University of Central Florida	59.037	334,885
212502	University of Central Florida	59.037	265,888
Total - U. S. Small Business Administration			\$732,173
U. S. Department of Veterans Affairs			
VA - IPA - HE, YONG	University of Florida	64.009	52,000
VA OMALLEY - KERRI	University of Florida	64.009	44,664
IPA for Bhagyaxalmi	University of Florida	64.018	31,080
IPA for Kevin Fennel	University of Florida	64.018	105,310
00082147	University of Florida	64.UNK	1,178
00087976	University of Florida	64.UNK	2
00095987	University of Florida	64.UNK	4,706
00096375	University of Florida	64.UNK	1,929
00097245	University of Florida	64.UNK	4,916
00098731	University of Florida	64.UNK	9,844
00099133	University of Florida	64.UNK	5,481
00099136	University of Florida	64.UNK	6,094
00099138	University of Florida	64.UNK	3,552
00099139	University of Florida	64.UNK	10,028
00099140	University of Florida	64.UNK	4,982
00101196	University of Florida	64.UNK	22,209
00102632	University of Florida	64.UNK	10,653
00102641	University of Florida	64.UNK	26,083
00103018	University of Florida	64.UNK	50,700
00104183	University of Florida	64.UNK	7,238
00104379	University of Florida	64.UNK	30,046
00104642	University of Florida	64.UNK	64,269
00104726	University of Florida	64.UNK	17,298
00105954	University of Florida	64.UNK	16,562
00105965	University of Florida	64.UNK	26,981
00106322	University of Florida	64.UNK	29,490
00106323	University of Florida	64.UNK	6,998
00106324	University of Florida	64.UNK	13,674
00106325	University of Florida	64.UNK	9,342
00106761	University of Florida	64.UNK	28,515
00106862	University of Florida	64.UNK	13,262
573-D15061	University of Florida	64.UNK	12,554
573-D25038	University of Florida	64.UNK	13,752
573-D30003	University of Florida	64.UNK	34,277
673D37052	University of Central Florida	64.UNK	17,691
BDK-75-977-62	University of Florida	64.UNK	52,577
Contract #: VA248-P-1614/PO#:673-D05083	Florida International University	64.UNK	1,263
IPA	University of Central Florida	64.UNK	181,823
IPA Agreement	University of Florida	64.UNK	10,247
IPA Dr. Samuel Wu	University of Florida	64.UNK	10,156
IPA - Fan Ye	University of Florida	64.UNK	58,884
IPA for W Triplett	University of Florida	64.UNK	3,849
IPA - JILL VERLANDER	University of Florida	64.UNK	23,030
IPA - Judith Johnson	University of Florida	64.UNK	17,270
IPA - Paul Oppenheim	University of Florida	64.UNK	8,043
IPA - Sylvain Dore	University of Florida	64.UNK	9,530
IPA - Thomas Mareci	University of Florida	64.UNK	16,264
IPA Agreement.	University of Florida	64.UNK	2,832
IPA DIANE BIERNACKI	University of Florida	64.UNK	68,462
IPA for Lin Ai	University of Florida	64.UNK	49,087
IPA FOR MATHENY	University of Florida	64.UNK	15,820
IPA FOR NAZLI KHODA	University of Florida	64.UNK	7,860
IPA for Samuel Wu	University of Florida	64.UNK	19,049
IPA FOR SCARPACE	University of Florida	64.UNK	18,731
IPA for Usman Bashir	University of Florida	64.UNK	15,451
IPA Yougxin Gao	University of Florida	64.UNK	52,691
IPA ZHIHONG YUAN	University of Florida	64.UNK	9,660
IPA-Abdullah Ahmad	University of Florida	64.UNK	30,898
IPA-Nishanth Sunny	University of Florida	64.UNK	22,126
IPA-Shanan Smith	University of Florida	64.UNK	7,960
IPA-Song Lai	University of Florida	64.UNK	29,997
IPA-Xiuyao Song	University of Florida	64.UNK	10,417
IRB 338-2008	University of Florida	64.UNK	3

STATE OF FLORIDA
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PO 573-D15058	University of Florida	64.UNK	3,168
PO 673-D15120	Florida International University	64.UNK	3,134
PO#: 618-D27078	University of Florida	64.UNK	19,050
PO#: 618-D27079	University of Florida	64.UNK	57,838
TIND 180	University of Florida	64.UNK	3,885
UNIV OF CALIFORNIA	University of Florida	64.UNK	3,895
VA118-12-C0066	Florida State University	64.UNK	573,616
VA-248-11-RQ-0356	University of Florida	64.UNK	19,741
VA248-12-C-0229/573-	University of Florida	64.UNK	130,453
VA248-12-C-0331	University of Florida	64.UNK	25,783
VA248P0046	University of Florida	64.UNK	1,764
VA248-P-0051	University of Florida	64.UNK	1,056
VA572-D15075	University of Florida	64.UNK	10,000
VA573-D15078	University of Florida	64.UNK	24,237
VA673C10812	University of Central Florida	64.UNK	21,050
VAMC SR ICG	University of Central Florida	64.UNK	94,129
Total - U. S. Department of Veterans Affairs			\$2,484,139
U. S. Environmental Protection Agency			
PB234	University of Florida	66.034	2,677
44310-000	University of Florida	66.202	1,351
WM966	University of Florida	66.419	111,344
WM967	University of Florida	66.419	40,426
US EPA X7-96433105-1	University of Florida	66.436	310,309
X7-95469210-0	Florida International University	66.436	127,652
X7-95469410	Florida International University	66.436	334,531
XQ-00D02412-0	Florida International University	66.436	93,319
27201	University of Central Florida	66.456	17,030
27312	University of Florida	66.456	36,506
A0EAFD	University of Florida	66.456	205
A1B054	University of Florida	66.456	96
CONTRACT SRH34	Florida Atlantic University	66.456	11,721
G0172	University of Florida	66.460	188,951
G0231	University of Florida	66.460	13,228
G0331	University of Central Florida	66.460	77,637
G0332	University of Florida	66.460	70,913
UCF01-0000194972	University of Florida	66.460	32
WM943	University of Florida	66.460	10,783
CD-96484607-0	University of Florida	66.461	20,402
G0158	University of Florida	66.474	36,734
MX-95459710	Florida A & M University	66.475	171,963
60031379/RF01312304	University of Florida	66.509	26,688
83532601	University of Florida	66.509	14,492
83533401	University of Florida	66.509	23,099
NNX09AE17G	University of South Florida	66.509	73,367
RD-83383501	University of South Florida	66.509	146,067
RD-83456701-0	University of Central Florida	66.509	39,959
RD-83519301	University of South Florida	66.509	117,593
UF-EIES-1200039-USF	University of South Florida	66.509	19,699
25-1114-0003-002	University of Florida	66.511	29,484
UF10170	University of South Florida	66.511	593
91730901	Florida State University	66.514	14,176
FP-91736801-0	Florida International University	66.514	7,558
FP-91737601-3	University of South Florida	66.514	13,700
FP-91745201-0	University of Florida	66.514	10,850
SU-83430101-0	University of South Florida	66.516	6,324
EP-11-C-000197	University of Florida	66.708	38,461
HW549	University of Florida	66.801	21,813
HW564	Florida State University	66.801	40,911
0264.03.005/02	University of Florida	66.UNK	5,158
18-321-0209847/EP-C-	University of Florida	66.UNK	1,297
41061	University of Central Florida	66.UNK	20,045
93862	University of Florida	66.UNK	2,350
D12-0219	University of Florida	66.UNK	17,783
DO395165	University of Florida	66.UNK	7,065
EPA0C031	Florida State University	66.UNK	14,161
FCO 090111-001	Florida State University	66.UNK	15,370
FP-91644001-0	University of Florida	66.UNK	4,115
PID393SIDFL91BID1252	University of Florida	66.UNK	1,012

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PO # UCF-12-001, Prime: EP-C-05-056	University of Central Florida	66.UNK	6,106
Sol-Gel / UF 2009-01	University of Florida	66.UNK	815
UCF13001	University of Central Florida	66.UNK	61,025
WM983	University of Florida	66.UNK	171,778
Total - U. S. Environmental Protection Agency			\$2,650,724
U. S. Nuclear Regulatory Commission			
NRC-38-09-955	University of Florida	77.006	62,439
NRC-HQ-12-G-38-0079	Florida International University	77.006	31,736
2G12MD007582-29	Florida A & M University	77.007	23,442
NRC-27-10-1116	Florida A & M University	77.007	48,995
NRC-HQ-12-G-27-0091	Florida A & M University	77.007	55,869
NRC-38-08-968	University of Florida	77.008	96,969
NRC-38-10-932	University of Florida	77.008	200,304
NRC-HQ-11-P-04-0177	University of North Florida	77.009	155
NRCHQ11C040009	University of Central Florida	77.UNK	131,970
NRCHQ12C040058	University of Central Florida	77.UNK	197,410
Total - U. S. Nuclear Regulatory Commission			\$849,289
U. S. Department of Energy			
DESC0005499	University of Central Florida	81.036	318,534
17498	University of Central Florida	81.041	3,485,906
ARRA 10WX7Z120022301	University of Central Florida	81.042	67,984
DEEE0004296	University of Central Florida	81.042	172,567
00001730	Florida State University	81.049	49,651
07-SC-NICCR-1059	Florida International University	81.049	766
12-00081509	University of Florida	81.049	205,839
12-00081514	University of Florida	81.049	50,335
2010-2287-01	Florida International University	81.049	13,414
2011-12	University of Florida	81.049	130,266
20130023604	University of Central Florida	81.049	8,266
201545	Florida State University	81.049	12,954
209008	Florida State University	81.049	21,134
4-10114-04	Florida International University	81.049	21,159
41854	University of Florida	81.049	88,425
47803-00-06 A	University of Central Florida	81.049	45,680
5-35936	University of Florida	81.049	156,841
554581	Florida State University	81.049	704
91662	University of Florida	81.049	209,231
971202	University of Florida	81.049	177
AA-532130-02	University of Florida	81.049	20,061
B6683	University of Florida	81.049	148,241
DE-FG02-01ER41172	Florida International University	81.049	84,087
DE-FG02-02ER41220	Florida State University	81.049	91,833
DEFG0202ER45984	University of Florida	81.049	43,793
DE-FG02-02ER45995	University of Florida	81.049	204,627
DEFG0203ER15478	University of Florida	81.049	190,416
DE-FG02-03ER15484	University of Florida	81.049	414,130
DE-FG02-04ER15570	Florida International University	81.049	109,070
DE-FG02-05ER15650	University of Florida	81.049	115,384
DE-FG02-05ER46145	University of South Florida	81.049	53,650
DE-FG02-05ER46212	Florida State University	81.049	135,089
DE-FG02-05ER46236	University of Florida	81.049	105,803
DE-FG02-05ER46247	University of Florida	81.049	2,741
DE-FG02-06ER46297	University of South Florida	81.049	106,737
DE-FG02-06ER54881	Florida State University	81.049	80,632
DEFG0207ER15842	University of Central Florida	81.049	671,519
DE-FG02-07ER41451	Florida State University	81.049	819,670
DEFG0207ER46354	University of Central Florida	81.049	148,638
DE-FG02-07ER46438	University of South Florida	81.049	153,186
DE-FG02-07ER46451	Florida State University	81.049	153,611
DE-FG02-07ER46461	Florida International University	81.049	228,359
DE-FG02-07ER46464	University of Florida	81.049	154,031
DE-FG02-07ER64432	Florida State University	81.049	112
DE-FG02-07ER64455	University of Central Florida	81.049	24,266
DE-FG02-07ER64470	Florida State University	81.049	47,358
DE-FG02-07ER64499	University of Florida	81.049	54,954
DEFG0208ER15995	University of Central Florida	81.049	151,318

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DE-FG02-08ER15995	University of Central Florida	81.049	14
DE-FG02-08ER64585	University of Florida	81.049	17,250
DE-FG02-86ER45268	University of Florida	81.049	154,589
DE-FG02-92ER40735	Florida State University	81.049	291,751
DE-FG02-92ER40750	Florida State University	81.049	194,859
DE-FG02-97ER41022	Florida State University	81.049	871,160
DE-FG02-97ER41029	University of Florida	81.049	2,515,129
DE-FG02-97ER45639	Florida State University	81.049	68,368
DEFG0298ER14853	University of Florida	81.049	124,168
DE-FG02-98ER45707	Florida State University	81.049	55,534
DE-FG02-99ER41065	Florida International University	81.049	396,707
DEFG0299ER45748	University of Florida	81.049	108,295
DE-SC 0009883	Florida State University	81.049	12,473
DE-SC0000825	Florida International University	81.049	80,652
DE-SC0001157	Florida International University	81.049	89,114
DE-SC0001508	University of South Florida	81.049	121,153
DE-SC0002139	University of Florida	81.049	401,968
DE-SC0002565	University of Florida	81.049	82,811
DE-SC0002613	Florida State University	81.049	180,579
DE-SC0002615	Florida State University	81.049	91,356
DE-SC0002624	Florida State University	81.049	43
DE-SC0002687	Florida State University	81.049	77,626
DE-SC0003893	University of Florida	81.049	108,627
DESC0004813	University of Central Florida	81.049	203,169
DE-SC0004969	Florida State University	81.049	181,503
DE-SC0004970	Florida State University	81.049	167,420
DE-SC0004974	Florida State University	81.049	69,312
DE-SC0005245	University of South Florida	81.049	167,838
DE-SC0006539	University of Florida	81.049	65,647
DE-SC0006982	University of Florida	81.049	284,830
DE-SC0006995	University of Florida	81.049	144,497
DESC0007045	University of Central Florida	81.049	82,305
DE-SC0008157	Florida A & M University	81.049	82,008
DE-SC0008272	Florida State University	81.049	30,417
DE-SC0008273	Florida State University	81.049	37,500
DESC0008310	University of Central Florida	81.049	35,326
DE-SC0008823	Florida State University	81.049	84,778
DE-SC0008832	Florida State University	81.049	114,127
DE-SC0009324	Florida State University	81.049	51,232
DE-SC0009723	University of Florida	81.049	35,224
DE-SC0009960	Florida State University	81.049	19,482
DE-SC0010102	Florida State University	81.049	200,901
FEDERAL MISC DONORS	University of Florida	81.049	3
KK1308	Florida State University	81.049	42,589
RC233-G1	Florida State University	81.049	111,524
SUB#24036083-01 / DES0008310	Florida Atlantic University	81.049	141,238
SUB#24036083-01/DES0008310	Florida Atlantic University	81.049	10,354
Y561451	Florida State University	81.049	101,761
Z707303	University of Florida	81.049	150,795
DEFE0007004	University of Central Florida	81.057	86,663
DE-FG02-96ER40998	Florida A & M University	81.079	61,017
2414402556S01	University of Central Florida	81.086	51,111
DE-EE0001522	University of Florida	81.086	275,481
DEEE0003848	University of Central Florida	81.086	167,604
DEEE0003920	University of Central Florida	81.086	50,720
DEEE0006080	University of Central Florida	81.086	43,538
DE-FC36-06GO16085	University of Florida	81.086	1,211
DE-FG02-03ER54725	Florida A & M University	81.086	139,541
DE-FG02-97ER54417	Florida A & M University	81.086	212,963
080003524027646	Florida State University	81.087	23,080
106296	University of Florida	81.087	5,793
108039	University of Florida	81.087	77,168
2010-001	University of Florida	81.087	489,163
20126050	Florida State University	81.087	67,685
214912	University of South Florida	81.087	56,997
27654	University of Florida	81.087	52,477
288K192	University of Florida	81.087	26,218
82759	University of Florida	81.087	35
ASTROWATT0001	University of Florida	81.087	23,851

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C-13-00347	University of Central Florida	81.087	17,128
DE-EE0000319	Florida Atlantic University	81.087	367,075
DE-EE0000319 MOD # 3 & 4	Florida Atlantic University	81.087	353,674
DE-EE0000475	University of North Florida	81.087	198,123
DEEE0003176	University of Central Florida	81.087	314,545
DE-EE0003590	University of South Florida	81.087	35,154
DE-EE0004200 MOD4	Florida Atlantic University	81.087	132,178
DE-EE0004200MOD4	Florida Atlantic University	81.087	143,729
DE-EE0004682	Florida State University	81.087	589,532
DE-EE0005401	University of South Florida	81.087	204,302
DEEE0005678	University of Central Florida	81.087	253,692
DEFC3604GO14225	University of Central Florida	81.087	537,418
DEFC3605GO15150	University of Central Florida	81.087	81
DEFC3606GO16028	University of Central Florida	81.087	490
DE-FG36-08GO18069	University of Florida	81.087	197,787
DE-P10000031	University of Florida	81.087	133,458
FL-EE002850	Florida Department of Environmental Protection	81.087	19,147
GO12026-280	University of Florida	81.087	26,196
GO12026-315	University of Florida	81.087	697
R01548	University of Central Florida	81.087	51,548
ZAT-2-2-22080-01	University of Florida	81.087	69,343
07-11-036	Florida State University	81.089	2,883
3580022870	University of Central Florida	81.089	336
6500003650	University of Central Florida	81.089	23,434
6500018465	University of Central Florida	81.089	98,781
6500020258	University of Central Florida	81.089	11,313
DEFE0001241 FCAAP	University of Central Florida	81.089	128,907
DEFE0001321	University of Florida	81.089	187,770
DE-FE0007260	Florida International University	81.089	99,356
P716500001680	University of Central Florida	81.089	5,000
P806500002348	University of Central Florida	81.089	113,207
PO 6500004664	University of Central Florida	81.089	110,510
PO 6500005401	University of Central Florida	81.089	297,418
Subaward S110004	University of South Florida	81.089	68,412
DE-EM0000598	Florida International University	81.104	3,446,551
DE-FG02-96ER40952	Florida State University	81.104	173,741
3001381461	Florida State University	81.112	29,918
DE-FG52-10NA29659	Florida State University	81.112	400,541
DE-NA0001979	Florida State University	81.112	210,692
DE-FG52-09NA29358	University of Florida	81.113	292,760
DE-NA0001023	University of South Florida	81.113	158,944
Q01208	University of Central Florida	81.117	56,587
GO407	University of Central Florida	81.119	81,309
GT12-0237-003	University of Florida	81.119	97,893
IPA Khargonekar	University of Florida	81.119	177,498
MIARIPA008	University of Florida	81.119	135,558
12C3007856	University of Florida	81.121	53,930
4-3253-16, Prime DE-FC52-08NA28554	Florida International University	81.121	29,257
DE-NE0000158	University of Florida	81.121	205,952
DE-NE0000507	University of Florida	81.121	21,295
A000211519	Florida International University	81.122	20,062
A000211521	Florida State University	81.122	20,070
A000211564	University of South Florida	81.122	19,742
DE-FOA-00000152	Florida International University	81.122	48,646
PO 8873	University of South Florida	81.122	15,986
RC102100FSU	Florida State University	81.122	110,547
30-21136-001-66122	Florida A & M University	81.123	51,815
DE-NA0000728	Florida A & M University	81.123	255,149
DE-NA0001874	Florida A & M University	81.123	19,552
EP46745	University of Central Florida	81.123	13,485
DEEE0000800	Florida Department of Business and Professional Regulation	81.128	100,111
6500018176	University of Florida	81.132	22,796
6500002838	University of Florida	81.134	15,089
2012-00275-02	University of Florida	81.135	325,313
570793 DE-AR0000203	University of Central Florida	81.135	45,497
DE-AR0000133	University of Florida	81.135	179,529
DE-AR0000184	University of Florida	81.135	998,065
DE-AR0000209	University of Florida	81.135	1,333,221
001-2012	Florida State University	81.UNK	1,265

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10 225B	University of Florida	81.UNK	82,350
1000925	University of Central Florida	81.UNK	9,021
101767	University of Florida	81.UNK	265,892
108426	University of Central Florida	81.UNK	1,315
1142822	University of Central Florida	81.UNK	103,215
114822	University of Central Florida	81.UNK	297
1150590	University of Florida	81.UNK	3,277
117047	University of Central Florida	81.UNK	5,636
119007	University of Central Florida	81.UNK	37,653
11BC66120022005	University of Central Florida	81.UNK	298,422
1234906	University of Central Florida	81.UNK	13,742
127315	University of Florida	81.UNK	106,917
1289725	University of Central Florida	81.UNK	252,308
1313447	University of Florida	81.UNK	6,740
1313601	University of Florida	81.UNK	14,538
132469	University of Florida	81.UNK	2,554
132660	University of Florida	81.UNK	33,627
152757	Florida State University	81.UNK	48,822
184847	University of Central Florida	81.UNK	46,232
198468	University of Florida	81.UNK	3,820
198997	University of Florida	81.UNK	56,087
2012-0511-01	Florida State University	81.UNK	17,339
201775	Florida State University	81.UNK	2,362
205047	University of Florida	81.UNK	5,367
216000524028438	Florida State University	81.UNK	53,686
220023-1	Florida State University	81.UNK	42,091
26-1122-0014-001	University of Florida	81.UNK	263,117
26-1122-0014-002	University of Florida	81.UNK	24,395
265K786	University of Florida	81.UNK	182,932
288K396	University of Florida	81.UNK	38,933
2F-30542	University of Florida	81.UNK	22,430
38879	University of Florida	81.UNK	18,259
40000100172	Florida State University	81.UNK	13,421
4000073383	University of Central Florida	81.UNK	14,257
4000081862	University of Florida	81.UNK	1
4000082451	University of Florida	81.UNK	314
4000088447	Florida State University	81.UNK	27,528
4000091729	University of Florida	81.UNK	16,790
4000099937	Florida State University	81.UNK	21,759
4000101347	Florida State University	81.UNK	239,231
4000106263	University of Florida	81.UNK	97,970
4000106635	University of Central Florida	81.UNK	10,298
4000110684	Florida State University	81.UNK	350,534
4000110871	Florida State University	81.UNK	32,980
4000111499	Florida State University	81.UNK	35,089
4000114837	Florida State University	81.UNK	9,100
4000115496	University of Central Florida	81.UNK	13,303
4000116391	University of Florida	81.UNK	29,852
4000120753	Florida State University	81.UNK	5,216
4000120990	University of Florida	81.UNK	50,806
4000122380	Florida State University	81.UNK	1,182
51953	University of Central Florida	81.UNK	4
589175/595267	Florida State University	81.UNK	90,903
590820	Florida State University	81.UNK	102,118
595267	Florida State University	81.UNK	36,984
603311	Florida State University	81.UNK	117,981
603470	Florida State University	81.UNK	14,938
606276	University of Florida	81.UNK	36,454
606342	University of Florida	81.UNK	146,436
609004	Florida State University	81.UNK	13,161
610230	Florida State University	81.UNK	214,955
62267	University of Central Florida	81.UNK	52,347
62923	University of Florida	81.UNK	61,891
6500024458	University of Central Florida	81.UNK	22,203
6900747	University of Florida	81.UNK	24,117
6985191	University of Florida	81.UNK	10,675
7043521	University of Central Florida	81.UNK	36,583
7052067	University of Central Florida	81.UNK	13,506
765019 PO 1225067	University of Central Florida	81.UNK	30,074

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77669	University of Florida	81.UNK	7,231
77951 001 09	University of Florida	81.UNK	27,669
85079	University of Florida	81.UNK	832
87974-001-10	Florida State University	81.UNK	47,757
89174	University of Florida	81.UNK	10,486
95398	University of Central Florida	81.UNK	54,046
987463,0	University of Florida	81.UNK	11,311
AC39282N	University of Florida	81.UNK	1,144
AC902540, Prime DE-AC09-08SR22470	Florida International University	81.UNK	2,246
ADC-1-40023-02, Prime DAC36-08GO28308	Florida International University	81.UNK	1
AXL-1-11909-01	University of Central Florida	81.UNK	1,035,822
AXL14037801	University of Central Florida	81.UNK	5,664
AXL-3-23356-01	Florida State University	81.UNK	11,654
B595825	University of Florida	81.UNK	21,147
B600482	University of Florida	81.UNK	20,607
DE-AC02-05CH11231	University of Central Florida	81.UNK	9,138
DE-AR0000177	University of South Florida	81.UNK	98,945
DE-AR0000179	University of South Florida	81.UNK	831,042
DE-EE0004947	University of Central Florida	81.UNK	567,130
DE-SC00004364	University of Central Florida	81.UNK	329
EP43091	University of Central Florida	81.UNK	123,698
JSA-12-C2513	Florida State University	81.UNK	141,701
KN6006324	University of Central Florida	81.UNK	6,482
KNDJ-0-40339-02	University of Central Florida	81.UNK	509,671
KNDJ04033903	University of Central Florida	81.UNK	1,390,260
KNDJ04033904	University of Central Florida	81.UNK	198,661
M765019 PO 1351113	University of Central Florida	81.UNK	1,521
NAS-2000001493	Florida State University	81.UNK	19,550
NREL ADJ-2-30630-13	University of Florida	81.UNK	307
PO #557158	University of Florida	81.UNK	40,250
PO 1129344	University of Florida	81.UNK	178
PO# 1200516	University of Florida	81.UNK	15,224
PO1291999	University of Central Florida	81.UNK	98,059
S038CCCPM4002	University of Central Florida	81.UNK	26,470
S114CCDPPM4002	University of Central Florida	81.UNK	39,427
SUB NO. 0000033353	University of South Florida	81.UNK	20,086
Subcontract #JSA 11-C0616 /R298422	Florida International University	81.UNK	113,016
Total - U. S. Department of Energy			\$43,673,560
Federal Emergency Management Agency			
MED098	University of Florida	83.UNK	30,917
Total - Federal Emergency Management Agency			\$30,917
U. S. Department of Education			
P015A100079	Florida International University	84.015	135,101
P015A100182	University of Florida	84.015	159,874
291-2622A-2CD06	University of Central Florida	84.027	12,694
371-2622A-2C003	Florida State University	84.027	98,195
371-2622A-2C004	Florida State University	84.027	271,184
371-2622A-2C006	Florida State University	84.027	149,555
371-2622A-2CD01	Florida State University	84.027	95,800
371-2623B-3C003	Florida State University	84.027	162,637
371-2623B-3C004	Florida State University	84.027	643,070
501-2622A-2C002	Florida Atlantic University	84.027	165,900
NA11SECC4810001	Florida A & M University	84.031	2,211,400
NQ-0010-64501	University of Florida	84.031	1,469
P031B090204-12	Florida A & M University	84.031	1,707,682
P031M090054	Florida International University	84.031	468,013
P031S100115	Florida International University	84.031	649,009
P042A101500	University of Central Florida	84.042	205,494
P047A080910	University of Central Florida	84.047	8,449
21714-S1	University of Florida	84.116	15,285
21D053-01	University of Florida	84.116	3,146
220222	Florida A & M University	84.116	45,838
2299-01 PO 134257/16	University of Central Florida	84.116	22,253
26-1507-5261	Florida International University	84.116	2,777
5707	University of Florida	84.116	19,037
No. 730592 ED Grant No. P116M100020	Florida International University	84.116	1,560

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P116B060460	Florida State University	84.116	978
P116G100287	University of Central Florida	84.116	87,733
P116J080033	University of Central Florida	84.116	68,114
P116J100004	University of Central Florida	84.116	57,651
P116M080014	University of Central Florida	84.116	39,698
P116M090009	University of West Florida	84.116	42,236
P116Y090005	University of Florida	84.116	5,699
P116Z100107	University of West Florida	84.116	18,716
P116Z100149	Florida Gulf Coast University	84.116	76,323
SA0907007	University of Florida	84.116	51,148
P120A080094	Florida A & M University	84.120	129,139
362-01	University of Florida	84.133	24,356
H133A080007	University of Central Florida	84.133	30,333
H133G120275	University of Central Florida	84.133	3,570
NIDRR GRANT H133A080	University of Central Florida	84.133	72,298
4812663A3CD01	University of Central Florida	84.173	587,565
COQRC	University of Florida	84.181	472,611
Q184N100025	University of Central Florida	84.184	45,255
UCF-USDOE07-01	University of Central Florida	84.195	49,893
P200A090061	Florida International University	84.200	110,614
P200A090204	Florida State University	84.200	24,610
P200A120073	Florida State University	84.200	56,937
Contract#019-2009-2010 PO#R02474173	Florida International University	84.215	125,347
P217A070220	University of Central Florida	84.217	87,572
P217A120229	University of Central Florida	84.217	146,739
P220A100026	Florida International University	84.220	160,404
11ARDC	University of Central Florida	84.224	1
12-ARDC, Prime H224A080009A	University of Central Florida	84.224	35,110
13ARDC	University of Central Florida	84.224	59,366
R324 A110173	University of Florida	84.234	1,080,100
186000524030856	Florida State University	84.283	80,022
0023856	Florida State University	84.305	89,901
00514-02794	University of South Florida	84.305	56,812
00720-02990	University of South Florida	84.305	18,387
21372-S2	Florida State University	84.305	152,369
FCRR-IES-305F	Florida State University	84.305	1,112,754
FSU# 186000520030852	University of Central Florida	84.305	43,315
R305A080476	Florida State University	84.305	34,660
R305A090169	Florida State University	84.305	542,067
R305A090481	University of South Florida	84.305	196,831
R305A090523	Florida Atlantic University	84.305	265,679
R305A100301	Florida State University	84.305	422,546
R305A100782	Florida State University	84.305	392,949
R305A100909	Florida State University	84.305	352,501
R305A110121	Florida State University	84.305	689,783
R305A110609	Florida State University	84.305	212,038
R305A120147	Florida State University	84.305	472,601
R305A120781	Florida State University	84.305	199,448
R305A120810	Florida State University	84.305	305,136
R305B090021	Florida State University	84.305	1,003,391
R305F100027	Florida State University	84.305	4,237,977
SUBCONTRACT# R01553	Florida Atlantic University	84.305	189,019
U60957-09132012	University of South Florida	84.305	57,585
UTA10-000724	Florida State University	84.305	364,942
ORSP-10051D-26530-5	Florida International University	84.323	31,356
008295A	Florida State University	84.324	22,919
014209-52	University of Florida	84.324	403,134
5-39255-FIU-1	Florida International University	84.324	13,957
R324A100020	University of Florida	84.324	451,230
R324A100174	Florida State University	84.324	492,560
R324A100196	University of Florida	84.324	500,648
R324A110182	University of Florida	84.324	304,453
R324A120136	Florida International University	84.324	128,137
R324A120169	Florida International University	84.324	997,145
R324B070192	University of Florida	84.324	10,603
R324B090010	Florida International University	84.324	132,269
SCIIRC 2018	University of Florida	84.324	1,205
SP000I3670-02	University of Florida	84.324	467,122
Subaward No. UT 17500 / Prime Award No R324A1	Florida International University	84.324	120,746

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H325D050028	University of Central Florida	84.325	24,881
H325D060047	University of Central Florida	84.325	137,655
H325D070021	Florida State University	84.325	36,511
H325D070023	Florida State University	84.325	34,622
H325D070086	Florida State University	84.325	35,295
H325D080055	University of Central Florida	84.325	239,325
H325D100048	Florida International University	84.325	212,352
H325D100059	University of Central Florida	84.325	245,109
H325D110065	University of Central Florida	84.325	62,891
H325K060217	University of Central Florida	84.325	4,855
H325K070412	Florida International University	84.325	50,384
H325K080219A	University of Central Florida	84.325	183,082
H325K080350	Florida State University	84.325	106,883
H325K090103	Florida International University	84.325	128,756
H325K090401-01	Florida International University	84.325	205,810
H325K090415	University of Central Florida	84.325	229,498
H325K100209	University of Central Florida	84.325	215,793
H325K100326	Florida State University	84.325	270,068
H325K110420	University of Central Florida	84.325	80,923
H325K120207	University of Central Florida	84.325	57,291
H325K120341	Florida State University	84.325	4,193
H325K120415	Florida International University	84.325	111,363
H325K120432	Florida International University	84.325	60,355
H325Q070002	University of Florida	84.325	415,580
H325T070021-10	Florida International University	84.325	64,191
H325T080032	University of Central Florida	84.325	147,900
19758-S1	Florida State University	84.326	89,461
P334A050047	Florida International University	84.334	17,144
P335A100137	Florida International University	84.335	255,742
P3337A090003	Florida International University	84.337	5,572
371-2351A-1CM01	Florida State University	84.366	2,502,191
371-2353A-3CM01	Florida State University	84.366	2,401,457
4812351A1CM01	University of Central Florida	84.366	404,622
4812353A3CM01	University of Central Florida	84.366	1,377,131
131-2252A-2C001	Florida International University	84.367	126,263
131-2253A-3C001	Florida International University	84.367	239,403
481-2252A-2C001	University of Central Florida	84.367	95,983
4812253A3C001	University of Central Florida	84.367	292,240
12-138	Florida State University	84.395	31,085
13-176	Florida State University	84.395	9,215
371-RA111-2C001	Florida State University	84.395	281,494
371-RA111-2C002	Florida State University	84.395	338,837
371-RA111-3C001	Florida State University	84.395	1,471,353
371-RA111-3C002	Florida State University	84.395	912,234
371-RA211-2C001	Florida State University	84.395	123,671
371-RA211-3C001	Florida State University	84.395	722,475
371-RA411-2C001	Florida State University	84.395	35,053
371-RA411-2C003	Florida State University	84.395	162,693
371-RA411-3C001	Florida State University	84.395	334,103
371-RA411-3C003	Florida State University	84.395	655,766
481-RG411-2C001, 481	University of Central Florida	84.395	332,844
481-RG411-3C001	University of Central Florida	84.395	3,068,784
12-922	Florida State University	84.412	225,002
16267017-FSU	Florida State University	84.UNK	10,542
34133752-I	Florida State University	84.UNK	643,990
51-001286	Florida State University	84.UNK	14,951
ED-IES-12-C-0011	Florida State University	84.UNK	6,070,680
PO # 0000192637	University of Central Florida	84.UNK	6,820
Total - U. S. Department of Education			\$53,200,102
Scholarship Foundation			
259000520030676	Florida State University	85.801	6,414
Total - Scholarship Foundation			\$6,414
U. S. Institute of Peace			
S-57150-10-GR046	University of Florida	91.UNK	250,872
Total - U. S. Institute of Peace			\$250,872

