



FLORIDA

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

*Fiscal year ended June 30, 2019*

**JIMMY PATRONIS | CHIEF FINANCIAL OFFICER | FLORIDA DEPARTMENT OF FINANCIAL SERVICES**

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## **SPECIAL APPRECIATION**

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

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

**STATE OF FLORIDA**

**COMPREHENSIVE**

**ANNUAL**

**FINANCIAL REPORT**

Fiscal Year Ended June 30, 2019



**Ron DeSantis**  
GOVERNOR

**Jimmy Patronis**  
CHIEF FINANCIAL OFFICER

**FLORIDA DEPARTMENT OF FINANCIAL SERVICES**

This document and related information is available via the Florida Department of Financial Services' homepage at: [www.myfloridacfo.com](http://www.myfloridacfo.com)

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FISCAL YEAR ENDED JUNE 30, 2019**

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# **INTRODUCTORY SECTION**



February 21, 2020

Citizens of the State of Florida  
The Honorable Ron DeSantis, Governor  
The Honorable Bill Galvano, President of the Senate  
The Honorable Jose R. Oliva, Speaker of the House of Representatives

To the Citizens of Florida, Governor DeSantis, President Galvano, and Speaker Oliva:

I am pleased to submit the State of Florida's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2019, in accordance with Section 216.102(3), Florida Statutes (F.S.). This report is prepared in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board.

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

The Auditor General has issued an opinion on the state's financial statements for the fiscal year ended June 30, 2019. The independent auditor's report is located at the front of the financial section of this report.

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

## **PROFILE OF THE STATE**

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

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

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



## ECONOMIC CONDITION

Florida marked the conclusion of its tenth consecutive year of positive growth in General Fund collections in June 2019. While the state's recovery from the Great Recession was protracted, most of the key measures of the Florida economy had returned to or surpassed their prior peaks by the close of the 2016-17 fiscal year and have now moved well beyond those levels. The drags—particularly construction—have proven to be more persistent than past events, but the strength in tourism is compensating for this, allowing overall healthy economic conditions to first be achieved three years ago and continue through today. In this regard, the state's Economic Estimating Conference confirmed in mid-December that Florida's overall economy improved as expected in the first half of the 2019-20 fiscal year, although modest slowing of economic growth is expected in the latter part of the 2020 calendar year. This is largely due to national events beyond the state's control and produces a u-shaped pattern, with some variables (primarily related to construction) exhibiting stronger growth rates in fiscal year 2019-20 than in 2020-21. The key drivers underlying the Florida-specific forecasts are discussed in greater detail below.

Notably, Florida's population growth and other key indicators continue to show strength. Florida's real Gross Domestic Product (GDP) in 2018 showed healthy growth of 3.2 percent, remaining above the national average for the sixth consecutive year. Newly released data for the second quarter (GDP for 2019:Q2) indicated some slowing in the current year, ranking Florida seventeenth in the nation in real growth and matching the national average (2.0 percent). The Economic Estimating Conference projects that Florida's GDP will grow 2.5 percent for the entire 2019-20 fiscal year, but continue slowing in the near term to 1.6 percent in the 2022-23 and 2023-24 fiscal years. In the longer term, growth is expected to average 2.0 percent per year. On the more real-time measure of personal income, the calendar year results were stronger: Florida ended 2018 with 6.2 percent growth over 2017—above the national growth rate of 5.6 percent. However, Florida's pace for the third quarter of 2019 (2019:Q3) sharply decelerated: Florida ranked 29th in the country with 3.5 percent growth over the prior quarter, which was below the reported growth of 3.8 percent for the United States as a whole. In the near term, the annual growth rates for the state are expected to drift from 5.1 percent (fiscal year 2019-20) down to 4.1 percent (2020-21 and 2022-23 fiscal years). In the longer term, growth is expected to average 4.3 percent per year. Underpinning the projected growth in personal income is continued population growth; these projections were slightly strengthened in December 2019 by the Demographic Estimating Conference. In addition, tourist visits continue to contribute strongly to Florida's economy. The Revenue Estimating Conference met in January in response to the new economic and population forecasts, indicating that the state's revenue collections for the General Fund are still expected to fall below the prior year by 0.5 percent this year; however, this is an improvement from the projected loss of 1.4 percent in August that was mostly caused by the loss of Indian Gaming revenue sharing. This improvement is largely related to the strength of collections in the first half of the fiscal year—some of which is not expected to continue through the remainder of the year.

The level of employment in Florida also continues to improve from the low levels of the Great Recession. For the third quarter of the 2019 calendar year, total non-farm employment stood at just over 9.0 million jobs. The forecast indicates that non-farm employment will add approximately 237,500 jobs during the course of the 2019-20 fiscal year, representing a 2.7 percent increase over the prior fiscal year. At 3.1 percent in November, Florida's unemployment rate was 0.4 percentage point below the national rate of 3.5 percent and matched the lowest unemployment rate ever achieved in Florida (March 2006). The Economic Estimating Conference believes Florida is now below the "full employment" unemployment rate (about 4.0 percent), and will stay there through the 2022-23 fiscal year.

While typical economic recoveries are led by increases in lending and housing construction; the recovery from the Great Recession has behaved differently in Florida. Overall, Florida's economic growth rates are healthy *in spite of* subdued construction activity, particularly in the residential sector. For now, tourism strength is overwhelming this persistent weakness. In the current forecast, tourism remains at record-breaking levels, while none of the key residential construction measures pass their prior peaks in the forecast horizon, an anticipated slowdown that has been built into all of the recent forecasts.

Even though it remains at relatively low levels, the construction sector is improving. Single-Family building permit activity, an indicator of new construction, remains in positive territory, with strong percentage growth rates in six of the last seven calendar years. Single family data was higher than the prior year by 20.3 percent in 2015, 11.1 percent in 2016, 13.5 percent in 2017, and 13.8 percent in 2018. Despite these strong percentage growth rates, the level is still low by historic standards—just over 63 percent of the long-run per capita level. The year-to-date data for the 2019 calendar year is showing marginal growth (4.1 percent)

compared to the recent past. The latest forecast calls for continuing improvement in these starts, reaching annual rates of 95.9 thousand units in the 2019-20 fiscal year and 95.9 thousand units in the 2020-21 fiscal year. To put these numbers in perspective, the peak year for single-family starts was the 2004-05 fiscal year at nearly 182 thousand units.

Because the most recent sales tax forecast relies heavily on strong tourism growth, the Legislative Office of Economic and Demographic Research (EDR) feels tourism-related revenue losses pose the greatest potential risk to the economic outlook in the near-term. In terms of magnitude, a recent study by EDR found an estimated 13.4 percent of the state's sales tax collections for the General Fund was directly attributable to purchases made by tourists. In the new forecast, meaningful improvement in the housing market is expected to continue to lag behind the rest of Florida's economy as homeownership rates remain low, mortgage rates increase, and housing affordability becomes a challenge. The latest downward revisions to the national economic forecast for many of these measures have further slowed the construction-related growth rates seen in Florida in the recent past. This means that tourism will need to continue its outsized performance in order for the broader economic measures to stay in normal territory.

According to the state's Long-Range Financial Outlook adopted in September 2019, the state is not anticipating a budget gap for the upcoming fiscal year, meaning the projected revenues should meet all anticipated needs. However, this assessment comes with one caveat. The projections for the subsequent years indicate that a structural imbalance is beginning to occur and that the Legislature will need to take future action to head it off. Of note, the nature of the problem has changed over the past year. In the 2018 Outlook, the recurring General Revenue demands exceeded the amount of recurring General Revenue available in the outer years. This year, there is no visible recurring issue, but the projected out-year deficits remain. In addition, the Long-Range Financial Outlook identifies potential future obligations of the Florida Hurricane Catastrophe Fund and Citizens Property Insurance Corporation as significant risks to the forecast. Refer to Note 14 to the financial statements for additional information related to the state's insurance enterprises.

#### **ACKNOWLEDGEMENTS**

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

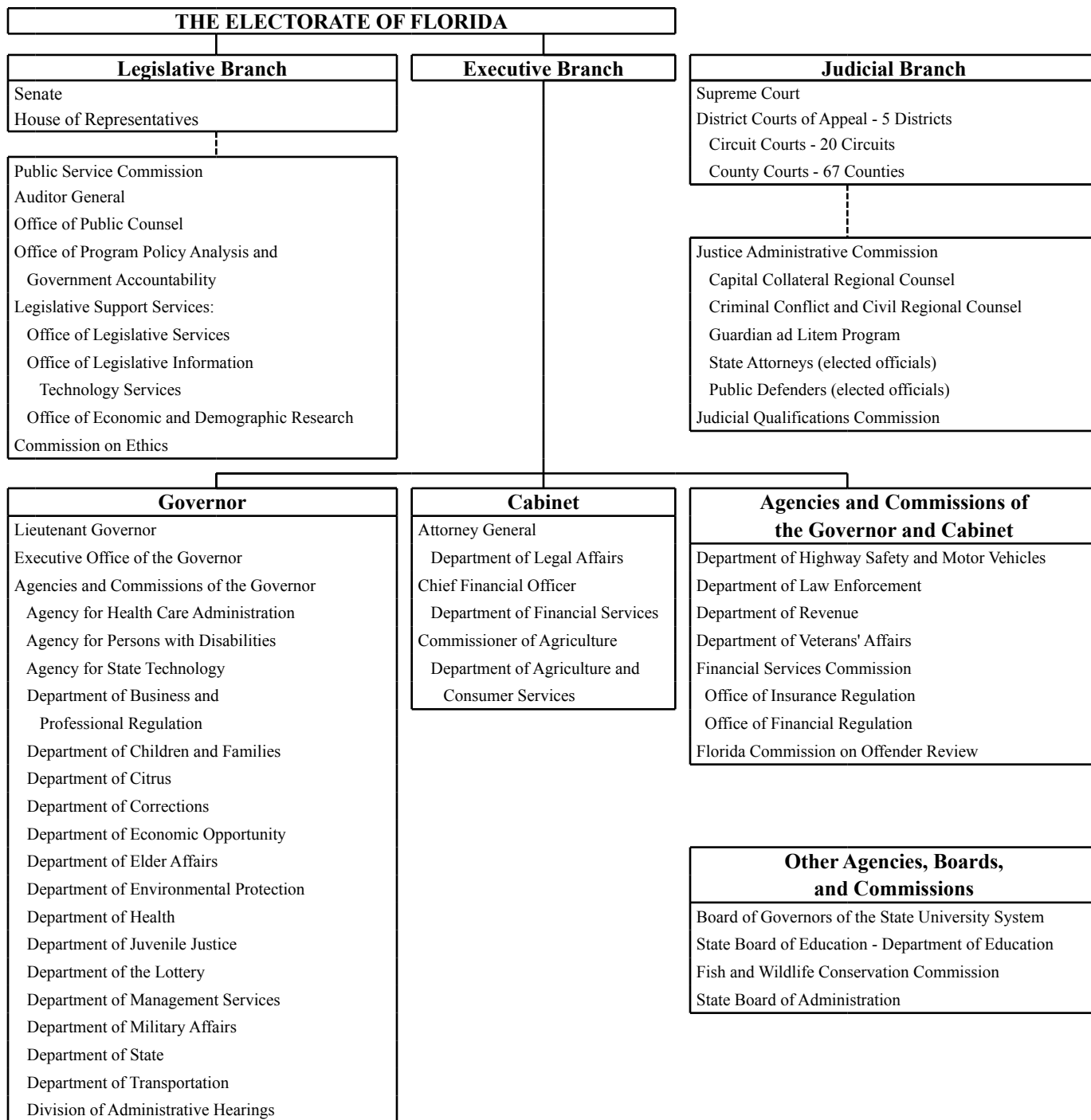
Sincerely,



Jimmy Patronis  
Chief Financial Officer

JP:pjb

**ORGANIZATION AT JUNE 30, 2019**



**PRINCIPAL OFFICIALS AT JUNE 30, 2019**

**Legislative Branch**

Senate  
Bill Galvano, President  
House of Representatives  
Jose R. Oliva, Speaker

**Executive Branch**

Ron DeSantis, Governor  
Jeanette Nuñez, Lieutenant Governor  
Cabinet  
Ashley Moody, Attorney General  
Jimmy Patronis, Chief Financial Officer  
Nicole "Nikki" Fried, Commissioner of Agriculture

**Judicial Branch**

Charles T. Canady, Chief Justice

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**FINANCIAL  
SECTION**

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Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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

## INDEPENDENT AUDITOR'S REPORT

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Florida, as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the State's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of:

- The Prepaid College Program Fund, which is a major enterprise fund and represents 32 percent and 14 percent, respectively, of the assets and revenues of the business-type activities.
- The Florida Turnpike System, which represents 80 percent and 89 percent, respectively, of the assets and revenues of the Transportation major enterprise fund.
- The Hurricane Catastrophe Fund, which is a major enterprise fund and represents 30 percent and 12 percent, respectively, of the assets and revenues of the business-type activities.
- The College Savings Plan and the trust fund maintained by the State Board of Administration to account for the investments of the Public Employee Optional Retirement Program, which collectively represent 6 percent of the assets and 3 percent of the revenues/additions of the aggregate remaining fund information.
- The Florida Retirement System Trust Fund maintained by the State Board of Administration to account for the assets and investment income of the Florida Retirement System Defined Benefit Pension Plan which represent 91 percent and 47 percent, respectively, of the assets and additions of the Pension and Other Employee Benefits Trust Funds.

- The Florida Housing Finance Corporation, Citizens Property Insurance Corporation, component units related to the State's universities and colleges, and certain other funds and entities that, in the aggregate, represent 62 percent and 33 percent, respectively, of the assets and revenues of the discretely presented component units.

The financial statements for the above-listed funds and entities were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for these funds and entities, are based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Florida, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

As discussed in Note 1 and Note 10 to the financial statements, the State implemented Governmental Accounting Standards Board (GASB) Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, which is a change in accounting principle that provides for additional note disclosures. Our opinion is not modified with respect to this matter.

As discussed in Note 1 to the financial statements, certain State universities' component units changed from the Financial Accounting Standards Board accounting and financial framework to the GASB accounting and financial framework. This affects the comparability of amounts reported by the State universities' component units for the 2018-19 fiscal year with amounts reported for the 2017-18 fiscal year. Our opinion is not modified with respect to this matter.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 16 through 21 and the budgetary information, funding and contribution information for pension and other postemployment benefits, and information on infrastructure using the modified approach on pages 180 through 193 be presented to supplement the basic financial statements. Such information, although not



a part of the basic financial statements, is required by the GASB who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State's basic financial statements. The Introductory Section on pages 6 through 9 and the combining and individual fund statements, related budgetary comparison schedules, and Statistical Section on pages 197 through 315 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and related budgetary comparison schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The combining and individual fund statements and related budgetary comparison schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the reports of the other auditors, the combining and individual fund statements and related budgetary comparison schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Introductory Section and the Statistical Section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2020, on our consideration of the State's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, administrative rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State's internal control over financial reporting and compliance. That report will be included as part of our separately issued report entitled *State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards*.

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
February 21, 2020

**MANAGEMENT’S DISCUSSION AND ANALYSIS**

The information contained in the Management’s Discussion and Analysis (MD&A) introduces the basic financial statements and provides an analytical overview of the State of Florida’s (the state’s) financial activities and performance for the fiscal year ended June 30, 2019 (fiscal year 2018-19). Please read the MD&A in conjunction with the state’s financial statements that are presented in the Financial Section of this Comprehensive Annual Financial Report (CAFR).

**Financial Statements Overview**

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

**Government-wide Financial Statements**

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

**Fund Financial Statements**

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

**Notes to the Financial Statements**

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

	<b>Government-wide Financial Statements</b>	<b>Fund Financial Statements</b>		
		<b>Governmental Funds</b>	<b>Proprietary Funds</b>	<b>Fiduciary Funds</b>
<b>Scope</b>	Entire state government (except fiduciary funds) and the state’s component units	Activities of the state that are not proprietary or fiduciary	Activities of the state that are operated similar to private businesses	Instances in which the state is the trustee or agent for someone else’s resources
<b>Required financial statements</b>	<ul style="list-style-type: none"> <li>Statement of net position</li> <li>Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>Balance sheet</li> <li>Statement of revenues, expenditures, and changes in fund balances</li> </ul>	<ul style="list-style-type: none"> <li>Statement of net position</li> <li>Statement of revenues, expenses, and changes in net position</li> <li>Statement of cash flows</li> </ul>	<ul style="list-style-type: none"> <li>Statement of fiduciary net position</li> <li>Statement of changes in fiduciary net position</li> </ul>
<b>Accounting basis and measurement focus</b>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
<b>Type of asset, liability, and deferred outflow/inflow information</b>	<ul style="list-style-type: none"> <li>All assets and liabilities, both financial and capital, and short-term and long-term</li> <li>All deferred outflows and deferred inflows of resources</li> </ul>	<ul style="list-style-type: none"> <li>Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included</li> <li>All deferred outflows and deferred inflows of resources</li> </ul>	<ul style="list-style-type: none"> <li>All assets and liabilities, both financial and capital, and short-term and long-term</li> <li>All deferred outflows and deferred inflows of resources</li> </ul>	<ul style="list-style-type: none"> <li>All assets and liabilities, both financial and capital, and short-term and long-term</li> <li>All deferred outflows and deferred inflows of resources</li> </ul>
<b>Type of inflow/outflow information</b>	All revenues and expenses during the year, regardless of when cash is received or paid	<ul style="list-style-type: none"> <li>Revenues for which cash is received during or soon after the end of the year</li> <li>Expenditures when goods or services have been received and payment is due during the year or soon thereafter</li> </ul>	All revenues and expenses during the year, regardless of when cash is received or paid	All revenues and expenses during the year, regardless of when cash is received or paid

## Condensed Government-wide Financial Statements and Overall Financial Analysis

### Statement of Net Position

Table 2 below presents the state's Condensed Statement of Net Position as of June 30, 2019, and 2018, derived from the government-wide Statement of Net Position. The state's net position at the close of the fiscal year was \$66.8 billion for governmental activities and \$30.8 billion for business-type activities which was a combined total of \$97.6 billion for the primary government. The three components of net position include net investments in capital assets; restricted; and unrestricted. The largest component, totaling \$83.8 billion as of June 30, 2019, reflects net investments in capital assets. The state uses these capital assets to provide services to the citizens and businesses in the state; consequently, this component of net position is not available for future spending. Restricted net position is the next largest component, totaling \$28.9 billion as of June 30, 2019. Restricted net position represents resources that are subject to external restrictions, constitutional provisions, or enabling legislation on how they can be used.

Governmental activities reflect a negative or deficit fund balance in unrestricted net position of \$16.2 billion at June 30, 2019. This deficit primarily results from education-related bonds for which the state is responsible for the liability while the related assets are owned by local school districts and are therefore not included in the state's financial statements. Refer to Note 8 to the financial statements, Governmental Activities – Unrestricted Net Position Deficit, for more information.

Business-type activities reflect a restricted net position of \$18.7 billion at June 30, 2019, a decrease of \$1.3 billion over the prior year. The decrease in the restricted net position over that reported in prior years is explained in the Major Fund Analysis, Proprietary Funds section that follows.

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

	Governmental Activities		Business-type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 29,069	\$ 26,811	\$ 41,489	\$ 40,642	\$ 70,558	\$ 67,453
Capital assets, net	78,538	76,037	14,141	13,493	92,679	89,530
Total assets	<u>107,607</u>	<u>102,848</u>	<u>55,630</u>	<u>54,135</u>	<u>163,237</u>	<u>156,983</u>
Total deferred outflows of resources	4,115	4,049	103	101	4,218	4,150
Other liabilities	3,889	4,027	3,764	3,481	7,653	7,508
Noncurrent liabilities	38,156	38,240	20,975	19,077	59,131	57,317
Total liabilities	<u>42,045</u>	<u>42,267</u>	<u>24,739</u>	<u>22,558</u>	<u>66,784</u>	<u>64,825</u>
Total deferred inflows of resources	2,854	2,135	220	208	3,074	2,343
Net position						
Net investments in capital assets	72,832	70,555	10,934	10,521	83,766	81,076
Restricted	10,232	9,627	18,702	19,962	28,934	29,589
Unrestricted	<u>(16,241)</u>	<u>(17,687)</u>	1,138	987	<u>(15,103)</u>	<u>(16,700)</u>
Total net position	<u>\$ 66,823</u>	<u>\$ 62,495</u>	<u>\$ 30,774</u>	<u>\$ 31,470</u>	<u>\$ 97,597</u>	<u>\$ 93,965</u>

**Statement of Activities**

Table 3 presents the state's Condensed Statement of Activities for fiscal year 2018-19 and fiscal year 2017-18, as derived from the government-wide Statement of Activities. Over time, increases and decreases in the net position measure whether the state's financial position is improving or deteriorating. The state's total net position increased during the fiscal year by \$3.6 billion. The net position of governmental activities increased by \$4.3 billion, and the net position of business-type activities decreased by \$696 million. The majority of the increase in total program expenses for governmental activities relates to a \$760 million increase in General Government expense after an offsetting \$1.1 billion increase and decrease in Education and Human Services expenses, respectively, while the largest increase in business-type activities expenses is the \$1.4 billion increase in Hurricane Catastrophe Fund program expenses. Refer to the Major Fund Analysis section for information regarding the overall increase in revenues from governmental activities.

**Table 3: Condensed Statement of Activities  
For the Fiscal Year Ended June 30**

	(in millions)					
	Governmental Activities		Business-type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Revenues						
Program revenues						
Charges for services	\$ 8,571	\$ 8,322	\$ 12,973	\$ 11,030	\$ 21,544	\$ 19,352
Operating grants and contributions	29,280	29,889	5	12	29,285	29,901
Capital grants and contributions	2,310	2,491	13	43	2,323	2,534
Total program revenues	40,161	40,702	12,991	11,085	53,152	51,787
General revenues and payments						
Sales and use tax	27,999	26,781	—	—	27,999	26,781
Other taxes	14,678	13,677	—	—	14,678	13,677
Investment earnings (loss)	662	231	13	4	675	235
Miscellaneous	—	—	3	3	3	3
Total general revenues and payments	43,339	40,689	16	7	43,355	40,696
Total revenues	83,500	81,391	13,007	11,092	96,507	92,483
Program expenses						
General government	7,881	7,121	—	—	7,881	7,121
Education	23,157	22,087	—	—	23,157	22,087
Human services	36,579	37,656	—	—	36,579	37,656
Criminal justice and corrections	4,829	4,641	—	—	4,829	4,641
Natural resources and environment	3,291	3,348	—	—	3,291	3,348
Transportation	4,394	4,384	774	656	5,168	5,040
Judicial branch	621	605	—	—	621	605
Lottery	—	—	5,234	4,956	5,234	4,956
Hurricane Catastrophe Fund	—	—	4,019	2,578	4,019	2,578
Prepaid College Program	—	—	1,016	50	1,016	50
Reemployment Assistance	—	—	386	451	386	451
Nonmajor enterprise funds	—	—	407	376	407	376
Indirect interest on long term debt	38	87	—	—	38	87
Total program expenses	80,790	79,929	11,836	9,067	92,626	88,996
Excess (deficiency) before gain (loss) and transfers	2,710	1,462	1,171	2,025	3,881	3,487
Gain (loss) on sale of capital assets	(290)	(49)	(2)	(6)	(292)	(55)
Transfers	1,865	1,087	(1,865)	(1,087)	—	—
Change in net position	4,285	2,500	(696)	932	3,589	3,432
Beginning net position, as restated (Note 1)	62,538	59,995	31,470	30,538	94,008	90,533
Ending net position	\$ 66,823	\$ 62,495	\$ 30,774	\$ 31,470	\$ 97,597	\$ 93,965

## Major Fund Analysis

### Governmental Funds

The state's governmental funds reported a combined ending fund balance of \$20.1 billion at June 30, 2019, a \$1.9 billion or 10.7 percent increase from the prior year. Revenues increased by \$2.1 billion or 2.6 percent, other financing sources and uses increased by \$360 million or 13.2 percent, and expenditures increased by \$1.0 billion or 1.2 percent. Overall increases in revenues and expenditures were primarily attributable to a rise in tax revenues.

### Proprietary Funds

The state's proprietary funds report combined ending net position of \$30.8 billion at June 30, 2019, of which \$10.9 billion is the net investment in capital assets, and \$18.7 billion is restricted for specific purposes. The remaining \$1.1 billion was unrestricted and available for purposes of the various funds. Information is provided below regarding major funds with significant variances relative to the prior year.

**Lottery** – This fund reported a net position of \$85 million at June 30, 2019, an increase of \$36 million or 75.3 percent. Revenues increased by \$488 million or 7.3 percent while expenses and operating transfers out increased by \$446 million or 6.6 percent. Revenues increased as result of an increase on ticket sales, prompted by higher jackpots and introduction of new games during the fiscal year. The increase in expenses and operating transfers out were due to higher ticket sales, which increased related prize expense and transfers to the Educational Enhancement Trust Fund. Also, the increase in net position was due to an increase in the market value of investments.

**Hurricane Catastrophe Fund** – The net position at June 30, 2019, totaled \$10.3 billion, a decrease of \$2.4 billion or 18.99 percent. Revenues increased by \$312 million or 23.8 percent while expenses and operating transfers out increased by \$1.4 billion or 55.8 percent. The decrease in net position was primarily due to a \$1.6 billion increase for the recorded loss reserves for Hurricanes Irma and Michael. Revenues increased over the prior year, primarily due to a \$327 million increase in investment income. This increase mainly resulted from changes made to the Fund's guidelines allowing for longer investment maturities.

**Prepaid College Program** – The net position at June 30, 2019, totaled \$3.7 billion, an increase of \$747 million or 25.3 percent. Revenues increased by \$1.1 billion or 176.9 percent while expenses increased by \$967 million or 1,948.0 percent. The increase in net position was primarily due to an increase in the market value of invested assets. The increase in revenues was primarily due to an increase in investment income from the fixed income investments and increase in the actuarial determination of the present value of future contract premiums, both resulted from a declining treasury rate environment. Expenses increased over the prior year primarily because of an increase in actuarial determination of the present value of future benefit payments, also as a result of a declining treasury rate environment.

### General Fund Budget Variances

Budgeted expenditures are based on revenues estimated by the Revenue Estimating Conference and other sources. Original expenditures are budgeted for less than total expected available resources. There was a \$706 million increase between the original and final estimated revenues. Final budgeted total expenditures increased by \$899 million from the original budget. Variances between the original and final budget or between the final budgeted and actual amounts are not expected to significantly affect future services or liquidity. For additional information on the budget variances, refer to the Budgetary Comparison Schedule for the General Fund in the Other Required Supplementary Information section of the CAFR.

### Capital Asset and Long-term Debt Activity

#### Capital Asset Activity

At June 30, 2019, the state reported \$78.5 billion in net capital assets for governmental activities and \$14.1 billion in net capital assets for business-type activities. Net capital assets for governmental and business-type activities increased from fiscal year 2017-18 to fiscal year 2018-19 by approximately 3.5 percent. The increase is primarily due to the capitalization of construction costs for infrastructure projects. Capitalized infrastructure projects include additions to and/or enhancements of roadways and bridges on the state's highway system. Construction commitments by the Florida Department of Transportation were approximately \$14.8 billion. Construction commitments by other state agencies for major projects including office buildings and correctional facilities increased by \$16 million compared to the prior year. Refer to Note 5 to the financial statements for information on capital assets and Note 7 to the financial statements for information on construction commitments.