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U. S. Department of Health and Human Services			
D86HP24477	University of Florida	93.059	384,504
6119-1117-00-AL	University of Florida	93.061	80,307
HSH250201000027C	University of Florida	93.061	9
R18MN000004	University of South Florida	93.061	11,920
U01 EH000421	University of Florida	93.070	160,470
UF11238	Florida State University	93.070	19,845
90FM0039-01-00	University of Central Florida	93.086	882,610
90FM0039-02-00 YR 2	University of Central Florida	93.086	1,530,514
1580 G QC275	University of South Florida	93.103	34,119
R01 FD003032	University of Florida	93.103	46,714
R01 FD003707	University of Florida	93.103	33,343
RFD 003728	University of Florida	93.103	21,191
Prime HP3051	University of Florida	93.107	12,500
2000 G PG852	Florida State University	93.110	118,703
1R15ES021079-01	Florida International University	93.113	62,422
1U19ES020683-01	University of Florida	93.113	1,193,641
3S11ES01181-10S2	Florida International University	93.113	83,298
5S11ESO11181-10	Florida International University	93.113	95,944
G-4444-1	University of South Florida	93.113	101,650
K01 ES019177	University of Florida	93.113	112,563
R00ES017476	Florida International University	93.113	261,934
R01 ES017099	University of Florida	93.113	323,062
R21 ES020545	University of Florida	93.113	209,911
R21ES018939	University of South Florida	93.113	68,924
SR00001740	University of Florida	93.113	17,663
1601-209-2008855	Florida State University	93.121	35,573
1641-NIH-2S/U OF FL	University of Florida	93.121	128,377
1R01 DE019444-01A-UF	University of Florida	93.121	81,196
1R21DE022449-01A1	University of Florida	93.121	123,875
2112UFL-2335	University of Florida	93.121	459,514
5-32963	University of Florida	93.121	253,761
5-51217	University of Florida	93.121	35,216
67476	University of Florida	93.121	171,492
7228sc	University of Florida	93.121	44,549
915283/54443	University of Florida	93.121	44,432
93242	University of Florida	93.121	681,121
F6888-02	University of Florida	93.121	103,060
K23 DE018414	University of Florida	93.121	118,596
K99DE022368	University of Florida	93.121	82,936
MUSC12-068/PO 116450	Florida State University	93.121	11,710
MUSC12-078	Florida State University	93.121	25,357
R00 DE018958	University of Florida	93.121	275,422
R01 DE006672	University of Florida	93.121	403,677
R01 DE008007	University of Florida	93.121	433,043
R01 DE012236	University of Florida	93.121	182,691
R01 DE013208	University of Florida	93.121	208,597
R01 DE013239	University of Florida	93.121	373,616
R01 DE013545	University of Florida	93.121	55,429
R01 DE016593	University of Florida	93.121	368,004
R01 DE016715	University of Florida	93.121	34,022
R01 DE019456	University of Florida	93.121	421,109
R01 DE019644	University of Florida	93.121	352,543
R01 DE020820	University of Florida	93.121	345,337
R01 DE021789	University of Florida	93.121	293,686
R01DE016680	Florida State University	93.121	291,572
R01DE019117	University of Florida	93.121	191,012
R01DE020832	University of Florida	93.121	527,515
R01DE023567	University of Florida	93.121	657
R03-DE021701-01	University of Florida	93.121	103,818
R21 DE018392	University of Florida	93.121	9,012
R21 DE019267	University of Florida	93.121	61,529
R21 DE019861	University of Florida	93.121	164,396
R21 DE019862	University of Florida	93.121	24,308
R21 DE020147	University of Florida	93.121	8,858
R21 DE021510	University of Florida	93.121	57,617
R21 DE021849	University of Florida	93.121	138,611
R56 DE021556	University of Florida	93.121	103,529

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R90 DE022530	University of Florida	93.121	40,307
T90 DE021990	University of Florida	93.121	560,064
TEXAS A&M S020037	University of Florida	93.121	1,346
U54 DE019261	University of Florida	93.121	734,542
UF10067	University of Florida	93.121	25,492
A22HP24487	Florida International University	93.124	41,638
COH6S	University of Central Florida	93.136	61,113
12-781	University of Florida	93.143	127,965
HPPWH100072-01-00	Florida A & M University	93.150	122,300
5 H12HA23043-11	University of South Florida	93.153	81,616
1 R01 DC010398	University of Central Florida	93.173	163,169
1R03DC011144	University of South Florida	93.173	147,410
1R03DC012123-01	University of South Florida	93.173	100,432
1R15DC010485-01	Florida Atlantic University	93.173	6,770
1R15DC012425-01A1	Florida Atlantic University	93.173	89,598
3000924587	University of Florida	93.173	5,908
3001790081	University of Florida	93.173	11,253
5 R21 DC011859-02	University of Florida	93.173	183,995
5R01DC004295-11	University of South Florida	93.173	348,319
5R01DC010189	University of Central Florida	93.173	397,568
6201-1139-00-A	University of Florida	93.173	3,982
9R44DC012275-02A1	University of Florida	93.173	80,484
F31DC013494	Florida State University	93.173	3,707
F32DC010517	Florida State University	93.173	10,441
K23 DC010197	University of Florida	93.173	148,394
P30 DC010364	University of Florida	93.173	43,882
R01 DC010809	University of Florida	93.173	373,386
R01DC003387	Florida State University	93.173	252,964
R01DC004574	Florida State University	93.173	4,516
R01DC004607	Florida State University	93.173	4,082
R01DC004785	Florida State University	93.173	143,472
R01DC005813	Florida State University	93.173	97,066
R01DC009821	Florida State University	93.173	249,752
R03 DC011612	University of Florida	93.173	124,567
R03DC011840	University of Florida	93.173	138,452
R03DC012632	Florida State University	93.173	78,302
R13DC012742	Florida State University	93.173	15,812
R21DC011121	Florida State University	93.173	56,546
R21DC012751	Florida State University	93.173	78,579
R33 DC008613	University of Florida	93.173	215,833
R33 DC011131	University of Florida	93.173	200,408
RC101517USF	University of South Florida	93.173	52,927
RO1-DC005995	University of Florida	93.173	360,002
T32DC000044	Florida State University	93.173	170,959
U60957-09082012	University of South Florida	93.173	127,126
UF11179	Florida State University	93.173	45,909
UF12191	University of South Florida	93.173	15,162
UF12250	Florida State University	93.173	95,724
1 D19HP24304	Florida International University	93.178	124,041
OICB120549Z06	University of Florida	93.184	7,392
CO0G5	University of Florida	93.197	1,701
5U01TS000108-03	Florida A & M University	93.206	15,643
7R01AT004106-03	University of Central Florida	93.213	226,685
99509	University of Florida	93.213	15,292
G162-13-W4176	University of Florida	93.213	47,709
K23 AT004251	University of Florida	93.213	120,533
R01 AT001424	University of Florida	93.213	328,856
R01 AT006334	University of Florida	93.213	264,035
R01 AT007429	University of Florida	93.213	82,371
R21 AT005083	University of Florida	93.213	86,787
R21 AT005085	University of Florida	93.213	152,633
R21 AT005246	University of Florida	93.213	273,276
1R03HS020715-01	University of Central Florida	93.226	35,706
JHU PO # 2000061399	University of South Florida	93.226	121
R01HS018506	University of Florida	93.226	6,149
R01HS018694	Florida State University	93.226	448,053
R03HS020987	Florida State University	93.226	62,563
R073237242	University of Florida	93.226	22,902
R21HS018205	University of South Florida	93.226	8,343

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PO 01167102	University of Florida	93.233	1,127
COH8N	University of Florida	93.236	37,788
COH8O	University of Florida	93.236	9,696
90EV040801	University of West Florida	93.239	59,061
0008389	University of South Florida	93.242	120,193
0010160	University of South Florida	93.242	11,030
10/1/06 CDTs/USF	University of South Florida	93.242	484
1000989706	Florida State University	93.242	90,777
1008517 / 24973	University of Florida	93.242	8,178
106991	University of Florida	93.242	7,971
107106	University of Florida	93.242	646
11001GUCF	University of Central Florida	93.242	104,090
153079/129497	Florida International University	93.242	60,494
153324	University of Florida	93.242	145,724
1F31MH098494-01A1	Florida International University	93.242	11,725
1R01MH080838-01A1	Florida Atlantic University	93.242	308,494
1R01MH085259-01A1	Florida International University	93.242	163,692
1R01MH099030-01A1	Florida International University	93.242	27,636
1R15MH09722201A1	University of Central Florida	93.242	62,006
1R-21MH093294-01A1	Florida A & M University	93.242	95,864
1R21MH101025-01	Florida International University	93.242	2,914
1R34MH092466-01A1	Florida International University	93.242	207,426
1R34MH097931-01A1	Florida International University	93.242	8,077
2001659962	University of Florida	93.242	7,451
2007-03805-02	University of Florida	93.242	35,859
2007-06003-08-00/5P20MH078458-05	Florida International University	93.242	25,549
20343-FSU	Florida State University	93.242	195,193
24871	University of Florida	93.242	63,044
2R44MH076541-04	University of South Florida	93.242	30,074
3R21MH087932-03S1	Florida Atlantic University	93.242	8,915
4474	Florida State University	93.242	12,309
500264	University of Florida	93.242	43,977
5820-1177-00-A	Florida State University	93.242	30,341
5R01MH079943-02	Florida International University	93.242	597,314
5R01MH086591-05	Florida Atlantic University	93.242	293,483
5R01MH093381-03	University of South Florida	93.242	288,743
5R21MH087849-02	University of South Florida	93.242	151,365
5R21MH087932-03	Florida Atlantic University	93.242	91,879
5R34MH092207-03	University of South Florida	93.242	142,312
61-0674FSU	Florida State University	93.242	15,966
61-0834FSU	Florida State University	93.242	17,982
6405-1045-00-A	Florida State University	93.242	15,532
7R01MH083692-02	Florida International University	93.242	697,685
7R34MH085796-02	Florida International University	93.242	319,459
9071-8343	University of Florida	93.242	24,498
99-S120204	University of Florida	93.242	51,678
G222-11-W3514 / G196-10-W2630	Florida Atlantic University	93.242	91,699
K23MH085659	Florida International University	93.242	155,779
M161575	University of South Florida	93.242	22,086
MH069614	Florida International University	93.242	12,695
Prime:5R01MH081049-04/Subaward #:2008-04459-	Florida International University	93.242	68,158
R01 MH072780	University of Florida	93.242	21,012
R01 MH0793881A1	University of Florida	93.242	185,844
R01 MH080055	University of Florida	93.242	153,167
R01 MH081193	University of Florida	93.242	31,777
R01 MH084932	University of Florida	93.242	128,373
R01 MH094386	University of Florida	93.242	194,076
R01 MH098078	University of Florida	93.242	156,123
R01MH040826	Florida State University	93.242	95,854
R01MH058616	Florida State University	93.242	327,679
R01MH061836	Florida State University	93.242	112,246
R01MH076277	University of South Florida	93.242	483,200
R01MH077730	Florida State University	93.242	184,574
R01MH081012	Florida State University	93.242	42,453
R01MH082639	University of South Florida	93.242	402,178
R01MH087232	University of South Florida	93.242	448,090
R01MH087583	Florida State University	93.242	319,145
R01MH089852	Florida State University	93.242	343,868
R01MH097320	University of Florida	93.242	206,325

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R01MH098737	University of South Florida	93.242	152,228
R21 MH091554	University of Florida	93.242	142,925
R21MH083128	Florida State University	93.242	62,957
R21MH087777-01A1	University of Florida	93.242	7,949
R34 MH080764	University of Florida	93.242	24,273
R34MH078999	Florida State University	93.242	1,711
R34MH092373-01A1	University of South Florida	93.242	167,705
RR274-333/3840488	Florida State University	93.242	3,700
S940581	Florida State University	93.242	143,941
Su. Awd. No- 153324/131364	Florida International University	93.242	23,568
Sub Award No.- 6177SubN3	Florida International University	93.242	32,836
Subaward No. 0009512C Prime Award No. 1R01MH	Florida International University	93.242	647
TUL-HSC-340-11/12 / 7R21MH089808-03	Florida International University	93.242	69,954
UF12326	University of South Florida	93.242	38,887
UNIV OF COLORADO	University of Florida	93.242	146,030
WU-12-224/PO#2917755T	Florida Atlantic University	93.242	22,032
XHALE	University of Florida	93.242	29
33430-8S-1239	University of South Florida	93.243	63,220
5H79TI023410-02	University of Central Florida	93.243	11,957
G157301001-5340000	University of Central Florida	93.243	28,303
1 D09HP18993-01-00	Florida International University	93.247	319,622
1D09HP25017-01-00	Florida International University	93.247	256,619
1UB6HP20189-01-00	Florida International University	93.249	312,982
529-07-0093-00001	University of Florida	93.256	5,343,482
529-07-0093-00001G	University of Florida	93.256	1,174,965
0021048 (122185-2)	University of Central Florida	93.262	41
Subagreement # 6402-1064-03-A Awd # 5T42OH0	Florida International University	93.262	6,842
Subagreement # 6402-1064-03-B	Florida International University	93.262	3,500
1K99AA021264-01A1	Florida International University	93.273	18,674
1R01AA018011-01	Florida International University	93.273	596,178
1R01AA018084-01	Florida International University	93.273	562,987
1R01AA018095-01A1 & 3R01AA018095-01A1S1	Florida International University	93.273	125,469
1U01AA020800-01	University of Florida	93.273	8,950
24984-1	University of Florida	93.273	230,971
2R01AA015951-07	University of South Florida	93.273	97,174
3R01AA017405-02S1	Florida International University	93.273	487,430
4102-43401	University of Florida	93.273	8,766
4328-FIU-DHHS-2529	Florida International University	93.273	168,041
5R01AA013623-10	University of South Florida	93.273	348,129
5R01AA015951-06	University of South Florida	93.273	3,096
F31AA019845	Florida State University	93.273	30,992
K01 AA018255	University of Florida	93.273	126,876
K01AA017480	University of Florida	93.273	120,338
P279354	University of Florida	93.273	59,375
Purchase Order No. S9000085	Florida International University	93.273	105,780
R01 AA0117212	University of Florida	93.273	172,761
R01 AA016549	University of Florida	93.273	128,739
R01 AA019802	University of Florida	93.273	319,102
R01-AA012151	University of Florida	93.273	212,675
R01AA016091-02	University of South Florida	93.273	547,246
R01-AA020695	University of Florida	93.273	784,992
R03 AA016088	University of Florida	93.273	6
R03 AA018700	University of Florida	93.273	3,270
R21AA020049-03	University of South Florida	93.273	102,847
R770648	University of Florida	93.273	8,946
SubAward # UF11280	Florida International University	93.273	2,264
Subaward No. 0005431, Prime 5R37AA011873-12	Florida International University	93.273	259,483
Subproject # UF 11260	Florida International University	93.273	185,311
U01 AA020797	University of Florida	93.273	379,138
U24 AA022002	University of Florida	93.273	124,398
UF13051	Florida International University	93.273	34,567
XHALE	University of Florida	93.273	174,187
101059	University of Florida	93.279	8,095
1K02DA023048	Florida State University	93.279	27,682
1R01DA023405-01A2	Florida International University	93.279	629,450
1R01DA027049-01	Florida International University	93.279	396,199
1R01DA029779-01A1	Florida International University	93.279	534,070
1R01DA031176	Florida International University	93.279	199,097
1R01DA033156-01A1	Florida International University	93.279	183,518

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1R01DA034547-01	Florida International University	93.279	37,446
1R03DA032473-01	Florida Atlantic University	93.279	21,472
1R03DA034323-01	University of South Florida	93.279	57,963
1R03MH096640-01	Florida International University	93.279	55,779
1R15DA023675-01A2	Florida Atlantic University	93.279	39,878
1R15DA09863	Florida Atlantic University	93.279	92,364
1R34DA029724-01A1	Florida Atlantic University	93.279	217,776
1R37DA025576-01	Florida International University	93.279	246,226
36-1835151/CC0162889	University of South Florida	93.279	52,116
500276	University of Florida	93.279	74,768
5R21DA026326-02	Florida International University	93.279	55,706
5R01DA018916-04	Florida International University	93.279	4,843
605A-D (PO# 000098)	University of Florida	93.279	89,957
617B - P.O # 47943	University of Florida	93.279	7,354
639909	University of Florida	93.279	20,323
7 R01 DA012366-09	Florida International University	93.279	1,125
7 R01 DA021537-02	Florida International University	93.279	449,553
710-9829	University of Florida	93.279	26,652
739128	Florida State University	93.279	14,424
7887-S001	University of South Florida	93.279	442,606
7R01DA024876-05	Florida International University	93.279	321,798
7R03DEA025553-02	Florida International University	93.279	14,317
7R21DA032288-03	Florida International University	93.279	47,771
7R01DA012414-08	Florida International University	93.279	237,550
93961	University of Florida	93.279	33,614
93964	University of Florida	93.279	9,681
K01 DA031230	University of Florida	93.279	116,502
Prime 1R25-DA031608-01	Florida International University	93.279	17,055
R01 DA014498	University of Florida	93.279	628,088
R01 DA019946	University of Florida	93.279	180,445
R01 DA022475	University of Florida	93.279	23,786
R01 DA023575	University of Florida	93.279	171,927
R01 DA024671	University of Florida	93.279	166,436
R01 DA026947	University of Florida	93.279	407,948
R01 DA027951	University of Florida	93.279	319,900
R01 DA028766	University of Florida	93.279	595,764
R01 DA029894	University of Florida	93.279	291,369
R01 DA030989	University of Florida	93.279	31,320
R01 DA031017	University of Florida	93.279	824,643
R01 DA033436	University of Florida	93.279	145,301
R01DA026854	Florida State University	93.279	305,703
R01DA030387	Florida State University	93.279	94,438
R01DA032582	University of South Florida	93.279	202,699
R01DA033775	Florida State University	93.279	414,567
R03DA032517	Florida State University	93.279	38,884
R21 DA029828	University of Florida	93.279	111,727
R21 DA030044	University of Florida	93.279	40,148
R21 DA030118	University of Florida	93.279	6,673
R21DA027358	Florida State University	93.279	163,078
R33 DA027561	University of Florida	93.279	189,387
R34DA031326	University of South Florida	93.279	324,808
RO1 DA023928	University of Florida	93.279	33,529
STOELTING	University of Florida	93.279	30,453
SUBAWARD#800000782-01	Florida Atlantic University	93.279	64,379
UF10222	University of South Florida	93.279	69,297
7K08MH077220-05	University of South Florida	93.281	159,411
K08MH080239	Florida State University	93.281	152,758
F31MH083382	Florida State University	93.282	3,001
F31MH095464	Florida State University	93.282	35,075
T32MH093311	Florida State University	93.282	93,208
ALACHUA COUNTY HEALT	University of Florida	93.283	3,361
TS-1339	University of Florida	93.283	11,634
U01DD000304	Florida State University	93.283	17,546
1R01EB009351-01A2	University of Florida	93.286	538,081
1R01EB009429	University of Central Florida	93.286	331,399
1R01EB014869	University of Florida	93.286	237,771
1R42EB010404-01	University of Florida	93.286	107,608
2001518428	University of Florida	93.286	100,987
3001094848	University of Florida	93.286	38,232

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4R01 EB009772	University of Florida	93.286	209,497
5F32EB011884-02	University of South Florida	93.286	9,854
7R01EB008578-05	Florida International University	93.286	370,948
R01 EB012874	University of Florida	93.286	572,910
R21 EB009555	University of Florida	93.286	630
R21 EB015684	University of Florida	93.286	48,482
UF09092	Florida State University	93.286	98,044
0008663C	University of South Florida	93.307	7,150
1P20MD006738-01	Florida A & M University	93.307	939,604
1R01MD004002-01	Florida International University	93.307	229,947
1R01NR012150-01	Florida International University	93.307	365,030
1R41MD00693301	University of Central Florida	93.307	26,751
1U24MD006954-01	University of Central Florida	93.307	417,725
23150-1	University of Florida	93.307	75,048
23150-2	University of Florida	93.307	27,324
2G12MD007582-29	Florida A & M University	93.307	48,833
2P20MD002288	Florida International University	93.307	991,190
2P20MD002288-01	Florida International University	93.307	77,911
5P20MD003375-04	University of South Florida	93.307	1,240,547
5R24MD001779	Florida International University	93.307	419,407
94262	University of Florida	93.307	154,717
R24MD002807	Florida State University	93.307	285,742
UTA11-000912	Florida State University	93.307	3,876
1DP2EB01657201	University of Central Florida	93.310	65,430
1P41GM089163-01	Florida Atlantic University	93.310	361,538
669239904	University of Central Florida	93.310	490,236
96987	University of Florida	93.310	111,873
DP2 OD002721	University of Florida	93.310	151,140
R21 DA024294	University of Florida	93.310	357
R21 NS067678	University of Florida	93.310	16,278
RL1AA017541	Florida State University	93.310	151,646
5-54010	University of Florida	93.350	660
UL1 RR029890	University of Florida	93.350	4,727,874
WU13198/ PO#2917265W	University of Florida	93.350	21,399
1R01NR012675-01	Florida International University	93.361	525,895
1R01NR012936-01A1	Florida Atlantic University	93.361	380,388
1R01NR013378-01	Florida International University	93.361	268,227
1R15NR010631-01A1	University of North Florida	93.361	19,125
5R01NR010751-04REVIS	University of South Florida	93.361	487,369
5R21NR013094-02REVIS	University of South Florida	93.361	198,132
7R01NR007652-09	University of South Florida	93.361	253,177
K01 NR013672	University of Florida	93.361	16,397
K01NR011174-01A1	University of Florida	93.361	7,222
PD300617-SC103450	University of South Florida	93.361	1,488
R01 NR014019	University of Florida	93.361	34,582
R01 NR014049	University of Florida	93.361	284,406
R01 NR014181	University of Florida	93.361	231,128
S865296	Florida International University	93.361	5,488
WSM01012012	University of South Florida	93.361	22,917
1R21RR026215	University of Florida	93.389	213,390
267038480301	University of South Florida	93.389	138,742
415641-G	University of Florida	93.389	385
5-52941	University of Florida	93.389	1,791
5G12MD007582-28	Florida A & M University	93.389	2,393,527
5G12RR003020-26	Florida A & M University	93.389	5,977
K26 OD012218	University of Florida	93.389	147,836
LAM FOUNDATION	University of Florida	93.389	5,858
S10 RR031603	University of Florida	93.389	364,215
S10 RR031637	University of Florida	93.389	112,485
UF11129	Florida State University	93.389	1,322
UL1 RR024160	University of Florida	93.389	496
10-15008-99-01-GB	University of Florida	93.393	385
10-15880-99-01-G1	University of Florida	93.393	159
10-15885-04-01-G3	University of South Florida	93.393	8,641
108414	Florida State University	93.393	37,077
1R03CA141199-01	Florida Atlantic University	93.393	3,371
1R21CA140036-01A2	Florida International University	93.393	232,899
1R21CA167418-01	University of South Florida	93.393	39,234
2R01CA093455-06	University of Central Florida	93.393	51,915

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2R01CA138808	University of Florida	93.393	187,919
2R15CA119253-02	Florida International University	93.393	201,928
95320	University of Florida	93.393	2,048
98982	University of Florida	93.393	1,504
C00039172-1	University of South Florida	93.393	93,285
K22 CA124578	University of Florida	93.393	59,870
P663633109	Florida State University	93.393	16,305
R01 CA085295	University of Florida	93.393	15,322
R01 CA113975	University of Florida	93.393	255,697
R01 CA119917	University of Florida	93.393	27,500
R01 CA123346-05REVIS	University of South Florida	93.393	4,492
R01 CA139429	University of Florida	93.393	473,125
R01 CA139984	University of Florida	93.393	303,030
R01 CA155390	University of Florida	93.393	302,833
R01 CA157663	University of Florida	93.393	306,355
R01 CA172743	University of South Florida	93.393	71,450
R01CA069222	Florida State University	93.393	23,617
R01-CA088763	University of Florida	93.393	215,627
R03 CA128038-02	University of Florida	93.393	22,778
R03 CA165766	University of Florida	93.393	49,705
R03CA168411	Florida State University	93.393	16,620
R21 CA141600	University of Florida	93.393	17,136
RO1 CA119917	University of Florida	93.393	107,651
10-16069-01-01-C1	University of South Florida	93.394	66,913
1R21CA159073-01A1	Florida International University	93.394	134,847
2001159980	University of Florida	93.394	59,587
R01 CA116161	University of Florida	93.394	75
R01 CA129311	University of Florida	93.394	227,191
R01622	University of Florida	93.394	1,804
R21 CA161384	University of Florida	93.394	74,036
R21CA161666	Florida State University	93.394	89,115
S-461659	University of Florida	93.394	27,139
10-16914-99-01-G1	University of South Florida	93.395	20,929
103609	University of Florida	93.395	180,249
107713	University of Florida	93.395	2,949
11-614	University of South Florida	93.395	3,199
1245	University of South Florida	93.395	17,544
1R01CA164147-01	University of South Florida	93.395	369,975
1R03CA168403	University of South Florida	93.395	23,725
1R21CA161077-01	University of South Florida	93.395	90,980
1R21CA176222-01	Florida Atlantic University	93.395	6,578
2 U10 CA32102-31	University of Florida	93.395	78,723
2001561732	University of Florida	93.395	72,933
2008-0831-02	University of Florida	93.395	13,635
216288	University of South Florida	93.395	25,172
2R01CA093455-06	Florida Atlantic University	93.395	244,071
34-5410-2003-01	University of Florida	93.395	1,601,269
41010-B	University of Florida	93.395	68,579
5R01CA131080-05REVIS	University of South Florida	93.395	452,437
5U10CA081920-12	University of South Florida	93.395	1,738,233
BIQSFPAALL113111XS19	University of Florida	93.395	23,450
CALGB100104	University of Florida	93.395	17
E2906	University of Florida	93.395	375
EASTERN COOP ONCOLOG	University of Florida	93.395	37,969
IR15CA135513-01	Florida Atlantic University	93.395	14,580
N10C1	University of Florida	93.395	8,317
NATL SURG ADJUV BREA	University of Florida	93.395	9,902
NORTHWESTERN UNIVERS	University of Florida	93.395	30
QB855030	University of Florida	93.395	8,997
R01 CA084408	University of Florida	93.395	285,641
R01 CA089655	University of Florida	93.395	147,123
R01 CA127378	University of Florida	93.395	201,725
R01 CA133086	University of Florida	93.395	309,272
R01 CA136683	University of Florida	93.395	111,024
R01 CA138541	University of Florida	93.395	272,989
R01 CA140422	University of Florida	93.395	150,550
R01 CA172310	University of Florida	93.395	7,446
R01CA138544	University of Florida	93.395	223,431
R01CA152005	University of South Florida	93.395	335,917

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R13CA162899	University of Florida	93.395	4,305
R21 CA149869	University of Florida	93.395	97,398
S08-002	University of South Florida	93.395	4,530
S420849	Florida International University	93.395	33,828
UFL-YR41EXT	University of Florida	93.395	37,079
10-15923-99-01-S1	University of Florida	93.396	12,851
10-16350-99-01-S1	University of Florida	93.396	7,687
12052643/98010420	University of South Florida	93.396	67,021
2R15CA135513-02A1	Florida Atlantic University	93.396	119,785
3002213146	University of Florida	93.396	15,857
5 R01 CA89301-04	University of South Florida	93.396	1,455
5R01CA132977	University of Central Florida	93.396	207,627
PO 1291574 - 1348756	University of Florida	93.396	24,929
R01 CA044649	University of Florida	93.396	646
R01 CA127636	University of Florida	93.396	226,014
R01 CA129155	University of Florida	93.396	223,761
R01 CA137021	University of Florida	93.396	346,552
R01 CA137186	University of Florida	93.396	336,467
R01 CA142808	University of Florida	93.396	316,290
R01 CA165284	University of Florida	93.396	27,775
2000796703	University of Florida	93.397	113,642
55-7754-01	University of Florida	93.397	4,487
1K22CA126979-01A2	Florida International University	93.398	121,065
1K25CA149080	University of Florida	93.398	167,968
F31CA165863	Florida State University	93.398	30,381
K24 CA139570	University of Florida	93.398	219,517
K25CA106799	Florida State University	93.398	5,354
T32-CA009126	University of Florida	93.398	415,702
12-00084233	University of Florida	93.399	41,249
23850200-41773-A	University of Florida	93.399	20,917
92925	University of Florida	93.399	1,235
USF 6119-1031-00-D	University of Florida	93.399	2,133
6C12CS254860102	University of Central Florida	93.501	8,522
A3EA7A	Florida State University	93.507	13,086
A5530C	Florida State University	93.507	42,939
UB6 HP22825	University of Florida	93.516	43,134
P04CS22965	Florida State University	93.527	23,381
GJL56	University of Central Florida	93.558	148,985
745177	University of Florida	93.600	159,028
90FI0107	Florida State University	93.601	58,076
PO#M175112	University of Florida	93.610	48,592
RF-0039-2012-002	Florida Atlantic University	93.610	27,938
RF0039-2012-002	Florida Atlantic University	93.610	190,359
RF0039-2012-004	University of South Florida	93.610	25,571
LJ928	Florida State University	93.658	132,102
Subagreement # URH65	Florida International University	93.658	1,041
111632010-7348230	University of South Florida	93.701	1,902
111710010-7404244	University of Florida	93.701	12,241
14-15004-99-01-G1	University of Florida	93.701	8,413
164668	University of Florida	93.701	53,165
19309	University of Florida	93.701	11,488
1P30DA028807-01	University of South Florida	93.701	59,405
1R15AG033374-01	Florida Atlantic University	93.701	2,649
1R21AG033332-01A1	University of South Florida	93.701	715
278	University of Florida	93.701	1,282
2-R01-EY016674-04A1	Florida International University	93.701	16,653
37591	University of Florida	93.701	36,583
3G12RR003020-25S1	Florida A & M University	93.701	39,053
3P20MD003375-02S1	University of South Florida	93.701	439,622
3R01AA016091-03S1	University of South Florida	93.701	6,108
3R01CA111196-04S1	University of South Florida	93.701	17,131
3R21TW007882-04S1	University of South Florida	93.701	10,779
5R01TW008508-02REVIS	University of South Florida	93.701	52
5R21NR011224-02	University of South Florida	93.701	27,471
5RC1DE020274-2	University of South Florida	93.701	50,443
5RC1LM010455-02	University of South Florida	93.701	81,292
5RC2AT005917-02	Florida Atlantic University	93.701	45,545
718842Z	University of South Florida	93.701	1,068
8771-S01	University of South Florida	93.701	26,833

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9004641	University of South Florida	93.701	932
94554	University of Florida	93.701	3,821
9-526-5232	University of South Florida	93.701	112,391
ARRA	University of Central Florida	93.701	14,796
OREGON RESEARCH INST	University of Florida	93.701	3,864
P01 HD059751	University of Florida	93.701	92,871
P30 AG028740-03S1	University of Florida	93.701	15
P30 DC010763	University of Florida	93.701	1,118
P30HL101265-01	University of South Florida	93.701	201,478
Prime R21NS066269	University of Florida	93.701	56
R01 AG033005	University of Florida	93.701	129,665
R01 AI068803	University of Florida	93.701	41,674
R01 AR055160	University of Florida	93.701	6,714
R01 DE013545-09S1	University of Florida	93.701	7,930
R01 DE019106	University of Florida	93.701	11,863
R01 DK081624	University of Florida	93.701	13,006
R01 GM076584-4S1	University of Florida	93.701	5,729
R01 HD057026	University of Florida	93.701	96,398
R01 HD059961	University of Florida	93.701	178,363
R01 HL090937-01A2	University of Florida	93.701	8,554
R01 HL091793	University of Central Florida	93.701	45,927
R01 HL095508	University of Florida	93.701	2,364
R01281-ARRA	University of South Florida	93.701	9,014
R01AG033906	University of Florida	93.701	34,433
R01HD065272	Florida State University	93.701	206,018
R01HL083153	University of South Florida	93.701	642
R03 DE018924	University of Florida	93.701	1,783
R15 NR012169	University of Florida	93.701	66,206
R15NR012189	University of Central Florida	93.701	47,639
R21 AA017488	University of Florida	93.701	10,874
R21 DE018449	University of Florida	93.701	32,701
R21 MH082702	University of Florida	93.701	14,634
R21DC010926	Florida State University	93.701	81,667
R56 DK031127	University of Florida	93.701	7,488
RC1 AR058189	University of Florida	93.701	79,726
RC1 HL100195	University of Florida	93.701	34,117
RC1 HL100202	University of Florida	93.701	2,376
RC1 NS068897	University of Florida	93.701	78,419
RC1MH089727	Florida State University	93.701	40,391
RC2 CA148407	University of Florida	93.701	17,036
RC2 HL101838	University of Florida	93.701	606,972
RC2 NS069480	University of Florida	93.701	177,031
SP0013174-PROJ0005878	Florida International University	93.701	7,175
U01 NS62835	University of Florida	93.701	9,707
U24 RR029822	University of Florida	93.701	1,691,648
UF10180	University of South Florida	93.701	8,358
C1013	University of Florida	93.708	145,224
SR 952	University of Florida	93.713	103,107
1R01HS019997-01REVIS	University of South Florida	93.715	380,365
704602Z	University of Florida	93.715	3,358
A36C67	Florida A & M University	93.715	113,927
Agreement # 8235	University of Florida	93.715	85,917
KAISER FOU RESEARCH	University of Florida	93.715	25,760
RV20090553-12	University of Florida	93.715	10,670
90RC004301	University of Central Florida	93.718	2,590,252
90RC0046/01-09	University of South Florida	93.718	1,795,248
Contract No. EXD029	Florida International University	93.719	170,627
U51PS003942	University of Florida	93.736	97,113
UWFF01 PRIME 90ET0434/01	University of West Florida	93.747	9,705
COQUN	University of Florida	93.767	271,297
MED 147	University of Florida	93.767	465,000
MED051	University of Florida	93.767	468,413
MED027	University of Florida	93.778	24,880
MED083	University of Florida	93.778	46,251
HQA016	University of Central Florida	93.779	68,808
00107745	University of Florida	93.837	32,374
1000877858	University of South Florida	93.837	14,875
100224	University of Florida	93.837	9,487
100764	University of Florida	93.837	22,835

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103245	University of Florida	93.837	256
103724	University of Florida	93.837	327
108216-1	University of Florida	93.837	839
112727-058	University of Florida	93.837	8,764
131229 / 131228	University of Florida	93.837	16,515
1R15HL112130-01	Florida Atlantic University	93.837	127,771
1SC1HL095101-01	Florida International University	93.837	226,579
415463-G	University of Florida	93.837	900
443159-UFL	University of Florida	93.837	15,885
4R00HL103840	Florida State University	93.837	141,218
5-30141	University of South Florida	93.837	60,244
559908	University of South Florida	93.837	308,799
5R00HL088520-04	University of South Florida	93.837	159,680
5R01HL096640-06	University of South Florida	93.837	410,696
793537	University of Florida	93.837	175,795
7R01HL061507-14	University of South Florida	93.837	98,516
7R01HL070752-10	University of South Florida	93.837	187,826
7R01HL084542-06	University of South Florida	93.837	151,294
7R01HL088397-05	University of Central Florida	93.837	323,292
93572	University of Florida	93.837	25,616
95676	University of Florida	93.837	10,024
97342	University of Florida	93.837	106,257
98714	University of Florida	93.837	84
99011	University of Florida	93.837	11,703
CCTRN LVAD CLINICAL	University of Florida	93.837	25,223
DUKE UNIVERSITY	University of Florida	93.837	66
K23 HL086558A	University of Florida	93.837	24
K99 HL098453	University of Florida	93.837	399
NS 2005-067	University of Florida	93.837	3,221
P01 HL059412	University of Florida	93.837	1,982,980
Prime Awd No. R21HL093605 / Subawd No. UF0912	Florida International University	93.837	5,738
R00 HL096830	University of Florida	93.837	273,637
R00 HL098453	University of Florida	93.837	279,959
R01 HK088207	University of Florida	93.837	247,317
R01 HL056921	University of Florida	93.837	533,469
R01 HL064024	University of Florida	93.837	312,908
R01 HL067277	University of Florida	93.837	94,582
R01 HL076803	University of Florida	93.837	362,426
R01 HL076807	University of Florida	93.837	267,849
R01 HL087800	University of Florida	93.837	644,578
R01 HL091005	University of Florida	93.837	100,855
R01 HL093186	University of Florida	93.837	404,574
R01 HL095508	University of Florida	93.837	243,253
R01 HL105764	University of Florida	93.837	284,715
R01 HL110170	University of Florida	93.837	479,614
R01HL	University of South Florida	93.837	165
R01HL090646	University of Central Florida	93.837	135,104
R01HL098215	University of South Florida	93.837	303,678
R01HL102171	University of South Florida	93.837	273,472
R21 HL093605	University of Florida	93.837	13,986
R21 HL104294	University of Florida	93.837	197,615
R21 HL107348	University of Florida	93.837	116,259
R37 HL033610	University of Florida	93.837	621,536
RC1 HL099980	University of Florida	93.837	20,203
RES504357	University of South Florida	93.837	36,476
Site # 001116	University of South Florida	93.837	3,454
SPO 1000048081	University of Florida	93.837	43,740
SR00002319	University of Florida	93.837	85,262
STICHES 5057	University of Florida	93.837	2,239
Subaward No. M12A11369 (A08336)	Florida International University	93.837	36,219
U01 HL087366	University of Florida	93.837	3,000
U01HL	University of South Florida	93.837	2,128
U10 HL069301	University of Florida	93.837	156,192
UM1 HL087366	University of Florida	93.837	604,349
W000131394	University of Florida	93.837	2,548
WU-13-59	University of Florida	93.837	46,261
08/01/6431SC	University of Florida	93.838	38,306
106219	University of South Florida	93.838	78,967
2000772616	University of Florida	93.838	146,242