#### Long-term Debt Activity

Total bonded debt outstanding decreased by \$915 million, or approximately 4.7 percent, from the prior fiscal year to a total of \$18.7 billion at June 30, 2019 due to new debt issued being less than scheduled amortization and debt service payments. The majority of the outstanding bonded debt serves to finance educational facilities (\$9.8 billion), the Florida Hurricane Catastrophe Fund (\$2.2 billion) and transportation (\$5.1 billion). New and refinanced bonded debt issues for 2019 totaled \$2.5 billion. Public-

Private Partnership (PPP) contracts outstanding increased from the prior year by \$222 million or 8.3 percent to a total of \$2.9 billion. The annual debt service requirements decreased from \$2.3 billion in 2018 to \$2.0 billion in 2019. The decrease in debt service in Fiscal Year 2019 reflected the impact of PPP payments. The annual debt service is projected to increase to approximately \$2.3 billion through Fiscal Year 2022, then decrease to approximately \$1.9 billion in Fiscal Year 2023, reflecting the payment obligations for the PPP I-395 and I-4 Projects.

Pursuant to the provisions of Governmental Accounting Standards Board (GASB) Statement No. 68 – *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, the State of Florida recorded \$7.7 billion in pension liabilities for the defined benefit plans it administers for the fiscal year ended June 30, 2019. The \$7.7 billion includes the State’s proportionate share of the liability for the Florida Retirement System Pension Plan, the Retiree Health Insurance Subsidy Program, and the Florida National Guard Supplemental Retirement Benefit Plan. (See Note 6 to the Financial Statements for further information.)

Pursuant to the provisions of GASB Statement No. 75 - *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the State of Florida recorded \$7.8 billion in other postemployment benefit liabilities for the fiscal year ended June 30, 2019. This resulted in a decrease of \$192 million or 2.4 percent. (See Note 6 to the Financial Statements for further information.)

The state maintained its credit ratings during the past year. During the fiscal year ended June 30, 2019, all three major rating agencies (Standard & Poor’s Rating Services, Fitch Ratings and Moody’s Investors Services) rated the state in the highest rating category and have affirmed the State’s AAA general obligation rating and Stable outlooks. The state’s benchmark debt ratio improved in Fiscal Year 2019 to 4.64 percent and is projected to remain below the 6 percent policy target for the foreseeable future.

Section 11 of Article VII of the State Constitution authorizes the state to issue general obligation bonds or revenue bonds to finance or refinance fixed capital outlay projects authorized by law. General obligation bonds are secured by the full faith and credit of the state and payable from specified taxes. Revenue bonds are payable solely from specified revenues. The responsibility to issue most state bonds rests with the Division of Bond Finance of the State Board of Administration. However, certain quasi-governmental entities also incur debt and are reported as part of the primary government. See the *State of Florida 2019 Debt Report* for more detailed information about the state’s debt position. The report can be found at [www.sbafla.com/bondfinance](http://www.sbafla.com/bondfinance) or by contacting the Division of Bond Finance, 1801 Hermitage Boulevard, Suite 200, Tallahassee, Florida 32308, (850) 488-4782. Additional information on long-term debt is also found in Notes 6, 8, 9, and 10 to the financial statements and the Statistical Section of this report.

### **Infrastructure Accounted for Using the Modified Approach**

The state elected to use the modified approach to account for roadways, bridges, and other infrastructure assets of the State Highway System. Under this approach, the Florida Department of Transportation (FDOT) committed to maintain these assets at levels established by FDOT and approved by the Florida Legislature. No depreciation expense is reported for these assets, nor are amounts capitalized in connection with improvements that lengthen the lives of such assets, unless the improvements also increase their service potential. FDOT maintains an inventory of these assets and performs periodic assessments to establish that predetermined condition levels are being maintained. The condition assessments performed during fiscal year 2018-19 show that the roadways and bridges of the State Highway System are being maintained at or near FDOT standards. These condition assessments were consistent with condition assessments conducted during past years. In addition, FDOT makes annual estimates of the amounts that must be expended to maintain the roadways and bridges included on the State Highway System at the predetermined condition levels. These estimates are based on the FDOT five-year plan that is revised as projects are added, deleted, adjusted, or postponed. Refer to the Other Required Supplementary Information of the CAFR for information on FDOT’s established condition standards, recent condition assessments, and other information on infrastructure reported on the modified approach.

### **Economic Factors**

General Fund tax collections for the fiscal year ended June 30, 2019, came in 5.8 percent higher than the prior fiscal year, the highest level of growth seen since fiscal year 2012-13 when an unexpected large payment from the National Mortgage Settlement Agreement boosted collections. Ten years after the back-to-back negative growth rates seen during the collapse of the housing boom and entry into the Great Recession, Florida has left its long recovery period behind and returned to normalcy on nearly every measure. However, the growth in final collections going forward will be negatively affected by the loss of the Indian Gaming revenue share payment. The last payment was received from the Seminole Tribe in April 2019. This means that the growth rate for fiscal year 2018-19 is at the top-end of the range moving toward the 3.5 percent annual growth projected for the long-run.

Most (59.0 percent) of the year-over-year net increase in General Fund receipts (total revenue minus refunds) came from gains in sales tax collections. For fiscal year 2018-19, this revenue source noticeably increased its dominant share of the fund, ending the year with 67.9 percent of total revenue received. As the economy remained strong with gains in the state’s Gross Domestic Product and personal income over the prior year, signs of a fully recovered economy were clear in the widespread improvement across all areas of sales tax collections (nondurables, tourism and recreation, autos and accessories, other durables, building investment and business investment). Total sales tax liability grew a solid 5.3 percent from fiscal year 2017-18 to fiscal year 2018-19. This equates to \$1.40 billion in growth for this source, with nearly \$1.25 billion flowing through to the General Fund.

Including sales tax, just over three-fourths of the state's general revenue sources posted gains over the prior year, with a few continuing to make progress against strong headwinds. In this respect, several key revenue sources have continued to track the ebb and flow of the state's one lagging sector, the construction industry. Among them, documentary stamp and intangibles tax collections predominantly rely on activity in the state's real estate market. After the end of the housing boom in 2005-06, Florida's sizable inventory of unsold homes, home prices discounted for quick sale, and towering foreclosures hindered a return to normal conditions in the real-estate market. Thirteen years after the boom's peak, each metric still has a unique story to tell. For statewide existing single-family home sales and their associated median sales price, the magnitude of the growth was uneven with sales growing 3 percent and the median price growing 4.4 percent. This divergence is expected to be even greater in the 2019-20 fiscal year (8.7 percent and 2.8 percent, respectively). The results also remained in positive territory for single-family private housing starts (up 6.7 percent) and total construction expenditures (up 2.8 percent), with the expected growth in both categories softening in fiscal year 2019-20. However, with the major drivers all showing gains in fiscal year 2018-19, total documentary stamp taxes grew 5.2 percent. This growth brought documentary stamp taxes to 65.3 percent of their prior peak in fiscal year 2005-06. Reflecting a slightly different aspect of the market, intangibles tax collections, which entirely benefit the General Fund, strengthened as refinancing activity responded to low interest rates, ultimately posting a 3.8 percent gain over the prior year. Overall, the collection levels are still low by historic standards for the two sources, sometimes distorting the magnitude of percentage changes.

As a result of the federal law changes passed as part of the Tax Cuts and Jobs Act of 2017 and the Bipartisan Budget Act of 2018, Florida saw significantly higher collections from its Corporate Income Tax during fiscal year 2018-19. Corporate Income Tax receipts exceeded the monthly estimates adopted by the state's Revenue Estimating Conference in eleven of the twelve months in the fiscal year, making this source the state's second strongest contributor to real revenue growth. Moving well above their prior peak collection level in fiscal year 2006-07, corporate income tax receipts (prior to refunds) posted 30.1 percent growth over fiscal year 2017-18. After accounting for corporate refunds, net collections had even stronger growth of 31.4 percent. In anticipation of the higher collection rate resulting from the federal legislation, the Florida Legislature passed Chapter 2018-119, L.O.F. (HB 7093) which had the practical effect of retroactively reducing the tax rate for taxable years beginning on or after January 1, 2019, if net collections exceed forecasted collections by at least seven percent during fiscal year 2018-2019. The provisions in this bill were only effective for one year, but the Legislature has since extended these provisions to additional years.

At the end of the 2018-19 state fiscal year, net General Fund collections were \$507.2 million above the estimate for the year, a gain of 1.5 percent and over the plus or minus one percent range the Conference usually attributes to statistical noise. However, this was largely due to the induced outsized performance of the Corporate Income Tax. Removing Corporate Income Tax from the calculation shows that the state otherwise would have had its fourth consecutive year of ending the fiscal year within one percent of the estimate, signaling the underlying stability in the economy. Further, General Fund sources collectively performed better than the class of total revenue for the state. Including federal dollars and state trust funds, total revenue increased by 7.4 percent over this period.

The Revenue Estimating Conference last met in January 2020 to revise the General Fund forecast for fiscal years 2019-20 and 2020-21. The near-term National and Florida Economic Forecasts were weaker in several key areas compared to August; however, revenue collections had run above monthly estimates by a combined \$414.9 million since the last conference. Focusing on the year-to-date gains to the forecast, anticipated revenues were revised upward by \$306.0 million in fiscal year 2019-20 and by \$86.0 million in fiscal year 2020-21, for a two-year total of \$392.0 million, a change of less than one percent (0.9%) in fiscal year 2019-20 and less than one-half of one percent (0.3%) in fiscal year 2020-21. The relatively small size of the increase recognizes that there is an elevated level of risk to any forecast due to the mature stage of the current economic expansion and geopolitical pressures to global growth.

As a buffer against future financial shocks, the latest General Revenue Outlook shows that there will be just over \$1.934 billion in unallocated general revenue remaining at the end of the current fiscal year. In addition, the state's major reserve for emergencies, the Budget Stabilization Fund, has a planned balance of \$1.574 billion on June 30, 2020. The fund cash balance is now at the highest recorded level in its history. The other source most frequently mentioned as part of the state's informal reserve system is the Lawton Chiles Endowment Fund (LCEF). The LCEF had an estimated market value of \$812.0 million as of October 31, 2019, bringing the total of all reserves to nearly \$4.320 billion or 13.0 percent of the state's estimated General Fund tax collections for the current year (after payment of refunds). According to the state's Long-Range Financial Outlook adopted in September 2019, the state is not anticipating a budget gap for the upcoming fiscal year, meaning the projected revenues should meet all anticipated needs. However, this assessment comes with one caveat. The projections for the subsequent years indicate that a structural imbalance is beginning to occur and that the Legislature will need to take future action. Of note, the nature of the problem has changed over the past year. In the 2018 Outlook, the recurring General Revenue demands exceeded the amount of recurring General Revenue available in the outer years. This year, there is no visible recurring issue, but the projected out-year deficits remain.

### **Contact the State's Financial Management**

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

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

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**FINANCIAL  
SECTION:  
BASIC FINANCIAL  
STATEMENTS**

**STATEMENT OF NET POSITION**  
**JUNE 30, 2019**  
**(in thousands)**

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Totals	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 68,612	\$ 58,004	\$ 126,616	\$ 1,392,113
Pooled investments with State Treasury	17,874,236	5,872,638	23,746,874	3,612,950
Other investments	1,423,804	30,894,069	32,317,873	17,236,742
Receivables, net	5,674,941	1,973,391	7,648,332	1,951,973
Internal balances	267,940	(267,940)	—	—
Due from component units/primary	13,253	548	13,801	525,680
Inventories	56,278	7,511	63,789	93,489
Restricted cash and cash equivalents	—	—	—	580,495
Restricted pooled investments with State Treasury	—	193,162	193,162	691,027
Restricted investments	—	606,975	606,975	6,722,177
Advances to other entities	771,274	—	771,274	—
Other loans and notes receivable, net	2,915,917	2,108,683	5,024,600	2,210,946
Other assets	2,285	42,399	44,684	690,251
Capital assets, net	78,538,185	14,141,072	92,679,257	25,816,463
Total assets	107,606,725	55,630,512	163,237,237	61,524,306
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Accum. decrease in fair value - hedging derivatives	—	—	—	65,951
Grants paid in advance	71,500	—	71,500	33
Amount deferred on refunding of debt	99,784	27,553	127,337	29,882
Pension-related items	3,646,468	64,748	3,711,216	1,766,282
Other postemployment benefits	296,906	10,618	307,524	69,426
Asset retirement obligations	—	—	—	9,184
Total deferred outflows of resources	4,114,658	102,919	4,217,577	1,940,758
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	2,759,078	1,544,328	4,303,406	2,455,701
Due to other governments	—	7,437	7,437	—
Due to component units/primary	71,715	190	71,905	96,642
Obligations under security lending agreements	1,057,677	2,212,526	3,270,203	—
Obligations under reverse repurchase agreements	—	—	—	170
Long-term liabilities				
Due within one year	4,624,468	5,121,120	9,745,588	2,024,858
Due in more than one year	33,531,568	15,854,278	49,385,846	16,224,090
Total liabilities	42,044,506	24,739,879	66,784,385	20,801,461
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred service concession arrangement receipts	—	141,507	141,507	116,783
Accum. increase in fair value - hedging derivatives	—	—	—	3,101
Grants received in advance	—	—	—	3,723
Amount deferred on refunding of debt	91,930	16,864	108,794	2,572
Pension-related items	1,061,455	18,245	1,079,700	418,613
Other postemployment benefits liability	1,700,165	43,347	1,743,512	568,930
Irrevocable split-interest agreements	—	—	—	56,129
Total deferred inflows of resources	2,853,550	219,963	3,073,513	1,169,851
<b>NET POSITION</b>				
Net investments in capital assets	72,831,994	10,933,870	83,765,864	21,732,858
Restricted for				
Natural resources, environment, and growth management	3,895,031	—	3,895,031	—
Public Education	533,623	—	533,623	—
Health and Family Services	1,759,456	—	1,759,456	—
Transportation	1,742,579	432,848	2,175,427	—
Nonmajor governmental funds	1,451,488	—	1,451,488	—
Debt service	80,368	—	80,368	131,712
Lottery	—	130,558	130,558	—
Prepaid College Program	—	3,700,748	3,700,748	—
Hurricane Catastrophe Fund	—	10,288,180	10,288,180	—
Reemployment Assistance	—	4,144,120	4,144,120	—
Other	769,906	5,744	775,650	7,748,209
Funds held for permanent endowment				
Expendable	—	—	—	1,142,921
Nonexpendable	—	—	—	3,592,331
Unrestricted	(16,241,118)	1,137,521	(15,103,597)	7,145,721
Total net position	\$ 66,823,327	\$ 30,773,589	\$ 97,596,916	\$ 41,493,752