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5 R01 HL056683-12	University of South Florida	93.838	1,620
5R01HL071609-10	University of South Florida	93.838	226,383
5R01HL091490-05	University of South Florida	93.838	219,239
7R37HL045967-22	University of South Florida	93.838	46,039
JOHNS HOPKINS UNIV	University of Florida	93.838	261,202
R01 HL085133	University of Florida	93.838	95,010
R01 HL087839	University of Florida	93.838	224,125
R01 HL102033	University of Florida	93.838	484,229
R01 HL103415	University of Florida	93.838	439,466
R01 HL109025	University of Florida	93.838	362,092
R01 HL114907	University of Florida	93.838	167,987
R01HL105932	University of South Florida	93.838	284,970
U01 HL 108712	University of Florida	93.838	100,965
UF10134	University of South Florida	93.838	191,942
UF12180	University of South Florida	93.838	221,953
104199	University of Florida	93.839	37,423
1R01HL109704	University of Central Florida	93.839	22,554
22206045	University of Florida	93.839	152,155
23688-03-307	University of Florida	93.839	332,294
402	University of Florida	93.839	371
5G12RR003020-27	Florida A & M University	93.839	114,484
803	University of Florida	93.839	29
901	University of Florida	93.839	6,356
902	University of Florida	93.839	20,550
R01 HL054083	University of Florida	93.839	373,400
R01 HL090589	University of Florida	93.839	354,611
R01 HL091929	University of Florida	93.839	426,358
R01 HL095674	University of Florida	93.839	340,260
R01 HL097088	University of Florida	93.839	673,485
R01 HL109442	University of Florida	93.839	460,555
R01-HL070738	University of Florida	93.839	133,793
R01HL094467	University of Central Florida	93.839	140,496
UF11175	University of Central Florida	93.839	31,513
1R15AR062331	Florida International University	93.846	71,406
1R21AR061136-01	University of South Florida	93.846	116,695
20380	Florida State University	93.846	3,583
2R01AR040994-15A1	Florida Atlantic University	93.846	729,441
2R01AR044745-16	University of South Florida	93.846	303,292
3692-5/4329-5	University of South Florida	93.846	118
5-30415	University of Florida	93.846	31,478
5-30787	University of Florida	93.846	136,133
5-33033	University of Florida	93.846	7,884
552058	University of South Florida	93.846	59,944
559436	University of South Florida	93.846	35,403
560004	University of South Florida	93.846	45,144
560224	University of South Florida	93.846	14,562
5F32AR056937-03	University of South Florida	93.846	5,634
5F32AR058027-03	University of South Florida	93.846	65,537
5R01AR044745-15	University of South Florida	93.846	18,091
5R03AR057489/1R03AR057489-01A1	University of North Florida	93.846	24,942
869468	University of Florida	93.846	58,732
K01 AR054331	University of Florida	93.846	79,266
K01 AR056725	University of Florida	93.846	108,021
K23 AR061146	University of Florida	93.846	94,210
K23 AR062099	University of Florida	93.846	23,254
PO 2803693	University of Florida	93.846	76,770
PO # Subaward 559547	University of Florida	93.846	240,338
Q6416095203	University of Florida	93.846	402
R00AR257426	University of Florida	93.846	159,265
R01 AR044731	University of Florida	93.846	262,290
R01 AR046799	University of Florida	93.846	338,987
R01 AR048566	University of Florida	93.846	766,667
R01 AR055160	University of Florida	93.846	227,247
R01 AR055568	University of Florida	93.846	178,430
R01 AR055899	University of Florida	93.846	315,852
R01 AR056973	University of Florida	93.846	1,356,540
R01 AR057422	University of Florida	93.846	369,700
R01 AR060209	University of Florida	93.846	310,182
R01 AR060320	University of Florida	93.846	294,486

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R01 AR064189	University of Florida	93.846	85,696
R01AR047421	Florida State University	93.846	22,628
R03 AR056418	University of Florida	93.846	17,197
R03 AR057552	University of Florida	93.846	49,427
R03 AR059786	University of Florida	93.846	76,808
R21 AR062690	University of Florida	93.846	4,600
R21 AR063805	University of Florida	93.846	103,700
R21AR061173	Florida State University	93.846	163,045
SR00002431	University of Florida	93.846	66,651
UNIV OF MINN U641609	University of Florida	93.846	600
UNIV OF PENN 535592	University of Florida	93.846	133
03-8692A2	University of Florida	93.847	1,431
103012	University of Florida	93.847	19,075
1032	University of Florida	93.847	8
104296	University of Florida	93.847	5,333
13105801	University of Florida	93.847	61,371
1K23DK091558	Florida State University	93.847	115,012
1R01DK092311	University of Florida	93.847	254,195
1R21DK092845-01	University of South Florida	93.847	85,212
1SC1DK083060-01	Florida International University	93.847	203,908
1UC4DK095300-01	University of South Florida	93.847	558,855
1UC4DK097835-01	University of South Florida	93.847	205,934
22234-1	University of Florida	93.847	94,916
24240-1	University of Florida	93.847	15,240
3009110001	University of South Florida	93.847	10,962
5 R01 DK065969-03	University of South Florida	93.847	20
70719	University of Florida	93.847	70
87085	University of Florida	93.847	53,691
87754	University of Florida	93.847	43,112
950686RSUB	University of Florida	93.847	183
96278	University of Florida	93.847	9,447
FY12.505.001	University of Florida	93.847	92,621
GC11925-142989	University of Florida	93.847	54,100
GEORGE WASHINGTON 03	University of Florida	93.847	19,446
GWU T2K0405	University of Florida	93.847	11
HHSN267200700014C	University of South Florida	93.847	18,932,409
IN4694015UF	University of Florida	93.847	123,110
K01 DK085193	University of Florida	93.847	115,770
K08 DK089000	University of Florida	93.847	180,407
K08DK085141-01	University of Florida	93.847	109,096
PBT-01	University of Florida	93.847	19,674
PO # 0000149045	University of Florida	93.847	64,924
PO A55945	University of South Florida	93.847	4,950
PO# 201316	University of Florida	93.847	1,382
R00DK078779	Florida State University	93.847	175,589
R01 DK047858	University of Florida	93.847	1,879
R01 DK052356	University of Florida	93.847	349,078
R01 DK056843	University of Florida	93.847	172,117
R01 DK058105	University of Florida	93.847	3,873
R01 DK058614	University of Florida	93.847	363,561
R01 DK061666	University of Florida	93.847	17,000
R01 DK065096	University of Florida	93.847	381,719
R01 DK071831	University of Florida	93.847	2,350
R01 DK072398	University of Florida	93.847	505,822
R01 DK074656	University of Florida	93.847	316,936
R01 DK074867	University of Florida	93.847	71,832
R01 DK078602	University of Florida	93.847	258,908
R01 DK079879	University of Florida	93.847	186,065
R01 DK080706	University of Florida	93.847	281,348
R01 DK081695	University of Florida	93.847	225,531
R01 DK082680	University of Florida	93.847	297,853
R01 DK083389	University of Florida	93.847	241,436
R01 DK088892	University of Florida	93.847	259,730
R01 DK090115	University of Florida	93.847	286,956
R01 DK091443	University of Florida	93.847	533,863
R01 DK091701	University of Florida	93.847	215,890
R01 DK094244	University of Florida	93.847	298,179
R01DK043200	Florida State University	93.847	454,611
R01DK059466	Florida State University	93.847	310,119

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R01DK073936	Florida State University	93.847	92,567
R01DK080714	Florida State University	93.847	303,072
R01DK081358	Florida State University	93.847	206,841
R01DK081413	University of Central Florida	93.847	207,176
R01DK090730	University of Florida	93.847	366,202
R01DK091658	University of Florida	93.847	240,080
R01DK095757	Florida State University	93.847	8,475
R03 DK098460	University of Florida	93.847	1,689
R18 DK082374	University of Florida	93.847	498,943
R21 DK092476	University of Florida	93.847	58,009
R21 DK095269	University of Florida	93.847	176,554
RES506708	University of South Florida	93.847	14,293
RES507541	University of South Florida	93.847	81,420
RO1 DK092062	University of Florida	93.847	303,292
RO1 DK094729	University of Florida	93.847	324,316
S691591	University of Florida	93.847	55,310
U01 DK085461	University of Florida	93.847	683,265
U01 DK094523	University of Florida	93.847	302,811
UF11028	Florida State University	93.847	25,928
K23 DK081203	University of Florida	93.848	136,823
R01 DK052064	University of Florida	93.848	19
R01 DK045788	University of Florida	93.849	278,136
R01 DK056843	University of Florida	93.849	7,348
R37 DK049108	University of Florida	93.849	588,002
U01 DK082189	University of Florida	93.849	358,561
077598-UFL	University of Florida	93.853	16,740
0980G ND251	University of Florida	93.853	276,032
1 R01 NS069848	University of Florida	93.853	97,243
106703	University of Florida	93.853	22,900
107831	University of Florida	93.853	43,761
1K02NS066091-01A2	University of Florida	93.853	177,559
1R01NS063360	University of Florida	93.853	287,214
1R01NS066340-01A1	University of Florida	93.853	452,147
1R15NS062402-01A2	University of Central Florida	93.853	35,059
1R21NS078517-01	University of South Florida	93.853	71,913
1R21NS080779	Florida State University	93.853	110,963
1R43NS074651-01	University of South Florida	93.853	1,291
1RO1NS055193	University of Central Florida	93.853	31,692
1RO1NS055193-01A2	University of Central Florida	93.853	70,905
2001596907	University of South Florida	93.853	97,439
2004A004864/219314	University of Florida	93.853	8,570
221341	Florida State University	93.853	95,464
2CARE	University of Florida	93.853	5,156
2R15NS066339-02A1	Florida Atlantic University	93.853	96,280
4 (GG006326)	University of Florida	93.853	2,280
413557-G	University of Florida	93.853	1,435
415608-G	University of Florida	93.853	254,877
5695	University of Florida	93.853	322
5R01NS019814-28	University of South Florida	93.853	483,948
5R01NS036761	University of Central Florida	93.853	277,861
5R01NS050452	University of Central Florida	93.853	281,276
5R01NS071956-02	University of South Florida	93.853	346,532
5R01NS072114-02	University of South Florida	93.853	183,593
5R01NS076308-03	University of South Florida	93.853	351,346
5R21NS072785-02	University of South Florida	93.853	22,466
5U10NS044425-10	University of South Florida	93.853	35,097
5U54NS064808-09	University of South Florida	93.853	3,961,428
6145438/RFS2013064	University of Florida	93.853	330,620
7	University of Florida	93.853	6,920
7R01NS048501	University of Central Florida	93.853	372,034
7R21NS072608-03	University of South Florida	93.853	115,013
90124	University of Florida	93.853	79,331
99-705	University of South Florida	93.853	863
A06760 (M-08-287)	University of Florida	93.853	566
A08082 (M10A10558)	University of Florida	93.853	215,614
DUKE UNIV	University of Florida	93.853	6,488
K01 NS055094	University of Florida	93.853	6,480
K08 NS067024	University of Florida	93.853	160,802
K08 NS067058	University of Florida	93.853	192,432

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K23 NS052557	University of Florida	93.853	58,907
K23 NS054715	University of Florida	93.853	231,816
K23 NS06060660	University of Florida	93.853	11,978
KA0039 rplcZ987929	University of Florida	93.853	109,640
M170264-CO.01	University of Florida	93.853	98,814
Massachusetts Genera	University of Florida	93.853	4,435
MAYO FDTN FOR MED ED	University of Florida	93.853	1,363
MUSC08-074	University of Florida	93.853	30,140
P003009501	University of Florida	93.853	28,388
P01 NS058901	University of Florida	93.853	1,021,928
R01 NS019814-27	University of Florida	93.853	17,764
R01 NS041012	University of Florida	93.853	245,845
R01 NS041670	University of Florida	93.853	28,920
R01 NS045614	University of Florida	93.853	834
R01 NS046400	University of Florida	93.853	284,580
R01 NS047225	University of Florida	93.853	362,113
R01 NS052318	University of Florida	93.853	379,072
R01 NS052831	University of Florida	93.853	18,767
R01 NS054025	University of Florida	93.853	286,297
R01 NS055018	University of Florida	93.853	7,350
R01 NS055165	University of Florida	93.853	182,526
R01 NS056158	University of Florida	93.853	61,933
R01 NS058487	University of Florida	93.853	247,528
R01 NS058755	University of Florida	93.853	58
R01 NS058825	University of Florida	93.853	11,944
R01 NS063275	University of Florida	93.853	105,525
R01 NS063897	University of Florida	93.853	833,293
R01 NS065849	University of Florida	93.853	291,375
R01 NS068039	University of Florida	93.853	504,475
R01 NS069574	University of Florida	93.853	321,444
R01 NS071122	University of Florida	93.853	338,831
R01 NS073346	University of Florida	93.853	710,104
R01 NS075012	University of Florida	93.853	136,086
R01 NS080180	University of Florida	93.853	312,534
R01 NS083319	University of Florida	93.853	53,115
R01 NS083564	University of Florida	93.853	46,002
R01NS011892	Florida State University	93.853	211,528
R01NS050355	Florida State University	93.853	198,197
R01NS052233	University of Florida	93.853	266,954
R01NS053616	Florida State University	93.853	34,923
R01NS062827-03	University of Central Florida	93.853	293,667
R01NS073899	University of South Florida	93.853	377,753
R01NS076291-01	University of South Florida	93.853	15,439
R03 NS074423	University of Florida	93.853	33,104
R13 NS079146	University of Florida	93.853	10,000
R21 NS065273	University of Florida	93.853	18,704
R21 NS072872	University of Florida	93.853	82,227
R21 NS077032	University of Florida	93.853	199,016
R21 NS079767	University of Florida	93.853	181,253
R21 NS081431	University of Florida	93.853	171,680
R21 NS074354	University of Florida	93.853	130,462
RO1 NS081112	University of Florida	93.853	175,064
S837947	University of Florida	93.853	92,389
Site # 160	University of Florida	93.853	9,584
U10 NS053381	University of Florida	93.853	48,829
UNIV OF MIAMI	University of Florida	93.853	11,558
0002.5061105	University of South Florida	93.855	4,941
0080.0195/993	University of South Florida	93.855	14,508
104009	University of Florida	93.855	25,951
10712	University of Central Florida	93.855	222,840
111344050-7435783	University of South Florida	93.855	108,612
1158002	Florida State University	93.855	20,695
1188402	Florida State University	93.855	2,425
1188403	Florida State University	93.855	9,185
13-071	University of Florida	93.855	15,757
149843.0107	University of Florida	93.855	134,474
1R01AI073783	University of Central Florida	93.855	2,651
1R01AI080626-01A2	University of South Florida	93.855	305,884
1R01AI094973-03REVIS	University of South Florida	93.855	334,841

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1R01AI099210-01A1	Florida Gulf Coast University	93.855	42,589
1R01AI100147-02	University of South Florida	93.855	49,492
1R01AI100987-01A1	University of Florida	93.855	97,627
1R03A1103750-01A1	Florida Atlantic University	93.855	1,965
1R03AI09759101A1	University of Central Florida	93.855	46,200
1R15AI093229-01A1	Florida Atlantic University	93.855	127,770
1R21A1094360	University of Florida	93.855	92,166
1R21AI079706-01A2	University of South Florida	93.855	43,586
1R21AI090350-02	University of South Florida	93.855	50,980
1R21AI098098-02	University of South Florida	93.855	125,798
1R21AI100280-01	University of Central Florida	93.855	136,402
1R21AI105324-01	University of Central Florida	93.855	51,450
1R21AI105977-01	University of Central Florida	93.855	25,322
1R21AI1090561-01	University of South Florida	93.855	66,984
1R41AI100468-01	University of Central Florida	93.855	78,069
1SC1AI081376	Florida International University	93.855	178,343
203-2376	University of Florida	93.855	24,978
23812-74-373	University of Florida	93.855	28,278
2R01AI045545	Florida International University	93.855	433,935
2R01AI064478-07REVIS	University of South Florida	93.855	204,645
2R56AI052017-11A1	University of Central Florida	93.855	237,653
34-5301-2054-303	University of Florida	93.855	108
4-01862	Florida State University	93.855	21,452
431567-19300	University of Florida	93.855	155,460
4R33AI082693	University of Central Florida	93.855	282,686
51628-9271	University of Florida	93.855	52,530
52R01AI038178-13Revi	University of South Florida	93.855	132,371
5-33333	University of Florida	93.855	166,987
5-50683	University of Florida	93.855	44,525
5R01AI023338-28	University of South Florida	93.855	284,192
5R01AI035272	University of Central Florida	93.855	306,083
5R01AI049724-10REVIS	University of South Florida	93.855	21,268
5R01AI057559-08	University of South Florida	93.855	317,574
5R01AI064478-06REVIS	University of South Florida	93.855	97,913
5R01AI072465-04	University of South Florida	93.855	55,736
5R01AI077662-05	University of South Florida	93.855	342,297
5R03AI083904-02	University of South Florida	93.855	17,220
60030021	University of Florida	93.855	258,064
60033736	University of South Florida	93.855	69,288
6119-1294-00-A	University of Florida	93.855	53,156
6231sc	University of Florida	93.855	19,096
710-9919-8985	University of Florida	93.855	9,035
737312	University of Florida	93.855	11,003
744402	University of Florida	93.855	140,942
7R01AI069313-07	Florida International University	93.855	338,277
7R01AI092120-04	Florida Atlantic University	93.855	70,494
CTOT02	University of Florida	93.855	100
F32 AI100322	University of Florida	93.855	30,447
FHI 360 ID / FCO #: ID0080.0194/992	Florida International University	93.855	9,135
FY11.062.021	University of Florida	93.855	26
G120-10-W2707	University of Florida	93.855	239,050
GC11961-142897	University of Florida	93.855	2,396
JOHNS HOPKINS UNIV	University of Florida	93.855	112,192
K00 AI095302	University of Florida	93.855	181,368
K08 AI077713	University of Florida	93.855	101,002
K22AI081729	University of Central Florida	93.855	39,855
K22AI081730	University of Central Florida	93.855	16,503
K22AI095015	University of Florida	93.855	120,736
M22-TA-032-0907-3	University of South Florida	93.855	44,725
M33-UF-037-0910-4	University of Florida	93.855	27,151
MMV 09/000107	University of South Florida	93.855	446,476
P01 AI042288	University of Florida	93.855	224,719
P01AI074805	Florida State University	93.855	1,719,305
PO # 0000697951	University of Central Florida	93.855	27,206
PO # 0000723039	University of Central Florida	93.855	547,865
PO 0000750606	University of Central Florida	93.855	87,592
PO# 3041310	University of Florida	93.855	15,833
PO# P0038794	University of Florida	93.855	20,499
PO10035958	University of South Florida	93.855	36,771

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R01 A1079729	University of Florida	93.855	362,845
R01 A1015539	University of Florida	93.855	2,684
R01 A1018094	University of Florida	93.855	275,823
R01 A1030904	University of Florida	93.855	202,999
R01 A1034276	University of Florida	93.855	313,123
R01 A1039126	University of Florida	93.855	105,214
R01 A1045050	University of Florida	93.855	537,290
R01 A1047859	University of Florida	93.855	68,510
R01 A1048633	University of Florida	93.855	530,997
R01 A1051390	University of Florida	93.855	352,889
R01 A1055461	Florida State University	93.855	163,290
R01 A1055560	University of Florida	93.855	356,389
R01 A1056152	University of Florida	93.855	213,882
R01 A1058150	University of Florida	93.855	361,757
R01 A1064891	University of Florida	93.855	592
R01 A1066012	University of Florida	93.855	77,597
R01 A1073674	University of Florida	93.855	156,405
R01 A1077583	University of Florida	93.855	405,140
R01 A1078967	University of Florida	93.855	68,044
R01 A1079014	University of Florida	93.855	290,041
R01 A1079578	University of Florida	93.855	371,085
R01 A1080607	University of Florida	93.855	287,912
R01 A1090802	University of Florida	93.855	200,084
R01 A1093370	University of Florida	93.855	680,902
R01 A1093372	University of Florida	93.855	198,338
R01 A1097376	University of Florida	93.855	539,675
R01 A1097405	University of Florida	93.855	662,512
R01A1023007	Florida State University	93.855	381,459
R01A1073891	Florida State University	93.855	202,066
R01A1081921	University of Florida	93.855	362,118
R01A1081977	University of South Florida	93.855	271,552
R01A1089885	University of South Florida	93.855	389,105
R01A1099094-01A1	University of Central Florida	93.855	10,483
R01A1099493-01A1	University of Central Florida	93.855	227,410
R01A1079150	Florida State University	93.855	233,747
R03 A1101625	University of Florida	93.855	57,978
R21 A1096345	University of Florida	93.855	141,037
R21 A1095780	University of Florida	93.855	147,061
R21 A11015711	University of Florida	93.855	177,054
R21A1082310	University of Florida	93.855	3,187
R21A1101560-01	University of Central Florida	93.855	10,159
R37 A1028571	University of Florida	93.855	448,630
R43 A1098330	University of Florida	93.855	79,962
RAI078938C	University of Florida	93.855	246,295
RC1 A1081274	University of Florida	93.855	86,093
RHODE ISLAND HOSPITA	University of Florida	93.855	13,462
RO1 A1087734	University of Florida	93.855	169,784
SUB AWARD 22206047	Florida Atlantic University	93.855	67,926
Subaward #: 108973 Prime Award #:1R01A1104344-	Florida International University	93.855	11,362
UNIV OF COLORADO	University of Florida	93.855	3,926
1080	University of Florida	93.856	54,891
906	University of Florida	93.856	222,584
GG004877	University of South Florida	93.856	251,205
SPS#124646	University of Florida	93.856	136
00647-USF	University of South Florida	93.859	16,773
1 R01 GM082935-01A1	University of South Florida	93.859	238,166
1002249-FLST	Florida State University	93.859	23,889
111594020-7433280	University of Florida	93.859	81,368
1F32GM103217	Florida State University	93.859	43,174
1R01GM081425	University of South Florida	93.859	110,389
1R01GM084331	University of Central Florida	93.859	206,041
1R01GM086707-01A1	University of South Florida	93.859	173,311
1R01GM097118-01	University of South Florida	93.859	337,725
1R01GM098777-01A1	University of South Florida	93.859	168,816
1R01GM10251501	University of Central Florida	93.859	79,553
1R15GM094763-01A1	University of Central Florida	93.859	36,366
1R15GM102714-01	University of Central Florida	93.859	76,531
1R15HL093710-01A1	Florida A & M University	93.859	1,490
1R01GM083324-01A1	University of Central Florida	93.859	30,255

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FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2012-2013 EXPENDITURES
1SC1CA138175-02	Florida International University	93.859	36
1SC1CA138176-01	Florida International University	93.859	87,882
1SC1CA143958-01A1	Florida International University	93.859	148,125
1SC1CA161676-01A1	Florida A & M University	93.859	234,152
1SC1DK084343-01A1	Florida International University	93.859	175,195
1SC1GM083685-01	Florida International University	93.859	26,041
1SC1GM092778-01A1	Florida International University	93.859	151,003
1SC1HD063059-01A1	Florida International University	93.859	234,428
1SC2HH76043-01	Florida International University	93.859	104,536
1SC3GM083671	Florida International University	93.859	69,173
1SC3GM084752-01	Florida International University	93.859	49,022
1SC3GM084827-01A1	Florida International University	93.859	101,826
1SC3GM096903-01	Florida International University	93.859	68,347
1SC3GM096948-01A1	Florida International University	93.859	38,096
1T34GM083688-01	Florida International University	93.859	282,351
1T36GM078004-01	Florida International University	93.859	191,431
2R25GM061347	Florida International University	93.859	682,959
3002517958	University of Florida	93.859	91,596
3R01GM084331-01A1S1	University of Central Florida	93.859	7,803
402137	Florida State University	93.859	13,776
431700-19300	University of Florida	93.859	41,936
4R00GM106414-03	Florida International University	93.859	185,707
4R37GM055425	Florida International University	93.859	577,166
5R01GM097270	University of South Florida	93.859	250,388
5R37GM041574	University of Central Florida	93.859	335,628
5SC1GM088451-04	Florida A & M University	93.859	242,552
5SC3GM083723-02	Florida International University	93.859	10,246
60031531	University of Central Florida	93.859	11,998
60036691	University of Florida	93.859	25,603
7 R01 GM093116	University of Florida	93.859	5,580
748366	University of Florida	93.859	183,184
757220	University of Florida	93.859	43,658
769025	University of Florida	93.859	59,221
769032	University of Florida	93.859	8,373
7R01GM054226-14	Florida International University	93.859	75,250
8-RGM059969E	University of Florida	93.859	5,343
9000613	University of South Florida	93.859	6,519
A12403	Florida Gulf Coast University	93.859	64,283
CS120029	University of South Florida	93.859	41,733
F/T R44-GM099411	University of Florida	93.859	16,251
K23 GM087709	University of Florida	93.859	77,117
K23 GM102697	University of Florida	93.859	158,124
N01-DK-6-2203	University of South Florida	93.859	4,402
P41 GM086210	University of Florida	93.859	6,368
QUANTUMBIO	University of Florida	93.859	2,414
R00 GM087533	University of Florida	93.859	164,612
R01 GM025154	University of Florida	93.859	189,897
R01 GM040586	University of Florida	93.859	106,709
R01 GM044974	University of Florida	93.859	70,832
R01 GM057481	University of Florida	93.859	340,164
R01 GM057498	University of Florida	93.859	220,972
R01 GM066794	University of Florida	93.859	29,561
R01 GM066859	University of Florida	93.859	131,589
R01 GM070641	University of Florida	93.859	302,619
R01 GM072639	University of Florida	93.859	66,318
R01 GM076584	University of Florida	93.859	51,963
R01 GM077232	University of Florida	93.859	1,674
R01 GM077618	University of Florida	93.859	3,752
R01 GM081704	University of Florida	93.859	9,383
R01 GM081714	University of Florida	93.859	663
R01 GM081923	University of Florida	93.859	279,432
R01 GM082849	University of Florida	93.859	17,495
R01 GM082946	University of Florida	93.859	89,913
R01 GM083192	University of Florida	93.859	212,608
R01 GM085285	University of Florida	93.859	150,931
R01 GM086570	University of Florida	93.859	196,214
R01 GM087485	University of Florida	93.859	350,958
R01 GM093036	University of Florida	93.859	276,752
R01 GM097502	University of Florida	93.859	521,692

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R01 GM097531	University of Florida	93.859	239,938
R01 GM099871	University of Florida	93.859	158,763
R01 GM102227	University of Florida	93.859	133,117
R01 GM103604	University of Florida	93.859	27,293
R01 GM104481	University of Florida	93.859	8,658
R01 GM105409	University of Florida	93.859	30,044
R01 GM46951	University of Florida	93.859	103,068
R01GM030598	Florida State University	93.859	405,840
R01GM058187	Florida State University	93.859	231,779
R01GM065268	Florida State University	93.859	103,180
R01GM066041	Florida State University	93.859	193,793
R01GM066958	Florida State University	93.859	221,201
R01GM068756	Florida State University	93.859	293,862
R01GM072562	Florida State University	93.859	131,068
R01GM073039	Florida State University	93.859	248,199
R01GM073120	Florida State University	93.859	208,396
R01GM081382	Florida State University	93.859	299,964
R01GM082948	Florida State University	93.859	154,405
R01GM083337	Florida State University	93.859	297,636
R01GM085165	Florida State University	93.859	185,709
R01GM086892	Florida State University	93.859	294,799
R01GM088187	Florida State University	93.859	103,480
R01GM094424	Florida State University	93.859	422,497
R01GM097381	University of South Florida	93.859	145,264
R01GM099604	Florida State University	93.859	263,193
R01GM099723	Florida State University	93.859	127,245
R15GM087641	Florida State University	93.859	31,329
R15GM097326	Florida State University	93.859	85,719
R15GM097723-01A1	University of South Florida	93.859	86,685
R21GM101552	Florida State University	93.859	162,374
R25 GM102149	University of Florida	93.859	79,436
R25GM061347	Florida International University	93.859	211,005
R34 GM102711	University of Florida	93.859	53,874
R37GM029994	Florida State University	93.859	117,957
R43 GM090469	University of Florida	93.859	38,689
RGM102486A	University of Florida	93.859	154,591
RR166-732/4689078	Florida State University	93.859	294,537
RR166-732/4693638	Florida Atlantic University	93.859	84,316
RR166-737/4894396	Florida State University	93.859	38,568
SUB# 2108-1037-00-A	Florida Atlantic University	93.859	29,504
Subaward # 221621	University of Florida	93.859	25,043
U01 GM074492	University of Florida	93.859	2,304,113
U01635-03012011	University of South Florida	93.859	450
000342391-017	University of South Florida	93.865	21,875
000388010-021	University of South Florida	93.865	66,998
000388010-033	University of South Florida	93.865	99,664
0007774A	Florida State University	93.865	37,600
05-10659A	University of Florida	93.865	66
10-022	University of Florida	93.865	135,703
107072	University of Florida	93.865	23,385
11407.0724 SMARTT	University of Florida	93.865	116,727
114074.0824.5041186	University of Florida	93.865	447,078
12-032	University of North Florida	93.865	11,362
1R01HD057116-01A2	Florida Atlantic University	93.865	301,858
1R01HD068421-01	Florida Atlantic University	93.865	599,603
1R21HD074240-01	Florida International University	93.865	109,380
1SC2HD072494-01A2	Florida International University	93.865	140,186
26794 SUB 51424	University of Florida	93.865	22,241
3R01HD068421-01S1	Florida Atlantic University	93.865	41,940
44HD56606	University of Florida	93.865	84,544
5 P01 HD065647-02	University of Florida	93.865	910,273
552934	University of Florida	93.865	57,541
5R01HD050725-04	Florida Atlantic University	93.865	2,952
5R01HD050725-05	Florida Atlantic University	93.865	143,172
5R01HD053776-02	Florida International University	93.865	273,471
5U01HD040497-13	University of South Florida	93.865	417,002
5U01HD051997-08	University of South Florida	93.865	746,123
6101-S041	University of South Florida	93.865	330,075
736364	University of Florida	93.865	17,234

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749194	University of Florida	93.865	6,345
7R01HD058005-06	Florida Atlantic University	93.865	22,090
94674	University of Florida	93.865	83,647
Convergent Engineeri	University of Florida	93.865	2,473
IN4686883UF	University of Florida	93.865	3,916
K01 HD064778	University of Florida	93.865	92,381
K01HD052713	University of Florida	93.865	6,490
K02HD064943	Florida International University	93.865	106,409
P0022128	University of South Florida	93.865	107,234
P50HD052120	Florida State University	93.865	1,334,318
PO# UOSPC0000000769	University of Florida	93.865	60,643
R01 HD033053	University of Florida	93.865	277,313
R01 HD042751	University of Florida	93.865	223,145
R01 HD052682	University of Florida	93.865	253,089
R01 HD052682A	University of Florida	93.865	44,328
R01 HD056288	University of Florida	93.865	257,259
R01 HD057561	University of Florida	93.865	245,143
R01 HD057871	University of Florida	93.865	252,930
R01 HD059143	University of Florida	93.865	319,373
R01 HD065200	University of Florida	93.865	706,896
R01HD058869	Florida State University	93.865	282,672
R03 HD071288	University of Florida	93.865	46,017
R03HD060758	Florida State University	93.865	11,505
R03HD064836	Florida State University	93.865	70,053
R13 HD071401	University of Florida	93.865	19,151
R21HD072286	Florida State University	93.865	16,143
R34 HD065991	University of Florida	93.865	91
R41 HD070567	University of Florida	93.865	3,281
R41 HD075550	University of Florida	93.865	8,096
SITE 106 FLUCONAZOLE	University of Florida	93.865	1,809
SITE 132 and 137	University of Florida	93.865	74,991
Subaward PO R676993, Prime R01-H058588	Florida International University	93.865	11,490
U01 HD060474	University of Florida	93.865	316,421
U01HD060292-05	Florida State University	93.865	755,527
UF13068	University of North Florida	93.865	79,694
Z195301	Florida State University	93.865	8
00000205	University of South Florida	93.866	1,957
089009524032131	Florida State University	93.866	230,860
11-NIH-1036	University of South Florida	93.866	54,099
12-00083827	University of Florida	93.866	25,213
1R01AG044919-01	University of South Florida	93.866	141,661
1R21AG031429-01A2	University of South Florida	93.866	950
2008-03931	University of South Florida	93.866	233,055
2R15AG028448-02	University of West Florida	93.866	63,955
2R15AG028512-02A1	University of North Florida	93.866	77,905
3002374529	University of South Florida	93.866	70,197
36-5360-2141-001	University of South Florida	93.866	4,865
3R01AG039495-03	University of South Florida	93.866	488,922
4R00AG031291-02	University of South Florida	93.866	84
5 R01 AG015490-13	University of South Florida	93.866	224,234
552260 / PO 2304014	University of Florida	93.866	517,771
559234	University of Florida	93.866	89
5P01AG004418-27	University of South Florida	93.866	249,820
5P50AG025711-05/3P50	University of South Florida	93.866	397
5R01AG0315291	University of Central Florida	93.866	102,225
5R01AG032432-04	University of South Florida	93.866	169,460
6201-1118-00-A	University of Florida	93.866	86,894
7R01AG032290	University of Central Florida	93.866	343,134
ADC-039	University of South Florida	93.866	107,869
AFD12038	Florida State University	93.866	128,111
K01 AG031327	University of Florida	93.866	96,003
M168817	Florida State University	93.866	26,250
P01AG009524	University of South Florida	93.866	828,159
P30 AG028740	University of Florida	93.866	121,821
P30 AG028740-06	University of Florida	93.866	678,317
PO # 10321841	University of South Florida	93.866	834
PO# 10311437-SUB	University of Florida	93.866	478,374
Q-TrackSBIR09012012	University of South Florida	93.866	6,507
R00AG030471	Florida State University	93.866	14,568