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

**STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
**(in thousands)**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Primary government</b>					
Governmental activities:					
General government	\$ 7,880,707	\$ 5,150,621	\$ 2,087,716	\$ 21,003	\$ (621,367)
Education	23,156,683	351,836	2,593,379	674	(20,210,794)
Human services	36,578,683	2,043,492	22,955,734	9,710	(11,569,747)
Criminal justice and corrections	4,829,124	274,257	128,152	224	(4,426,491)
Natural resources and environment	3,291,238	398,537	1,502,522	9,186	(1,380,993)
Transportation	4,393,614	252,861	10,744	2,269,237	(1,860,772)
Judicial branch	621,300	98,834	1,321	—	(521,145)
Indirect interest on long-term debt	37,977	—	—	—	(37,977)
Total governmental activities	80,789,326	8,570,438	29,279,568	2,310,034	(40,629,286)
Business-type activities:					
Transportation	774,282	1,278,487	—	17	504,222
Lottery	5,233,699	7,197,221	—	—	1,963,522
Hurricane Catastrophe Fund	4,019,088	1,618,782	—	—	(2,400,306)
Prepaid College Program	1,016,432	1,762,853	—	—	746,421
Reemployment Assistance	386,497	583,516	4,523	—	201,542
Nonmajor enterprise funds	406,593	532,419	663	12,886	139,375
Total business-type activities	11,836,591	12,973,278	5,186	12,903	1,154,776
Total primary government	\$ 92,625,917	\$ 21,543,716	\$ 29,284,754	\$ 2,322,937	\$ (39,474,510)
<b>Component units</b>					
Florida Housing Finance Corporation	\$ 184,235	\$ 149,150	\$ —	\$ —	\$ (35,085)
University of Florida	5,919,440	3,913,302	1,075,673	98,828	(831,637)
Citizens Property Insurance Corporation	967,082	624,562	—	—	(342,520)
Nonmajor component units	13,156,419	3,547,089	4,036,288	697,943	(4,875,099)
Total component units	\$ 20,227,176	\$ 8,234,103	\$ 5,111,961	\$ 796,771	\$ (6,084,341)

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Net (expense) revenue	\$ (40,629,286)	\$ 1,154,776	\$ (39,474,510)	\$ (6,084,341)
General revenues:				
Taxes				
Sales and use tax	27,999,274	—	27,999,274	—
Fuel taxes	3,254,839	—	3,254,839	—
Corporate income tax	3,114,711	—	3,114,711	—
Documentary stamp tax	2,648,213	—	2,648,213	—
Intangible personal property tax	386,168	—	386,168	—
Communications service tax	941,415	—	941,415	—
Beverage and tobacco taxes	1,445,638	—	1,445,638	—
Insurance premium tax	1,178,214	—	1,178,214	—
Gross receipts utilities tax	806,447	—	806,447	—
Property taxes	—	—	—	491,802
Other taxes	902,273	—	902,273	—
Investment earning (loss)	661,924	13,106	675,030	808,941
Gain (loss) on sale of capital assets	(289,470)	(2,494)	(291,964)	(5,668)
Payments from the State of Florida	—	—	—	4,642,182
Emergency assessments	—	81	81	—
Miscellaneous	—	2,810	2,810	870,770
Transfers	1,864,750	(1,864,750)	—	—
Contributions to permanent funds	—	—	—	98,818
Total general revenues, transfers and contributions	44,914,396	(1,851,247)	43,063,149	6,906,845
Changes in net position	4,285,110	(696,471)	3,588,639	822,504
Net position - beginning, as restated (Note 1)	62,538,217	31,470,060	94,008,277	40,671,248
Net position - ending	\$ 66,823,327	\$ 30,773,589	\$ 97,596,916	\$ 41,493,752

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

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# GOVERNMENTAL FUND FINANCIAL STATEMENTS

## Major Funds

### GENERAL FUND

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

### NATURAL RESOURCES, ENVIRONMENT, AND GROWTH MANAGEMENT

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

### PUBLIC EDUCATION

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

### HEALTH AND FAMILY SERVICES

This fund includes internal reporting funds used to operate various health and family service-related programs, such as health care, elder affairs, and public assistance.

### TRANSPORTATION

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

## Nonmajor Funds

Nonmajor governmental funds are presented, by fund type, beginning on page 197.

**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2019**  
**(in thousands)**

	General Fund	Natural Resources, Environment, and Growth Management	Public Education	Health and Family Services
<b>ASSETS</b>				
<u>Current assets</u>				
Cash and cash equivalents	\$ 17,020	\$ 2,004	\$ 2	\$ 5,920
Pooled investments with State Treasury	7,619,088	2,317,940	1,046,751	1,904,805
Other investments	1,079,266	—	—	—
Receivables, net	2,099,799	224,618	64,915	2,059,544
Due from other funds	167,183	29,473	98,797	189,677
Due from component units/primary	281	483	11,814	—
Inventories	8,908	767	—	36,787
Other	2,022	—	—	—
Total current assets	10,993,567	2,575,285	1,222,279	4,196,733
<u>Noncurrent assets</u>				
Long-term investments	—	—	—	—
Advances to other funds	1,125	—	—	—
Advances to other entities	4,936	1,159	764,161	—
Other loans and notes receivable, net	5,030	1,575,035	1,535	23,511
Total noncurrent assets	11,091	1,576,194	765,696	23,511
Total assets	11,004,658	4,151,479	1,987,975	4,220,244
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Grants paid in advance	—	—	—	—
Total deferred outflows of resources	—	—	—	—
Total assets and deferred outflows	11,004,658	4,151,479	1,987,975	4,220,244
<b>LIABILITIES</b>				
<u>Current liabilities</u>				
Accounts payable and accrued liabilities	628,562	54,127	8,957	565,493
Due to other funds	412,311	26,026	3,668	25,625
Due to component units/primary	8,852	28,418	23,252	8,515
Compensated absences	8,956	1,843	117	1,680
Claims payable	202,160	—	—	998,234
Deposits	6,716	7,825	11,245	95
Obligations under security lending agreements	776,638	64,236	43,400	3,305
Total current liabilities	2,044,195	182,475	90,639	1,602,947
<u>Noncurrent liabilities</u>				
Advances from other funds	—	—	972,968	—
Deposits	—	—	—	—
Total noncurrent liabilities	—	—	972,968	—
Total liabilities	2,044,195	182,475	1,063,607	1,602,947
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue	138,656	914	—	804,627
Total deferred inflows of resources	138,656	914	—	804,627
<b>FUND BALANCES</b>				
Nonspendable	15,768	767	—	36,787
Restricted	55,171	2,644,571	1,395,685	193,224
Committed	1,274,538	1,322,752	349,733	1,582,659
Unassigned	7,476,330	—	(821,050)	—
Total fund balances	8,821,807	3,968,090	924,368	1,812,670
Total liabilities, deferred inflows and fund balances	\$ 11,004,658	\$ 4,151,479	\$ 1,987,975	\$ 4,220,244

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

Transportation	Nonmajor Governmental Funds	Totals 6/30/19
\$ 2,639	\$ 29,150	\$ 56,735
2,236,251	2,095,530	17,220,365
—	211,290	1,290,556
445,697	651,047	5,545,620
189,844	145,980	820,954
—	7	12,585
7,226	2,590	56,278
8	255	2,285
<u>2,881,665</u>	<u>3,135,849</u>	<u>25,005,378</u>
—	84,068	84,068
90,779	—	91,904
1,018	—	771,274
<u>526,357</u>	<u>784,449</u>	<u>2,915,917</u>
<u>618,154</u>	<u>868,517</u>	<u>3,863,163</u>
<u>3,499,819</u>	<u>4,004,366</u>	<u>28,868,541</u>
71,500	—	71,500
71,500	—	71,500
<u>3,571,319</u>	<u>4,004,366</u>	<u>28,940,041</u>
780,231	294,919	2,332,289
48,810	190,528	706,968
—	2,655	71,692
2,863	861	16,320
—	5,626	1,206,020
557,430	152,511	735,822
83,200	63,367	1,034,146
<u>1,472,534</u>	<u>710,467</u>	<u>6,103,257</u>
—	698	973,666
—	16,678	16,678
—	17,376	990,344
<u>1,472,534</u>	<u>727,843</u>	<u>7,093,601</u>
356,205	424,875	1,725,277
<u>356,205</u>	<u>424,875</u>	<u>1,725,277</u>
7,234	7,118	67,674
50	1,759,182	6,047,883
1,735,296	1,085,348	7,350,326
—	—	6,655,280
<u>1,742,580</u>	<u>2,851,648</u>	<u>20,121,163</u>
<u>\$ 3,571,319</u>	<u>\$ 4,004,366</u>	<u>\$ 28,940,041</u>

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**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO  
THE STATEMENT OF NET POSITION  
JUNE 30, 2019  
(in thousands)**

Total fund balances for governmental funds	\$	20,121,163
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities reported in governmental funds are not financial resources and therefore are not reported in the funds.		
Land and other nondepreciable assets	20,101,360	
Nondepreciable infrastructure	51,084,214	
Buildings, equipment and other depreciable assets	6,924,433	
Accumulated depreciation	(4,588,913)	
Construction work in progress	<u>4,047,000</u>	
		77,568,094
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Compensated absences	(719,836)	
Installment purchases/capital leases/public-private partnership agreements	(2,698,817)	
Claims payable	(1,932,706)	
Bonds payable	(13,488,365)	
Certificates of participation payable	(69,115)	
Pension liability	(7,482,908)	
Other postemployment benefits	(7,500,953)	
Due to other governments	(378,248)	
Other	<u>(13,052)</u>	
		(34,284,000)
Deferred amounts on refunding are reported in the Statement of Net Position as deferred outflows or deferred inflows of resources (to be amortized as interest expense) but are not reported in the funds.		
		12,345
Deferred amounts for pension-related items are reported in the Statement of Net Position as deferred outflows or deferred inflows of resources (to be amortized as pension expense) but are not reported in the funds.		
		2,552,988
Deferred amounts for other postemployment items are reported in the Statement of Net Position as deferred outflows or deferred inflows of resources (to be amortized as pension expense) but are not reported in the funds.		
		(1,386,163)
Accrued interest payable on bonds that is not recognized on the fund statements but is recognized on the Statement of Net Position.		
		(36,226)
Assets (receivables) not available to provide current resources are offset with deferred inflows of resources in the fund statements. The reduction of the deferred inflow and recognition of revenue increases net position in the Statement of Net Position.		
		1,725,277
Internal service funds are used to report activities that provide goods and services to other funds or agencies within the state. Therefore, the excess of assets over liabilities of the internal service funds are included as governmental activities on the Statement of Net Position.		
		<u>549,849</u>
Net position of governmental activities	\$	<u><u>66,823,327</u></u>

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

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
**(in thousands)**

	General Fund	Natural Resources, Environment, and Growth Management	Public Education	Health and Family Services
<b>REVENUES</b>				
Taxes	\$ 37,333,820	\$ 324,429	\$ 1,148,404	\$ 670,752
Licenses and permits	532,363	51,888	1,229	35,430
Fees and charges	1,597,796	169,026	60,433	1,417,868
Grants and donations	17,740	235,821	2,389,033	23,089,875
Investment earnings (losses)	536,802	86,824	112,151	4,920
Fines, forfeits, settlements and judgments	342,050	4,037	184,227	63,137
Other	45,143	3,954	14,224	574,111
Total revenues	40,405,714	875,979	3,909,701	25,856,093
<b>EXPENDITURES</b>				
Current:				
General government	4,453,684	20,979	—	155,761
Education	17,214,551	—	5,368,572	—
Human services	8,978,150	—	—	27,000,694
Criminal justice and corrections	3,837,422	—	—	—
Natural resources and environment	613,276	1,116,732	—	—
Transportation	177,657	—	—	—
Judicial branch	452,529	—	—	—
Capital outlay	83,569	63,871	555	10,838
Debt service:				
Principal retirement	10,416	—	—	2,650
Interest and fiscal charges	4,301	—	—	—
Total expenditures	35,825,555	1,201,582	5,369,127	27,169,943
Excess (deficiency) of revenues over expenditures	4,580,159	(325,603)	(1,459,426)	(1,313,850)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds of bond issues	2,513	—	156,091	—
Proceeds of refunding bonds	—	—	—	—
Proceeds of financing agreements	—	—	—	—
Operating transfers in	827,726	1,055,588	2,471,950	1,637,290
Operating transfers out	(3,725,995)	(310,713)	(1,272,220)	(419,895)
Payments to refunded bond agent	—	—	—	—
Total other financing sources (uses)	(2,895,756)	744,875	1,355,821	1,217,395
Net change in fund balances	1,684,403	419,272	(103,605)	(96,455)
Fund balances - beginning	7,137,404	3,548,818	1,027,973	1,909,125
Fund balances - ending	\$ 8,821,807	\$ 3,968,090	\$ 924,368	\$ 1,812,670

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

Transportation	Nonmajor Governmental Funds	Totals 6/30/19
\$ 2,934,122	\$ 272,889	\$ 42,684,416
14,500	1,586,188	2,221,598
425,167	709,879	4,380,169
2,317,192	3,329,843	31,379,504
82,540	97,692	920,929
3,396	511,815	1,108,662
13,276	62,855	713,563
<u>5,790,193</u>	<u>6,571,161</u>	<u>83,408,841</u>
208,222	2,906,821	7,745,467
—	220,882	22,804,005
—	434,622	36,413,466
—	614,168	4,451,590
—	1,385,068	3,115,076
4,055,066	143	4,232,866
—	87,585	540,114
3,002,964	128,575	3,290,372
205,894	1,097,945	1,316,905
31,679	614,415	650,395
<u>7,503,825</u>	<u>7,490,224</u>	<u>84,560,256</u>
(1,713,632)	(919,063)	(1,151,415)
264,100	203,249	625,953
—	1,229,094	1,229,094
429,892	—	429,892
1,760,763	3,283,653	11,036,970
(699,441)	(2,565,690)	(8,993,954)
—	(1,229,094)	(1,229,094)
<u>1,755,314</u>	<u>921,212</u>	<u>3,098,861</u>
41,682	2,149	1,947,446
1,700,898	2,849,499	18,173,717
<u>\$ 1,742,580</u>	<u>\$ 2,851,648</u>	<u>\$ 20,121,163</u>

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**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019  
(in thousands)**

Net change in fund balance - total governmental funds		\$ 1,947,446
Internal service funds are used by management to charge the costs of goods or services to other funds and agencies within the state. Therefore, the net revenue (expense) of the internal service funds is reported with governmental activities.		(43,632)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of these assets is allocated over the estimated useful lives of the assets and reported as depreciation expense. This is the amount by which capital outlay expenditures exceeded depreciation in the current period.		
Capital outlay expenditures	3,290,372	
Capital asset transfers, net	(174,302)	
Depreciation expense	<u>(285,825)</u>	
		2,830,245
In the Statement of Activities, the gain or (loss) on the sale of assets is reported whereas in the governmental funds only the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balances by the cost of the assets sold.		(345,879)
In the Statement of Activities, some revenues are recognized that do not provide current financial resources and are not recognized as revenues in the governmental funds until available, i.e., deferred inflows of resources, unavailable revenue.		73,142
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Decrease in compensated absences	8,904	
Decrease in accrued interest	8,056	
Decrease in claims payable	53,877	
Increase in other postemployment benefits	(227,638)	
Increase in net pension related items	(460,082)	
Decrease in due to other governments	18,818	
Increase in other liabilities	<u>(625)</u>	
		(598,690)
The incurrence of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayments of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts, deferred amounts on refundings when debt is issued, whereas these amounts are deferred and amortized in the Statement of Activities.		
Bond proceeds	(625,953)	
Refunding bond proceeds	(1,229,094)	
Financing agreement proceeds	(429,892)	
Repayment of bonds	1,097,394	
Repayment of capital leases/installment purchase contracts	219,512	
Payment to refunded bond escrow agent	1,229,094	
Amortization of bond premium	190,046	
Amortization of amount deferred on refunding of debt	(11,309)	
Accrued interest payable at refunding	<u>(17,320)</u>	
		<u>422,478</u>
Change in net position of governmental activities		<u>\$ 4,285,110</u>

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

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## **PROPRIETARY FUND FINANCIAL STATEMENTS**

### **Major Funds**

#### **TRANSPORTATION**

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

#### **LOTTERY**

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

#### **FLORIDA HURRICANE CATASTROPHE FUND**

This fund, administered by the State Board of Administration, is used to help cover insurers' losses in the event of a hurricane disaster.

#### **PREPAID COLLEGE PROGRAM**

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

#### **REEMPLOYMENT ASSISTANCE**

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

### **Nonmajor Funds**

Nonmajor enterprise funds are presented on page 237.

### **Internal Service Funds**

Internal service funds are presented on page 243.

**STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2019  
(in thousands)**

	Transportation	Lottery	Hurricane Catastrophe Fund	Prepaid College Program	Reemployment Assistance
<b>ASSETS</b>					
Current assets					
Cash and cash equivalents	\$ 3,717	\$ 330	\$ —	\$ 8,168	\$ 131
Pooled investments with State Treasury	1,186,734	209,882	—	—	4,077,539
Other investments	—	—	6,274,667	2,698,603	—
Receivables, net	67,857	55,245	996,401	601,778	93,408
Due from other funds	124,737	—	—	3,156	488
Due from component units/primary	—	—	—	—	358
Inventories	6,301	1,209	—	—	—
Other	—	2,256	6	—	—
Total current assets	1,389,346	268,922	7,271,074	3,311,705	4,171,924
Noncurrent assets					
Restricted pooled investments with State Treasury	141,717	51,445	—	—	—
Restricted investments	305,199	301,776	—	—	—
Long-term investments	—	—	9,535,563	12,308,680	—
Other loans and notes receivable, net	75,182	—	—	2,030,004	—
Capital assets					
Land and other non-depreciable assets	1,219,254	3,887	—	—	—
Non-depreciable infrastructure	10,326,312	—	—	—	—
Buildings, equipment, and other depreciable assets	1,542,448	13,547	106	132	—
Accumulated depreciation	(460,064)	(10,264)	(48)	(61)	—
Construction work in progress	1,371,755	—	—	—	—
Other	—	33,745	—	—	—
Total noncurrent assets	14,521,803	394,136	9,535,621	14,338,755	—
Total assets	15,911,149	663,058	16,806,695	17,650,460	4,171,924
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Amount deferred on refunding of debt	27,553	—	—	—	—
Pension-related items	—	10,582	760	1,280	—
Other postemployment benefits	—	1,386	51	31	—
Total deferred outflows of resources	27,553	11,968	811	1,311	—
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable and accrued liabilities	74,129	9,819	866,547	523,272	19,301
Accrued prize liability	—	190,301	—	—	—
Due to other governments	—	—	—	—	7,437
Due to other funds	97,019	75,548	283	3,974	1,066
Due to component units/primary	—	—	—	—	—
Compensated absences	—	765	83	92	—
Installment purchases/capital leases	1,647	—	—	—	—
Bonds payable	—	—	550,000	—	—
Bonds payable from restricted assets	138,575	—	—	—	—
Deposits	99,699	—	—	—	—
Claims payable	—	—	3,450,132	—	—
Obligations under security lending agreements	58,331	11,530	—	2,127,637	—
Certificates of participation payable	—	—	—	—	—
Tuition and housing benefits payable	—	—	—	644,981	—
Pension liability	—	151	9	13	—
Other postemployment benefits	—	556	7	8	—
Total current liabilities	469,400	288,670	4,867,061	3,299,977	27,804
Noncurrent liabilities					
Advances from other funds	90,706	—	—	—	—
Accrued prize liability	—	238,132	—	—	—
Bonds payable	2,706,343	—	1,650,000	—	—
Certificates of participation payable	—	—	—	—	—
Installment purchases/capital leases	213,594	—	—	—	—
Deposits	302	—	—	—	—
Compensated absences	—	2,849	175	309	—
Tuition and housing benefits payable	—	—	—	10,647,912	—
Pension liability	—	21,858	1,412	2,010	—
Other postemployment benefits liability	—	29,862	403	465	—
Other	—	—	—	—	—
Total noncurrent liabilities	3,010,945	292,701	1,651,990	10,650,696	—
Total liabilities	3,480,345	581,371	6,519,051	13,950,673	27,804
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred service concession arrangement receipts	141,507	—	—	—	—
Amount deferred on refunding of debt	16,864	—	—	—	—
Pension-related items	—	2,878	134	176	—
Other postemployment benefits	—	6,214	83	103	—
Total deferred inflows of resources	158,371	9,092	217	279	—
<b>NET POSITION</b>					
Net investment in capital assets	10,808,309	7,170	58	71	—
Restricted for Reemployment Assistance	—	—	—	—	4,144,120
Restricted for Lottery	—	130,558	—	—	—
Restricted for Hurricane Catastrophe Fund	—	—	10,288,180	—	—
Restricted for Prepaid College Program	—	—	—	3,700,748	—
Restricted for Transportation	432,848	—	—	—	—
Restricted - other	—	—	—	—	—
Unrestricted	1,058,829	(53,165)	—	—	—
Total net position	\$ 12,299,986	\$ 84,563	\$ 10,288,238	\$ 3,700,819	\$ 4,144,120

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



Nonmajor Enterprise Funds	Totals 6/30/19	Internal Service Funds
\$ 45,658	\$ 58,004	\$ 11,877
398,483	5,872,638	653,871
7,510	8,980,780	49,180
23,168	1,837,857	44,355
12,830	141,211	14,889
190	548	668
1	7,511	—
1,513	3,775	—
<u>489,353</u>	<u>16,902,324</u>	<u>774,840</u>
—	193,162	—
—	606,975	—
69,046	21,913,289	—
3,497	2,108,683	—
—	1,223,141	319
—	10,326,312	—
159,533	1,715,766	1,579,863
(71,845)	(542,282)	(622,435)
46,380	1,418,135	12,344
4,879	38,624	—
<u>211,490</u>	<u>39,001,805</u>	<u>970,091</u>
<u>700,843</u>	<u>55,904,129</u>	<u>1,744,931</u>
—	27,553	3,755
52,126	64,748	44,534
<u>9,150</u>	<u>10,618</u>	<u>5,184</u>
<u>61,276</u>	<u>102,919</u>	<u>53,473</u>
47,196	1,540,264	232,017
—	190,301	—
—	7,437	—
9,085	186,975	25,221
190	190	23
5,730	6,670	2,661
15,536	17,183	3,596
—	550,000	15,060
—	138,575	—
18,885	118,584	177,344
—	3,450,132	—
15,028	2,212,526	23,531
—	—	25,845
—	644,981	—
928	1,101	483
3,022	3,593	1,664
<u>115,600</u>	<u>9,068,512</u>	<u>507,445</u>
—	90,706	500
—	238,132	—
—	4,356,343	178,298
—	—	326,661
—	213,594	5,548
49,602	49,904	—
14,131	17,464	9,638
—	10,647,912	—
111,147	136,427	88,026
162,599	193,329	89,404
1,173	1,173	—
<u>338,652</u>	<u>15,944,984</u>	<u>698,075</u>
<u>454,252</u>	<u>25,013,496</u>	<u>1,205,520</u>
—	141,507	—
—	16,864	8,246
15,057	18,245	12,509
<u>36,947</u>	<u>43,347</u>	<u>22,280</u>
<u>52,004</u>	<u>219,963</u>	<u>43,035</u>
118,262	10,933,870	416,121
—	4,144,120	—
—	130,558	—
—	10,288,180	—
—	3,700,748	—
—	432,848	—
5,744	5,744	49,444
131,857	1,137,521	84,284
<u>\$ 255,863</u>	<u>\$ 30,773,589</u>	<u>\$ 549,849</u>

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
**(in thousands)**

	Transportation	Lottery	Hurricane Catastrophe Fund	Prepaid College Program
<b>OPERATING REVENUES</b>				
Sales - nonstate	\$ 25,399	\$ 7,157,163	\$ 1,052,027	\$ 415,250
Change in actuarial value of contract premiums	—	—	—	209,216
Fees	1,175,814	—	—	2,154
Sales - state	—	—	43	225
Rents and royalties - nonstate	9,126	560	—	—
Rents - state	—	—	—	—
Fines, forfeits, settlements and judgments	1,787	144	—	—
Other	—	—	—	—
Total operating revenues	1,212,126	7,157,867	1,052,070	626,845
<b>OPERATING EXPENSES</b>				
Benefit payments	—	—	—	—
Payment of lottery winnings	—	4,638,488	—	—
Commissions on lottery sales	—	398,162	—	—
Contractual services	529,145	145,855	4,214	400,428
Change in actuarial value of contract benefit payments	—	—	3,950,000	560,298
Insurance claims expense	—	—	—	—
Personal services	19,591	31,273	1,782	2,362
Depreciation	90,697	1,078	14	22
Materials and supplies	21,572	2,015	9	33
Repairs and maintenance	—	636	—	7
Basic services	—	4,402	260	198
Interest and fiscal charges	—	—	1	24
Total operating expenses	661,005	5,221,909	3,956,280	963,372
Operating income (loss)	551,121	1,935,958	(2,904,210)	(336,527)
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Grants and donations	17	—	—	—
Investment earnings (losses)	64,829	39,338	566,712	1,136,008
Interest and fiscal charges	(113,201)	(11,789)	(62,808)	(53,060)
Fines, forfeits, judgments and settlements	1,144	—	1,460	197
Property disposition gain (loss)	(3,297)	5	—	—
Grant expense and client benefits	—	—	—	—
Emergency assessment funds received	—	—	81	—
Other	3,561	16	—	—
Total nonoperating revenues (expenses)	(46,947)	27,570	505,445	1,083,145
Income (loss) before transfers and contributions	504,174	1,963,528	(2,398,765)	746,618
Operating transfers in	85,675	—	—	—
Operating transfers out	(50,103)	(1,927,200)	(13,500)	—
Capital contributions	174,296	—	—	—
Change in net position	714,042	36,328	(2,412,265)	746,618
Total net position - beginning	11,585,944	48,235	12,700,503	2,954,201
Total net position - ending	\$ 12,299,986	\$ 84,563	\$ 10,288,238	\$ 3,700,819