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R01 AG017994	University of Florida	93.866	59,102
R01 AG018454	University of Florida	93.866	187,986
R01 AG026159	University of Florida	93.866	2,095
R01 AG026556	University of Florida	93.866	7,925
R01 AG029353	University of Florida	93.866	288,771
R01 AG029421	University of Florida	93.866	200,380
R01 AG031769	University of Florida	93.866	150,763
R01 AG033138	University of Florida	93.866	14,008
R01 AG033906	University of Florida	93.866	907,859
R01 AG036800	University of Florida	93.866	358,710
R01 AG039659	University of Florida	93.866	533,269
R01AG014979	University of Florida	93.866	5,837
R01AG033055	University of South Florida	93.866	349,306
R01AG037942	University of South Florida	93.866	6,479
R03 AG032067	University of Florida	93.866	5,156
R03 AG040400	University of Florida	93.866	43,266
R21 AG031974	University of Florida	93.866	5,377
R21 AG033284	University of Florida	93.866	77,774
R21 AG035054	University of Florida	93.866	93,828
R01 AG037984	University of Florida	93.866	261,869
RX 4222-095-USF	University of South Florida	93.866	305,694
S1023409152010	University of South Florida	93.866	104,366
Subaward2001816549/Prime 1R03AG041992-01	Florida International University	93.866	14,443
U01 AG022376	University of Florida	93.866	9,528,949
U01AG29824	University of Florida	93.866	1,228
UNC: 5-33278	University of Central Florida	93.866	94,918
13-075	University of Florida	93.867	6,587
2R01EY005129	University of South Florida	93.867	525,017
2R01EY013022-11	Florida Atlantic University	93.867	51,164
2R01EY013022-12	Florida Atlantic University	93.867	314,393
4-U10-EY12279-06	University of South Florida	93.867	181
549098 PO#2691070	University of Florida	93.867	11,101
552692	University of Florida	93.867	400
558508	University of Florida	93.867	180,799
559437	University of Florida	93.867	79,628
89491-A	University of South Florida	93.867	76,927
C00040776-1	University of Florida	93.867	15,202
FY12.558.001	University of Florida	93.867	35,961
GC12164-141333	University of Florida	93.867	12,507
Jaeb Center	University of Florida	93.867	5,406
P30 EY021721	University of Florida	93.867	587,683
PO# M173775	University of Florida	93.867	158,117
PO#2719345	University of Florida	93.867	2,082
PO#4100191270	University of Florida	93.867	2,207
PO#M173863	University of Florida	93.867	162,832
PO#M174944	University of Florida	93.867	28,937
PO2889252/Fund559899	University of Florida	93.867	155,618
PO2974917Fund560809	University of Florida	93.867	280,064
R01 EY005587	University of Florida	93.867	282,382
R01 EY007739	University of Florida	93.867	343,702
R01 EY007883	University of Florida	93.867	338,243
R01 EY011388	University of Florida	93.867	204,797
R01 EY012601	University of Florida	93.867	369,460
R01 EY014864	University of Florida	93.867	335,073
R01 EY016459	University of Florida	93.867	594,271
R01 EY018158	University of Florida	93.867	1,220
R01 EY018335	University of Florida	93.867	3,189
R01 EY018358	University of Florida	93.867	161,665
R01 EY019688	University of Florida	93.867	340,465
R01 EY02025	University of Florida	93.867	381,986
R01 EY021752	University of Florida	93.867	307,740
R01EY017753	Florida State University	93.867	91,449
R01EY022091-01	University of Florida	93.867	159,520
R21 EY021626	University of Florida	93.867	155,254
R21EY021876	University of South Florida	93.867	169,756
RC100052UF	University of Florida	93.867	50,165
RC101377UF	University of Florida	93.867	35,247
RS2011134502	University of Central Florida	93.867	7,968
U10EY008057	University of South Florida	93.867	127,074

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U10EY014660-02	University of South Florida	93.867	7,290
VUMC37074	University of Florida	93.867	3,979
152801/151799	University of South Florida	93.879	37,369
1R01LM10813-01	University of Central Florida	93.879	116,732
1R01LM10813-01	University of Florida	93.879	166,254
26-1602-95 UF	University of Florida	93.879	80,248
FRS# 525695	University of Florida	93.879	3,758
G13LM009832	Florida State University	93.879	55,561
HHS-N-276-2011-00004-C	University of Central Florida	93.879	1,348
D55HP23207-01-00	University of Florida	93.884	260,952
RCBH1F6GA RCB009-11	University of Florida	93.914	72,636
M00000061481	University of Central Florida	93.959	41,249
M00000061484	University of Central Florida	93.959	28,228
M00000061725	University of Central Florida	93.959	5,518
Y12622LC (PO# C126221)	University of Central Florida	93.959	27,746
A03HP15137B0	Florida International University	93.964	28,918
Prime Award No. UB4HP19066 Account #: 6-6946G- FL DOH COA7V	Florida International University	93.969	4,000
1D43TW009125-01	University of Florida	93.977	28
1R03TW008136-01	Florida International University	93.989	224,461
1R03TW009108-01	University of Central Florida	93.989	4,890
5R01TW008508-04REVIS	University of South Florida	93.989	56,204
7R21TW007882-04	University of South Florida	93.989	256,071
Prime #:1R25TW009338-01/Subaward #: 00007903	University of South Florida	93.989	96,856
R24 TW009546	Florida International University	93.989	26,532
100035	University of Florida	93.989	22,038
10009050-17	University of Florida	93.UNK	8,757
100434	University of Florida	93.UNK	1,253
102598	University of Florida	93.UNK	6,462
106954	University of Florida	93.UNK	55,469
107220	University of Florida	93.UNK	760
110-450-4504	University of Florida	93.UNK	29,823
1179	Florida State University	93.UNK	14,589
11IPA	University of Florida	93.UNK	2,942
145647	University of Florida	93.UNK	11,405
1R15EY017995-01A1	University of Florida	93.UNK	43,934
1R15GM097693-01	Florida Atlantic University	93.UNK	48,342
2001409725	Florida Atlantic University	93.UNK	59,609
200-2009-32027	University of Florida	93.UNK	165,487
200-2009-M-32108	University of Florida	93.UNK	39,044
200-2011-41272	University of Florida	93.UNK	24
20811	University of Florida	93.UNK	78,670
263-MD-505527	University of Florida	93.UNK	68,116
300616601-06	University of Florida	93.UNK	2,242
3228	University of Florida	93.UNK	2,242
3868-UF-NASA-C84G	University of Florida	93.UNK	5,408
436	University of Florida	93.UNK	2,847
4689	University of Florida	93.UNK	21,872
513	University of Florida	93.UNK	125
5-20422	University of Florida	93.UNK	23,880
6101-S038	Florida State University	93.UNK	50
6119-1144-00-1	University of Florida	93.UNK	9,186
68984	University of Florida	93.UNK	403,617
7966	University of Florida	93.UNK	540,943
7968	University of Florida	93.UNK	42,420
7981	University of Florida	93.UNK	16,635
804	University of Florida	93.UNK	49,888
85998	University of Florida	93.UNK	13,195
9007356FLA	University of Florida	93.UNK	975
92586	University of Florida	93.UNK	15,765
93242	University of Florida	93.UNK	171,338
93408	University of Florida	93.UNK	3,257
93554	University of Florida	93.UNK	2,961
93680	University of Florida	93.UNK	20,144
93779	University of Florida	93.UNK	7,489
93935	University of Florida	93.UNK	271
98755	University of Florida	93.UNK	39,355
98978	University of Florida	93.UNK	5,398
A5F4B5	University of Florida	93.UNK	30,976
	University of Florida	93.UNK	1,892
	Florida State University	93.UNK	34,805

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2012-2013 EXPENDITURES
A6E20B	University of Florida	93.UNK	26,569
A6ED8D	Florida State University	93.UNK	31,326
A7EDC9	Florida State University	93.UNK	3,770
ACR 99-03	University of Florida	93.UNK	1,479
ACRIN 6685	University of Florida	93.UNK	150
Am Coll of Radiology	University of Florida	93.UNK	3,660
BBT-02 & BBT-03	University of Florida	93.UNK	63,986
BDK77-977-10	University of Florida	93.UNK	3,635
CG006	Florida State University	93.UNK	169,905
CO0N9	University of Florida	93.UNK	21,518
Codexis	University of Florida	93.UNK	24,327
CRB-HLB11-S-10-00223	University of Florida	93.UNK	355,866
DO1027207	University of Florida	93.UNK	8,547
DUKE UNIV DS799/303-	University of Florida	93.UNK	9,196
DUKE UNIV SITE #302	University of Florida	93.UNK	1,067
E1609	University of Florida	93.UNK	1,165
EASTERN COOP ONCOLOG	University of Florida	93.UNK	3,357
ECOG C9732	University of Florida	93.UNK	329
EH06-201 S28	University of South Florida	93.UNK	5,436
FEFA2233201110117A-0	University of Florida	93.UNK	21,399
Fred Hutchinson Canc	University of Florida	93.UNK	2,676
GJL56	University of Central Florida	93.UNK	925
HHSF223201000090C	University of Florida	93.UNK	70,188
HHSF223201010141A	University of Florida	93.UNK	216,772
HHSN261200900098P	University of Florida	93.UNK	12,983
HHSN261201100510P	University of Florida	93.UNK	18,902
HHSN263200800022C	University of South Florida	93.UNK	556,648
HHSN26620070023C	University of Florida	93.UNK	1,132,593
HHSN267200800019C	University of South Florida	93.UNK	17,814,839
HHSN2722001000043C	University of Florida	93.UNK	1,137,355
HHSN275200002C	University of Florida	93.UNK	1,419,784
MED130	University of Florida	93.UNK	64,192
MED131	University of Florida	93.UNK	428,380
MED139	University of Florida	93.UNK	233,425
MED141	Florida State University	93.UNK	345,373
MED148	University of Florida	93.UNK	233,677
PACT1	University of Florida	93.UNK	8,385
PO 8807	University of Florida	93.UNK	237,645
PO#7486796	University of Florida	93.UNK	39,607
Prime HHS-N-276-2011-00004-C	Florida International University	93.UNK	2,180
Prime HHSP23320095624WC / Task No. HHSP233	Florida International University	93.UNK	87,424
RES507024	University of Florida	93.UNK	19,989
RTOG 0534	University of Florida	93.UNK	3,896
RTOG 0622	University of Florida	93.UNK	285
SU8530-5038	University of Florida	93.UNK	454,347
Subcontract 46-312-0212050, Prime HHSP2332009	Florida International University	93.UNK	21,331
Univ of Pennsylvania	University of Florida	93.UNK	45,495
UNIVFL-2013-NCI-TO24	University of Florida	93.UNK	78,751
WFUHS 30305	University of Florida	93.UNK	339,183
WO #2	University of Florida	93.UNK	125,211
WO #3	University of Florida	93.UNK	131,837
Total - U. S. Department of Health and Human Services			\$293,823,574
U. S. Corporation for National and Community Service			
10CBHFL001	University of Central Florida	94.022	14,249
Total - U. S. Corporation for National and Community Service			\$14,249
U. S. Department of Homeland Security			
HSFEHQ-09-D-0368	University of North Florida	97.029	14,092
11HM-3B-13-00-22-411	University of Florida	97.039	112,429
UF 05 07 0001	University of North Florida	97.039	35,056
EMW-2009-FP-00418	University of South Florida	97.044	5,964
083010/0002251 P.O.# 0000018530	Florida International University	97.061	101,312
4112-35822	Florida International University	97.061	54,467
RC102019A	University of North Florida	97.061	7,310
S12153	University of Florida	97.061	80,112
2010-ST-062-000039	Florida International University	97.062	69,228
2008-ST-062-000012	Florida International University	97.067	30,119

STATE OF FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARDING AGENCY / AWARD NUMBER	ADMINISTERING AGENCY	CFDA NUMBER	2012-2013 EXPENDITURES
4815321A2PE01	University of Central Florida	97.067	22,500
Flow Thru Contact # 10DS-48-11-23-02-195	Florida International University	97.067	2,348
4000093612	University of Florida	97.UNK	396,050
MGN3EP6-01	University of Florida	97.UNK	2,842
Total - U. S. Department of Homeland Security			\$933,829
U. S. Agency for International Development			
2010-07200-03	University of Florida	98.001	186,441
5G12RR003020-26	Florida A & M University	98.001	5,651
60030090	University of Florida	98.001	302,152
61-3886 A	University of Florida	98.001	18,141
AID-0AA-A-11-00060	University of Florida	98.001	1,082,454
AID-512-A-11-00001	University of Florida	98.001	695,821
DFD-A-00-08-00259-00	Florida International University	98.001	1,070,921
HED 012-9748-LAC-12-03	Florida International University	98.012	127,567
HED104-9748-LAC12-04	University of Florida	98.012	100,566
RC710-025/3842088	University of Florida	98.012	11,759
RC710-025/3842098	University of Florida	98.012	5,568
RC710-025/3842108	University of Florida	98.012	31,111
2-330-0213559	Florida State University	98.UNK	105,224
332/10	University of Florida	98.UNK	3,131
3-330-0213381	Florida State University	98.UNK	35,978
523-A-00-06-00009-00	University of Florida	98.UNK	17,093
674-C-00-10-00030-00	University of Florida	98.UNK	38,598
EEP-I-00-04-00020-00	University of Florida	98.UNK	627,035
R01 DK074867	University of Florida	98.UNK	80,128
Total - U. S. Agency for International Development			\$4,545,339
Other Federal Grants			
2012-12062700008	Florida State University	99.UNK	10,368
G-9650-1	University of Florida	99.UNK	24,160
M26-063	University of Florida	99.UNK	211
Total - Other Federal Grants			\$34,739
Total Research and Development Awards			\$726,076,396

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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>
Information Technology Operational Audit 2014-143	<i>Department of Children and Families – Florida Safe Families Network (FSFN)</i>	March 2014
Operational Audit 2014-103	<i>Department of Financial Services - Division of Public Assistance Fraud</i>	February 2014
Operational Audit 2014-086	<i>Division of Emergency Management - Disaster Resource Management and Prior Audit Follow-Up</i>	January 2014
Operational Audit 2014-057	<i>Agency for Health Care Administration – Health Care Facility Licensing Function and Information Technology Controls</i>	December 2013
Operational Audit 2014-056	<i>Agency for Persons With Disabilities - iBudget Florida and Prior Audit Follow-Up</i>	December 2013
Operational Audit 2014-041	<i>Department of Economic Opportunity – Selected Administrative Processes and Prior Audit Follow-Up</i>	November 2013
Information Technology Operational Audit 2014-033	<i>Department of Financial Services - Florida Accounting Information Resource Subsystem (FLAIR)</i>	October 2013
Operational Audit 2014-016	<i>Department of Children and Families – Independent Living Transition Services, Foster Care Licensing, and Provider Performance Measures</i>	October 2013
Operational Audit 2014-014	<i>Department of Health – Central Pharmacy, Selected Administrative Activities, and Prior Audit Follow-Up</i>	September 2013
Operational Audit 2014-001	<i>Agency for Health Care Administration – Prior Audit Follow-Up</i>	July 2013

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	
2013-001	Net Receivables	2013-009	Advances to other entities, Deferred revenue
2013-002	Net Receivables, Deferred Revenues and Fees and Charges	2013-010	Schedule of Expenditures of Federal Awards
2013-008	Accounts payable, Expenditures	2013-021	Career and Technical Education - Basic Grants to States CCDF Cluster English Language Acquisition Grants Improving Teacher Quality State Grants School Improvement Grants Cluster Special Education Cluster Title I, Part A Cluster Twenty-First Century Community Learning Centers
2013-045	Refugee and Entrant Assistance - State Administered Programs	2013-022	Career and Technical Education - Basic Grants to States English Language Acquisition Grants Improving Teacher Quality State Grants School Improvement Grants Cluster Special Education Cluster Title I, Part A Cluster Twenty-First Century Community Learning Centers
2013-050	Medicaid Cluster	2013-023	Special Education Cluster
2013-051		2013-024	
2013-052		2013-025	Career and Technical Education - Basic Grants to States
2013-054		2013-026	
2013-055		2013-027	Rehabilitation Services - Vocational Rehabilitation Grants to States
2013-056		2013-029	Improving Teacher Quality State Grants
		2013-030	School Improvement Grants Cluster
Florida Department of Agriculture and Consumer Services		Florida Department of Financial Services	
2013-019	State Energy Program	2013-005	Fund Classification
Florida Department of Children and Families		Florida Department of Health	
2013-011	SNAP Cluster	2013-012	Special Supplemental Nutrition Program for Women, Infants, and Children
2013-034	Adoption Assistance Foster Care - Title IV-E Temporary Assistance for Needy Families	2013-044	Refugee and Entrant Assistance - State Administered Programs
2013-035	Adoption Assistance Block Grants for Prevention and Treatment of Substance Abuse Foster Care - Title IV-E Social Services Block Grant Temporary Assistance for Needy Families	2013-049	Children's Health Insurance Program
2013-036	Block Grants for Prevention and Treatment of Substance Abuse Foster Care - Title IV-E Social Services Block Grant Temporary Assistance for Needy Families	2013-057	HIV Care Formula Grants
2013-037	Block Grants for Prevention and Treatment of Substance Abuse Social Services Block Grant Temporary Assistance for Needy Families	Florida Department of Highway Safety and Motor Vehicles	
2013-038	Adoption Assistance Block Grants for Prevention and Treatment of Substance Abuse Foster Care - Title IV-E Refugee and Entrant Assistance - State Administered Programs Social Services Block Grant Temporary Assistance for Needy Families	2013-007	Accounts payable and accrued liabilities, Due to other Funds
2013-039	Temporary Assistance for Needy Families	Florida Department of Management Services	
2013-040	TANF Cluster	2013-003	Pension fund employer contributions, Purchase of time
2013-041	Temporary Assistance for Needy Families	2013-004	Net Position: Restricted, Unrestricted
2013-042		2013-031	Statewide Cost Allocation Plan
2013-043		Florida Department of Revenue	
2013-048	Children's Health Insurance Program	2013-006	Other loans and notes receivable, Due from other funds
2013-053	Medicaid Cluster	2013-015	Unemployment Insurance
Florida Department of Economic Opportunity		2013-042	Temporary Assistance for Needy Families
2013-013	State-Administered CDBG Cluster	Florida Department of Transportation	
2013-014		2013-017	Federal Transit Cluster Highway Planning and Construction Cluster
2013-046	Low-Income Home Energy Assistance	2013-018	Highway Planning and Construction Cluster
2013-047			

INDEX OF FINDINGS BY STATE AGENCY

State Agency Finding Number	Program Title
Florida Division of Emergency Management	
2013-058	Disaster Grants - Public Assistance (Presidentially Declared Disasters) Homeland Security Grant Program
Florida Northwest Regional Data Center	
2013-020	Career and Technical Education - Basic Grants to States English Language Acquisition Grants Improving Teacher Quality State Grants Rehabilitation Services - Vocational Rehabilitation Grants to States School Improvement Grants Cluster Special Education Cluster State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act Temporary Assistance for Needy Families Title I, Part A Cluster Twenty-First Century Community Learning Centers
2013-032	Various
Florida Northwood Shared Resource Center	
2013-032	Various
2013-033	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 Special Supplemental Nutrition Program for Women, Infants, and Children Temporary Assistance for Needy Families
Florida Southwood Shared Resource Center	
2013-032	Various

INDEX OF FINDINGS BY STATE UNIVERSITY AND COLLEGE

State Universities and Colleges Finding Number	Program Title
Florida A & M University	
2013-061	Student Financial Assistance Cluster
2013-077	
Florida Gulf Coast University	
2013-059	Student Financial Assistance Cluster
2013-060	
Florida State University	
2013-076	Student Financial Assistance Cluster
University of Central Florida	
2013-062	Student Financial Assistance Cluster
2013-073	
2013-074	
2013-080	Research and Development Cluster
University of Florida	
2013-016	Academic Exchange Programs - Scholars
2013-072	Student Financial Assistance Cluster
2013-079	Research and Development Cluster
University of North Florida	
2013-063	Student Financial Assistance Cluster
University of West Florida	
2013-059	Student Financial Assistance Cluster
2013-060	
Brevard Community College	
2013-059	Student Financial Assistance Cluster
2013-060	
Florida State College at Jacksonville	
2013-064	Student Financial Assistance Cluster
Gulf Coast State College	
2013-059	Student Financial Assistance Cluster
2013-060	
2013-071	
Hillsborough Community College	
2013-070	Student Financial Assistance Cluster
Indian River State College	
2013-059	Student Financial Assistance Cluster
2013-060	

State Universities and Colleges Finding Number	Program Title
Miami Dade College	
2013-059	Student Financial Assistance Cluster
2013-060	
North Florida Community College	
2013-067	Student Financial Assistance Cluster
Northwest Florida State College	
2013-059	Student Financial Assistance Cluster
2013-060	
2013-065	
Palm Beach State College	
2013-059	Student Financial Assistance Cluster
2013-060	
Pasco-Hernando Community College	
2013-075	Student Financial Assistance Cluster
Polk State College	
2013-059	Student Financial Assistance Cluster
2013-060	
2013-069	
St. Johns River State College	
2013-059	Student Financial Assistance Cluster
2013-060	
St. Petersburg College	
2013-059	Student Financial Assistance Cluster
2013-060	
State College of Florida, Manatee-Sarasota	
2013-059	Student Financial Assistance Cluster
2013-060	
Valencia College	
2013-059	Student Financial Assistance Cluster
2013-060	
2013-066	
2013-068	
2013-078	

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INDEX OF FEDERAL FINDINGS BY FEDERAL AGENCY AND COMPLIANCE REQUIREMENT

CFDA Number	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Matching Level of Effort, Earmarking	Period of Availability of Federal Funds	Procurement and Suspension and Debarment	Reporting	Subrecipient Monitoring	Special Tests and Provisions
United States Department of Agriculture										
10.551 10.561	2013-033	2013-033		2013-033		2013-033	2013-033	2013-033		2013-011 2013-033
10.557	2013-033	2013-012 2013-033		2013-033		2013-033	2013-033	2013-033		2013-033
United States Department of Housing and Urban Development										
14.228 14.255 ^R	2013-013	2013-013							2013-013 2013-014	
United States Department of Labor										
17.225								2013-015		2013-015
United States Department of State										
19.401		2013-016								
United States Department of Transportation										
20.205 ^R 20.219 23.003	2013-017	2013-017						2013-018		
20.500 20.507 20.525 20.526	2013-017	2013-017								
United States Department of Energy										
81.041 ^R									2013-019	
81.086		2013-079*								
81.UNK		2013-080*								
United States Department of Education										
84.007 84.033 84.038 84.063 84.268		2013-059 2013-060		2013-059 2013-060 2013-066						2013-072 2013-073
84.007 84.063 84.268				2013-061 2013-065						
84.063				2013-064				2013-067		2013-069 2013-070
84.063 84.268				2013-062 2013-063						2013-068 2013-071 2013-074
84.268										2013-075 2013-076 2013-077 2013-078
84.010								2013-021		
84.010 84.389	2013-020	2013-020	2013-020							2013-020 2013-022
84.027 84.173	2013-020	2013-020	2013-020		2013-020 2013-023 2013-024			2013-020 2013-021		2013-022
84.048	2013-020	2013-020 2013-025	2013-020		2013-026			2013-021 2013-026		2013-020 2013-022
84.126	2013-020	2013-020 2013-027	2013-020	2013-020 2013-028						
84.287	2013-020	2013-020	2013-020					2013-021		2013-022
84.365	2013-020	2013-020	2013-020					2013-021		2013-022
84.367	2013-020	2013-020	2013-020	2013-029				2013-021		2013-022
84.377								2013-021		
84.377 84.388 ^R	2013-020	2013-020	2013-020						2013-030	2013-022
84.395 ^R	2013-020	2013-020	2013-020							

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

* CFDA number is included within the Research and Development Cluster

INDEX OF FEDERAL FINDINGS BY FEDERAL AGENCY AND COMPLIANCE REQUIREMENT

CFDA Number	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Matching Level of Effort, Earmarking	Period of Availability of Federal Funds	Procurement and Suspension and Debarment	Reporting	Subrecipient Monitoring	Special Tests and Provisions
United States Department of Health and Human Services										
Various		2013-031 2013-032								
93.558	2013-020 2013-033	2013-020 2013-033 2013-034 2013-039	2013-020	2013-033 2013-039		2013-033	2013-033 2013-035	2013-033 2013-036 2013-041	2013-036 2013-037 2013-038	2013-020 2013-033 2013-039 2013-042 2013-043
93.558 93.714 ^R 93.716 ^R								2013-040		
93.566	2013-033 2013-044 2013-045	2013-033 2013-044 2013-045		2013-033		2013-033	2013-033	2013-033	2013-038	2013-033
93.568								2013-046	2013-047	
93.575 93.596								2013-021		
93.658	2013-033	2013-033 2013-034				2013-033	2013-033 2013-035	2013-033 2013-036	2013-036 2013-038	2013-033
93.659	2013-033	2013-033 2013-034				2013-033	2013-033 2013-035	2013-033	2013-038	2013-033
93.667	2013-033	2013-033				2013-033	2013-033 2013-035	2013-033 2013-036	2013-036 2013-037 2013-038	2013-033
93.720 93.775 93.777 93.778 ^R	2013-033 2013-050	2013-033 2013-051		2013-033 2013-053		2013-033	2013-033	2013-033		2013-033 2013-054 2013-055 2013-056
93.778			2013-052							
93.767	2013-048	2013-048 2013-049	2013-049							
93.917				2013-057						
93.959	2013-033	2013-033				2013-033	2013-033 2013-035	2013-033 2013-036	2013-036 2013-037 2013-038	2013-033
United States Department of Homeland Security										
97.036								2013-058		
97.067								2013-058		

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

* CFDA number is included within the Research and Development Cluster

UWF Board of Trustees Meeting
Audit and Operations Committee
May 23, 2014

Issue: UWF Internal Auditing & Management Consulting-Internal Auditing Reports Issued

Proposed action: Acceptance

Background information:

In accordance with the 2013/14 annual work plan, Internal Auditing & Management Consulting (IAMC) completed two audits during the period January –April 2014: 1) Material & Supplies Fees and Equipment Fee-Chemistry Department and 2) Material & Supplies Fees and Equipment Fee-Art Department. The audit period for each was Fall Semester 2013 (August-December 31, 2013) and focused upon a) proper authorization of fees, b) periodic review and adjustment of fees, c) accuracy and proper accounting for fees, and d) appropriateness of items for which the fees were expended. Below are synopses of each with full reports as an attachment to this agenda item.

1. M&S Fees and Equipment Fees-Chemistry Department –UWF 13/14-001

Audit fieldwork began on January 27, 2014, and ended on March 7, 2014. The audit report was issued April 25, 2014.

Results:

One Notable Strength was identified; it related to actions taken after our Auxiliaries audit in 2011. Academic Affairs established a written policy describing the amount of cash reserves that would be allowed for Material & Supplies Fees, along with penalties that would be imposed for noncompliance.

The audit report included seven (7) findings, which are separated between the Chemistry Department and Academic Affairs Administration Division. They are as follow:

Chemistry Department:

1. Policies and procedures for the storeroom operation and related accounting activities should be formalized in writing.
2. Records of issuances from the storeroom should be maintained.
3. A policy should be developed regarding authorized entry to the storeroom.
4. Auditable calculations for the assigned cost of dual-purpose equipment should be retained by the department.

Academic Affairs Division:

5. The amount of fee collections for an academic discipline should be evaluated periodically for reasonableness.
6. The effect of waivers on fee collections should be evaluated by Academic Affairs, to ensure that instructors collect sufficient amounts to fund course expenses.

7. The financial need for fees should be demonstrated periodically, as part of a re-approval process.

Management's Actions: For the seven findings above, UWF management has action plans to remedy each situation no later than September 30, 2014.

2. M&S Fees and Equipment Fees-Art Department –UWF 13/14-007

Audit fieldwork began on January 27, 2014, and ended on March 17, 2014. The audit report was issued April 17, 2014.

Results:

The audit identified two (2) findings as follow:

1. Formal departmental policies and procedures need to be updated and enhanced.
2. Controls surrounding the issuance to instructors of supplies and keys to storage lockers require improvement.

Management's Actions: By the end of May 2014 UWF management will have addressed all weaknesses identified in the report.

Recommendation: Acceptance of the Internal Auditing Reports

Implementation: Management will implement corrective actions to be completed within the next six months. Internal Auditing will follow-up to determine if adequate corrective actions occurred.

Fiscal Implications: Fiscal oversight by the UWF Board of Trustees

Supporting documents:

UWF-13/14-001 Internal Auditing Report M&S Fees and Equipment Fees-Chemistry Department

http://uwf.edu/trustees/May23_14/IARCD.pdf

UWF-13/14-007 Internal Auditing Report M&S Fees and Equipment Fees-Art Department

http://uwf.edu/trustees/May23_14/IARAD.pdf

Prepared by: Betsy Bowers, Associate Vice President, bbowers@uwf.edu, 474-2636

Presenter: Betsy Bowers, Associate Vice President, bbowers@uwf.edu, 474-2636

UWF Board of Trustees Meeting
 Audit & Operations Committee
 May 23, 2014

Issue: Internal Auditing PCard Audit Reports
 Quarter 3 Update (January 2014 – March 2014)

Proposed action: Acceptance

Purpose

To provide UWF Senior leadership a short, clear overview of the PCard audits completed during the quarter and highlight results. Our main objective is to report the status of PCard audits and any issues or findings requiring action.

Background

Internal Auditing has been charged with auditing PCard holder and approver activity as well as departmental activities and internal controls. The objectives of these audits were to determine if departments complied with UWF PCard policies and procedures, as well as to evaluate the level of understanding of PCard policies among PCard holders and approvers. UWF presently has 424 PCard holders distributed across 141 departments.

Notable Strengths

Files were well organized. Staff was well trained in PCard procedures. There was strong separation of duties. Two departments developed an internal PCard procedures policy.

Results for Quarter 3 (January - March 2014)

Eleven (11) departments encompassing 47 cardholders were examined on a sample basis. Individual reports were distributed to department heads and Procurement & Contracts upon completion of the audits. The totals below show the volume of activity occurring for these eleven departments and the amount tested. All reports are available from Internal Auditing.

Number of Departments Reviewed	Number of Cardholders	Number of Transactions Occurring	Number of Transactions Tested	Total PCard Expenditures of Depts.	Total PCard Transactions Tested
11	47	1,902	878	\$466,237	\$282,979
Audit Opinion for the PCard Audit¹					
EXCELLENT	GOOD	FAIR	POOR	Total	
2	6	2	1	11	

¹ Departments audited (listed by audit opinion): **Excellent** – Housing and Residence Life, Military Veterans Resource Center; **Good** – Building and Grounds, Applied Science, Technology, and Administration (ASTA), Instructional and Performance Technology, Graduate School, Student Transition Program, Academic Affairs; **Fair** – ASPIRE, Art; **Poor** – Chemistry.

Most Common Findings for Quarter 3 (January – March 2014)

1. Transactions were allowed to auto-post after the 14-day approval period.
2. The Department Head did not sign the reconciliation reports.
3. The JP Morgan bank statements were not reviewed during the reconciliation process.

Recommendation:

Acceptance of the Internal Auditing PCard Reports for the Third (3rd) Quarter of Fiscal Year 2013-2014.

Implementation: For PCard audit reports issued during the third quarter (January-March 2014), management will implement corrective actions to be completed in fiscal year 2013/14. Internal Auditing will follow up to determine if adequate corrective actions occurred.

Fiscal Implications: Fiscal oversight by the UWF Board of Trustees

Supporting Document:

Chemistry Department PCard Remediation Plan
http://uwf.edu/trustees/May23_14/CDPCRCP.pdf

Prepared by: Betsy Bowers, Associate Vice President, bbowers@uwf.edu, 474-2637

Presenter: Betsy Bowers, Associate Vice President, bbowers@uwf.edu, 474-2637

Memo



Department of Chemistry
College of Arts and Sciences

To: Betsy Bowers, Associate VP, Internal Auditing and Management Consulting

Via: George Ellenberg, Vice Provost *GE*

Via: Michael Huggins, CAS Dean *MH*

From: Matthew Schwartz, Acting Chair *MS*

CC: Alan Schrock, Associate Chair, Department of Chemistry; Cynthia Williams, Office Administrator; and Robin Schinzing, Laboratory Manager
Belinda Day, CAS Dean's office

Date: 7 April 2014

Re: PCard Audit Remediation Plan

The Department of Chemistry takes seriously the POOR rating we received in a recent PCard Audit summarized in a memo dated March 13, 2014. This written remediation plan is submitted to address the procedural issues noted in said memo.

Upon receiving the PCard audit memo on March 13, 2014, Acting Chairperson Schwartz immediately informed all related staff of the severity of these concerns and tasked Robin Schinzing (departmental purchasing agent) and Cynthia Williams (departmental PCard approver) with immediately reviewing the online PCard Reference Guide in preparation for additional remedial actions. Dr. Schwartz then met with Associate Chairperson Alan Schrock to discuss the issues identified in the audit report on Monday, March 17, 2014.

Subsequently, Schwartz and Schrock scheduled a meeting with Ms. Schinzing and Ms. Williams on Wednesday, March 19, 2014. In that meeting, we discussed each of the six (6) concerns noted and remedial actions that would be put into place immediately to address these concerns. Additionally, Schinzing and Williams were assigned to prepare a step-by-step written procedure to specify best practices for purchasing (and approving purchases) for the UWF Department of Chemistry. The final procedures document developed by Williams and Schinzing is submitted as attachment A to this memo.

Specific Remedial Actions for each Concern are noted below.

1. Autoposts

Schinzing noted that her previous practice was to hold invoices to be paid until receiving an e-mail from Procurement leading to PCard purchase approval being delayed until a period within the 14-day autopost deadline; occasionally, these invoices were not forwarded to the PCard Approver (Williams) until one or two days before the Autopost deadline. A revised policy has been established in which the purchaser (Schinzing) will immediately file pending invoices with the PCard approver (Williams) to facilitate prompt and immediate posting of the appropriate charge to the corresponding purchasing account. When the 14-day notice is received, the PCard approver will immediately consult with the Purchaser to identify any pending invoices or other required documentation; the Chemistry department chair should be copied on all related correspondence starting with the 14-day notice..

2. Sales Tax Paid

Sales tax will not be paid on any official purchases. The department Purchases (Schinzing) has agreed to be in possession of, and use, her sales tax exemption certificate for any face-to-face purchases. Both the Purchaser and the PCard Approver (Williams) will review all invoices for any instances when sales tax was inadvertently paid. In cases where sales tax was paid and the vendor cannot refund said sales tax, the Purchaser or Pcard approver will note on the receipt that the vendor would not grant a sales tax exemption.

3. Improper/Incomplete Reconciliations

The reconciliation process in the Department of Chemistry has been updated to include a check against the JP Morgan bank statement. Both the departmental purchaser and the PCard approver are aware of this requirement, as are the Chair and Associate Chair, who is confirming these reconciliations.

4. Quotations and Order Acknowledgments Used as Source Documentation

All personnel involved in department purchasing are aware that only electronic or hard copy quotations that include an accurate price/cost may be used to substantiate PCard charges. No invoices or other material without this information will be submitted as documentation for PCard purchases

5. Business Purpose

The PCard purchaser will systemize the inclusion of business purpose on all purchasing documentation. Because the primary business purposes for all departmental purchases are either academic instruction or research, we expect the business purposes to be dominated by "laboratory instruction", "classroom instruction", and "student or faculty research."

6. Documentation not retained centrally

The Department of Chemistry will move all purchasing records to a cabinet secured in the department chair's position. This action will be completed by 1 June 2014.

Internal Remediation plan authored by Chemistry department purchaser (Schinzing) and PCard Approver (Williams)

Once a purchase has been made, the card holder will put the account information on the order confirmation. This way the information is available before the charges are ready to approve.

Once the notification that there are charges ready to post, the card holder will prepare the charges for the approver to approve. This will avoid any auto posting of charges. The files will have the account number to post the charge, an invoice and the business purpose listed with the account number.

The card holder will print out the monthly reconciliation from Banner and from JP Morgan and will give this along with all the files to the reconciler to reconcile each month. The files will be stored in a locked file cabinet in room 101. This will avoid the charges being returned to the card holder after reconciliation.

The card holder and approver will verify that no sales tax has been paid and all charges have an invoice. If there is sales tax the card holder and approver will work together to have the sales tax refunded. If there is no invoice the card holder and approver will work together to make sure an invoice is received from the vendor.

The card holder will make sure a receipt is attached to each file. If a receipt is not available, the card holder will fill out and attach the Replacement Receipt Form.

Provost Office
10/1/14
Academic Affairs

UWF Board of Trustees Meeting
Audit and Operations Committee
May 23, 2014

Issue: 2014/15 – 2015/16 Work Plan for UWF Internal Auditing & Management Consulting

Proposed action: Approval

Background information:

The International Standards for the Practice of Internal Auditing (Standard #2020) states: *“The chief audit executive should communicate the internal audit activity’s plans and resource requirements, including significant interim changes, to senior management and to the board for review and approval. The chief audit executive should also communicate the impact of resource limitations.”*

To comply with this standard, attached is the proposed Work Plan for UWF Internal Auditing and Management Consulting for fiscal year 2014/15. A two-year work plan is being presented. As part of the risk analysis for the 2014/15-2015/16 years, UWF management was surveyed and an assessment of current operations was conducted; the following key items are included in the Work Plan.

1. Scheduled nine (9) audits: Athletic Eligibility Process, Conflict of Interest, Dependent Eligibility Health Benefits, Enrollment Affairs Departmental Audit, Grade Integrity, IT General Controls (Banner Student Module), Vehicle Management, Vendor Master Files, and Subrecipient Monitoring
2. Conduct various management advisory (consulting) services.
3. Follow-up of Federal, state and internal audit findings.
4. Continued participation in the Risk & Compliance Council, SACSCOC Reaccreditation work groups, and the evaluation of rules, regulations, policies, and procedures.

This work plan is a living document. It may be revisited at any point during the fiscal year and modified accordingly.

Recommendation: Approval of Work Plan for Internal Auditing & Management Consulting

Implementation Plan: Audits and management advisory services will be conducted throughout fiscal year 2014/15-2015/16.

Fiscal Implications: Fiduciary responsibility and oversight of the UWF Board of Trustees will be enhanced by the audits and other activities of the UWF Internal Auditing & Management Consulting.

Supporting document:

Work Plan for Internal Auditing & Management Consulting for Fiscal Years 2014/15 and 2015/16 (attached)

Prepared by: Betsy Bowers, Associate Vice President, 474-2637, bbowers@uwf.edu

Presenter: Betsy Bowers, Associate Vice President, 474-2637, bbowers@uwf.edu

**UWF Internal Auditing & Management Consulting
Work Plan for 2014/15 – 2015/16**

Activity	2014/15	2015/16
AUDITS		
Athletic Eligibility Process	X	
Conflict of Interest	X	
Dependent Eligibility	X	
Enrollment Affairs-Departmental Audit	X	
Grade Integrity	X	
IT General Controls (Banner system)	X	
Subrecipient Monitoring	X	
Vehicle Management	X	
Vendor Master Files	X	
PCard Audits (approximately 30 departments per year)	Ongoing	Ongoing
Housing –Departmental Audit		X
Lab Safety and Security		X
Signatory Authority/Delegation of Authority		X
Student Loans –Non Federal		X
Temporary Employment		X
Sole Source Contracts		X
Total Internal Audits Planned	9	6
ACCOUNTABILITY ACTIVITIES		
Follow Up of Audit Findings: US ED Federal audit, Auditor General, and UWF Internal Auditing	X	X
Performance Metrics	X	X
MANAGEMENT ADVISORY SERVICES		
Evaluation, compliance of rules, regulations, policies, and procedures	X	X
Risk & Compliance Council	X	X
SACSCOC Reaccreditation work groups	X	
Miscellaneous Management Advisory Service projects	X	X
INVESTIGATIONS		
Campus Referred Reviews and Whistleblower Complaints	X	X
Note: <i>No total is given for Management Advisory Services and Investigations because they are not quantifiable as to the volume and magnitude of each. These are unpredictable areas.</i>		

APPROVED

Dr. Judy Bense, President UWF

Susan O'Connor, Chairman Audit & Operations Committee
UWF Board of Trustees

UWF Board of Trustees Meeting
Audit & Operations Committee
May 23, 2014

Issue: UWF Business Enterprises, Inc. External Audit: **Updated** Financial Statement Audit of Direct Support Organization

Proposed action: Acceptance

Background information:

The BEI audited financial statements were approved by the UWF BOT Audit & Operations Committee on November 13, 2013. However, since that date, final interpretation of an accounting pronouncement (GASB 60) occurred resulting in the need to update the BEI financial statements. BEI's external auditors audited the updated financial statements and gave an unqualified opinion. Below are additional details.

Financial Highlights

- Initially it was determined that the dining services contract and the amendment to the Bookstore Operating Agreement met the criteria as established in GASB No. 60 *Accounting and Financial Reporting for Service Concession Arrangements* for classification as service concession arrangements. Subsequent to the issuance of BEI's audited financial statements, the state Auditor General received a response to a technical inquiry on the subject from the Governmental Accounting Standards Board which indicated these agreements did not in fact meet one of the four required criteria for classification as service concession arrangements. As such, BEI's audited financial statements have been reissued to reflect this change, which amounted to a reclassification of amounts reported as inflows under service concession arrangements to current and long term unearned service and management arrangement income on the face of the Statement of Net Position. Net position as of June 30, 2013 and the change in net position for the year ended June 30, 2013 were not affected.
- The \$1.1 million signing incentive paid to BEI from the dining services vendor and used to purchase Scenic Hills Country Club and the \$600,000 signing bonus paid to BEI from the bookstore vendor as well as all capital improvements made and to be made under these agreements are recorded as unearned service and management arrangement income and will be amortized to revenue over the remaining life of the agreements.
- Capital improvements made by the vendors under these agreements with BEI become the property of the University.
- To recognize the transfer of ownership of these assets, BEI reported a donation to the University in the amount of \$978,950 for the year ended June 30, 2013, which along with the associated revenue from the amortization of unearned service and management arrangement income resulted in a decrease in BEI's net position at June 30, 2013.
- BEI received commissions based on sales from the dining services and bookstore vendors.

Recommendation: Acceptance of updated financial statement audit for BEI

Implementation Plan: None

Fiscal Implications: Fiscal oversight by the UWF Board of Trustees of organizations affiliated with or through the University of West Florida.

Supporting document:

Updated Financial Statement Audit Report for UWF Business Enterprises, Inc. for fiscal year ending June 30, 2013 http://uwf.edu/trustees/May23_14/FSARBEI2013.pdf (38 pages)

Prepared by: Colleen Asmus, Associate VP, Financial Services, 474-2642, casmus@uwf.edu

Presenter: Colleen Asmus, Associate VP, Financial Services, 474-2642, casmus@uwf.edu

UWF BUSINESS ENTERPRISES, INC.

**(A COMPONENT UNIT OF
THE UNIVERSITY OF WEST FLORIDA)**

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

JUNE 30, 2013

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
PENSACOLA, FLORIDA
FINANCIAL STATEMENTS
JUNE 30, 2013

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
UWF Business Enterprises, Inc.
Pensacola, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities of UWF Business Enterprises, Inc. ("BEI"), (a component unit of the University of West Florida), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively compromise BEI'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 an opinion on these financial statements based on our audit. 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 from 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 opinion.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of BEI as of June 30, 2013, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Correction of Error

As described in Note 16, the financial statements as of and for the year ended June 30, 2013 have been restated to correct an error in the reporting of contracts which do not meet the criteria established in GASB 60, *Accounting and Financial Reporting for Service Concession Arrangements*. Our opinion is not modified with respect to that matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 9 be presented to supplement the basic financial statements. Such information, although not a 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 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.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise BEI's basic financial statements. The supplementary information presented on pages 29 through 34 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This supplementary 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 supplementary information presented on pages 29 through 34 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Board of Directors
UWF Business Enterprises, Inc.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2013, on our consideration of BEI's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, 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 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 BEI's internal control over financial reporting and compliance.



Pensacola, Florida
September 30, 2013
except for Note 16, as to which the date is March 13, 2014

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013

This section of UWF Business Enterprises, Inc.'s ("BEI") annual financial report presents our discussion and analysis of the financial performance of BEI for the fiscal year ended June 30, 2013. This discussion has been prepared by management.

Because the information contained in the Management's Discussion and Analysis ("MD&A") is intended to highlight significant transactions, events and conditions, it should be considered in conjunction with the Basic Financial Statements and related notes found on pages 10 through 24.

Reporting Entity

At the September 23, 2011 University of West Florida ("the University") Board of Trustees' meeting, a motion was passed unanimously by Board members to establish a new Direct Support Organization of the University under Section 1004.28, Florida Statutes and University Regulation 5.016. BEI was to be established as a Florida not-for-profit corporation.

On October 18, 2011, BEI's Articles of Incorporation were filed under the laws of the State of Florida and were certified by the Florida Department of State, Division of Corporations on October 19, 2011.

BEI received official notice from the IRS of tax-exempt status under Section 501(c)(3) of the Internal Revenue Code on April 17, 2012.

BEI was established to build and manage public-private partnerships, create new services and businesses to support the University campus community, and enhance current auxiliaries and businesses to increase alternate sources of revenue for the University.

BEI is focused on entrepreneurial ideas that will enhance academic training and enhance university-community life, allow the University to continue to develop and grow, and increase revenue from alternate sources to further the University's strategic priorities.

Operational Highlight

Subsequent to June 30, 2012, the CEO of BEI resigned from his position with the University and cited February 2, 2013, as his last day. The University has appointed an interim CEO while taking time to contemplate a permanent replacement. The University has indicated they will continue with BEI's initiatives, as appropriate.

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013
(Continued)

Overview of the Financial Statements

The basic financial statements presented herein include all activities of BEI, as prescribed by statements of the Government Accounting Standards Board ("GASB"). BEI is a component unit of the University as of June 30, 2013.

With the implementation of GASB No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, the statement of net position presents information on all of BEI's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Assets and deferred outflows less liabilities and deferred inflows equal the organization's net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of BEI is improving or deteriorating.

The statement of revenues, expenses, and changes in net position presents information showing how BEI's net position changed during the most recent period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The statement of cash flows presents information about the cash receipts and cash payments of BEI. It provides insight into the reasons for differences between operating income and associated cash receipts and payments; and the effects on BEI's financial position of its cash and its noncash investing, capital, and related financing transactions during the year.

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in BEI's basic financial statements. The notes are included immediately following the basic financial statements within this report.

Schedules I through VI provide supplementary information of expenses by BEI activity / category reported on the statement of revenues, expenses, and changes in net position. The schedules follow the notes to the basic financial statements.

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013
(Continued)

Summary of Financial Condition

As noted earlier, net position may serve over time as a useful indicator of BEI's financial position.

BEI's Condensed Statement of Net Position

	2013
Assets	
Total assets, excluding capital assets	\$ 1,345,644
Capital assets	2,544,681
Total assets	\$ 3,890,325
Liabilities	
Current liabilities	\$ 1,036,954
Long-term liabilities	3,174,699
Total liabilities	4,211,653
Net Position	
Net investment in capital assets	1,478,919
Unrestricted deficit	(1,800,247)
Total net position	(321,328)
Total liabilities and net position	\$ 3,890,325

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013
(Continued)

BEI's Condensed Statement of Revenues, Expenses, and Changes in Net Position

Revenues

Golf course sales	\$ 1,242,825
Food service commissions	643,117
Bookstore commissions	229,645
Revenues from service and management arrangements	190,909
Contributions in-kind	4,332
Miscellaneous income	6,000
Total revenues	<u>2,316,828</u>

Expenses

Golf course operations	1,122,495
Golf course pro shop cost of sales	118,736
Food service management	445,522
Donations to the University of West Florida	978,950
General and administrative	102,703
Building Eight	6,310
Depreciation	79,165
Total expenses	<u>2,853,881</u>

Nonoperating Expenses (3,089)

Change in net position (540,142)

Net Position at July 1, 2012 218,814

Net Position at June 30, 2013 \$ (321,328)

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013
(Continued)

Financial Highlights

Scenic Hills Country Club ("SHCC") was purchased by BEI on June 29, 2012 with \$1.1 million cash on hand and a \$1.1 million bank loan at 3.95% interest, amortized over 20 years with a balloon payment due in the third year. The \$1.1 million cash spent to purchase SHCC was the proceeds from a signing incentive paid to BEI from a vendor as part of the dining and event services agreement. The agreement also made provisions for additional capital investments to be made by the vendor. Accordingly, the payment received and all capital improvements made and to be made under the agreement are recorded as unearned income and amortized to revenue over the remaining life of the agreement.

On October 15, 2012 the President of the University granted approval for BEI to accept and administer Bookstore Services for the University. In an amendment to the initial agreement with the University, the bookstore vendor paid a \$600,000 signing bonus to BEI and agreed to make potential additional capital investments. Unearned income has been recognized and is subject to amortization over the extended life of the contract.

Capital investments made by the vendors under agreements with BEI ultimately become the property of the University. In recognition of this transfer of ownership, BEI's statement of revenues, expenses, and changes in net position reports a donation from BEI to the University in the amount of \$978,950 for the year ended June 30, 2013. Recognition of this expense in the current year, while associated revenues from amortization of unearned income are recognized over the life of the agreements from which they were derived, is the primary contributor to the \$572,982 decrease in BEI's net position at June 30, 2013 in comparison to the preceding fiscal year.

BEI also receives commissions based on sales from both the dining services and bookstore services vendors. Of the \$1 million advance commission paid to BEI by the dining services vendor in June 2012, \$440,884 remained unearned as of June 30, 2013.

BEI assumed a sublease liability, with the acquisition of SHCC, for the fleet of golf carts under capital lease. The fleet of golf carts was purchased by a third party in the fall of 2012, releasing BEI of the sublease liability. BEI then entered into an operating lease for a new fleet of golf carts and a capital lease for the purchase of golf course maintenance equipment. BEI also made investments in construction work in progress and an exterior sign for SHCC and project development costs associated with the East Campus project and the University Park project.

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013
(Continued)

Requests for Information

Questions concerning any of the information provided in this report or requests for additional financial information should be directed to the following address:

UWF Business Enterprises, Inc.
11000 University Parkway
Building 10 Room 118
Pensacola, FL 32514

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
STATEMENT OF NET POSITION
JUNE 30, 2013

ASSETS

Current Assets:

Cash	\$ 805,138
Accounts receivable, net of allowance of \$2,654	116,947
Due from the University of West Florida	330,281
Inventory	66,695
Prepaid expenses	6,426
Total current assets	1,325,487

Capital Assets

2,544,681

Other Assets:

Loan costs	20,157
------------	--------

Total Assets

\$ 3,890,325

LIABILITIES AND NET POSITION

Current Liabilities:

Accounts payable	\$ 252,913
Accrued liabilities	48,052
Unearned commission income	440,884
Current portion of unearned service and management arrangement income	254,542
Current portion of note payable	38,148
Capital lease obligation	2,415
Total current liabilities	1,036,954

Long-Term Liabilities:

Unearned service and management arrangement income, less current portion	2,149,500
Note payable, less current portion	1,025,199
Total long-term liabilities	3,174,699

Total liabilities

4,211,653

Net Position:

Net investment in capital assets	1,478,919
Unrestricted deficit	(1,800,247)
Total net position	(321,328)

Total Liabilities and Net Position

\$ 3,890,325

The accompanying notes are an integral
part of these financial statements.

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2013

Revenues:

Golf course sales	\$ 1,242,825
Food service commissions	643,117
Bookstore commissions	229,645
Revenues from service and management arrangements	190,909
Contributions in-kind	4,332
Miscellaneous income	<u>6,000</u>
 Total revenues	 <u>2,316,828</u>

Expenses:

Golf course operations	1,122,495
Golf course pro shop cost of sales	118,736
Food service management	445,522
Donations to the University of West Florida	978,950
General and administrative	102,703
Building Eight	6,310
Depreciation	<u>79,165</u>
 Total expenses	 <u>2,853,881</u>

Net Operating Loss

(537,053)

Nonoperating Revenues (Expenses):

Gain on disposal of capital assets	40,427
Interest expense	<u>(43,516)</u>
 Net nonoperating expenses	 <u>(3,089)</u>

Change in Net Position

(540,142)

Net Position at July 1, 2012

218,814

Net Position at June 30, 2013

\$ (321,328)

The accompanying notes are an integral
part of these financial statements.

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2013

Cash Flows from Operating Activities:

Cash received from customers and others	\$ 2,628,638
Cash paid to leased employees for services	515,463
Cash paid to suppliers and others	(3,051,790)
Net cash provided by operating activities	<u>92,311</u>

Cash Flows from Capital and Related Financing Activities:

Purchase of capital assets	(66,002)
Principal paid on capital debt	(59,269)
Interest paid on capital debt	(43,516)
Net cash used in capital and financing activities	<u>(168,787)</u>

Net Decrease in Cash (76,476)

Cash at July 1, 2012 881,614

Cash at June 30, 2013 \$ 805,138

Reconciliation of Net Operating Loss to Net Cash

Provided by Operations:

Net operating loss	\$ (537,053)
Adjustments to reconcile net operating loss to net cash provided by operating activities	
Depreciation	79,165
Amortization	10,079
Changes in -	
Accounts receivable, net	(433,118)
Inventory	25,803
Prepaid expenses	(1,556)
Accounts payable	209,965
Accrued liabilities	(5,900)
Unearned commission income	(559,116)
Unearned service and management arrangement income	1,304,042
Net cash provided by operating activities	<u><u>\$ 92,311</u></u>

Supplemental Schedule of Noncash Investing, Capital and Financing Activities:

Equipment acquired by capital lease	<u>\$ 20,775</u>
Release of sublease liability	<u>\$ 62,260</u>
Release of capital lease liability	<u><u>\$ 17,795</u></u>

The accompanying notes are an integral part of these financial statements.

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Operations:

UWF Business Enterprises, Inc. (“BEI”) was formed in 2011 as a Florida corporation, organized as a direct support organization of the University of West Florida (“the University” or “UWF”) under Section 1004.28, Florida Statutes, and Rule 6C-9.011, Florida Administrative Code, and therefore is considered a component unit of the University. BEI was organized for the explicit purpose of supporting the University of West Florida by the development of properties and facilities used or useful in the University’s educational endeavors, to lessen the burdens of government and provide assistance to the faculty, staff and students of the University. BEI is a public charity under section 501(c)(3) of the Internal Revenue Code.

BEI owns an office building located on UWF campus and assumed operation of Scenic Hills Country Club (“SHCC”) effective July 1, 2012. Both are used to support the University’s educational activities. BEI also has entered into contracts which will provide services to University students and personnel.

Basis of Presentation and Accounting:

Basis of accounting refers to when revenues, expenses and related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the measurements focus applied.

The accompanying financial statements of BEI have been prepared in conformity with generally accepted accounting principles (“GAAP”) as applied to governmental units. The Government Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. BEI applies all applicable GASB pronouncements. Additionally, BEI applies pronouncements of the Financial Accounting Standards Board (“FASB”) and its predecessor bodies, issued on or before November 30, 1989, unless those pronouncements contradict or conflict with GASB pronouncements.

BEI uses enterprise fund accounting. The financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

Use of Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those amounts.

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents:

For the purposes of reporting cash flows, BEI considers all cash accounts and certificates of deposit with original maturities of three months or less to be cash or cash equivalents.

Accounts Receivable:

Accounts receivable are stated net of an allowance for doubtful accounts. The allowance for doubtful accounts is management's estimate of those accounts on which collection is improbable.

Due from the University of West Florida:

BEI and the University jointly determined an amount for BEI to deposit with the University to be used to pay expenses for the fiscal year related to the management of the Assigned Functions, as defined in Note 6. At June 30, 2013, the cash balance held by the University is \$330,281.

Inventory:

Inventory consists of merchandise held for resale and maintenance inventory held at SHCC. Inventory is recorded at the lower of cost or market value. All dining services inventory was purchased by the food service provider after execution of an agreement with BEI for the transfer of the operations of the Food & Beverage and Catering Event services at SHCC.

Capital Assets:

Capital assets consist of land, buildings, golf course improvements, equipment, furniture and fixtures, exterior sign, and construction in progress. Assets are capitalized and recorded at cost at the date of acquisition or at estimated fair value at the date received in the case of donations. Additions, improvements, and other outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. BEI has a capitalization threshold of \$50,000 for buildings, building improvements, infrastructure, infrastructure improvements, and leasehold improvements and a \$5,000 capitalization threshold for tangible personal property. Depreciation is calculated on the straight-line basis over the following estimated useful lives of the related assets:

Buildings	40 years
Golf course improvements	20 years
Maintenance equipment	7 - 10 years
Furniture and fixtures	7 years
Office equipment	5 years
Exterior sign	7 years

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Loan Costs:

Loan costs related to long term debt will be amortized over the life of the loan. The loan was closed on June 29, 2012 and will be amortized through June 2015.

Unearned Commission Income:

As discussed in Note 7, BEI receives annually \$1,000,000 in unearned advance commissions in connection with a contract with a food service provider (“vendor”). Commissions earnings are calculated monthly based on net sales and recognized as revenue. The vendor will not make commission payments other than the annual advance to BEI until commissions earnings have exceeded the \$1 million annual advance plus any unearned commissions carried forward from prior years.

Unearned Service and Management Arrangement Income:

As discussed in Note 7, BEI received \$1.1 million as a signing incentive during the prior fiscal year in connection with a dining services contract with a vendor. Effective October 2012, BEI also assumed the unamortized balance of the vendor’s investment under the prior dining services contract between the University and the vendor. The payment received and capital improvements made and to be made by the vendor under the contract are recorded as unearned income and are amortized on a straight line basis from October 2012, or date of completion in the case of capital improvements, through June 2032.

As discussed in Note 8, BEI received as part of a service and management arrangement an initial contribution of \$600,000 from the vendor for the operation of the bookstore. This unearned income is being amortized on a straight line basis from October 2012 through November 2022.

Unearned service and management arrangement income at June 30, 2013 consists of the following:

Unamortized income from	
Dining Services agreement - Note 7	\$ 1,849,042
Unamortized income from	
Bookstore Services agreement - Note 8	<u>555,000</u>
 Total unearned income from service and management arrangements at June 30, 2013	 <u><u>\$ 2,404,042</u></u>

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position:

Equity is classified as net position and is further classified in the following components:

Net investment in capital assets - Consists of all capital assets, reduced by outstanding debt that is attributable to the acquisition of those assets.

Unrestricted - Consists of all other assets, liabilities and deferred inflows and outflows of resources not included in the above category.

Income Taxes:

BEI was established as a direct support organization of the University and has been granted tax exempt status under Section 501(c)(3) of the Internal Revenue Code. As of the date the financial statements were available for issue, BEI is not aware of any uncertain tax positions that would require disclosure or accrual in accordance with generally accepted accounting principles. In future years, it is possible unrelated business income will be generated by specific activities or operations of BEI. Federal and state income taxes will be accrued when applicable.

Operating Revenues and Expenses:

Operating revenues and expenses generally result from providing services in connection with BEI's SHCC, Dining Services, and Bookstore Services. Operating revenues are from golf course sales, commissions, service and management arrangements, and contributions in kind. Operating expenses are primarily from golf course operations, food and bookstore management, donations to the University, general and administrative, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

NOTE 2 - ACQUISITION OF SCENIC HILLS COUNTRY CLUB

On June 29, 2012, BEI purchased Scenic Hills Country Club located in Pensacola, Florida for approximately \$2,200,000, which was appraised for \$2,700,000. Under the purchase agreement, the effective date of assuming operations was July 1, 2012. The acquisition was a cash transaction funded by cash on hand on June 29, 2012 and a loan of \$1.1 million (see Note 5).

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 2 - ACQUISITION OF SCENIC HILLS COUNTRY CLUB (Continued)

On September 27, 2012, BEI entered into an agreement with the campus food service provider to operate all retail Food & Beverage and Catering Event services at Scenic Hills Country Club, to provide Catering Event services in the Scenic Hills Country Club buildings, and to provide cart food and beverage services on the golf course property. The vendor began operations of the Food & Beverage and Catering Event services on October 8, 2012. The contract extends until September 2014 and may be renewed for additional one-year periods upon mutual agreement.

The contract calls for the vendor to operate the Food & Beverage and Catering Events at Scenic Hills Country Club on a profit and loss basis and for BEI to be paid the larger dollar amount of 50% of profit from the total Food & Beverage and Catering Event sales each month or commissions based on sales from Food & Beverage and Catering Events at Scenic Hills Country Club on a sliding scale from 5% on the first \$750,000 of sales to 10% for sales in excess of \$901,000.

In addition, Scenic Hills Country Club retains 50% of all banquet room rental revenue (facilities fees).

The vendor provides in-kind food and beverage service to BEI at a maximum annual value of \$5,600.

NOTE 3 - CASH

At June 30, 2013, the bank balances of BEI were \$853,586. As of January 1, 2013, funds deposited in a noninterest-bearing transaction account no longer receive unlimited deposit insurance coverage by the Federal Deposit Insurance Corporation ("FDIC"). Beginning January 1, 2013, the sum of all of a depositor's accounts at an insured depository institution, including all noninterest-bearing transaction accounts are insured by the FDIC up to the standard maximum deposit insurance amount of \$250,000 for each deposit insurance ownership category. At June 30, 2013, BEI had \$603,586 held by a financial institution in excess of insured limits.

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 4 - CAPITAL ASSETS

Capital assets consist of the following:

	Beginning Balance	Additions	Disposals	Ending Balance
Land	\$ 393,162	\$ -	\$ -	\$ 393,162
Buildings	1,701,870	-	-	1,701,870
Golf course improvements	344,808	-	-	344,808
Maintenance equipment	35,712	20,775	33,473	23,014
Furniture and fixtures	88,132	-	-	88,132
Office equipment	13,013	-	5,000	8,013
Exterior sign	-	11,392	-	11,392
Construction in progress	-	51,310	-	51,310
	<u>2,576,697</u>	<u>83,477</u>	<u>38,473</u>	<u>2,621,701</u>
Less: Accumulated depreciation	<u>-</u>	<u>(79,165)</u>	<u>2,145</u>	<u>(77,020)</u>
Total	<u>\$ 2,576,697</u>	<u>\$ 4,312</u>	<u>\$ 36,328</u>	<u>\$ 2,544,681</u>

Capital assets are depreciated on a straight-line basis over their useful lives. Depreciation expense for the year ended June 30, 2013 totaled \$79,165.

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 5 - LONG-TERM LIABILITIES

Changes in long-term liabilities were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Unearned service and management arrangement income	\$ 1,100,000	\$ 1,494,950	\$ 190,908	\$ 2,404,042	\$ 254,542
Sublease liability	84,311	-	84,311	-	-
Capital lease obligations	-	20,775	18,360	2,415	2,415
Note payable	1,100,000	-	36,653	1,063,347	38,148
	<u>\$ 2,284,311</u>	<u>\$ 1,515,725</u>	<u>\$ 330,232</u>	<u>\$ 3,469,804</u>	<u>\$ 295,105</u>

The note payable consists of a bank loan with an original principal balance of \$1.1 million at 3.95% interest, amortized over 20 years with a three year balloon payment. The monthly payment is \$6,670 and is secured by the real property of SHCC. Aggregate payments required on principal and interest under the note payable for each of the succeeding two years is as follows:

Year Ending June 30,	Principal	Interest	Total
2014	\$ 38,148	\$ 41,892	\$ 80,040
2015	1,025,199	40,337	1,065,536
	<u>\$ 1,063,347</u>	<u>\$ 82,229</u>	<u>\$ 1,145,576</u>

BEI has entered into a capital lease agreement for golf course equipment which expires in 2014. Amortization on the equipment under capital lease is included in depreciation. As of June 30, 2013, the cost of the equipment under capital lease was \$20,775 and related accumulated amortization was \$1,731.

NOTE 6 - MANAGEMENT AGREEMENT WITH UNIVERSITY OF WEST FLORIDA

On December 9, 2011, BEI and the University entered into a Master Management Agreement (“the Agreement”) which authorizes the President of the University to assign management and operation of certain University facilities and programs (“Assigned Functions”) to BEI. The Agreement requires BEI to use any excess funds to support University operations. However, BEI may retain funds (operating capital) which are necessary for the purposes of future projects and programs.

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 7 - ASSIGNMENT OF DINING SERVICES

On June 11, 2012, the President of the University granted approval, under the Agreement, for BEI to accept and administer Dining Services for the University. BEI entered into an agreement in June 2012 with a food service provider who will provide all retail and catering food services on the University's main campus, catering and event services in the University's facilities in the Pensacola historic district and concession services at athletic, recreational and special events at the University's main campus.

The contract with the vendor extends until September 2032 and can be extended for one year periods upon mutual agreement. Either party may terminate this agreement during the contract period due to financial hardship and with proper notice.

During the previous fiscal year, the vendor paid a signing incentive of \$1.1 million to BEI. The vendor has also agreed to purchase \$7,475,000 of capital improvements on behalf of BEI in exchange for contract terms including exclusive rights to provide services. The majority of the capital improvements will be purchased through August 2015. The \$1.1 million signing incentive has been recorded as unearned income and is being amortized to revenue on a straight-line basis from October 2012 through June 2032. Capital improvements made under the contract are recorded as completed, and corresponding unearned income is recognized and amortized over the remaining life of the contract. As the University, under the terms of the contract, holds title to assets funded through the capital investment, the transfer of the asset to the University by BEI will be recognized as donations to the University.

Included in the vendor's total capital investment is \$584,986, which is the unamortized balance of the vendor's investment under the contract between the University and the vendor in existence immediately prior to the effective date of the current agreement with BEI. BEI has included this amount as donations to the University and unearned income to be amortized on a straight-line basis over the period October 2012 to June 2017.

As of June 30, 2013, BEI has recognized \$894,950 in donations to the University and \$145,908 in earned revenue from the vendor investments.

Unearned service and management arrangement income at June 30, 2012	\$ 1,100,000
Add: Capital improvement under service and management arrangement	309,964
Add: Assumption of unamortized capital investment from prior contract	584,986
Less: Amortization of unearned income	<u>(145,908)</u>
Unearned service and management arrangement income at June 30, 2013	<u><u>\$ 1,849,042</u></u>

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 7 - ASSIGNMENT OF DINING SERVICES (Continued)

BEI also donated \$84,000 to the University during the fiscal year from a bonus payment received from the vendor. The bonus was based on sales from the previous fiscal year under the prior agreement with the University.

The contract also calls for commissions to be paid to BEI based upon sales by the vendor on a sliding scale from 8.5% on the first \$10 million of sales to 13% for sales in excess of \$14 million. Under the contract, an advance commission payment of \$1 million was paid upon the signing of the contract during the previous fiscal year. The balance of unearned commission is \$440,884 at June 30, 2013.

NOTE 8 - ASSIGNMENT OF BOOKSTORE OPERATIONS

On October 15, 2012, the President of the University granted approval, under the Agreement, for BEI to accept and administer Bookstore Services for the University.

On August 18, 2009, the University and a bookstore operations vendor entered into a Bookstore Operating Agreement pertaining to the operation of the University's bookstore facilities and certain bookstore upgrades. Bookstore Services became an Assigned Function of BEI on October 15, 2012, and the Bookstore Operating Agreement was amended on this date to substitute BEI as party to the agreement in lieu of the University. The amendment additionally extended the contract between BEI and the vendor through September 2022.

Under the contract, a \$600,000 initial contribution was provided to BEI by the vendor. This initial contribution was recognized as unearned income and is being amortized on a straight line basis over the 10 year contract period. The vendor has also agreed to pay BEI an additional \$300,000 for furniture, fixtures and equipment upon construction of a new bookstore facility on or about December 1, 2015 or soon thereafter.

All equipment, fixtures and furniture included as store upgrades from the capital investments of the vendor or from future capital investments for the new bookstore facility will remain the property of the vendor until the investment is fully amortized, over a five year period commencing on the date of the first disbursement of funds, at which time the upgrades will become property of the University. As of June 30, 2013, there were no fully amortized store upgrades. Upon such time that store upgrade titles are transferred to the University, the fair value of the assets will be recognized as donations to the University and unearned income by BEI.

BEI assumed a contingent liability in the amount of \$46,875 as of October 15, 2012, resulting from the ability of BEI to cancel the contract. This is the unamortized balance of the vendor's investment under the original agreement between the University and the vendor in existence immediately prior to the effective date of the contract amendment with BEI. This will be fully amortized in August 2014. Since BEI considers the likelihood of cancelation to be remote, no contingent liability is recorded as of June 30, 2013.

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 8 - ASSIGNMENT OF BOOKSTORE OPERATIONS (Continued)

As of June 30, 2013, BEI has recognized \$45,000 in bookstore contract revenue.

Unearned service and management arrangement income at June 30, 2012	\$ -
Add: Initial bookstore contribution	600,000
Less: Amortization of unearned income	<u>(45,000)</u>
 Unearned service and management arrangement income at June 30, 2013	 \$ <u>555,000</u>

The contract amendment also calls for commissions to be paid to BEI based upon sales by the vendor on a sliding scale from 10.25% on the first \$5 million of sales to 12.25% for sales in excess of \$7.5 million with a minimum annual guarantee of \$425,000 for fiscal years ending June 30, 2013 (which includes commissions earned from July 1, 2012 until the effective date of the contract amendment) and June 30, 2014. For the fiscal years commencing July 1, 2014 and beyond, the minimum annual guarantee shall be equal to 90% of the previous years calculated commission amount.

NOTE 9 - ASSIGNMENT OF PARKING OPERATIONS

On June 21, 2013, the President of the University granted approval, under the Agreement, for BEI to accept and administer Parking and Transportation Services (“PATS”) for the University. BEI assumed the PATS contract for the trolley service provider, formerly held by the University. The expenses for the PATS Assigned Function are the responsibility of BEI; cash reserves held by the University specifically for the PATS assigned function will remain the property of the University and will be held for planned and unscheduled needs and for the design and construction of parking, transportation, and related facilities as required. The assignment is effective July 1, 2013.

NOTE 10 - GROUND LEASE FOR DEVELOPMENT

On February 20, 2013, BEI entered into an agreement with an at-risk developer (the “Developer”) for the development of Argonaut Village, a mixed-use development with plans to include a hotel and conference center, student housing, retail outlets and restaurants. Total development budget is approximately \$41,400,000. In addition, BEI has employed a consultant as the financial advisor with fees not to exceed \$25,000.

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 10 - GROUND LEASE FOR DEVELOPMENT (Continued)

The Developer is responsible for bringing acceptable financing, design, construction and development plans for the project to BEI. The agreement contemplates BEI granting to the Developer up to a 50-year ground lease upon successful execution of the agreement. Furthermore, the agreement contemplates that upon expiration of the ground lease, BEI will own all improvements made on the property. BEI will participate in management of the property upon completion of the project.