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

2019 STATE OF FLORIDA CAFR

Reemployment Assistance	Nonmajor Enterprise Funds	Totals 6/30/19	Internal Service Funds
\$ —	\$ 124,240	\$ 8,774,079	\$ 41,589
—	—	209,216	—
477,904	261,091	1,916,963	4
—	42,059	42,327	2,566,223
—	1	9,687	3
—	158	158	145,374
—	12,146	14,077	13
—	67,981	67,981	19,745
477,904	507,676	11,034,488	2,772,951
350,116	—	350,116	—
—	—	4,638,488	—
—	—	398,162	—
—	145,871	1,225,513	572,477
—	—	4,510,298	—
—	—	—	2,088,624
—	208,837	263,845	110,516
—	8,624	100,435	37,584
—	6,143	29,772	6,888
—	1,625	2,268	2,106
—	29,173	34,033	8,230
—	3,420	3,445	609
350,116	403,693	11,556,375	2,827,034
127,788	103,983	(521,887)	(54,083)
4,523	13,550	18,090	8
103,174	17,311	1,927,372	28,195
—	(847)	(241,705)	(24,717)
—	9	2,810	—
—	(6)	(3,298)	(295)
—	(1,276)	(1,276)	—
—	—	81	—
(33,945)	(763)	(31,131)	2
73,752	27,978	1,670,943	3,193
201,540	131,961	1,149,056	(50,890)
2,565	25,702	113,942	25,502
(11,699)	(131,269)	(2,133,771)	(18,397)
—	6	174,302	153
192,406	26,400	(696,471)	(43,632)
3,951,714	229,463	31,470,060	593,481
\$ 4,144,120	\$ 255,863	\$ 30,773,589	\$ 549,849

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019  
(in thousands)**

	Transportation	Lottery	Hurricane Catastrophe Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash received from customers	\$ 1,210,169	\$ 7,154,287	\$ 1,042,150
Cash paid to vendors	(564,699)	(550,630)	(4,419)
Cash paid to employees	(19,496)	(28,851)	(1,616)
Cash received/(paid) for grants	—	—	—
Lottery prizes	—	(4,634,368)	—
Cash paid for insurance claims	—	—	(2,396,503)
Reemployment assistance	—	—	—
Net cash provided (used) by operating activities	<u>625,974</u>	<u>1,940,438</u>	<u>(1,360,388)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers in (out)	135,627	(1,919,930)	(13,501)
Advances from or repayment from other funds	18,338	—	—
Advances, grants or loans (to) from or repayment from others	(75,919)	—	—
Payment of bonds or loans (principal and interest)	—	—	(564,261)
Cash received from noncapital grants or donations	—	—	—
Emergency assessment funds received	—	—	(27)
Net cash provided (used) by noncapital financing activities	<u>78,046</u>	<u>(1,919,930)</u>	<u>(577,789)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Cash received from the issuance of debt	321,274	—	—
Cash received from capital grants and donations	17	—	—
Payment of bond principal	(145,485)	—	—
Payment of principal on installment purchase/capital lease	—	—	—
Payment of interest on bonds/installment purchase/capital lease	(127,822)	—	—
Purchase or construction of capital assets	(476,743)	(1,256)	(67)
Line of credit draws/(payments)	—	—	—
Net cash provided (used) by capital and related financing activities	<u>(428,759)</u>	<u>(1,256)</u>	<u>(67)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Security lending	(17,770)	(4,865)	—
Proceeds from the sale or maturity of investments	2,698,498	21,955	83,859,426
Cash paid to grand prize winners upon maturity of grand prize investments	—	(21,955)	—
Investment earnings	63,202	12,533	285,292
Purchase of investments	(2,750,844)	—	(82,210,483)
Net cash provided (used) by investing activities	<u>(6,914)</u>	<u>7,668</u>	<u>1,934,235</u>
Net increase (decrease) in cash and cash equivalents	<u>268,347</u>	<u>26,920</u>	<u>(4,009)</u>
Cash and cash equivalents - beginning	<u>1,063,821</u>	<u>234,737</u>	<u>4,009</u>
Cash and cash equivalents - ending	<u>\$ 1,332,168</u>	<u>\$ 261,657</u>	<u>\$ —</u>

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

2019 STATE OF FLORIDA CAFR

Prepaid College Program	Reemployment Assistance	Nonmajor Enterprise Funds	Totals 6/30/19	Internal Service Funds
\$ 562,046	\$ 461,891	\$ 420,784	\$ 10,851,327	\$ 2,772,893
(545,023)	—	(188,597)	(1,853,368)	(570,580)
(2,059)	—	(185,749)	(237,771)	(101,098)
—	—	68,216	68,216	—
—	—	—	(4,634,368)	—
—	—	—	(2,396,503)	(2,060,028)
—	(347,154)	—	(347,154)	—
14,964	114,737	114,654	1,450,379	41,187
—	(9,136)	(106,995)	(1,913,935)	6,451
—	—	—	18,338	—
—	—	(1,355)	(77,274)	—
—	—	—	(564,261)	—
—	4,523	663	5,186	8
—	—	—	(27)	—
—	(4,613)	(107,687)	(2,531,973)	6,459
—	—	—	321,274	—
—	—	12,881	12,898	—
—	—	(13,160)	(158,645)	(84,016)
—	—	—	—	(3,864)
—	—	—	(127,822)	(30,491)
(27)	—	(32,429)	(510,522)	(12,733)
—	—	2,716	2,716	—
(27)	—	(29,992)	(460,101)	(131,104)
2,341	—	(9,270)	(29,564)	(18,042)
12,460,513	—	123,781	99,164,173	—
—	—	—	(21,955)	—
155,003	103,174	16,493	635,697	26,153
(12,635,702)	—	(124,076)	(97,721,105)	—
(17,845)	103,174	6,928	2,027,246	8,111
(2,908)	213,298	(16,097)	485,551	(75,347)
11,076	3,864,372	460,238	5,638,253	741,095
\$ 8,168	\$ 4,077,670	\$ 444,141	\$ 6,123,804	\$ 665,748

**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
**(in thousands)**  
**Reconciliation of operating income (loss) to net cash**  
**provided (used) by operating activities**

	Transportation	Lottery	Hurricane Catastrophe Fund
Operating income (loss)	\$ 551,121	\$ 1,935,958	\$ (2,904,210)
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation and amortization expense	90,697	1,078	14
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(56,416)	(4,572)	(10,095)
(Increase) decrease in due from other funds	52,001	—	—
Increase (decrease) in allowance for uncollectibles	—	1,035	562
(Increase) decrease in inventories	562	65	—
(Increase) decrease in future contract premiums and other receivables	—	—	—
(Increase) decrease in other noncurrent assets	—	(7,069)	—
Increase (decrease) in accounts payable	781	(301)	(293)
Increase (decrease) in compensated absences	—	(129)	31
Increase (decrease) in due to other funds	(16,710)	—	—
Increase (decrease) in tuition and housing benefits payable	—	—	—
Increase (decrease) in other noncurrent liability	—	—	—
(Increase) decrease in deposits and prepaid items	—	633	—
Increase (decrease) in unearned revenue	3,938	—	—
Increase (decrease) in prize liability	—	11,189	—
Increase (decrease) in pension liability and deferrals	—	1,511	114
Increase (decrease) in OPEB liability and deferrals	—	1,040	20
Increase (decrease) in claims payable	—	—	1,553,469
Net cash provided (used) by operating activities	<u>\$ 625,974</u>	<u>\$ 1,940,438</u>	<u>\$ (1,360,388)</u>
<b>Noncash investing, capital, and financing activities</b>			
Borrowing under capital lease or installment purchase	\$ 58,333	\$ —	\$ —
Change in fair value of investments	25,479	18,466	153,700
Contribution of capital assets	8,901	—	—
Other noncash items	35,081	—	—

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

Prepaid College Program	Reemployment Assistance	Nonmajor Enterprise Funds	Totals 6/30/19	Internal Service Funds
\$ (336,527)	\$ 127,788	\$ 103,983	\$ (521,887)	\$ (54,083)
22	—	8,624	100,435	37,584
(4,283)	(14,769)	(6,087)	(96,222)	(17,908)
(3,150)	(51)	672	49,472	8,801
—	(110)	6,560	8,047	271
—	—	2	629	—
(209,216)	—	(389)	(209,605)	—
—	—	(48)	(7,117)	—
3,594	1,857	5,650	11,288	50,377
72	—	500	474	(864)
3,918	22	(270)	(13,040)	(28)
560,298	—	—	560,298	—
—	—	276	276	—
3	—	(17,990)	(17,354)	—
—	—	(2,053)	1,885	8,326
—	—	—	11,189	—
215	—	9,744	11,584	5,953
18	—	5,480	6,558	2,758
—	—	—	1,553,469	—
<u>\$ 14,964</u>	<u>\$ 114,737</u>	<u>\$ 114,654</u>	<u>\$ 1,450,379</u>	<u>\$ 41,187</u>

\$ —	\$ —	\$ —	\$ 58,333	\$ —
669,740	—	7,341	874,726	12,079
—	—	—	8,901	—
—	—	(561)	34,520	—

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## **FIDUCIARY FUND FINANCIAL STATEMENTS**

### **PRIVATE-PURPOSE TRUST FUNDS**

Individual fund descriptions and financial statements begin on page 251.

### **PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS**

Individual fund descriptions and financial statements begin on page 257.

### **INVESTMENT TRUST FUNDS**

Individual fund descriptions and financial statements begin on page 263.

### **AGENCY FUNDS**

Individual fund descriptions and financial statements begin on page 267.

**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2019**  
**(in thousands)**

	Private- Purpose Trust Funds	Pension and Other Employee Benefits Trust Funds	Investment Trust Funds	Agency Funds	Totals 6/30/19
<b>ASSETS</b>					
Cash and cash equivalents	\$ 4,713	\$ 105,937	\$ 978,084	\$ 77,850	\$ 1,166,584
Pooled investments with State Treasury	416,626	137,314	492,871	1,102,404	2,149,215
Total cash and cash equivalents	421,339	243,251	1,470,955	1,180,254	3,315,799
Investments					
Certificates of deposit	—	324,980	3,104,293	—	3,429,273
U.S. government & federally guaranteed obligations	53,925	14,083,952	—	809,571	14,947,448
Federal agencies	74,626	8,455,145	—	—	8,529,771
Commercial paper	—	3,121,322	4,462,148	—	7,583,470
Repurchase agreements	—	800,000	2,275,096	—	3,075,096
Bonds and notes	103,704	9,383,712	37,022	—	9,524,438
International bonds and notes	23,810	2,070,560	—	—	2,094,370
Real estate contracts	—	12,095,897	—	—	12,095,897
Mutual fund investments	12,404	11,342,787	—	—	11,355,191
Money market and short-term investments	120,950	1,279,279	671,599	—	2,071,828
Domestic equity	307,912	48,634,097	—	—	48,942,009
Alternative investments	—	27,784,000	—	—	27,784,000
International equity	63,219	32,486,898	—	—	32,550,117
International equity commingled	—	8,401,273	—	—	8,401,273
Deferred compensation annuities	—	16,430	—	—	16,430
Self-directed brokerage investments	—	700,874	—	—	700,874
Other investments	—	23,895	—	100	23,995
Total investments	760,550	181,005,101	10,550,158	809,671	193,125,480
Receivables					
Accounts receivable	3,429	39,680	—	556,163	599,272
State contributions receivable	—	11,931	—	—	11,931
Nonstate contributions receivable	—	315,960	—	—	315,960
Interest receivable	6,159	158,135	15,286	6,284	185,864
Dividends receivable	1,075	249,428	—	—	250,503
Pending investment sales	17,168	2,669,415	—	92,676	2,779,259
Foreign currency contracts receivable	112	93,339	—	—	93,451
Due from state funds	4,107	64,821	—	154,117	223,045
Due from other governments	5,564	—	—	—	5,564
Total receivables	37,614	3,602,709	15,286	809,240	4,464,849
Security lending collateral	—	505,785	—	—	505,785
Advances to other funds	972,968	—	—	—	972,968
Advances to other entities	38,205	—	—	—	38,205
Capital assets	290	1,278	—	—	1,568
Accumulated depreciation	(230)	(757)	—	—	(987)
Other assets	2,158	7,716	27	—	9,901
Total assets	2,232,894	185,365,083	12,036,426	2,799,165	202,433,568
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Pension-related items	2,421	152	—	—	2,573
Other postemployment benefits	102	854	—	—	956
Total deferred outflows of resources	2,523	1,006	—	—	3,529
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	6,573	133,404	690	608,258	748,925
Due to other funds	4,711	68,315	94	207,815	280,935
DROP	—	265,706	—	—	265,706
Pending investment purchases	50,644	4,194,975	114,576	—	4,360,195
Short sell obligations	—	224,059	—	—	224,059
Foreign currency contracts payable	112	93,326	—	—	93,438
Broker rebate fees	—	2,076	—	—	2,076
Due to other governments	3,023	—	—	809,028	812,051
Obligations under security lending agreements	17,597	538,078	22,047	10,240	587,962
Claims payable	128	—	—	19,511	19,639
Deposits payable	24,245	11,705	—	1,144,207	1,180,157
Compensated absences	576	1,025	—	—	1,601
Other liabilities	—	—	—	106	106
Pension liability	2,628	346	—	—	2,974
Other postemployment benefits liability	4,468	13,682	—	—	18,150
Total liabilities	114,705	5,546,697	137,407	2,799,165	8,597,974
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Pension-related items	245	279	—	—	524
Other postemployment benefits	1,112	2,708	—	—	3,820
Total deferred inflows of resources	1,357	2,987	—	—	4,344
<b>NET POSITION</b>					
Restricted for pension benefits and other purposes	\$ 2,119,355	\$ 179,816,405	\$ 11,899,019	\$ —	\$ 193,834,779