NOTE 11 - BUILDING LEASE AND RENTAL INCOME

On June 14, 2013, BEI entered into a lease agreement with the UWF Small Business Development Center, a component of the University, to rent the building transferred to BEI in the previous year. The annual rent shall be \$20,310, and the rental period will be July 1, 2013 through June 30, 2016.

NOTE 12 - RISK MANAGEMENT

BEI is exposed to various levels of loss including, but not limited to, related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. BEI is insured for these risks. There were no insurance losses related to these risks for the last two fiscal years. BEI is not aware of any liabilities related to these risks as of June 30, 2013.

Subsequent to year end, BEI has established a Low Value Asset Policy to manage and account for certain property items which are portable and susceptible to theft or loss.

NOTE 13 - NEW ACCOUNTING STANDARD

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* became effective during the year end June 30, 2013 and requires that deferred outflows of resources and deferred inflows of resources be reported separately from assets and liabilities. Statement No. 63 is intended to improve financial reporting by providing citizens and other users of state and local government financial reports with information about how past transactions will continue to impact a government's financial statements in the future. These statements reflect changes made pursuant to Statement No. 63.

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 14 - IN-KIND CONTRIBUTIONS

Certain donated services which require specific expertise or enhance an asset are required to be recorded in the financial statements at their fair market value. For the year ended June 30, 2013, approximately \$1,363 was recorded for contributions from BEI's volunteer board members. Rent for space utilized by BEI and owned by the University was recorded for approximately \$1,606. In addition, \$1,363 was recorded for food and beverage service donated to BEI's chief executive officer and other catering services.

Each state university board of trustees is authorized to permit the use of property, facilities, and personal services at any state university by any university direct support organization per Section 1004.28, Florida Statutes. Administrative and fiscal services, office space, and other miscellaneous support services are provided to the University direct support organizations by the University at no cost. Estimated fair values are recorded if determinable. No value is assigned to administrative and fiscal services in the accompanying statement of revenues, expenses, and changes in net position, since there is no objective basis for determining the value.

NOTE 15 - RELATED PARTIES

The University provides administrative, managerial and facilities support for BEI. BEI reimbursed the University \$51,770 for services and costs during the period ended June 30, 2013. As discussed in Note 1, BEI has a cash balance of \$330,281 held by the University, with \$32,840 of the balance in transit at June 30, 2013. As of June 30, 2013, BEI had disbursed \$445,522 for food service management pursuant to the Agreement discussed in Note 6. As discussed in Note 7, BEI donated \$978,950 to the University related to dining services.

NOTE 16 - CORRECTION OF ERROR

The accompanying financial statements as of and for the year ended June 30, 2013 have been restated to correct an error in the reporting of contracts which do not meet the criteria established in GASB 60, *Accounting and Financial Reporting for Service Concession Arrangements*. The effect of the restatement was to decrease deferred inflows of resources and increase unearned service and management arrangement income by \$2,404,042. Net position as of June 30, 2013 and the change in net position for the year ended June 30, 2013 were not affected.

OTHER REPORT

**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**

To the Board of Directors
UWF Business Enterprises, Inc.
Pensacola, Florida

We have audited, in accordance with the 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 business-type activities of UWF Business Enterprises, Inc. (“BEI”), (a component unit of the University of West Florida), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise BEI’s basic financial statements, and have issued our report thereon dated September 30, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered BEI’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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of BEI’s internal control. Accordingly, we do not express an opinion on the effectiveness of the BEI’s internal control.

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 entity’s 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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described below, that we consider to be significant deficiencies.

Finding 13-1: Cash Receipts

Auditor's Comment:

As part of gaining an understanding of the internal controls over cash receipts at SHCC, we noted that there were several differences between the amount of cash and checks recorded on the Pro Shop deposit reconciliation and the amount of cash and checks deposited at the bank. In all instances, more cash and checks were received by the bank than what was recorded on the deposit reconciliation. According to the established internal controls, management should review all differences greater than \$10. For the month of April 2013, three differences were over \$10, which totaled \$1,936. We also noted that there was no documentation of the General Manager's review of the nightly closeout of the point-of-sale system. We recommend the General Manager ensure accuracy, as well as document timely and proper review of deposit information, specifically as it relates to a comparison between the Pro Shop's cash and check deposits and the bank's cash and check deposits.

Management's Response:

The General Manager of Scenic Hills Country Club will provide additional training to new Pro Shop employees for point-of-sale system closeout procedures. Written point-of-sale system closeout procedures will be furnished to Pro Shop employees for reference when performing the nightly closeout. The General Manager will review the closeout information the next working day, which will include a reconciliation of the register printout of the closeout totals from the previous day with the deposit log. After review, the General Manager will initial and date the register printout and the deposit log to certify the amount deposited matches the amounts recorded during closeout. Any variances of \$10.00 or more identified during the review will be immediately investigated by the General Manager, and an explanation will be noted and dated on the register printout and communicated to the Director. BEI will explore other means for review which may be feasible with the new point-of-sale system software implementation.

Finding 13-2: Outstanding Membership Dues

Auditor's Comment:

During our testing of SHCC's monthly membership dues, we noted one member had not paid membership dues since joining in January 2013 and another member had not paid membership dues since joining in March 2013. Management has not established a formal policy on collection of outstanding membership dues; however, in practice, the General Manager will contact members when dues have been outstanding for more than sixty days. We recommend management develop a formal membership dues collection policy and assign appropriate personnel to enforce the policy.

Management's Response:

BEI will establish a formal membership dues collection policy and will assign appropriate personnel to enforce the policy.

Finding 13-3: Distribution of Payroll Checks

Auditor's Comment:

As part of gaining an understanding of the internal controls over payroll, we noted SHCC's payroll checks were kept in an unlocked safe which can be accessed by all employees. Absent proper security over payroll checks, there is a heightened risk that payroll checks could be stolen or otherwise mishandled. BEI should maintain documentation demonstrating payroll checks were distributed and received by its employees. To improve controls over payroll, we recommend payroll checks that are not immediately distributed to employees be placed in the digital safe, which is locked at all times and is accessible only by the General Manager. We also recommend management develop a formal policy on internal controls over payroll check distribution.

Management's Response:

Scenic Hills Country Club employees will no longer have access to bi-weekly payroll checks or direct deposit stubs. A form will be created with all Scenic Hills Country Club employees' names for employees to sign and date beside their name when they receive their bi-weekly payroll check or direct deposit stub from their supervisor. Bi-weekly payroll checks or direct deposit stubs which are not picked up on the pay date will be stored in the digital safe, which will be locked at all times and only accessible by the General Manager. After the pay date, bi-weekly payroll checks or direct deposit stubs must be picked up directly from the General Manager, and employees will be required to sign and date the form beside their name at such time. BEI will establish a formal policy on internal controls over payroll check and direct deposit stub distribution.

Finding 13-4: Cash Disbursements

Auditor's Comment:

As part of gaining an understanding of the internal controls over expenses, we noted the Director did not document the review of the expenses we selected for testing. Without the Director's documented approval, there is an increased risk that improper expenditures may be made that may ultimately result in material misstatements of the financial statements. We recommend, as good business practice, that the Director sign all invoices as a control to ensure that only necessary and appropriate expenses are being paid by BEI.

Management's Response:

The Director will initial and date all original invoices submitted to BEI upon review, prior to recording the invoices and payment processing.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether BEI's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, 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*.

BEI's Response to Findings

BEI's responses to each of the findings identified in our audit are described previously as "Management's Response." BEI's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Pensacola, Florida
September 30, 2013

SUPPLEMENTARY INFORMATION

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
SCHEDULE I - SCENIC HILLS COUNTRY CLUB EXPENSES
FOR THE YEAR ENDED JUNE 30, 2013

Administrative expenses	\$ 28,373
Advertising and promotion	5,046
Amortization	2,940
Armored truck charges	6,386
Bank service charges	18,377
Carts expense	72,182
Computer	7,877
Course maintenance	172,093
Dues and subscriptions	1,120
Insurance	47,358
Marketing expense	24,897
Miscellaneous	1,977
Office supplies	2,742
Postage	3,513
Pro Shop expenses	4,452
Professional fees	13,950
Repairs and maintenance	28,549
Restaurant expense	11,384
Staff leasing	515,464
Taxes and licenses	22,983
Travel and entertainment	2,437
Utilities	128,395
	<hr/>
	\$ 1,122,495
	<hr/> <hr/>

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
SCHEDULE II - FOOD SERVICE MANAGEMENT EXPENSES
FOR THE YEAR ENDED JUNE 30, 2013

Auxiliary administrative overhead	\$ 68,000
Concession commissions	885
Credit card fees	25,788
Materials and supplies	6,430
Miscellaneous	5,175
Nautilus card fees	48,613
Repairs and maintenance	117,006
Repairs and replacement	50,000
Utilities	<u>123,625</u>
	<u><u>\$ 445,522</u></u>

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
SCHEDULE III - DONATIONS TO THE UNIVERSITY OF WEST FLORIDA
FOR THE YEAR ENDED JUNE 30, 2013

Catering kitchen (design)	\$ 24,534
Dining services auxiliary	84,000
Dining services capital improvements	584,986
Food truck	<u>285,430</u>
	<u>\$ 978,950</u>

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
SCHEDULE IV - GENERAL AND ADMINISTRATIVE EXPENSES
FOR THE YEAR ENDED JUNE 30, 2013

Administrative expenses	\$ 4,333
Advertising and promotion	909
Amortization	7,139
Computer	7,631
Equipment	238
Miscellaneous	599
Office supplies	2,152
Other university support	14,112
Postage	290
Professional fees	60,647
Taxes and licenses	369
Travel and entertainment	4,203
Utilities	81
	<hr/>
	\$ 102,703
	<hr/> <hr/>

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
SCHEDULE V - BUILDING EIGHT EXPENSES
FOR THE YEAR ENDED JUNE 30, 2013

Insurance	\$ 2,713
Repairs and maintenance	<u>3,597</u>
	<u><u>\$ 6,310</u></u>

UWF BUSINESS ENTERPRISES, INC.
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
SCHEDULE VI - DEPRECIATION EXPENSES
FOR THE YEAR ENDED JUNE 30, 2013

Building Eight	\$ 3,593
Scenic Hills Country Club	<u>75,571</u>
	<u><u>\$ 79,165</u></u>

UWF Board of Trustees Meeting
Audit and Operations Committee
May 23, 2014

Issue: University of West Florida Annual Financial Report for 2012-2013

Proposed action: Approval

Background information:

On March 24, 2014, the State of Florida Auditor General released the report on the audit of the financial statements of the University of West Florida for the fiscal year ended June 30, 2013. The Executive Summary included in the audit report contains the following:

Summary of Report on Financial Statements

Our audit disclosed that the University's basic financial statements were presented fairly, in all material respects, in accordance with prescribed financial reporting standards.

Summary of Report on Internal Control and Compliance

Our audit did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards issued by the Comptroller General of the United States.

Recommendation: Approve the University's audited financial statements, notes, and management's discussion and analysis as published in the Annual Financial Report.

Implementation Plan: None needed.

Fiscal Implications: Fiscal oversight by the UWF Board of Trustees for the University of West Florida

Supporting document:

UWF Financial Audit, Report No. 2014-172, (38 pages) see link on the Florida Auditor General website: http://www.myflorida.com/audgen/pages/pdf_files/2014-172.pdf

Prepared by: Colleen Asmus, Associate VP, Financial Services, 474-2642, casmus@uwf.edu

Presenter: Colleen Asmus, Associate VP, Financial Services, 474-2642, casmus@uwf.edu

UNIVERSITY OF WEST FLORIDA

Financial Audit

For the Fiscal Year Ended
June 30, 2013



BOARD OF TRUSTEES AND PRESIDENT

Members of the Board of Trustees and President who served during the 2012-13 fiscal year are listed below:

Lewis Bear, Jr., Vice Chair to 12-13-12,
Chair from 12-14-12
John "Mort" O'Sullivan, Vice Chair from 12-14-12
General Charles A. Horner, Retired, Chair to 12-13-12,
to 1-16-13 (1)
David E. Cleveland
Dr. Pamela J. Dana
Christopher Hill from 4-13-13 (2)
Robert L. Jones
Suzanne Lewis from 1-17-13
Rev. LuTimothy May from 4-15-13
J. Collier Merrill to 4-14-13 (1)
Cora Merritt to 4-12-13 (2)
Susan K. O'Connor
Jayprakash "Jay" S. Patel
Dr. Chris Pomory (3)
Bentina C. Terry
Garrett W. Walton

Dr. Judith A. Bense, President

Notes: (1) Board member served beyond the end of
term, January 6, 2013.
(2) Student body president.
(3) Faculty Senate Chair.

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.

The audit team leader was Kenneth C. Danley, CPA, and the audit was supervised by James W. Kiedinger, Jr., CPA. Please address inquiries regarding this report to James R. Stultz, CPA, Audit Manager, by e-mail at jimstultz@aud.state.fl.us or by telephone at (850) 412-2869.

This report and other 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.

UNIVERSITY OF WEST FLORIDA
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EXECUTIVE SUMMARY

Summary of Report on Financial Statements

Our audit disclosed that the University's basic financial statements were presented fairly, in all material respects, in accordance with prescribed financial reporting standards.

Summary of Report on Internal Control and Compliance

Our audit did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, issued by the Comptroller General of the United States.

Audit Objectives and Scope

Our audit objectives were to determine whether the University of West Florida and its officers with administrative and stewardship responsibilities for University operations had:

- Presented the University's basic financial statements in accordance with generally accepted accounting principles;
- Established and implemented internal control over financial reporting and compliance with requirements that could have a direct and material effect on the financial statements; and
- Complied with the various provisions of laws, rules, regulations, contracts, and grant agreements that are material to the financial statements.

The scope of this audit included an examination of the University's basic financial statements as of and for the fiscal year ended June 30, 2013. We obtained an understanding of the University's environment, including its internal control, and assessed the risk of material misstatement necessary to plan the audit of the basic financial statements. We also examined various transactions to determine whether they were executed, in both manner and substance, in accordance with governing provisions of laws, rules, regulations, contracts, and grant agreements.

An examination of Federal awards administered by the University is included within the scope of our Statewide audit of Federal awards administered by the State of Florida. The results of our operational audit of the University are included in our report No. 2014-092.

Audit Methodology

The methodology used to develop the findings in this report included the examination of pertinent University records in connection with the application of procedures required by auditing standards generally accepted in the United States of America and applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



PHONE: 850-412-2722
FAX: 850-488-6975

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

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the University of West Florida, a component unit of the State of Florida, and its aggregate discretely presented component units as of and for the fiscal year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the University'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 aggregate discretely presented component units, as described in note 1 to the financial statements, which represent 100 percent of the transactions and account balances of the aggregate discretely presented component units' columns. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the aggregate discretely presented component units, is based on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 University of West Florida and of its aggregate discretely presented component units as of June 30, 2013, 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.

Other Matter

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that **MANAGEMENT'S DISCUSSION AND ANALYSIS** and **SCHEDULE OF FUNDING PROGRESS – OTHER POSTEMPLOYMENT BENEFITS PLAN**, as listed in the table of contents, 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 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report on our consideration of the University of West Florida's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters included under the heading **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and 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 University of West Florida's internal control over financial reporting and compliance.

Respectfully submitted,



David W. Martin, CPA
Tallahassee, Florida
March 24, 2014

MANAGEMENT’S DISCUSSION AND ANALYSIS

The management’s discussion and analysis (MD&A) provides an overview of the financial position and activities of the University for the fiscal year ended June 30, 2013, and should be read in conjunction with the financial statements and notes thereto. This overview is required by Governmental Accounting Standards Board (GASB) Statement No. 35, *Basic Financial Statements—and Management’s Discussion and Analysis—for Public Colleges and Universities*, as amended by GASB Statements Nos. 37 and 38. The MD&A, and financial statements and notes thereto, are the responsibility of University management. The MD&A contains financial activity of the University for the fiscal years ended June 30, 2013, and June 30, 2012.

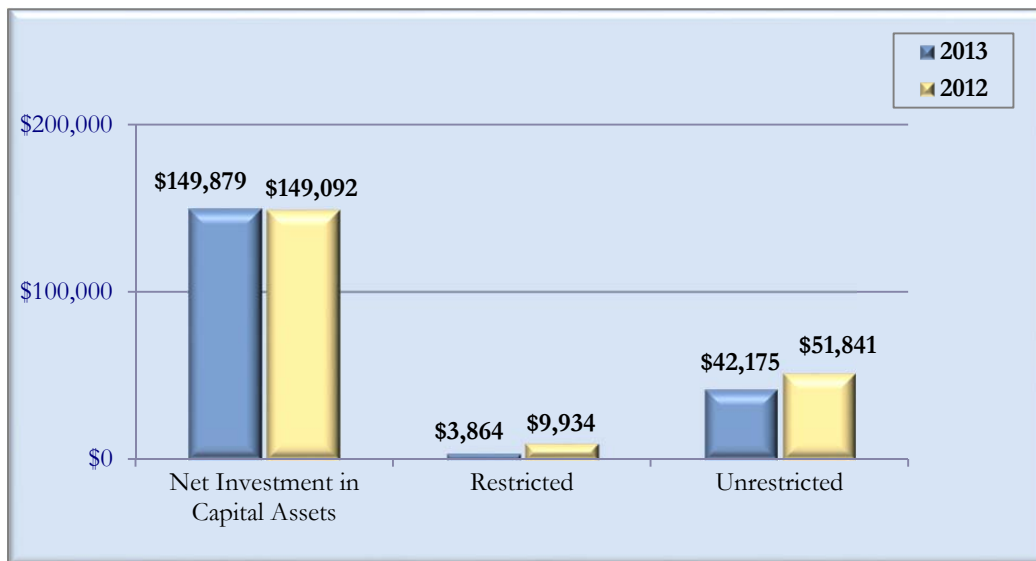
FINANCIAL HIGHLIGHTS

The University’s assets totaled \$245.7 million at June 30, 2013. This balance reflects a \$5.5 million, or 2.3 percent, increase as compared to the 2011-12 fiscal year, resulting primarily from an influx of funds received under a grant from the State Economic Development Initiative in advance of the completion of performance criteria. The unearned revenue associated with this grant is the leading cause of an increase in liabilities over the preceding fiscal year of \$20.4 million, or 69.5 percent, with liabilities totaling \$49.8 million at June 30, 2013, as compared to \$29.4 million at June 30, 2012. As total liabilities increased significantly more than total assets, the University’s net position decreased by \$14.9 million, resulting in a fiscal year-end balance of \$195.9 million.

The University’s operating revenues totaled \$84.4 million for the 2012-13 fiscal year, representing an 18.2 percent increase over the 2011-12 fiscal year due mainly to increases in tuition and fees and in enrollment. Operating expenses totaled \$172.2 million for the 2012-13 fiscal year, representing an increase of 4.9 percent over the 2011-12 fiscal year, due mainly to increases in employee compensation and benefits.

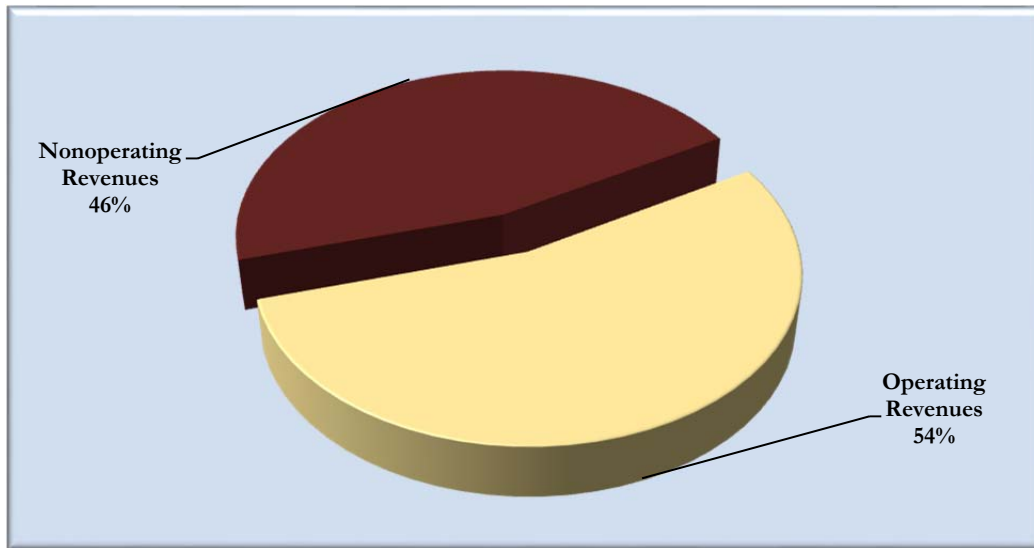
Net position represents the residual interest in the University’s assets after deducting liabilities. The University’s comparative total net position by category for the fiscal years ended June 30, 2013, and 2012, is shown in the following graph:

**Net Position
(In Thousands)**



The following chart provides a graphical presentation of University revenues by category for the 2012-13 fiscal year:

Total Revenues



OVERVIEW OF FINANCIAL STATEMENTS

Pursuant to GASB Statement No. 35, the University’s financial report includes three basic financial statements: the statement of net position; the statement of revenues, expenses, and changes in net position; and the statement of cash flows. The financial statements, and notes thereto, encompass the University and its component units. These component units include:

- University of West Florida Foundation, Inc.
- West Florida Historic Preservation, Inc.
- UWF Business Enterprises, Inc.

Based upon the application of the criteria for determining component units, these component units are included within the University reporting entity as discretely presented component units. Information regarding these component units, including summaries of the discretely presented component units’ separately issued financial statements, is presented in the notes to financial statements. This MD&A focuses on the University, excluding the discretely presented component units. For those component units reporting under GASB standards, MD&A information is included in their separately issued audit reports. The University of West Florida Foundation, Inc., reports under Financial Accounting Standards Board standards and, as such, does not include an MD&A in its audit report.

THE STATEMENT OF NET POSITION

The statement of net position reflects the assets and liabilities of the University, using the accrual basis of accounting, and presents the financial position of the University at a specified time. Assets less liabilities equal net position, which is one indicator of the University’s current financial condition. The changes in net position that occur over time indicate improvement or deterioration in the University’s financial condition.

The following summarizes the University's assets, liabilities, and net position at June 30:

Condensed Statement of Net Position at June 30
(In Thousands)

	2013	2012
Assets		
Current Assets	\$ 91,370	\$ 85,709
Capital Assets, Net	149,879	149,092
Other Noncurrent Assets	4,460	5,448
Total Assets	245,709	240,249
Liabilities		
Current Liabilities	10,903	10,379
Noncurrent Liabilities	38,888	19,003
Total Liabilities	49,791	29,382
Net Position		
Net Investment in Capital Assets	149,879	149,092
Restricted	3,864	9,934
Unrestricted	42,175	51,841
Total Net Position	\$ 195,918	\$ 210,867

The increase in current assets is primarily due to an influx of funds received under a grant from the State Economic Development Initiative in advance of the completion of performance criteria. This increase was partially offset by a significant decrease in the amount due from the State that resulted primarily from a decline in State capital appropriations awarded. The increase in long-term unearned revenue associated with the grant noted above and the continuing increase in the estimated costs to provide other postemployment benefits account for the majority of the increase in noncurrent liabilities. As a result of these occurrences, restricted and unrestricted net position experienced declines.

THE STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

The statement of revenues, expenses, and changes in net position presents the University's revenue and expense activity, categorized as operating and nonoperating. Revenues and expenses are recognized when earned or incurred, regardless of when cash is received or paid.

The following summarizes the University's activity for the 2012-13 and 2011-12 fiscal years:

**Condensed Statement of Revenues, Expenses,
and Changes in Net Position
For the Fiscal Years
(In Thousands)**

	2012-13	2011-12
Operating Revenues	\$ 84,358	\$ 71,398
Less, Operating Expenses	172,193	164,220
Operating Loss	(87,835)	(92,822)
Net Nonoperating Revenues	72,639	75,861
Loss Before Other Revenues, Expenses, Gains, or Losses	(15,196)	(16,961)
Other Revenues	247	2,374
Net Decrease In Net Position	(14,949)	(14,587)
Net Position, Beginning of Year	210,867	225,454
Net Position, End of Year	\$ 195,918	\$ 210,867

Operating Revenues

GASB Statement No. 35 categorizes revenues as either operating or nonoperating. Operating revenues generally result from exchange transactions where each of the parties to the transaction either give up or receive something of equal or similar value.

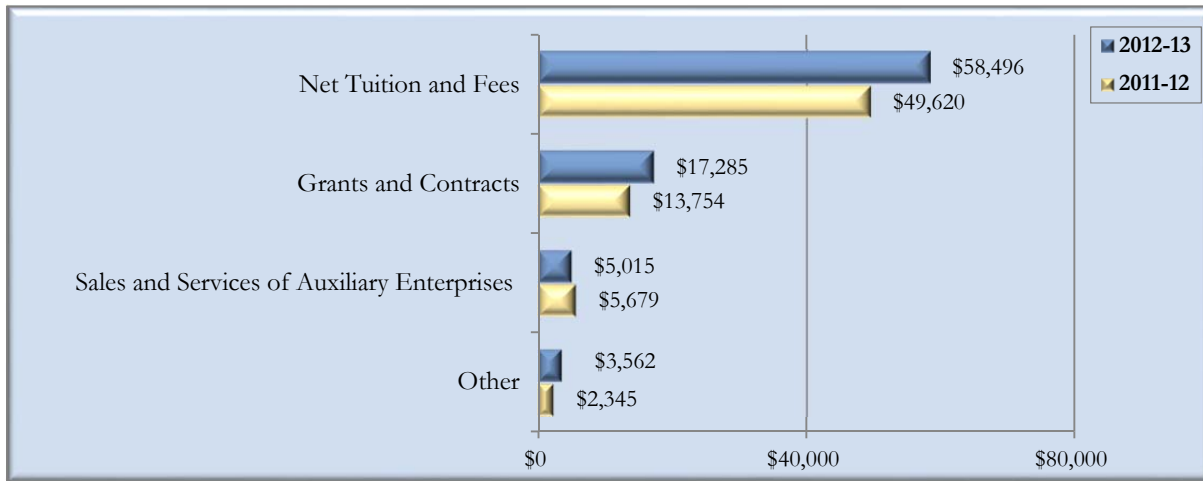
The following summarizes the operating revenues by source that were used to fund operating activities for the 2012-13 and 2011-12 fiscal years:

**Operating Revenues
(In Thousands)**

	2012-13	2011-12
Net Tuition and Fees	\$ 58,496	\$ 49,620
Grants and Contracts	17,285	13,754
Sales and Services of Auxiliary Enterprises	5,015	5,679
Other	3,562	2,345
Total Operating Revenues	\$ 84,358	\$ 71,398

The following chart presents the University’s operating revenues for the 2012-13 and 2011-12 fiscal years:

**Operating Revenues
(In Thousands)**



Total operating revenues for the 2012-13 fiscal year were \$84.4 million, of which \$58.5 million was from net tuition and fees. Tuition allowances, which represent the difference between the stated charges for goods and services provided by the University and the amount that is actually paid by a student or third party making payment on behalf of the student, totaled \$19.9 million, and are deducted from gross tuition and fees of \$78.4 million to arrive at net tuition and fees. Net tuition and fees was \$58.5 million for the 2012-13 fiscal year, which represents an increase of \$8.9 million, or 17.9 percent, over the 2011-12 fiscal year. This increase was due to increased student enrollment and higher tuition and fee rates. The increase in contracts and grants revenue of \$3.5 million, or 25.7 percent, was due largely to revenue earned under new grant awards in the areas of State Economic Development Initiatives, Hurricane Mitigation Construction, and Mental and Behavioral Health.

Operating Expenses

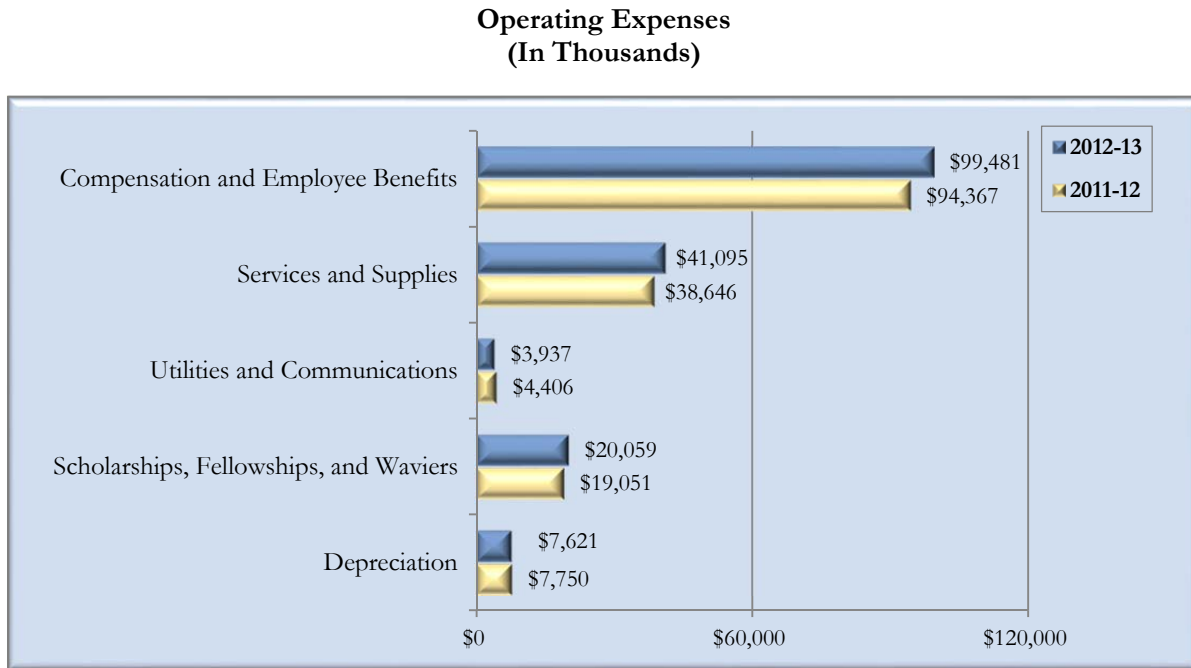
Expenses are categorized as operating or nonoperating. The majority of the University’s expenses are operating expenses as defined by GASB Statement No. 35. GASB gives financial reporting entities the choice of reporting operating expenses in the functional or natural classifications. The University has chosen to report the expenses in their natural classification on the statement of revenues, expenses, and changes in net position and has displayed the functional classification in the notes to financial statements.

The following summarizes the operating expenses by natural classifications for the 2012-13 and 2011-12 fiscal years:

**Operating Expenses
(In Thousands)**

	2012-13	2011-12
Compensation and Employee Benefits	\$ 99,481	\$ 94,367
Services and Supplies	41,095	38,646
Utilities and Communications	3,937	4,406
Scholarships, Fellowships, and Waivers	20,059	19,051
Depreciation	7,621	7,750
Total Operating Expenses	\$ 172,193	\$ 164,220

The following chart presents the University’s operating expenses for the 2012-13 and 2011-12 fiscal years:



The \$5.1 million increase in compensation and employee benefits was the result of a \$2.7 million increase in the liability for other postemployment benefits payable and a 2 percent salary increase provided to University faculty and staff in April 2012. Services and supplies increased due, in part, to increased expenses associated with new grant awards and consulting services associated with the implementation of a new student system and student recruitment efforts. These increases were partially offset by a reduction in expenses associated with noncapitalized Public Education Capital Outlay funded construction projects.

Nonoperating Revenues and Expenses

Certain revenue sources that the University relies on to provide funding for operations, including State noncapital appropriations, Federal and State student financial aid, certain gifts and grants, and investment income, are defined by GASB as nonoperating. Nonoperating expenses include investment losses. The following summarizes the University’s nonoperating revenues and expenses for the 2012-13 and 2011-12 fiscal years:

**Nonoperating Revenues (Expenses)
(In Thousands)**

	2012-13	2011-12
State Noncapital Appropriations	\$ 44,860	\$ 52,917
Federal and State Student Financial Aid	25,169	24,029
Noncapital Grants, Contracts, and Gifts	2,718	2,255
Investment Income (Loss)	(112)	2,021
Other Nonoperating Revenues	60	95
Loss on Disposal of Capital Assets	(56)	(139)
Other Nonoperating Expenses		(5,317)
Net Nonoperating Revenues	\$ 72,639	\$ 75,861

The University's State noncapital appropriations decreased by \$8.1 million due to a reduction in such funding from the State. Investment income decreased by \$2.1 million primarily due to a decline in the fair market value of the University's investments in the State Treasury Special Purpose Investment Account. The \$5.3 million in other nonoperating expenses in the 2011-12 fiscal year was due to the removal of capital assets costing between \$1,000 and \$4,999 as a result of a change in the University's capitalization threshold.

Other Revenues, Expenses, Gains, or Losses

This category is composed of State capital appropriations and capital grants, contracts, donations, and fees. The following summarizes the University's other revenues, expenses, gains, or losses for the 2012-13 and 2011-12 fiscal years:

Other Revenues, Expenses, Gains, or Losses		
(In Thousands)		
	<u>2012-13</u>	<u>2011-12</u>
State Capital Appropriations	\$ 198	\$ 2,163
Capital Grants, Contracts, Donations, and Fees	49	211
Total	<u>\$ 247</u>	<u>\$ 2,374</u>

The \$2 million decrease in capital appropriations resulted from the reduction in State funding for construction projects.

THE STATEMENT OF CASH FLOWS

The statement of cash flows provides information about the University's financial results by reporting the major sources and uses of cash and cash equivalents. This statement will assist in evaluating the University's ability to generate net cash flows, its ability to meet its financial obligations as they come due, and its need for external financing. Cash flows from operating activities show the net cash used by the operating activities of the University. Cash flows from capital financing activities include all plant funds. Cash flows from investing activities show the net source and use of cash related to purchasing or selling investments, and earning income on those investments. Cash flows from noncapital financing activities include those activities not covered in other sections.

The following summarizes cash flows for the 2012-13 and 2011-12 fiscal years:

Condensed Statement of Cash Flows		
(In Thousands)		
	<u>2012-13</u>	<u>2011-12</u>
Cash Provided (Used) by:		
Operating Activities	\$ (59,124)	\$ (80,057)
Noncapital Financing Activities	72,656	79,548
Capital and Related Financing Activities	(5,146)	(490)
Investing Activities	<u>(8,476)</u>	<u>(2,900)</u>
Net Decrease in Cash and Cash Equivalents	(90)	(3,899)
Cash and Cash Equivalents, Beginning of Year	<u>4,166</u>	<u>8,065</u>
Cash and Cash Equivalents, End of Year	<u>\$ 4,076</u>	<u>\$ 4,166</u>

Major sources of funds came from net student tuition and fees (\$59.3 million), Federal direct student loans (\$54.8 million), State noncapital appropriations (\$44.9 million), grants and contracts (\$34.6 million), and Federal and

State student financial aid (\$25.2 million). Major uses of funds were for payments made to and on behalf of employees totaling \$96.5 million, disbursements to students for Federal direct student loans totaling \$54.8 million, payments to suppliers totaling \$44.7 million, and payments to and on behalf of students for scholarships totaling \$20.1 million.

An \$11.1 million increase in cash provided by tuition and fees and an \$18.5 million increase in cash received under grants and contracts were the primary contributors to the significant decrease in net cash used by operating activities. The decrease in net cash provided by noncapital financing activities and the net increase in cash used by capital and related financing activities were attributable primarily to the decrease in State noncapital appropriations and State capital appropriations, respectively. As a result of the above, net cash used by investing activities increased when compared to the 2011-12 fiscal year.