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

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
**(in thousands)**

	Private- Purpose Trust Funds	Pension and Other Employee Benefits Trust Funds	Investments Trust Funds	Totals 6/30/19
<b>ADDITIONS</b>				
<u>Contributions and other deposits</u>				
Pension fund employer contributions - state	\$ —	\$ 740,158	\$ —	\$ 740,158
Pension fund employer contributions - nonstate	—	3,366,351	—	3,366,351
Pension fund employee contributions	—	1,052,062	—	1,052,062
Other contributions	—	178,672	—	178,672
Purchase of time by employees	—	6,234	—	6,234
Fees	3,595	1,848	—	5,443
Grants and contributions	141,138	—	—	141,138
Flexible benefits contributions	—	407,540	—	407,540
Fines, forfeits, settlements and judgments	173	—	5,146	5,319
Unclaimed property remittances	538,653	—	—	538,653
Receivership assets acquired	22,661	—	—	22,661
Transfers in from state funds	1,760	664,452	—	666,212
Total contributions and other deposits	707,980	6,417,317	5,146	7,130,443
<u>Investment income</u>				
Interest income	27,170	1,415,362	287,930	1,730,462
Dividends	7,684	1,973,708	—	1,981,392
Other investment income (loss)	(250)	2,249,814	—	2,249,564
Net increase (decrease) in fair market value	25,413	5,125,551	590	5,151,554
Total investment income (loss)	60,017	10,764,435	288,520	11,112,972
Investment activity expense	(3,013)	(596,884)	(3,995)	(603,892)
Net income (loss) from investing activity	57,004	10,167,551	284,525	10,509,080
<u>Security lending activity</u>				
Security lending income	—	68,289	—	68,289
Security lending expense	—	(37,155)	—	(37,155)
Net income from security lending	—	31,134	—	31,134
Total net investment income (loss)	57,004	10,198,685	284,525	10,540,214
Other additions	3,097	22,023	—	25,120
Total additions	768,081	16,638,025	289,671	17,695,777
<b>DEDUCTIONS</b>				
Benefit payments	—	12,445,946	—	12,445,946
Insurance claims expense	49,503	7,867	—	57,370
Supplemental insurance payments	—	91,322	—	91,322
Flexible reimbursement payments	—	23,049	—	23,049
Life insurance premium payments	—	32,853	—	32,853
Remittances to annuity companies	—	205,597	—	205,597
Program contribution refunds	—	18,326	—	18,326
Interest expense	361	2	—	363
Student loan default payments	54,032	—	—	54,032
Payments to unclaimed property claimants	316,778	—	—	316,778
Distribution to State School Fund	182,718	—	—	182,718
Administrative expense	22,470	24,781	53	47,304
Property disposition gain (loss)	2	—	—	2
Transfers out to state funds	3,620	692,884	—	696,504
Other deductions	51,494	9	—	51,503
Total deductions	680,978	13,542,636	53	14,223,667
<u>Depositor activity</u>				
Deposits	36,197	—	22,988,687	23,024,884
Withdrawals	(23,284)	—	(20,985,862)	(21,009,146)
Excess (deficiency) of deposits over withdrawals	12,913	—	2,002,825	2,015,738
Change in net position	100,016	3,095,389	2,292,443	5,487,848
Net position - beginning	2,019,339	176,721,016	9,606,576	188,346,931
Net position - ending	\$ 2,119,355	\$ 179,816,405	\$ 11,899,019	\$ 193,834,779

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

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# COMPONENT UNIT FINANCIAL STATEMENTS

## Major Component Units

### FLORIDA HOUSING FINANCE CORPORATION

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

### UNIVERSITY OF FLORIDA

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

### CITIZENS PROPERTY INSURANCE CORPORATION

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

## Nonmajor Component Units

Nonmajor component units are presented beginning on page 273.

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**STATEMENT OF NET POSITION  
COMPONENT UNITS  
JUNE 30, 2019  
(in thousands)**

	Florida Housing Finance Corporation	University of Florida	Citizens Property Insurance Corporation	Nonmajor Component Units	Totals 6/30/19
<b>ASSETS</b>					
Cash and cash equivalents	\$ 184,943	\$ 247,468	\$ 439,080	\$ 520,622	\$ 1,392,113
Pooled investments with State Treasury	1,029,119	961,611	—	1,622,220	3,612,950
Other investments	1,490,300	1,285,064	8,623,059	5,838,319	17,236,742
Receivables, net	187,915	637,176	141,392	985,490	1,951,973
Due from component units/primary	—	101,158	—	424,522	525,680
Inventories	—	58,246	—	35,243	93,489
Restricted cash and cash equivalents	—	98,614	8,381	473,500	580,495
Restricted pooled investments with State Treasury	—	156,939	—	534,088	691,027
Restricted investments	—	2,572,446	—	4,149,731	6,722,177
Other loans and notes receivable, net	2,080,536	27,717	—	102,693	2,210,946
Other assets	1,676	217,601	7,748	463,226	690,251
Capital assets, net	—	3,740,867	5,922	22,069,674	25,816,463
Total assets	4,974,489	10,104,907	9,225,582	37,219,328	61,524,306
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Accum. decrease in fair value-hedging derivatives	—	51,006	—	14,945	65,951
Grants paid in advance	—	—	—	33	33
Amount deferred on refunding of debt	—	295	—	29,587	29,882
Pension-related items	—	381,083	—	1,385,199	1,766,282
Other postemployment benefits	—	17,993	—	51,433	69,426
Asset retirement obligations	—	9,184	—	—	9,184
Total deferred outflows of resources	—	459,561	—	1,481,197	1,940,758
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	51,740	571,396	812,517	1,020,048	2,455,701
Due to component units/primary	—	44,392	—	52,250	96,642
Obligations under reverse repurchase agreements	—	—	—	170	170
Long-term liabilities					
Due within one year	248,177	236,881	838,916	700,884	2,024,858
Due in more than one year	2,051,510	3,355,849	1,511,916	9,304,815	16,224,090
Total liabilities	2,351,427	4,208,518	3,163,349	11,078,167	20,801,461
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred service concession arrangement receipts	—	—	—	116,783	116,783
Accum. increase in fair value-hedging derivatives	—	3,101	—	—	3,101
Grants received in advance	—	—	—	3,723	3,723
Amount deferred on refunding of debt	—	2,325	—	247	2,572
Pension-related items	—	87,794	—	330,819	418,613
Other postemployment benefits	—	217,048	—	351,882	568,930
Irrevocable split-interest agreements	—	19,140	—	36,989	56,129
Total deferred inflows of resources	—	329,408	—	840,443	1,169,851
<b>NET POSITION</b>					
Net investment in capital assets	—	2,399,220	5,922	19,327,716	21,732,858
Restricted for					
Debt service	—	5,575	—	126,137	131,712
Other	2,463,234	480,035	8,381	4,796,559	7,748,209
Funds held for permanent endowment					
Expendable	—	561,490	—	581,431	1,142,921
Nonexpendable	—	1,362,686	—	2,229,645	3,592,331
Unrestricted	159,828	1,217,536	6,047,930	(279,573)	7,145,721
Total net position	\$ 2,623,062	\$ 6,026,542	\$ 6,062,233	\$ 26,781,915	\$ 41,493,752

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

**STATEMENT OF ACTIVITIES  
COMPONENT UNITS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019  
(in thousands)**

Functions/Programs	Expenses	Program Revenues			Florida Housing Finance Corporation
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Florida Housing Finance Corporation	\$ 184,235	\$ 149,150	\$ —	\$ —	\$ (35,085)
University of Florida	5,919,440	3,913,302	1,075,673	98,828	—
Citizens Property Insurance Corporation	967,082	624,562	—	—	—
Nonmajor component units	13,156,419	3,547,089	4,036,288	697,943	—
<b>Total component units</b>	<b>\$ 20,227,176</b>	<b>\$ 8,234,103</b>	<b>\$ 5,111,961</b>	<b>\$ 796,771</b>	<b>(35,085)</b>

General revenues

Property taxes	—
Investment earnings (losses)	—
Gain (loss) on sale of capital assets	—
Payments from the State of Florida	—
Miscellaneous	160,090
Contributions to permanent funds	—
<b>Total general revenues and contributions</b>	<b>160,090</b>
Change in net position	125,005
Net position - beginning, as restated (Note 1)	2,498,057
<b>Net position - ending</b>	<b>\$ 2,623,062</b>

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



Net (Expense) Revenue and Changes in Net Position

University of Florida	Citizens Property Insurance Corporation	Nonmajor Component Units	Totals 6/30/19
\$ —	\$ —	\$ —	\$ (35,085)
(831,637)	—	—	(831,637)
—	(342,520)	—	(342,520)
—	—	(4,875,099)	(4,875,099)
(831,637)	(342,520)	(4,875,099)	(6,084,341)
—	—	491,802	491,802
273,335	65,882	469,724	808,941
2,063	—	(7,731)	(5,668)
801,475	—	3,840,707	4,642,182
74,696	—	635,984	870,770
53,828	—	44,990	98,818
1,205,397	65,882	5,475,476	6,906,845
373,760	(276,638)	600,377	822,504
5,652,782	6,338,871	26,181,538	40,671,248
\$ 6,026,542	\$ 6,062,233	\$ 26,781,915	\$ 41,493,752

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# NOTES TO THE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. Reporting Entity

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

Component units, as defined in Governmental Accounting Standards Board (GASB) Codification Section 2100, *Defining the Financial Reporting Entity*, and Section 2600, *Reporting Entity and Component Unit Presentation and Disclosure*, are legally separate organizations for which the elected officials of the state are financially accountable. Financial accountability is the ability of the state to appoint a voting majority of an organization's governing board and to impose its will upon the organization. When the state does not appoint a voting majority of an organization's governing body, GASB standards require inclusion in the financial reporting entity if: (1) an organization is fiscally dependent upon the state because its resources are held for the direct benefit of the state or can be accessed by the state and (2) the potential exists for the organization to provide specific financial benefits to, or impose specific financial burdens on the state. In addition, component units can be other organizations for which the nature and significance of their relationship with the state are such that exclusion would cause the state's financial statements to be misleading.

### Blended Component Units

A component unit is reported as blended when either (1) the component unit's governing body is substantively the same as the governing body of the state, *and* (a) there is a financial benefit or burden relationship between the governing body of the state and the component unit, *or* (b) management of the governing body of the state has operational responsibility for the component unit, *or* (2) the component unit provides services entirely, or almost entirely, to the state or otherwise exclusively, or almost exclusively, benefits the state, *or* (3) the component unit's outstanding debt is expected to be repaid entirely or almost entirely with resources of the state.

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

- CareerSource Florida, Inc.
- Corrections Foundation, Inc.
- Florida Board of Governors
- Florida Citrus Commission (Department of Citrus)
- Florida Clerks of Court Operations Corporation
- Florida Commission on Community Service (Volunteer Florida)
- Florida Department of Transportation Financing Corporation
- Florida Engineers Management Corporation
- Florida Intergovernmental Relations Foundation\*
- Florida Prepaid College Board
- Florida School for the Deaf and the Blind
- Florida Surplus Lines Service Office
- Florida Water Pollution Control Financing Corporation
- Inland Protection Financing Corporation
- Prescription Drug Monitoring Program Foundation\*
- Scripps Florida Funding Corporation
- Space Florida
- State Board of Administration (SBA)
- State Board of Education (SBE)
- Wireless Emergency Telephone System

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

\* The state's financial statements do not include amounts relating to these component units. The assets of these component units at June 30, 2019, are approximately \$1,584,332.

### **Discretely Presented Component Units**

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

In addition, financial data for discretely presented component units that are considered major are reported in separate columns in the basic financial statements for component units. Discretely presented component units that are considered non-major are combined and reported in one column in the component unit financial statements and are aggregated by type in the combining statements. The state's financial statements are reported for the fiscal year ended June 30, 2019. The state's component units' financial statements are reported for the most recent fiscal year for which an audit report is available. Some component units have a fiscal year other than June 30. Accordingly, amounts reported by the state as due from and to component units on the statement of net position may not agree with amounts reported by the component units as due from and to the state. Refer to Section D of this note for more information on major fund determination and presentation. The state's discretely presented component units are grouped into the following categories:

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

#### ***State Universities***

##### ***Major:***

- University of Florida<sup>1</sup>

##### ***Non-major:***

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

#### ***Florida College System Institutions***

##### ***Non-major:***

- Broward College
- Chipola College
- College of Central Florida
- Daytona State College
- Eastern Florida State College
- Florida Gateway College
- The College of the Florida Keys
- Florida State College at Jacksonville
- Florida SouthWestern State College
- Gulf Coast State College
- Hillsborough Community College
- Indian River State College
- Lake-Sumter State College
- Miami Dade College
- North Florida College
- Northwest Florida State College
- Palm Beach State College

- Pasco-Hernando State College
- Pensacola State College
- Polk State College
- Santa Fe College
- Seminole State College of Florida
- South Florida State College
- St. Johns River State College
- St. Petersburg College
- State College of Florida, Manatee-Sarasota
- Tallahassee Community College
- Valencia College

<sup>1</sup> Significant transactions occurring during the 2018-19 fiscal year between the University of Florida and the state totaled \$875 million. These funds represent state appropriated funds to the University of Florida.

**Florida Housing Finance Corporation (Major).** Pursuant to Section 420.504, Florida Statutes (F.S.), this corporation was created as an entrepreneurial public corporation organized to provide and promote public welfare by administering the governmental function of financing or refinancing housing and related facilities in Florida. This entity has a December 31 year-end. Significant transactions occurring during the 2018-19 fiscal year between the Florida Housing Finance Corporation and the state included revenues of state documentary stamp taxes totaling \$312.8 million and transfers to state agencies of \$154.4 million.