CAPITAL ASSETS AND CAPITAL EXPENSES AND COMMITMENTS

CAPITAL ASSETS

At June 30, 2013, the University had \$282.7 million in capital assets, less accumulated depreciation of \$132.8 million, for net capital assets of \$149.9 million. Depreciation charges for the 2012-13 fiscal year totaled \$7.6 million. The following table summarizes the University’s capital assets, net of accumulated depreciation, at June 30:

**Capital Assets, Net at June 30
(In Thousands)**

	2013	2012
Land	\$ 9,606	\$ 9,606
Works of Art and Historical Treasures	10,886	10,798
Construction in Progress	648	10,539
Buildings	103,035	91,508
Infrastructure and Other Improvements	13,458	14,498
Furniture and Equipment	8,727	7,682
Library Resources	3,485	4,377
Leasehold Improvements	1	3
Computer Software	33	81
Capital Assets, Net	\$ 149,879	\$ 149,092

Additional information about the University’s capital assets is presented in the notes to financial statements.

CAPITAL EXPENSES AND COMMITMENTS

Major capital expenses during the 2012-13 fiscal year were incurred on the College of Business Education Center project which was substantially completed at June 30, 2013. The University’s construction commitments at June 30, 2013, are as follows:

	Amount (In Thousands)
Total Committed	\$ 4,144
Completed to Date	<u>(648)</u>
Balance Committed	<u>\$ 3,496</u>

Additional information about the University's construction commitments is presented in the notes to financial statements.

ECONOMIC FACTORS THAT WILL AFFECT THE FUTURE

The University's economic condition is closely tied to that of the State of Florida. Because of an improving economic outlook, an increase in State funding is expected to be received in the 2013-14 fiscal year. As a result, the increase in tuition rates for the 2013-14 fiscal year has been capped at a percentage approximating inflation. Management continues to monitor the economic health of the State closely and is committed to meeting economic challenges through cost saving measures and increases in alternate revenue sources.

REQUESTS FOR INFORMATION

Questions concerning information provided in the MD&A or other required supplemental information, and financial statements and notes thereto, or requests for additional financial information should be addressed to Colleen M. Asmus, CPA, Associate Vice President for Finance/Controller, University of West Florida, 11000 University Parkway, Pensacola, Florida 32514.

BASIC FINANCIAL STATEMENTS

UNIVERSITY OF WEST FLORIDA
A COMPONENT UNIT OF THE STATE OF FLORIDA
STATEMENT OF NET POSITION
June 30, 2013

	University	Component Units
ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$ 2,456,972	\$ 6,582,497
Investments	79,599,790	429,719
Accounts Receivable, Net	5,835,985	2,834,699
Loans and Notes Receivable, Net	31,350	60,813
Due from State	3,445,832	
Due from University		297,440
Inventories		163,981
Other Current Assets		135,206
Total Current Assets	91,369,929	10,504,355
Noncurrent Assets:		
Restricted Cash and Cash Equivalents	1,618,622	11,570,338
Restricted Investments		62,103,216
Loans and Notes Receivable, Net	2,841,520	
Depreciable Capital Assets, Net	128,739,106	58,862,574
Nondepreciable Capital Assets	21,139,855	3,218,169
Other Noncurrent Assets		1,401,364
Total Noncurrent Assets	154,339,103	137,155,661
TOTAL ASSETS	245,709,032	147,660,016
LIABILITIES		
Current Liabilities:		
Accounts Payable	3,576,279	1,159,781
Construction Contracts Payable	58,064	
Salaries and Wages Payable	1,881,886	
Deposits Payable	968,765	28,154
Due to Component Units	297,440	
Unearned Revenue	2,539,268	781,647
Other Current Liabilities	43,366	
Long-Term Liabilities - Current Portion:		
Bonds Payable		1,976,000
Loans and Notes Payable		38,148
Capital Lease Payable		2,415
Unearned Revenue	500,000	254,542
Compensated Absences Payable	1,037,816	
Total Current Liabilities	10,902,884	4,240,687

UNIVERSITY OF WEST FLORIDA
 A COMPONENT UNIT OF THE STATE OF FLORIDA
 STATEMENT OF NET POSITION (CONTINUED)
 June 30, 2013

	University	Component Units
LIABILITIES (Continued)		
Noncurrent Liabilities:		
Bonds Payable	\$	\$ 53,198,768
Loans and Notes Payable		1,025,199
Unearned Revenue	16,945,000	2,149,500
Compensated Absences Payable	10,588,024	290,866
Other Postemployment Benefits Payable	9,844,000	
Other Noncurrent Liabilities	1,511,077	202,782
Total Noncurrent Liabilities	38,888,101	56,867,115
TOTAL LIABILITIES	49,790,985	61,107,802
NET POSITION		
Net Investment in Capital Assets	149,878,961	5,160,851
Restricted for Nonexpendable:		
Endowment		47,755,412
Restricted for Expendable:		
Loans	1,928,072	
Capital Projects	873,946	
Other	1,062,142	20,537,101
Unrestricted	42,174,926	13,098,850
TOTAL NET POSITION	\$ 195,918,047	\$ 86,552,214

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

UNIVERSITY OF WEST FLORIDA
A COMPONENT UNIT OF THE STATE OF FLORIDA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
For the Fiscal Year Ended June 30, 2013

	University	Component Units
REVENUES		
Operating Revenues:		
Student Tuition and Fees, Net of Scholarship Allowances of \$19,940,945	\$ 58,495,629	\$
Federal Grants and Contracts	14,102,701	
State and Local Grants and Contracts	3,182,566	
Sales and Services of Auxiliary Enterprises	5,015,067	
Sales and Services of Component Units		2,455,218
Gifts and Donations		2,360,192
Interest on Loans and Notes Receivable	33,468	
Other Operating Revenues	3,528,467	11,992,559
	84,357,898	16,807,969
EXPENSES		
Operating Expenses:		
Compensation and Employee Benefits	99,480,413	2,902,378
Services and Supplies	41,095,310	5,846,636
Utilities and Communications	3,936,465	1,512,535
Scholarships, Fellowships, and Waivers	20,059,307	58,891
Depreciation	7,621,357	2,869,966
	172,192,852	13,190,406
Operating Income (Loss)	(87,834,954)	3,617,563
NONOPERATING REVENUES (EXPENSES)		
State Noncapital Appropriations	44,859,126	
Federal and State Student Financial Aid	25,168,670	
Noncapital Grants, Contracts, and Gifts	2,718,400	
Investment Income (Loss)	(111,520)	8,083,076
Other Nonoperating Revenues	59,584	
Gain (Loss) on Disposal of Capital Assets	(55,726)	40,427
Interest on Capital Asset-Related Debt		(2,673,387)
Other Nonoperating Expenses		(3,818,980)
	72,638,534	1,631,136
Income (Loss) Before Other Revenues, Expenses, Gains, or Losses	(15,196,420)	5,248,699
State Capital Appropriations	198,100	
Capital Grants, Contracts, Donations, and Fees	49,101	
Additions to Permanent Endowments		801,561
	(14,949,219)	6,050,260
Increase (Decrease) in Net Position	(14,949,219)	6,050,260
Net Position, Beginning of Year	210,867,266	80,501,954
	\$ 195,918,047	\$ 86,552,214

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

UNIVERSITY OF WEST FLORIDA
A COMPONENT UNIT OF THE STATE OF FLORIDA
STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2013

	University
CASH FLOWS FROM OPERATING ACTIVITIES	
Tuition and Fees, Net	\$ 59,342,647
Grants and Contracts	34,623,929
Sales and Services of Auxiliary Enterprises	4,995,067
Interest on Loans and Notes Receivable	42,035
Payments to Employees	(96,455,337)
Payments to Suppliers for Goods and Services	(44,738,443)
Payments to Students for Scholarships and Fellowships	(20,059,307)
Loans Issued to Students	(342,492)
Collection on Loans to Students	415,311
Other Operating Receipts	3,053,025
	(59,123,565)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
State Noncapital Appropriations	44,859,126
Federal and State Student Financial Aid	25,168,670
Noncapital Grants, Contracts, and Donations	2,718,400
Federal Direct Loan Program Receipts	54,754,118
Federal Direct Loan Program Disbursements	(54,754,118)
Net Change in Funds Held for Others	(120,868)
Other Nonoperating Receipts	59,584
Other Nonoperating Disbursements	(28,979)
	72,655,933
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
State Capital Appropriations	4,428,088
Capital Grants, Contracts, Donations, and Fees	49,101
Purchase or Construction of Capital Assets	(9,623,202)
	(5,146,013)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of Investments	(101,086,828)
Proceeds from Sales and Maturities of Investments	91,354,130
Investment Income	1,256,238
	(8,476,460)
Net Decrease in Cash and Cash Equivalents	(90,105)
Cash and Cash Equivalents, Beginning of Year	4,165,699
Cash and Cash Equivalents, End of Year	\$ 4,075,594

**UNIVERSITY OF WEST FLORIDA
A COMPONENT UNIT OF THE STATE OF FLORIDA
STATEMENT OF CASH FLOWS (CONTINUED)
For the Fiscal Year Ended June 30, 2013**

	University
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES	
Operating Loss	\$ (87,834,954)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:	
Depreciation Expense	7,621,357
Change in Assets and Liabilities:	
Receivables, Net	(596,100)
Accounts Payable	30,406
Salaries and Wages Payable	(12,046)
Deposits Payable	(112,329)
Other Current Liabilities	275
Compensated Absences Payable	372,122
Unearned Revenue	18,742,704
Other Postemployment Benefits Payable	2,665,000
NET CASH USED BY OPERATING ACTIVITIES	\$ (59,123,565)
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND CAPITAL FINANCING ACTIVITIES	
Unrealized losses on investments were recognized as a reduction to investment income on the statement of revenues, expenses, and changes in net position, but are not cash transactions for the statement of cash flows.	\$ (1,283,743)
Losses from the disposal of capital assets were recognized on the statement of revenues, expenses, and changes in net position, but are not cash transactions for the statement of cash flows.	\$ (55,726)

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

UNIVERSITY OF WEST FLORIDA
A COMPONENT UNIT OF THE STATE OF FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity. The University is a separate public instrumentality that is part of the State university system of public universities, which is under the general direction and control of the Florida Board of Governors. The University is directly governed by a Board of Trustees (Trustees) consisting of thirteen members. The Governor appoints six citizen members and the Board of Governors appoints five citizen members. These members are confirmed by the Florida Senate and serve staggered terms of five years. The chair of the faculty senate and the president of the student body of the University are also members. The Board of Governors establishes the powers and duties of the Trustees. The Trustees are responsible for setting policies for the University, which provide governance in accordance with State law and Board of Governors' Regulations. The Trustees select the University President. The University President serves as the executive officer and the corporate secretary of the Trustees, and is responsible for administering the policies prescribed by the Trustees.

Criteria for defining the reporting entity are identified and described in the Governmental Accounting Standards Board's (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. These criteria were used to evaluate potential component units for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the primary government's financial statements to be misleading. Based on the application of these criteria, the University is a component unit of the State of Florida, and its financial balances and activities are reported in the State's Comprehensive Annual Financial Report by discrete presentation.

Discretely Presented Component Units. Based on the application of the criteria for determining component units, the following direct-support organizations (as provided for in Section 1004.28, Florida Statutes, and Board of Governors Regulation 9.011) are included within the University reporting entity as discretely presented component units. These legally separate, not-for-profit, corporations are organized and operated to assist the University to achieve excellence by providing supplemental resources from private gifts and bequests, and valuable education support services and are governed by separate boards. The Statute authorizes these organizations to receive, hold, invest, and administer property and to make expenditures to or for the benefit of the University. These organizations and their purposes are explained as follows:

- The University of West Florida Foundation, Inc., provides funding and services to support and foster the pursuit of higher education at the University and operates solely for the benefit of the University and its mission of teaching, research, and service. The Foundation serves as the vehicle whereby taxpayers who want to advance the cause of higher education and to pay more than their share of the cost of education may do so. The Foundation does not serve any private causes, but generally benefits the public.
- The West Florida Historic Preservation, Inc., was established to engage in the restoration and exhibition of historical landmarks in the Pensacola, Florida vicinity. This organization conducts certain activities and programs that assist and promote the purposes of the University.

UNIVERSITY OF WEST FLORIDA
A COMPONENT UNIT OF THE STATE OF FLORIDA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

- UWF Business Enterprises, Inc., was established to receive, hold, develop, provide, maintain, and administer property and to make expenditures to or for the exclusive benefit of the University or a research and development park or research and development authority of or affiliated with the University and to promote, encourage, and provide assistance to the research activities of faculty, staff, and students of the University of West Florida.

An annual audit of each organization's financial statements is conducted by independent certified public accountants. The annual report is submitted to the Auditor General and the University Board of Trustees. Additional information on the University's component units, including copies of audit reports, is available by contacting the University Financial Services Office. Condensed financial statements for the University's discretely presented component units are shown in a subsequent note.

Basis of Presentation. The University's accounting policies conform with accounting principles generally accepted in the United States of America applicable to public colleges and universities as prescribed by GASB. The National Association of College and University Business Officers (NACUBO) also provides the University with recommendations prescribed in accordance with generally accepted accounting principles promulgated by GASB and the Financial Accounting Standards Board (FASB). GASB allows public universities various reporting options. The University has elected to report as an entity engaged in only business-type activities. This election requires the adoption of the accrual basis of accounting and entity-wide reporting including the following components:

- Management's Discussion and Analysis
- Basic Financial Statements:
 - Statement of Net Position
 - Statement of Revenues, Expenses, and Changes in Net Position
 - Statement of Cash Flows
 - Notes to Financial Statements
- Other Required Supplementary Information

Basis of Accounting. Basis of accounting refers to when revenues, expenses, and related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the measurement focus applied. The University's financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange activities are generally recognized when all applicable eligibility requirements, including time requirements, are met. The University follows GASB standards of accounting and financial reporting.

The University's component units use the economic resources measurement focus and accrual basis of accounting whereby revenues are recognized when earned and expenses are recognized when incurred. The University of West Florida Foundation, Inc., follows FASB standards of accounting and financial reporting for

UNIVERSITY OF WEST FLORIDA
A COMPONENT UNIT OF THE STATE OF FLORIDA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

not-for-profit organizations. The West Florida Historic Preservation, Inc., and UWF Business Enterprises, Inc., follow GASB standards of accounting and financial reporting.

Significant interdepartmental sales between auxiliary service departments and other institutional departments have been accounted for as reductions of expenses and not revenues of those departments.

The University's principal operating activities consist of instruction, research, and public service. Operating revenues and expenses generally include all fiscal transactions directly related to these activities as well as administration, operation and maintenance of capital assets, and depreciation on capital assets. Nonoperating revenues include State noncapital appropriations, Federal and State student financial aid, investment income (net of unrealized gains or losses on investments), and revenues for capital construction projects.

The statement of net position is presented in a classified format to distinguish between current and noncurrent assets and liabilities. When both restricted and unrestricted resources are available to fund certain programs, it is the University's policy to first apply the restricted resources to such programs, followed by the use of the unrestricted resources.

The statement of revenues, expenses, and changes in net position is presented by major sources and is reported net of tuition scholarship allowances. Tuition scholarship allowances are the differences between the stated charge for goods and services provided by the University and the amount that is actually paid by a student or a third party making payment on behalf of the student. The University applied "The Alternate Method" as prescribed in NACUBO Advisory Report 2000-05 to determine the reported net tuition scholarship allowances. Under this method, the University computes these amounts by allocating the cash payments to students, excluding payments for services, on a ratio of total aid to the aid not considered third-party aid.

The statement of cash flows is presented using the direct method in compliance with GASB Statement No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*.

Cash and Cash Equivalents. Cash and cash equivalents consist of cash on hand and cash in demand accounts. University cash deposits are held in banks qualified as public depositories under Florida law. All such deposits are insured by Federal depository insurance, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool required by Chapter 280, Florida Statutes. Cash and cash equivalents that are externally restricted to purchase or construct capital or other restricted assets are classified as restricted.

Capital Assets. University capital assets consist of land; works of art and historical treasures; construction in progress; buildings, infrastructure and other improvements; furniture and equipment; library resources; leasehold improvements; and computer software. These assets are capitalized and recorded at cost at the date of acquisition or at estimated fair value at the date received in the case of gifts and purchases of State surplus property. Additions, improvements, and other outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. The University has a capitalization threshold of \$5,000 for tangible personal property and \$50,000 for new buildings and for building improvements. Depreciation is computed on the straight-line basis over the following estimated useful lives:

**UNIVERSITY OF WEST FLORIDA
A COMPONENT UNIT OF THE STATE OF FLORIDA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013**

- Buildings – 10 to 50 years
- Infrastructure and Other Improvements – 10 to 50 years
- Furniture and Equipment – 5 to 20 years
- Library Resources – 10 years
- Leasehold Improvements – 10 years or the term of the lease, whichever is greater
- Computer Software – 5 years

Capital assets of the University of West Florida Foundation, Inc., consist of land, construction in progress, office equipment and software, and property held under capital lease. These assets are capitalized and recorded at cost at the date of acquisition or at estimated fair value at the date received in the case of donations. Depreciation is computed on a straight-line basis over the estimated useful lives of the respective assets. The Foundation capitalizes interest costs on borrowing incurred during the construction of qualifying assets. The capitalized interest is amortized over the life of the borrowing.

Capital assets of the West Florida Historic Preservation, Inc., consist of land, construction in progress, buildings and improvements, and furniture, fixtures, and equipment, including historic properties, antiques, and collections. These assets are capitalized and recorded at cost at the date of acquisition or at estimated fair value at the date received in the case of donations. Expenditures which equal or exceed \$5,000 that materially increase values, change capacities, or extend useful lives are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation is computed on a straight-line basis over 5 to 10 years for furniture, fixtures, and equipment and over 10 to 40 years for buildings and improvements. Historic properties, antiques, and collectibles are not depreciated.

Capital assets of UWF Business Enterprises, Inc. (BEI), consist of land, buildings, golf course improvements, equipment, furniture and fixtures, exterior signage, and construction in progress. Assets are capitalized and recorded at cost at the date of acquisition or at estimated fair value at the date received in the case of donations. Additions, improvements, and other outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. BEI has a capitalization threshold of \$50,000 for buildings, building improvements, infrastructure, infrastructure improvements, and leasehold improvements and a \$5,000 capitalization threshold for tangible personal property. Depreciation is calculated on the straight-line basis over 40 years for buildings, 20 years for golf course improvements, 5 to 10 years for equipment, and 7 years for furniture and fixtures and exterior signage.

Noncurrent Liabilities. Noncurrent liabilities include unearned revenues, compensated absences payable, other postemployment benefits payable, and other noncurrent liabilities that are not scheduled to be paid within the next fiscal year.

2. **INVESTMENTS**

Section 1011.42(5), Florida Statutes, authorizes universities to invest funds with the State Treasury and State Board of Administration (SBA), and requires that universities comply with the statutory requirements governing investment of public funds by local governments. Accordingly, universities are subject to the requirements of

**UNIVERSITY OF WEST FLORIDA
A COMPONENT UNIT OF THE STATE OF FLORIDA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013**

Chapter 218, Part IV, Florida Statutes. The University's Board of Trustees has adopted a written investment policy providing that surplus funds of the University shall be invested in those institutions and instruments permitted under the provisions of Florida Statutes. Pursuant to Section 218.415(16), Florida Statutes, the University is authorized to invest in the Florida PRIME investment pool administered by the SBA; interest-bearing time deposits and savings accounts in qualified public depositories, as defined in Section 280.02, Florida Statutes; direct obligations of the United States Treasury; obligations of Federal agencies and instrumentalities; securities of, or interests in, certain open-end or closed-end management type investment companies; Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency; and other investments approved by the University's Board of Trustees as authorized by law.

The University's investments at June 30, 2013, are reported at fair value, as follows:

<u>Investment Type</u>	<u>Amount</u>
External Investment Pools:	
State Treasury Special Purpose Investment Account	\$65,503,471
SBA Florida PRIME	14,092,453
SBA Fund B Surplus Funds Trust Fund	<u>3,866</u>
Total University Investments	<u>\$ 79,599,790</u>

External Investment Pools

The University reported investments at fair value totaling \$65,503,471 at June 30, 2013, in the State Treasury Special Purpose Investment Account (SPIA) investment pool, representing ownership of a share of the pool, not the underlying securities. The SPIA carried a credit rating of A+f by Standard & Poor's, had an effective duration of 2.65 years, and had a fair value factor of 0.9975 at June 30, 2013. The University relies on policies developed by the State Treasury for managing interest rate risk or credit risk for this investment pool. Disclosures for the State Treasury investment pool are included in the notes to financial statements of the State's Comprehensive Annual Financial Report.

At June 30, 2013, the University reported investments totaling \$14,092,453 in the Florida PRIME investment pool administered by the SBA pursuant to Section 218.405, Florida Statutes. The University's investments, at June 30, 2013, in the Florida PRIME investment pool, which the SBA indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. The Florida PRIME investment pool carried a credit rating of AAAM by Standard & Poor's and had a weighted-average days to maturity (WAM) of 40 days as of June 30, 2013. A portfolio's WAM reflects the average maturity in days, based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the Florida PRIME investment pool to interest rate changes. The investments in the Florida PRIME investment pool are reported at fair value, which is amortized cost.

**UNIVERSITY OF WEST FLORIDA
A COMPONENT UNIT OF THE STATE OF FLORIDA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013**

State Board of Administration Fund B Surplus Funds Trust Fund

The Fund B Surplus Funds Trust Fund (Fund B) is administered by the SBA pursuant to Sections 218.405 and 218.417, Florida Statutes, and is not subject to participant withdrawal requests. Distributions from Fund B, as determined by the SBA, are effected by transferring eligible cash or securities to the Florida PRIME investment pool, consistent with the pro rata allocation of pool shareholders of record at the creation date of Fund B on December 4, 2007. One hundred percent of such distributions from Fund B are available as liquid balance within the Florida PRIME investment pool.

At June 30, 2013, the University reported investments at fair value of \$3,866 in Fund B. The University's investments in Fund B are accounted for as a fluctuating net asset value pool, with a fair value factor of 1.11845939 at June 30, 2013. The weighted-average life (WAL) of Fund B at June 30, 2013, was 3.98 years. A portfolio's WAL is the dollar-weighted average length of time until securities held reach maturity and is based on legal final maturity dates for Fund B as of June 30, 2013. WAL measures the sensitivity of Fund B to interest rate changes. The University's investment in Fund B is unrated.

Component Units Investments

Investments held by the University of West Florida Foundation, Inc., and the West Florida Historic Preservation, Inc., at June 30, 2013, are reported at carrying value, which approximates fair value, as follows:

<u>Investment Type</u>	<u>Amount</u>
Equity Securities:	
Common Stock and Mutual Funds	\$ 35,485,039
Debt Securities	10,047,815
Alternative Investments:	
Fund of Fund Hedge Funds	13,744,979
Private Equity Investments	1,404,859
Real Estate Investment Trust	987,476
Cash Surrender Insurance	81,287
Funds Held in Trust	310,263
Property Held for Investment	41,498
Certificates of Deposit	429,719
Total Component Units Investments	<u>\$ 62,532,935</u>

For the component units, except for the certificates of deposit, the investments are those reported by the University of West Florida Foundation, Inc. (Foundation). Because the Foundation reports under the FASB reporting model, disclosure of the various investment risks is not required for the Foundation's investments.

3. RECEIVABLES

Accounts Receivable. Accounts receivable represent amounts for student tuition and fees, contract and grant reimbursements due from third parties, various sales and services provided to students and third parties, and interest accrued on investments and loans receivable. As of June 30, 2013, the University reported the following amounts as accounts receivable:

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Description	Amount
Contracts and Grants	\$ 3,721,454
Student Tuition and Fees	1,186,403
Other	2,446,596
Gross Accounts Receivable	7,354,453
Less Allowance for Doubtful Accounts	(1,518,468)
Net Accounts Receivable	\$ 5,835,985

Allowances for doubtful accounts are reported based on management's best estimate as of fiscal year-end considering type, age, collection history, and other factors considered appropriate. No allowance has been accrued for contracts and grants receivable. University management considers these to be fully collectible.

Loans and Notes Receivable. Loans and notes receivable represent all amounts owed on promissory notes from debtors, including student loans made under the Federal Perkins Loan Program and other loan programs.

4. DUE FROM STATE

This amount consists of Public Education Capital Outlay funds due from the State to the University for construction of University facilities.

5. CAPITAL ASSETS

Capital assets activity for the fiscal year ended June 30, 2013, is shown below:

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Description	Beginning Balance	Additions	Reductions	Ending Balance
Nondepreciable Capital Assets:				
Land	\$ 9,605,539	\$	\$	\$ 9,605,539
Works of Art and Historical Treasures	10,797,976	88,120		10,886,096
Construction in Progress	10,538,800	2,061,625	11,952,205	648,220
Total Nondepreciable Capital Assets	\$ 30,942,315	\$ 2,149,745	\$ 11,952,205	\$ 21,139,855
Depreciable Capital Assets:				
Buildings	\$ 158,520,430	\$ 15,262,574	\$	\$ 173,783,004
Infrastructure and Other Improvements	28,980,269	13,200		28,993,469
Furniture and Equipment	24,495,481	2,973,920	870,518	26,598,883
Library Resources	30,598,819	1,427	507,177	30,093,069
Leasehold Improvements	59,403			59,403
Computer Software	2,038,309	38	26,248	2,012,099
Total Depreciable Capital Assets	244,692,711	18,251,159	1,403,943	261,539,927
Less, Accumulated Depreciation:				
Buildings	67,012,716	3,735,027		70,747,743
Infrastructure and Other Improvements	14,482,008	1,053,119		15,535,127
Furniture and Equipment	16,812,993	1,888,984	830,402	17,871,575
Library Resources	26,221,802	893,251	507,177	26,607,876
Leasehold Improvements	56,511	2,290		58,801
Computer Software	1,957,262	48,686	26,249	1,979,699
Total Accumulated Depreciation	126,543,292	7,621,357	1,363,828	132,800,821
Total Depreciable Capital Assets, Net	\$ 118,149,419	\$ 10,629,802	\$ 40,115	\$ 128,739,106

6. LONG-TERM LIABILITIES

Long-term liabilities of the University at June 30, 2013, include compensated absences payable, other postemployment benefits payable, unearned revenues, and other noncurrent liabilities. Long-term liabilities activity for the fiscal year ended June 30, 2013, is shown below:

Description	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Unearned Revenue	\$	\$ 17,445,000	\$	\$ 17,445,000	\$ 500,000
Compensated Absences Payable	11,253,718	1,519,465	1,147,343	11,625,840	1,037,816
Other Postemployment Benefits Payable	7,179,000	3,496,000	831,000	9,844,000	
Other Noncurrent Liabilities	1,536,278		25,201	1,511,077	
Total Long-Term Liabilities	\$ 19,968,996	\$ 22,460,465	\$ 2,003,544	\$ 40,425,917	\$ 1,537,816

Unearned Revenue. Long-term unearned revenue represents funds received but not yet earned under a grant from the State Economic Development Initiative. Total long-term unearned revenue at June 30, 2013, amounted to \$17,445,000, with \$500,000 expected to be earned during the 2013-14 fiscal year.

Compensated Absences Payable. Employees earn the right to be compensated during absences for annual leave (vacation) and sick leave earned pursuant to Board of Governors regulations, University regulations, and

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bargaining agreements. Leave earned is accrued to the credit of the employee and records are kept on each employee's unpaid (unused) leave balance. The University reports a liability for the accrued leave; however, State noncapital appropriations fund only the portion of accrued leave that is used or paid in the current fiscal year. Although the University expects the liability to be funded primarily from future appropriations, generally accepted accounting principles do not permit the recording of a receivable in anticipation of future appropriations. At June 30, 2013, the estimated liability for compensated absences, which includes the University's share of the Florida Retirement System and FICA contributions, totaled \$11,625,840. The current portion of the compensated absences liability, \$1,037,816, is the amount expected to be paid in the coming fiscal year, and represents a historical percentage of leave used applied to total accrued leave liability.

Other Postemployment Benefits Payable. The University follows GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, for certain postemployment healthcare benefits administered by the State Group Health Insurance Program.

Plan Description. Pursuant to the provisions of Section 112.0801, Florida Statutes, all employees who retire from the University are eligible to participate in the State Group Health Insurance Program, an agent multiple-employer, defined-benefit plan (Plan). The University subsidizes the premium rates paid by retirees by allowing them to participate in the Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the Plan on average than those of active employees. Retirees are required to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. A stand-alone report is not issued and the Plan information is not included in the report of a public employee retirement system or another entity.

Funding Policy. Plan benefits are pursuant to the provisions of Section 112.0801, Florida Statutes, and benefits and contributions can be amended by the Florida Legislature. The University has not advance-funded or established a funding methodology for the annual other postemployment benefit (OPEB) costs or the net OPEB obligation, and the Plan is financed on a pay-as-you-go basis. For the 2012-13 fiscal year, 214 retirees received postemployment healthcare benefits. The University provided required contributions of \$831,000 toward the annual OPEB cost, comprised of benefit payments made on behalf of retirees for claims expenses (net of reinsurance), administrative expenses, and reinsurance premiums. Retiree contributions totaled \$1,144,000, which represents 1.8 percent of covered payroll.

Annual OPEB Cost and Net OPEB Obligation. The University's annual OPEB cost (expense) is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table shows the University's annual OPEB cost for the fiscal year, the amount actually contributed to the Plan, and changes in the University's net OPEB obligation:

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Description	Amount
Normal Cost (Service Cost for One Year)	\$ 2,046,000
Amortization of Unfunded Actuarial Accrued Liability	1,279,000
Interest on Normal Cost and Amortization	133,000
Annual Required Contribution	3,458,000
Interest on Net OPEB Obligation	287,000
Adjustment to Annual Required Contribution	(249,000)
Annual OPEB Cost (Expense)	3,496,000
Contribution Toward the OPEB Cost	(831,000)
Increase in Net OPEB Obligation	2,665,000
Net OPEB Obligation, Beginning of Year	7,179,000
Net OPEB Obligation, End of Year	\$ 9,844,000

The University’s annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation as of June 30, 2013, and for the two preceding fiscal years, were as follows:

Fiscal Year	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2010-11	\$ 2,168,000	34.0%	\$ 4,462,000
2011-12	3,507,000	22.5%	7,179,000
2012-13	3,496,000	23.8%	9,844,000

Funded Status and Funding Progress. As of July 1, 2011, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$37,956,000, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability of \$37,956,000 and a funded ratio of 0 percent. The covered payroll (annual payroll of active participating employees) was \$62,559,227 for the 2012-13 fiscal year, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 60.7 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment and termination, mortality, and healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress, presented as required supplementary information following the notes to financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan provisions, as understood by the employer and participating members, and include the types of

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benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and participating members. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The University’s OPEB actuarial valuation as of July 1, 2011, used the entry-age cost actuarial method to estimate the actuarial accrued liability as of June 30, 2013, and the University’s 2012-13 fiscal year ARC. This method was selected because it is the same method used for the valuation of the Florida Retirement System. Because the OPEB liability is currently unfunded, the actuarial assumptions included a 4 percent rate of return on invested assets. The actuarial assumptions also included a payroll growth rate of 4 percent per year and an inflation rate of 3 percent. Initial healthcare cost trend rates were 8.29 percent, 9.16 percent, and 8.13 percent for the first three years, respectively, for all retirees in the Preferred Provider Option (PPO) Plan, and 10.43 percent, 4.92 percent, and 8.80 percent for the first three years for all retirees in the Health Maintenance Organization (HMO) Plan. The PPO and HMO healthcare trend rates are both 6.5 percent in the fourth year grading identically to 5 percent over 70 years. The unfunded actuarial accrued liability is being amortized over 30 years using the level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2013, was 24 years.

Other Noncurrent Liabilities. Other noncurrent liabilities represent the University’s liability for the Federal Capital Contribution (advance) provided to fund the University’s Federal Perkins Loan program. This amount will ultimately be returned to the Federal government should the University cease making Federal Perkins Loans or have excess cash in the loan program.

Bonds Payable – Component Units. A summary of the component units’ bonds payable as of June 30, 2013, is shown in the following table:

Bond Type and Series	Amount of Original Issue	Amount Outstanding	Interest Rates (Percent)
Revenue Bonds:			
Dormitory Revenue Bonds:			
2009	\$ 15,000,000	\$ 13,463,000	5.09
2011	16,525,000	16,225,000	3.00 - 5.875
Dormitory Refunding Revenue Bonds:			
2005	18,290,000	15,465,000	3.75 - 5.00
2010	11,717,000	10,274,000	3.95
Subtotal	61,532,000	\$ 55,427,000	
Less: Net Discounts		(252,232)	
Total Revenue Bonds	\$ 61,532,000	\$ 55,174,768	

Maturities of the component units’ bonds are shown in the following table:

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Fiscal Year Ending June 30	Principal	Interest	Total
2014	\$ 1,976,000	\$ 2,676,495	\$ 4,652,495
2015	2,056,000	2,595,824	4,651,824
2016	2,143,000	2,510,576	4,653,576
2017	2,236,000	2,421,631	4,657,631
2018	2,325,000	2,326,206	4,651,206
2019-2023	13,288,000	9,985,784	23,273,784
2024-2028	16,663,000	6,636,435	23,299,435
2029-2033	8,085,000	2,984,490	11,069,490
2034-2038	4,475,000	1,459,056	5,934,056
2039-2040	2,180,000	193,875	2,373,875
Subtotal	55,427,000	33,790,372	89,217,372
Net Discounts	(252,232)		(252,232)
Total	\$ 55,174,768	\$ 33,790,372	\$ 88,965,140

The 2005 Dormitory Refunding Revenue bonds, sponsored by the Escambia County Housing Finance Authority, were issued to refund approximately \$5.5 million from a 2002 bond issue and to defease approximately \$11.6 million from a 1999 bond issue for the purpose of consolidation and to achieve debt service coverage savings.

The 2009 Dormitory Revenue bonds, sponsored by the Escambia County Housing Finance Authority, were issued to provide financing for the construction of student housing facilities.

The 2010 Dormitory Refunding Revenue bonds, sponsored by the Escambia County Housing Finance Authority, were issued to refund \$11.5 million from a 1998 Dormitory Revenue Bond issue.

The 2011 Dormitory Revenue bonds, sponsored by the Escambia County Housing Finance Authority, were issued to provide financing for the construction of student housing facilities.

The bonds are secured by mortgages on the student housing facilities in addition to a pledge of revenues earned from their operation. The bonds require the Foundation to maintain various covenants, including one that requires student housing room rates to be maintained at a level that provides net revenues at least equal to 120 percent of annual debt service. The debt service ratio for the year ended June 30, 2013, was 141 percent. The Foundation is not aware of any violation of the covenants at June 30, 2013.

7. RETIREMENT PROGRAMS

Florida Retirement System. Essentially all regular employees of the University are eligible to enroll as members of the State-administered Florida Retirement System (FRS). Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and Florida Retirement System Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. The FRS is a single retirement system administered by the Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined-benefit pension

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plan (Plan), with a Deferred Retirement Option Program (DROP), and a defined-contribution plan, referred to as the FRS Investment Plan (Investment Plan).

Employees enrolled in the Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service, except for members classified as special risk who are eligible for normal retirement benefits at age 55 or at any age after 25 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service, except for members classified as special risk who are eligible for normal retirement benefits at age 60 or at any age after 30 years of service. Members of both Plans may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined-benefit plan. University employees already participating in the State University System Optional Retirement Program or DROP are not eligible to participate in this program. Employer and employee contributions are defined by law, but the ultimate benefit depends in part on the performance of investment funds. The Investment Plan is funded by employer and employee contributions that are based on salary and membership class (Regular Class, Senior Management Service Class, etc.). Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Employees in the Investment Plan vest at one year of service for employer contributions and vest fully and immediately for employee contributions.

The State of Florida establishes contribution rates for participating employers and employees. Contribution rates during the 2012-13 fiscal year were as follows:

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Class or Plan	Percent of Gross Salary	
	Employee	Employer (A)
Florida Retirement System, Regular	3.00	5.18
Florida Retirement System, Senior Management Service	3.00	6.30
Florida Retirement System, Special Risk	3.00	14.90
Teachers Retirement System, Plan E	6.25	11.35
Deferred Retirement Option Program - Applicable to Members from All of the Above Classes	0.00	5.44
Florida Retirement System, Reemployed Retiree	(B)	(B)

Notes: (A) Employer rates include 1.11 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include .03 percent for administrative costs of the Investment
(B) Contribution rates are dependent upon retirement class or plan in which reemployed.

The University’s liability for participation is limited to the payment of the required contribution at the rates and frequencies established by law on future payrolls of the University. The University’s contributions including employee contributions for the fiscal years ended June 30, 2011, June 30, 2012, and June 30, 2013, totaled \$3,250,975, \$2,129,867, and \$2,302,066, respectively, which were equal to the required contributions for each fiscal year.

There were 132 University participants in the Investment Plan during the 2012-13 fiscal year. The University’s contributions, including employee contributions, to the Investment Plan, totaled \$384,970, which was equal to the required contribution for the 2012-13 fiscal year.

Financial statements and other supplementary information of the FRS are included in the State’s Comprehensive Annual Financial Report, which is available from the Florida Department of Financial Services. An annual report on the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services, Division of Retirement.

State University System Optional Retirement Program. Section 121.35, Florida Statutes, provides for an Optional Retirement Program (Program) for eligible university instructors and administrators. The Program is designed to aid State universities in recruiting employees by offering more portability to employees not expected to remain in the FRS for eight or more years.

The Program is a defined-contribution plan, which provides full and immediate vesting of all contributions submitted to the participating companies on behalf of the participant. Employees in eligible positions can make an irrevocable election to participate in the Program, rather than the FRS, and purchase retirement and death benefits through contracts provided by certain insurance carriers. The employing university contributes, on behalf of the participant, 5.64 percent of the participant’s salary, less a small amount used to cover administrative

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costs and employees contribute 3 percent of the employee’s salary. Additionally, the employee may contribute, by payroll deduction, an amount not to exceed the percentage contributed by the University to the participant’s annuity account. The contributions are invested in the company or companies selected by the participant to create a fund for the purchase of annuities at retirement.

There were 493 University participants during the 2012-13 fiscal year. The University’s contributions to the Program totaled \$1,631,439, and employee contributions totaled \$1,680,620 for the 2012-13 fiscal year.

8. CONSTRUCTION COMMITMENTS

The University’s construction commitments at June 30, 2013, are as follows:

Project Description	Total Committed	Completed to Date	Balance Committed
Tennis Courts	\$ 1,117,311	\$ 192	\$ 1,117,119
Recreation Field Improvements	1,000,000	6,948	993,052
Subtotal	2,117,311	7,140	2,110,171
Other Projects (1)	2,026,701	641,080	1,385,621
Total	\$ 4,144,012	\$ 648,220	\$ 3,495,792

Note: (1) Other individual projects with current balance committed of less than \$1 million at June 30, 2013.

9. RISK MANAGEMENT PROGRAMS

The University is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Pursuant to Section 1001.72(2), Florida Statutes, the University participates in State self-insurance programs providing insurance for property and casualty, workers’ compensation, general liability, fleet automotive liability, Federal Civil Rights, and employment discrimination liability. During the 2012-13 fiscal year, for property losses, the State retained the first \$2 million per occurrence for all perils except named windstorm and flood. The State retained the first \$2 million per occurrence with an annual aggregate retention of \$40 million for named windstorm and flood losses. After the annual aggregate retention, losses in excess of \$2 million per occurrence were commercially insured up to \$50 million for named windstorm and flood losses. For perils other than named windstorm and flood, losses in excess of \$2 million per occurrence were commercially insured up to \$200 million; and losses exceeding those amounts were retained by the State. No excess insurance coverage is provided for workers’ compensation, general and automotive liability, Federal Civil Rights and employment action coverage; all losses in these categories are completely self-insured by the State through the State Risk Management Trust Fund established pursuant to Chapter 284, Florida Statutes. Payments on tort claims are limited to \$200,000 per person, and \$300,000 per occurrence as set by Section 768.28(5), Florida Statutes. Calculation of premiums considers the cash needs of the program and the amount of risk exposure for each participant. Settlements have not exceeded insurance coverage during the past three fiscal years.

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Pursuant to Section 110.123, Florida Statutes, University employees may obtain healthcare services through participation in the State 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 risk of loss related to medical and prescription drug claims, are administered through the State Employees Group Health Insurance Trust Fund. It is the practice of the State not to purchase commercial coverage for the risk of loss covered by this Fund. Additional information on the State’s group health insurance plan, including the actuarial report, is available from the Florida Department of Management Services, Division of State Group Insurance.

10. FUNCTIONAL DISTRIBUTION OF OPERATING EXPENSES

The functional classification of an operating expense (instruction, research, etc.) is assigned to a department based on the nature of the activity, which represents the material portion of the activity attributable to the department. For example, activities of academic departments for which the primary departmental function is instruction may include some activities other than direct instruction such as research and public service. However, when the primary mission of the department consists of instructional program elements, all expenses of the department are reported under the instruction classification. The operating expenses on the statement of revenues, expenses, and changes in net position are presented by natural classifications. The following are those same expenses presented in functional classifications as recommended by NACUBO:

<u>Functional Classification</u>	<u>Amount</u>
Instruction	\$ 51,635,974
Research	2,354,370
Public Services	16,175,027
Academic Support	20,505,141
Student Services	10,697,988
Institutional Support	20,113,871
Operation and Maintenance of Plant	10,149,615
Scholarships, Fellowships, and Waivers	20,059,307
Depreciation	7,621,357
Auxiliary Enterprises	12,880,202
Total Operating Expenses	<u><u>\$ 172,192,852</u></u>

11. DISCRETELY PRESENTED COMPONENT UNITS

The University has three discretely presented component units as discussed in note 1. These component units comprise 100 percent of the transactions and account balances of the aggregate discretely presented component units’ columns of the financial statements. The following financial information is from the most recently available audited financial statements for the component units:

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Condensed Statement of Net Position

	University of West Florida Foundation, Inc. 6-30-13	West Florida Historic Preservation, Inc. 6-30-13	UWF Business Enterprises, Inc. 6-30-13	Total
Assets:				
Current Assets	\$ 6,872,637	\$ 2,306,231	\$ 1,325,487	\$ 10,504,355
Capital Assets, Net	55,854,130	3,681,932	2,544,681	62,080,743
Other Noncurrent Assets	75,054,077	684	20,157	75,074,918
Total Assets	137,780,844	5,988,847	3,890,325	147,660,016
Liabilities:				
Current Liabilities	2,858,932	344,801	1,036,954	4,240,687
Noncurrent Liabilities	53,692,416		3,174,699	56,867,115
Total Liabilities	56,551,348	344,801	4,211,653	61,107,802
Net Position:				
Net Investment in Capital Assets		3,681,932	1,478,919	5,160,851
Restricted Nonexpendable	47,755,412			47,755,412
Restricted Expendable	20,377,939	159,162		20,537,101
Unrestricted	13,096,145	1,802,952	(1,800,247)	13,098,850
Total Net Position	\$ 81,229,496	\$ 5,644,046	\$ (321,328)	\$ 86,552,214

**Condensed Statement of Revenues, Expenses,
and Changes in Net Position**

	University of West Florida Foundation, Inc. 6-30-13	West Florida Historic Preservation, Inc. 6-30-13	UWF Business Enterprises, Inc. 6-30-13	Total
Operating Revenues	\$ 13,820,720	\$ 670,421	\$ 2,316,828	\$ 16,807,969
Operating Expenses	(10,650,268)	(665,207)	(1,874,931)	(13,190,406)
Operating Income	3,170,452	5,214	441,897	3,617,563
Net Nonoperating Revenues (Expenses)				
Nonoperating Revenues	8,080,366	2,710	40,427	8,123,503
Other Nonoperating Expenses	(5,469,901)		(1,022,466)	(6,492,367)
Net Nonoperating Revenues (Expenses)	2,610,465	2,710	(982,039)	1,631,136
Other Revenues, Expenses, Gains, and Losses	801,561			801,561
Increase (Decrease) in Net Position	6,582,478	7,924	(540,142)	6,050,260
Net Position, Beginning of Year	74,647,018	5,636,122	218,814	80,501,954
Net Position, End of Year	\$ 81,229,496	\$ 5,644,046	\$ (321,328)	\$ 86,552,214

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NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013**

12. CURRENT UNRESTRICTED FUNDS

The Southern Association of Colleges and Schools, which establishes the accreditation requirements for institutions of higher education, requires a disclosure of the financial position of unrestricted net position, exclusive of plant assets and plant-related debt, which represents the change in unrestricted net position. To meet this requirement, statements of net position and revenues, expenses, and changes in net position for the current unrestricted funds are presented, as follows:

Statement of Current Unrestricted Funds Net Position

Assets

Current Assets:

Cash and Cash Equivalents	\$ 2,456,972
Investments	62,021,595
Receivables, Net	1,528,147
Due from Other Funds	<u>1,863,880</u>

Total Assets	<u>67,870,594</u>
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Liabilities

Current Liabilities:

Accounts Payable	2,123,498
Salary and Wages Payable	1,881,886
Deposits Payable	220,444
Compensated Absences Payable	<u>1,037,816</u>

Total Current Liabilities	<u>5,263,644</u>
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Noncurrent Liabilities:

Compensated Absences Payable	10,588,024
Other Postemployment Benefits Payable	<u>9,844,000</u>

Total Noncurrent Liabilities	<u>20,432,024</u>
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Total Liabilities	<u>25,695,668</u>
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Total Net Position	<u>\$ 42,174,926</u>
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UNIVERSITY OF WEST FLORIDA
A COMPONENT UNIT OF THE STATE OF FLORIDA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

**Statement of Current Unrestricted Funds Revenues,
Expenses, and Changes in Net Position**

Revenues

Operating Revenues:

Student Tuition and Fees (1)	\$ 78,436,574
Sales and Services of Auxiliary Enterprises	5,015,067
Other Operating Revenues	<u>1,021,436</u>

Total Operating Revenues 84,473,077

Expenses

Operating Expenses:

Compensation and Employee Benefits	92,982,312
Services and Supplies	27,709,293
Utilities and Communications	3,890,002
Scholarships and Fellowships	<u>13,222,779</u>

Total Operating Expenses 137,804,386

Operating Loss (53,331,309)

Nonoperating Revenues (Expenses)

State Noncapital Appropriations	44,859,126
Investment Loss	(66,236)
Other Nonoperating Revenues	<u>59,584</u>

Net Nonoperating Revenues 44,852,474

**Loss Before Other Revenues,
Expenses, Gains, or Losses**

Transfers to Other Funds (1,187,361)

Decrease in Net Position (9,666,196)

Net Position, Beginning of Year 51,841,122

Net Position, End of Year \$ 42,174,926

Note: (1) Student tuition and fees revenues are reported net of scholarship allowances on the statement of revenues, expenses, and changes in net position; however, scholarship allowances are not reflected in student tuition and fee revenue for the purposes of this disclosure.

**UNIVERSITY OF WEST FLORIDA
OTHER REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS –
OTHER POSTEMPLOYMENT BENEFITS PLAN**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (1) (b)	Unfunded AAL (UAAL) (2) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
7/1/2007	\$	\$ 20,718,000	\$20,718,000	0%	\$59,873,420	34.6%
7/1/2009		33,402,000	33,402,000	0%	55,636,371	60.0%
7/1/2011		37,956,000	37,956,000	0%	59,114,940	64.2%

- Notes: (1) The entry-age cost actuarial method was used to calculate the actuarial accrued liability.
- (2) The July 1, 2011, unfunded actuarial accrued liability of \$37,956,000, was significantly higher than the July 1, 2009, liability of \$33,402,000 primarily as a result of changes in the methodology used by the actuary to calculate this liability. The most significant of these modifications were due to changes in the long-term trend model, an increase in the coverage election assumption, and the passage of the Patient Protection and Affordable Care Act.



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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 THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Report on the Financial Statements

We have audited, in accordance with the 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 University of West Florida, a component unit of the State of Florida, and its aggregate discretely presented component units as of and for the fiscal year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated March 24, 2014, included under the heading **INDEPENDENT AUDITOR'S REPORT**. Our report includes a reference to other auditors who audited the financial statements of the aggregate discretely presented component units, as described in our report on the University'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 University's internal control over financial reporting (internal control) to determine 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 University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

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 University's 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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

We noted certain matters that we reported to University management in our operational audit report No. 2014-092.

Purpose of this Report

The purpose of the **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*** 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 University'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 University's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



David W. Martin, CPA
Tallahassee, Florida
March 24, 2014

UWF Board of Trustees Meeting
Audit & Operations Committee
May 23, 2014

Issue: Annual Internal Control Review

Proposed action: Informational

Background information:

- Internal control over financial reporting continues to be a major area of importance in the governance of an organization. The UWF BOT Audit & Operations Committee needs basic information about internal control to understand what it is, what it is not, how it can be used most effectively at UWF, and the requirements of UWF management with respect to the system of internal control.
- UWF should take an active role in the prevention and deterrence of fraud. The UWF BOT Audit & Operations Committee should be aware of their responsibilities and should challenge management and the auditors to ensure that UWF has appropriate antifraud programs and controls in place to identify potential fraud and ensure that investigations are undertaken if fraud is detected.

Recommendation: UWF BOT Audit & Operations Committee perform an annual internal control review. This would encompass

- Overview and Review of Internal Controls
- Overview and Review of Fraud Responsibilities

Fiscal Implications: Fiscal oversight by the UWF Board of Trustees

Supporting Documentation

AICPA Audit Committee Toolkit documents

- Fraud and the Responsibilities of the Audit Committee: An Overview
http://uwf.edu/trustees/May23_14/AICPAFraudandRespon.pdf
- Internal Control: A Tool for the Audit Committee
http://uwf.edu/trustees/May23_14/AICPAInternalControl.pdf

Prepared by: Betsy Bowers, Associate Vice President, bbowers@uwf.edu

Presenters: Betsy Bowers, Colleen Asmus, and Dr. Susan Stephenson



Fraud and the Responsibilities of the Audit Committee: An Overview

PURPOSE OF THIS TOOL: An audit committee should take an active role in the prevention and deterrence of fraud, as well as an effective ethics and compliance program. The audit committee should constantly challenge management and the auditors to ensure that the organization has appropriate antifraud programs and controls in place to identify potential fraud and ensure that investigations are undertaken if fraud is detected. The audit committee should take an interest in ensuring that appropriate action is taken against known perpetrators of fraud.

This tool is intended to make audit committee members aware of their responsibilities as they undertake this important role. This tool highlights areas of activity that may require additional scrutiny by the audit committee.

Fraud can be very costly to all types of organizations, including not-for-profit organizations. According to the Association of Certified Fraud Examiners (ACFE), U.S. organizations lose an estimated 7 percent of annual revenues to fraud.¹ Their research also indicates that there is anecdotal evidence that fraud at not-for-profit organizations may be even higher. This is due to the fact that not-for-profit organizations are not implementing the most effective fraud controls, such as whistle-blower hotlines and management review of financial statements, and are focusing their resources on the least effective fraud controls.² The cost of fraud not only includes the financial cost, but also costs such as damage to the organization's reputation, potential loss of donors or other resource providers, loss of management and board expertise, and many other nonfinancial costs.

Definition and Categories of Fraud

An understanding of fraud is essential for the audit committee to carry out its responsibilities. The term *fraud* is defined in Black's Law Dictionary (Sixth Edition, 1990) as

An intentional perversion of truth for the purpose of inducing another in reliance upon it to part with some valuable thing belonging to him or to surrender a legal right. A false representation of a matter of fact, whether by words or by conduct, by false or misleading allegations, or by concealment of that which should have been disclosed, which deceives and is intended to deceive another so that he shall act upon it to his legal injury ... A generic term, embracing all multifarious means which human ingenuity can devise, and which are resorted to by one individual to get advantage over another by false suggestions or by suppression of truth, and includes all surprise, trick, cunning, dissembling, and any unfair way by which another is cheated.

¹ Association of Certified Fraud Examiners (ACFE), *2008 Report to the Nation on Occupational Fraud and Abuse*, Austin, TX: ACFE, 2008, p 8.

² ACFE, *2008 Report to the Nation on Occupational Fraud and Abuse*, Austin, TX: ACFE, 2008, p 40.

The ACFE defines *occupational fraud* as

The use of one's occupation for personal enrichment through deliberate misuse or misapplication of the employing organization's resources or assets³

The audit committee also needs to be aware that fraud affecting the organization often falls within one of the following three categories:

- *Management fraud*, which involves senior management's intentional misrepresentation of financial statements, or theft or improper use of an organization's resources.
- *Employee fraud*, which involves nonsenior employee theft or improper use of an organization's resources.
- *External fraud*, which involves theft or improper use of resources by people who are neither management, nor employees of the firm.

This categorization of fraud is useful, but not absolute. Middle management employees may intentionally misrepresent financial statement transactions, for example, to improve their apparent performance, or outside individuals may collude with organization management or employees.

Roles of the Audit Committee in the Prevention, Deterrence, Investigation, and Discovery or Detection of Fraud

The members of the audit committee should understand their role of ensuring that the organization has antifraud programs and controls in place to help prevent fraud, and aid in its discovery if it does occur, to properly fulfill their fiduciary duties of the following:

1. Monitoring the financial reporting process
2. Monitoring the internal control system
3. Overseeing the external audit and internal audit functions
4. Reporting findings to the board of directors
5. Monitoring and overseeing the whistle-blower policy and hotline

Guidance to boards of directors and trustees, audit committees, and management to help prevent, deter, and detect fraud is contained in the AICPA's Antifraud & Corporate Responsibility Resource Center available at www.aicpa.org/antifraud/homepage.htm. The information contained in the center can be viewed from different user perspectives for a personalized focus on the issues.

Not-for-profit organizations can use the specific requirements for audit committees as outlined in the Sarbanes-Oxley Act and the Securities and Exchange Commission rules as a guide. The requirements can be obtained from the AICPA Web site at www.aicpa.org/sarbanes/index.asp.

The audit committee should ensure that the organization has implemented an effective ethics and compliance program, and that it is periodically tested. Because the occurrence of significant frauds can frequently be attributed to an override of internal controls, the audit committee plays an important role to ensure that internal controls address the appropriate risk areas and are functioning as designed.

³ ACFE, *2008 Report to the Nation on Occupational Fraud and Abuse*, Austin, TX: ACFE, 2008, p 6.

Internal auditors and external auditors can serve a vital role in aiding in fraud prevention and deterrence. Internal audit staff and external auditors that are experienced and trained in fraud prevention and deterrence can help to provide assurance that (1) risks are effectively identified and monitored, (2) organizational processes are effectively controlled and tested periodically, and (3) appropriate follow-up action is taken to address control weaknesses. The audit committee needs to ensure that internal and external auditors are carrying out their responsibilities in connection with potential fraud.

Whistle-Blowers

According to the ACFE, the most effective method for detection of fraud has historically been tips.⁴ In many cases, these tips are obtained through the use of whistle-blower policies and hotlines. Not-for-profit organizations must establish procedures for the receipt, retention, and treatment of complaints received by the organization regarding accounting, internal accounting controls, or auditing matters; and the confidential, anonymous submission by employees of the organization of concerns regarding questionable accounting or auditing matters (see Sarbanes-Oxley Act of 2002, Title III, Section 301.) In many organizations, the audit committee is significantly involved monitoring the whistle-blower process. The audit committee chair or the entire committee may be involved in the primary investigation and review of the whistle-blower complaints and reporting. In addition, some organizations have designated the audit committee chair or an audit committee member as the individual who initially receives whistle-blower reports. See also the “Sample Whistle-Blower Tracking Report” in this toolkit.

When Fraud Is Discovered

Fraud can be discovered through many sources, namely, internal or external auditors, forensic accounting consultants, employees, vendors, and others. Establishing a confidential hotline can also be an important source of information leading to fraud discovery, as part of an organization’s overall ethics, compliance, and fraud prevention program. Although a confidential hotline is something that could be accomplished internally, a variety of outside service providers can be engaged to provide this service for the organization.

If fraud or improprieties are asserted or discovered, the audit committee—through the external auditors, internal auditors, or forensic accounting consultants, as appropriate—should investigate, and, if necessary, retain legal counsel to assert claims on the organization’s behalf. Forensic accounting consultants, in particular, may be needed to provide the depth of skills necessary to conduct a fraud investigation and, if it is desirable, to get an external assessment.

If fraud is discovered or there is a reasonable basis to believe that fraud may have occurred, the audit committee is responsible for ensuring that an investigation is undertaken. Criteria should be in place describing the audit committee’s level of involvement, based on the severity of the offense. Most audit committees will also want to obtain information about all violations of the law and the organization’s policies.

Forensic accounting consultants can also frequently provide audit committees with other related advisory services, namely, (1) evaluations of controls designs and operating effectiveness through compliance verification, (2) creation of special investigations units, (3) incident management committees, (4) disclosure risk controls, (5) ethics hotlines, (6) code of conduct, and other antifraud measures.

The audit committee can engage the audit firm to carry out a forensic or fraud investigation. If CPA forensic accountants are engaged by the organization’s general counsel, rather than the audit committee, they may potentially attain attorney-client privilege status, not otherwise available under normal circumstances.

⁴ ACFE, *2008 Report to the Nation on Occupational Fraud and Abuse*, Austin, TX: ACFE, 2008, p 20.

Expertise of Forensic Accounting Consultants

In some situations, it may be necessary for an organization to look beyond the external audit team for expertise in the fraud area. In such cases, forensic accounting consultants can provide additional assurance or advanced expertise because they have special training and experience in fraud prevention, deterrence, investigation, and detection. Forensic accounting consultants may also provide fresh insights into the organization's operations, control systems, and risks. The work of forensic accounting consultants may also provide comfort for the organization's CEO and CFO. Forensic accounting consultants, however, cannot act as an insurer to prevent or detect fraud.

Many forensic accountants have obtained specific training in the identification and detection of fraud and may have additional designations such as certified fraud examiner. More information about certified fraud examiners may be located at the Web site for the ACFE at www.acfe.com

Conclusion

The public is demanding greater vigilance from all parties involved in organizational governance, thus increasing the need to fight fraud. Audit committees are required to play a pivotal role in the prevention and deterrence of fraud, and to take appropriate action in the discovery of fraud. External public accountants, hired by audit committees, and internal auditors will continue to play an important part in the process. Forensic accounting consultants have emerged, however, as vital, newly recognized allies. Qualified forensic accounting consultants have the education, training, and experience to provide additional assistance to audit committees so they may better carry out their fiduciary responsibilities in the fight against fraud.

UWF Internal Control Environment Overview for Board of Trustees Audit & Operations Committee
May 23, 2014

Control Environment—Tone at the Top	Yes	No	Not Sure	Comments
<i>Integrity and Ethical Values</i>				
1. Does the organization have a comprehensive code of conduct or other policies addressing acceptable operating practices, conflicts of interest, and expected standards of ethical and moral behavior?	✓	<input type="checkbox"/>	<input type="checkbox"/>	HR Policy 15.00-2004/07 Employee Code of Ethics
2. Is the code distributed to all officials and employees?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
3. Are all officials and employees required to periodically acknowledge that they have read, understood, and complied with the code?	<input type="checkbox"/>	✓	<input type="checkbox"/>	Not mandatory
4. Do elected officials and management demonstrate through actions their own commitment to the code of conduct?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
5. Are dealings with customers, suppliers/vendors, employees, and other parties based on honesty and fair business practices?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
6. Does management take appropriate action in response to violations of the code of conduct?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
7. Is management explicitly prohibited from overriding established controls? What controls are in place to provide reasonable assurance that controls are not overridden by management? Are deviations from this policy investigated and documented? Are violations (if any) and the results of investigations brought to the attention of the audit committee?	✓	<input type="checkbox"/>	<input type="checkbox"/>	Internal Audit would bring such issues to the BOT A&O committee.

Control Environment—Tone at the Top	Yes	No	Not Sure	Comments
8. Is the organization proactive in reducing fraud opportunities by (1) identifying and measuring fraud risks, (2) taking steps to mitigate identified risks, (3) identifying a position within the organization to “own” the fraud prevention program, and (4) implementing and monitoring appropriate preventative and detective internal controls and other deterrent measures?	✓	<input type="checkbox"/>	<input type="checkbox"/>	UWF Risk & Compliance Council and OHR Compliance Training series
9. Does the organization use an anonymous ethics and fraud hotline, and, if so, are procedures in place to investigate and report results to the audit committee?	<input type="checkbox"/>	✓	<input type="checkbox"/>	No Anonymous hotline; however, UWF Policy P-10.00 “Policy Against Fraudulent or Wrongful Acts” directs complaints to UWF Internal Audit
Commitment to Competence				
1. Are the level of competence and the requisite knowledge and skills defined for each job in the accounting and internal audit functions?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
2. Does management make an effort to determine whether the accounting and internal audit functions have adequate knowledge and skills to do their jobs?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
Governing Body and Audit Committee				
1. Are the audit committee’s responsibilities defined in enabling legislation or a written policy statement of the governing body? If by policy, is the policy updated annually and approved by the governing body?	✓	<input type="checkbox"/>	<input type="checkbox"/>	BOT A&O Committee charter
2. Are audit committee members independent of the organization and of management? Do audit committee members have the knowledge, government experience, and financial experience to serve effectively in their role?	✓	<input type="checkbox"/>	<input type="checkbox"/>	

UWF Internal Control Environment Overview for Board of Trustees Audit & Operations Committee
May 23, 2014

Control Environment—Tone at the Top	Yes	No	Not Sure	Comments
3. Are a sufficient number of meetings held, and are the meetings of sufficient length and depth to cover the agenda and provide healthy discussion of issues?	✓	<input type="checkbox"/>	<input type="checkbox"/>	Quarterly meetings
4. Does the audit committee constructively challenge management’s planned decisions, particularly in the area of financial reporting, and probe the evaluation of past results?	✓	<input type="checkbox"/>	<input type="checkbox"/>	BOT asks probing questions during BOT committee meetings.
5. Are regular meetings held between the audit committee and the CFO, CAE (the leader of internal audit team), or their government equivalent; other key members of the financial management and reporting team; and the independent auditors? Are executive sessions conducted on a regular basis?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
6. Does the audit committee approve internal audit’s annual audit plan?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
7. Does the audit committee receive key information from management in sufficient time in advance of meetings to prepare for discussions at the meetings?	✓	<input type="checkbox"/>	<input type="checkbox"/>	BOT Agendas sent at least seven (7) days prior to any meeting
8. Does a process exist for informing audit committee members about significant issues on a timely basis and in a manner conducive to the audit committee having a full understanding of the issues and their implications?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
9. Is the audit committee informed about personnel turnover in key functions including the audit team (both internal and the independent auditors), senior executives, and key personnel in the financial accounting and reporting teams? Are unusual employee turnover situations observed for patterns or other indicators of problems?	✓	<input type="checkbox"/>	<input type="checkbox"/>	

Control Environment—Tone at the Top	Yes	No	Not Sure	Comments
10. Does the audit committee review qualifications of external auditors and audit scope of service and make appropriate recommendations to the governing body on contracts with external auditors?	✓	<input type="checkbox"/>	<input type="checkbox"/>	FL Auditor General is the primary external auditors for UWF. For other audits (e.g. WUWF, Athletics, and DSOs), UWF senior management works with the BOT A&O committee.
11. Does the audit committee monitor the performance of the external auditors and report as needed to the governing body on performance issues?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
Management's Philosophy and Operating Style				
1. Is the accounting function viewed as a team of competent professionals bringing information, order, and controls to decision making?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
2. Is the selection of accounting principles made in the long-term best interest of the organization?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
3. Are valuable assets protected from unauthorized access and use?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
4. Do managers respond appropriately and timely to unfavorable signals and reports?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
5. Are estimates and budgets reasonable and achievable?	✓	<input type="checkbox"/>	<input type="checkbox"/>	Quarterly reporting to BOT of budget to actual
Organizational Structure				
1. Is the organizational structure within the accounting function and the internal audit function appropriate for the size of the organization?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
2. Are key managers in the accounting and internal audit functions given adequate definition of their responsibilities?	✓	<input type="checkbox"/>	<input type="checkbox"/>	

Control Environment—Tone at the Top	Yes	No	Not Sure	Comments
3. Do sufficient numbers of employees exist, particularly at the management levels in the accounting and internal audit functions, to allow those individuals to effectively carry out their responsibilities?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
Assignment of Authority and Responsibility				
1. Is the authority delegated appropriately for the responsibilities assigned?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
2. Are job descriptions in place for management and supervisory personnel in the accounting and internal audit functions?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
3. Do senior managers get involved as needed to provide direction, address issues, correct problems, and implement improvements?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
Human Resources Policies and Practices				
1. Are policies and procedures in place for hiring, training, promoting, and compensating employees in the accounting and internal audit functions?	✓	<input type="checkbox"/>	<input type="checkbox"/>	HR Policies HR-13.00 Change in Duties, Reassignment, Demotion & Transfer HR14.00 -Compensation HR 18.00 Hours of Work and Benefits HR 20.00 Recruitment, Selection, and Appointment
2. Do employees understand that substandard performance will result in remedial action?	✓	<input type="checkbox"/>	<input type="checkbox"/>	HR Policy 17.01-Evaluation
3. Is remedial or corrective action taken in response to departures from approved policies?	✓	<input type="checkbox"/>	<input type="checkbox"/>	HR -22.00 Standards of Conduct
4. Do employees understand the performance criteria necessary for promotions and salary increases?	✓	<input type="checkbox"/>	<input type="checkbox"/>	HR 14.00-Compensation

Control Environment—Tone at the Top	Yes	No	Not Sure	Comments
Risk Assessment				
1. Does the organization consider risks from external sources such as creditor demands, economic conditions, laws and regulations, bond covenants, labor relations (for example, unions), and so on?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
2. Does the organization consider risks from internal sources such as key employees (retention and succession planning), financing and the availability of funding for key programs, competitive compensation and benefits, information systems security, and backup systems?	✓	<input type="checkbox"/>	<input type="checkbox"/>	These are addressed as part of UWF's risk assessments. Additionally, UWF has a Risk & Compliance Council which does an annual risk assessment exercise.
3. How does the organization react to the previously mentioned risks?	✓	<input type="checkbox"/>	<input type="checkbox"/>	See above
4. Is the risk of a misstatement of the financial statements considered and are steps taken to mitigate that risk?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
Control Activities				
1. Does the organization have a process in place to ensure that controls as described in its policy and procedures manuals are applied as they are meant to be applied?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
2. Do the policy and procedures manuals document all important policies and procedures and are they reviewed and updated on a regular basis? If so, by whom?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
3. Do supervisory personnel review the functioning of controls? If so, how is that review conducted and what happens to the results? Is appropriate and timely follow-up action taken on exceptions?	✓	<input type="checkbox"/>	<input type="checkbox"/>	

Control Environment—Tone at the Top	Yes	No	Not Sure	Comments
Information and Communication				
1. Is a process in place to collect information from external sources, such as economic and regulatory information, that could have an impact on the government or the financial reporting process?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
2. Are milestones to achieve financial reporting objectives monitored to ensure that deadlines are met?	✓	<input type="checkbox"/>	<input type="checkbox"/>	Quarterly reporting to UWF BOT.
3. Are data and results benchmarked against similar entities and against those recognized as “best in field”?	✓ <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Quarterly reporting to UWF BOT
4. Is necessary operational and financial information communicated to the right people in the organization on a timely basis and in a format that facilitates its use, including new or changed policies and procedures?	✓	<input type="checkbox"/>	<input type="checkbox"/>	Policies go through an extensive review process including a 30 days posting period.
5. Is a process in place to respond to new information needs in the organization on a timely basis?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
6. Is there a process in place to collect and document errors or complaints and to analyze, determine cause, and eliminate a problem from recurring in the future?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
7. Is a process established and communicated to officials, employees, and others, about how to communicate suspected instances of wrongdoing by the government or its employees? Further, does a process exist to ensure that anyone making such a report is protected from retaliation for making such a report?	✓	<input type="checkbox"/>	<input type="checkbox"/>	UWF Policy P-10.00-10/04 Policy Against Fraudulent or Wrongful Acts Florida Statute 119.3187-.3189 “Whistleblower Statute”

UWF Internal Control Environment Overview for Board of Trustees Audit & Operations Committee
May 23, 2014

Control Environment—Tone at the Top	Yes	No	Not Sure	Comments
Monitoring				
1. Do elected officials, other officials, upper management, and other employees understand their obligation to communicate observed weaknesses in design or compliance with the internal control structure of the organization to the appropriate supervisory or management personnel?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
2. Are interactions with external stakeholders periodically evaluated to determine if they are indicative of a weakness in the internal controls structure? (For example, consider the frequency of customer complaints about incorrect bills or correspondence regarding noncompliance from granting or oversight agencies.)	✓	<input type="checkbox"/>	<input type="checkbox"/>	
3. Is there follow-up on recommendations from the internal and external auditors for improvements to the internal control system?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
4. Are personnel asked to periodically state whether they understand and comply with the organization's code of conduct?	<input type="checkbox"/>	✓	<input type="checkbox"/>	Not mandatory; UWF HR Policy HR-22.00 Standards of Conduct is guidance.
5. Are personnel required to sign off, indicating their performance of critical control activities, such as performing reconciliations?	✓	<input type="checkbox"/>	<input type="checkbox"/>	
6. Does the internal audit team have the right number of competent and experienced staff? Is the reporting structure in place to ensure their objectivity and independence?	✓	<input type="checkbox"/>	<input type="checkbox"/>	

UWF Internal Control Environment Overview for Board of Trustees Audit & Operations Committee
May 23, 2014

Control Environment—Tone at the Top	Yes	No	Not Sure	Comments
7. Do internal audit team members have access to the governing body and audit committee? Is the work of the team appropriate to the organization’s needs, and prioritized with the audit committee’s direction?	✓	<input type="checkbox"/>	<input type="checkbox"/>	Formal communications occur at Quarterly meetings. In addition, the AVP Internal Auditing can call on committee members at any time as needed.

UWF Board of Trustees Meeting
Audit & Operations Committee
May 23, 2014

Issue: Internal Auditing Update on Activities

Proposed action: Informational

To provide the Committee with an overview of activities within Internal Auditing and Management Consulting.

1. Status of audits in process
2. Status of advisory/consulting activities
3. External Audits performed by outside parties
4. Compliance operation
5. Attractive Assets update
6. Miscellaneous items

Recommendation: None

Implementation: None

Fiscal Implications: Fiscal oversight by the UWF Board of Trustees

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