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

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

**Non-major:**

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

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

**Non-major:**

- Commission for Florida Law Enforcement Accreditation, Inc.\*
- Enterprise Florida, Inc.
- Florida Agricultural Museum\*
- Florida Agriculture Center and Horse Park Authority\*
- Florida Agriculture in the Classroom, Inc.\*
- Florida Birth-Related Neurological Injury Compensation Plan
- Florida Board of Governors Foundation, Inc.\*
- Florida Concrete Masonry Education Council\*
- Florida Corrections Accreditation Commission, Inc.\*
- Florida Education Foundation, Inc.\*
- Florida Education Fund, Inc.
- Florida Fund for Minority Teachers, Inc.\*
- Florida Healthy Kids Corporation
- Florida Is For Veterans, Inc.\*
- Florida Mobile Home Relocation Corporation\*
- Florida Patient's Compensation Fund
- Florida State Fair Authority
- Florida Telecommunications Relay, Inc.\*

- Florida Tourism Industry Marketing Corporation, Inc.
- Florida Veterans Foundation, Inc.\*
- Florida Virtual School
- Forestry Arson Alert Association, Inc.\*
- Friends of Florida State Forests, Inc.\*
- Higher Educational Facilities Financing Authority
- Prison Rehabilitative Industries and Diversified Enterprises, Inc. (PRIDE)
- South Florida Regional Transportation Authority
- The Florida College System Foundation, Inc.\*
- The Florida Endowment Foundation for Vocational Rehabilitation, Inc.
- Triumph Gulf Coast, Inc.
- Wildlife Alert Reward Association\*
- Wildlife Foundation of Florida, Inc.\*

\* The state's financial statements do not include amounts relating to several component units. The assets and revenues relating to these component units totaled \$112 million and \$35 million, respectively. These amounts represent less than one percent of total aggregate component unit assets and revenues.

### Joint Ventures

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

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

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

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

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

***Interstate Commission of Nurse Licensure Compact Administrators.*** Section 464.0095, F.S., enacted this compact into law joining the State of Florida and other states with the general purpose to facilitate the states' responsibility to protect the public's health and safety with regard to nurse licensure and regulation. This compact is additionally purposed with facilitating the exchange of information among party states in the areas of nurse regulation, investigation, and adverse actions, promote compliance with the laws governing the practice of nursing, and decrease redundancies in the consideration and issuance of nurse licenses.

### Related Organizations

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

**Contact**

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

Department of Financial Services  
Bureau of Financial Reporting  
Statewide Financial Reporting Section  
200 East Gaines Street  
Tallahassee, Florida 32399-0364  
Telephone: (850) 413-5511  
Department Website: <http://www.myfloridacfo.com>

Joint ventures may be contacted directly for their financial statements.

**B. Basic Financial Statements**

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

**Government-wide Financial Statements**

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

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

**Fund Financial Statements**

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

**C. Basis of Accounting**

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

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



## D. Basis of Presentation

### Major Funds

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

#### Major Governmental Funds

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

**Natural Resources, Environment, and Growth Management** – a special revenue fund that accounts for the operations of various programs such as air pollution control, water quality assurance, ecosystem management, and marine resources conservation. Transfers from other funds, pollutant tax collections, and federal grants are its major sources of revenue. Prior to 6/30/2018, this fund was reported as the Environment, Recreation, and Conservation Fund.

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

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

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

#### Major Business-type Funds

**Transportation** – an enterprise fund that primarily accounts for operations of Florida's Turnpike System.

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

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

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

**Reemployment Assistance** – an enterprise fund that accounts for contributions, benefit payments, grants, loans, and investments for the Unemployment Compensation Fund, which was created to pay reemployment assistance benefits to eligible individuals.

### Fund Types

Additionally, the state reports the following fund types:

#### Internal Service Funds

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

- **Employee Health and Disability** – includes funds that account for state employees' health and disability plans.
- **Data Centers** – includes funds that account for services provided by data processing centers operated by various agencies.

- **Communications and Facilities** – includes funds that primarily account for services provided by the Department of Management Services such as those related to the construction, operation, and maintenance of public facilities, and management and operation of the SUNCOM (state communication) Network.
- **Other** – includes funds that account for services provided to other state agencies such as legal services, records management, and community services (inmate work squads).

### Fiduciary Fund Types

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

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

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

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

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

## **E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balance**

### **Cash and Cash Equivalents**

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

### **Investments**

Florida Statutes authorize the state to invest in various instruments. The state reports investments in accordance with GASB Codification Section I50, *Investments*.

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

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

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

- The price of a security is not received from the primary price source.
- The primary price source no longer prices a particular asset type, class or issue.
- The SBA or its portfolio investment manager challenges a price and BNY Mellon Bank reviews the price with the vendor, who agrees that the price provided by that vendor may not be appropriate.

- The price from the primary source exceeds BNY Mellon Bank's price tolerance checkpoints and results in a vendor comparison review where another source is deemed to be more appropriate by the BNY Mellon Bank.

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

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

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

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

Because of the inherent uncertainty of the valuation using pricing methodologies other than the quoted market prices, the estimated fair values may differ from the values that would have been used had a ready market existed.

Investment detail is included in Note 2.

### **Inventories**

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

### **Capital Assets**

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

### **Deferred Outflows of Resources**

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

### **Long-term Liabilities**

Refer to Note 6 for information on pension and other postemployment benefit (OPEB) liabilities; Note 8 for information on bonds payable and certificates of participation; Note 9 for information on installment purchases, capital leases, and public-private partnership agreements; and Note 10 for changes in long-term liabilities.

### **Compensated Absences Liability**

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

**Deferred Inflows of Resources**

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

**Components of Net Position**

The government-wide statement of net position classifies net position into the following categories: (1) net investment in capital assets, (2) restricted, and (3) unrestricted. The “net investment in capital assets” component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. “Restricted” net position is reported when constraints are placed on net position that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. “Unrestricted” net position consists of net position that does not meet the definition of “restricted” or “net investment in capital assets.” When both restricted and unrestricted resources are to be used for the same purpose, the agency responsible for administering the resources determines the flow assumption used to identify the portion of expenses paid from restricted resources. At June 30, 2019, the government-wide statement of net position reported a restricted net position of \$28.9 billion, of which \$15.2 billion is restricted by enabling legislation.

**Components of Fund Balance**

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

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

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

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

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

Fund Balances Classifications and Special Revenue by Purpose – GASB Codification Section 2200, *Comprehensive Annual Financial Report*, requires presentation of governmental fund balances and special revenue fund revenues by specific purpose. In the basic financial statements, the fund balance classifications are presented in the aggregate. The table presented below displays further detail of nonspendable fund balance and appropriation of resources existing at June 30, 2019 (in thousands).

	General Fund	Natural Resources, Environment, and Growth Management	Public Education	Health and Family Services	Transportation	Nonmajor Governmental Funds	Total
<b>Fund balances:</b>							
<b>Nonspendable:</b>							
Inventory and Prepaid Items	\$ 10,930	\$ 767	\$ —	\$ 36,787	\$ 7,234	\$ 2,836	\$ 58,554
Long-term Receivables and Advances	4,838	—	—	—	—	—	4,838
Permanent Fund Principal	—	—	—	—	—	4,282	4,282
Total	15,768	767	—	36,787	7,234	7,118	67,674
<b>Restricted:</b>							
Grantors/Contributors	611	55,055	—	39,374	—	32,179	127,219
Enabling Legislation	16,176	10,525	100,686	27,689	50	441,608	596,734
Constitutional Provision	—	81,413	515,631	—	—	443	597,487
Creditors	9,956	4,927	752,916	—	—	1,206,945	1,974,744
Federal Government	28,428	2,492,651	26,452	126,161	—	78,007	2,751,699
Total	55,171	2,644,571	1,395,685	193,224	50	1,759,182	6,047,883
<b>Committed:</b>	1,274,538	1,322,752	349,733	1,582,659	1,735,296	1,085,348	7,350,326
<b>Unassigned:</b>	7,476,330	—	(821,050)	—	—	—	6,655,280
Total Fund Balances	\$ 8,821,807	\$ 3,968,090	\$ 924,368	\$ 1,812,670	\$ 1,742,580	\$ 2,851,648	\$ 20,121,163

Section 215.32(2)(b)4.a., F.S., provides that the unappropriated cash balances from selected trust funds may be authorized by the Legislature for transfer to the Budget Stabilization Fund and the General Revenue Fund through the General Appropriation Act. The amounts indicated below were identified in the State's 2019 General Appropriations Act as being unappropriated June 30, 2019, cash balances that are to be transferred to and from the funds indicated during the 2019-20 fiscal year (in thousands).

	General Fund	Natural Resources, Environment, and Growth Management	Public Education	Health and Family Services	Transportation	Nonmajor Governmental Funds	Total
Transfer to (from) Fund	\$ 152,000	\$ (70,000)	\$ —	\$ (58,500)	\$ —	\$ (23,500)	\$ —
Transfer from Non-Governmental Funds	169,500	—	—	—	—	—	169,500
Total	\$ 321,500	\$ (70,000)	\$ —	\$ (58,500)	\$ —	\$ (23,500)	\$ 169,500

**F. Interfund Activity and Balances**

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

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

For additional information, refer to Note 11.

**G. Nonmonetary Transactions**

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

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

#### **H. Operating and Non-Operating Revenues**

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

#### **I. Accounting and Reporting Changes**

The state implemented GASB Statement No. 83, *Certain Asset Retirement Obligations*. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement.

The state implemented GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

Effective July 1, 2018, certain State Universities component units, which had previously reported under the Financial Accounting Standards Board (FASB) standards of accounting and financial reporting for not-for-profit organizations, transitioned to GASB standards of accounting and financial reporting as a result of Chapter 2018-004, Laws of Florida.

**J. Net Position Reclassifications and Restatements**

Net position at June 30, 2018 have been adjusted as follows (in thousands):

	<b>Component Units</b>		
	<b>Governmental Activities</b>	<b>University of Florida</b>	<b>Nonmajor Component Units</b>
<b>Net Position, June 30, 2018, as previously reported</b>	\$ 62,495,258	\$ 5,735,558	\$ 26,327,879
To increase net position as a result of corrections removing duplicative pension entries.	1,580		
To increase net position as a result of corrections to prior year ending construction work in progress.	41,379		
To decrease net position due to conversion from FASB to GASB.		(82,776)	(116,424)
To decrease net position as a result of the implementation of GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions".			(28,629)
To decrease net position as a result of the implementation of GASB Statement No. 81, "Irrevocable Split-Interest Agreements".			(342)
To decrease net position as a result of the implementation of GASB Statement No. 87, "Leases".			(373)
To decrease net position due to pension adjustments.			(573)
<b>Net Position, June 30, 2018, as restated</b>	<b>\$ 62,538,217</b>	<b>\$ 5,652,782</b>	<b>\$ 26,181,538</b>

**K. Budget Stabilization Fund**

The State Constitution mandates the creation and maintenance of a Budget Stabilization Fund, in an amount not less than 5 percent nor more than 10 percent of the last complete fiscal year's net revenue collections for the General Revenue Fund. Monies in the Budget Stabilization Fund may be transferred to the General Revenue Fund to offset a deficit therein or to provide emergency funding, including payment of up to \$38 million with respect to certain uninsured losses to state property. Monies in this fund are constitutionally prohibited from being obligated or otherwise committed for any other purposes, in accordance with Section 216.222, F.S. Any withdrawals from the Budget Stabilization Fund must be restored from general revenues in five equal annual installments, commencing in the third fiscal year after the expenditure, unless the Legislature establishes a different restoration schedule, in accordance with Section 215.32, F.S.

The Budget Stabilization Fund had \$1.48 billion in cash at June 30, 2019. During fiscal year 2018-19, the General Revenue Fund was authorized to transfer \$66.5 million to the Budget Stabilization Fund. There were no disbursements made from the fund.

**NOTE 2 - DEPOSITS AND INVESTMENTS****A. Deposits**

At June 30, 2019, the state's deposits in financial institutions totaled approximately \$2.3 billion for primary government and \$2.0 billion for discretely presented component units.

**1. Custodial Credit Risk**

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

The CFO determines the collateral requirements and collateral pledging level for each Qualified Public Depository (QPD) following guidelines outlined in Section 280.04, F.S., and Department of Financial Services Rules, Chapter 69C-2, Florida Administrative Code. Collateral pledging levels include 25, 50, 110, and 150 percent of a QPD's average daily deposit balance, or, if needed, an amount as prescribed by the CFO. Section 280.13, F.S., outlines eligible types of collateral including direct obligations of the United States (U.S.) Government, federal agency obligations fully guaranteed by the U.S. Government, certain federal agency obligations, state and local government obligations, corporate bonds, and letters of credit issued by a Federal Home Loan Bank. Also, with the CFO's permission, eligible collateral includes collateralized mortgage obligations, real estate mortgage investment conduits and securities or other interests in any open-end management investment company registered under the Investment Company Act of 1940. However, the portfolio of the investment company must be limited to direct obligations of the U.S. Government and to repurchase agreements fully collateralized by such direct obligations of the U.S. Government, and the investment company must take delivery of such collateral either directly or through an authorized custodian.

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

At June 30, 2019, the following deposits were not secured pursuant to Chapter 280, F.S., and were exposed to custodial credit risk because they were uninsured and (1) uncollateralized, (2) collateralized with securities held by the pledging financial institution, or (3) collateralized with securities held by the pledging financial institution's trust department or agent but not in the state's name (in thousands).

**Schedule of Deposits with State Treasury  
Exposed to Custodial Credit Risk  
As of June 30, 2019**

Custodial Credit Risk	Bank Statement Balance (in U.S. \$)	
	Primary Government	Component Units
(1)	\$ 1,085,178	\$ 462,212
(2)	10,523	229,730
(3)	—	9,132
Total deposits subject to custodial credit risk	<u>\$ 1,095,701</u>	<u>\$ 701,074</u>

**2. Foreign Currency Risk**

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of a deposit. Under Section 215.47, F.S., and subject to the limitations and conditions of the State Constitution or of the trust agreement relating to a trust fund, moneys available for investment by the State Board of Administration (SBA) may be invested in fixed income obligations or stocks denominated in foreign currency. The SBA has developed total fund investment policies for the investment of assets in the Florida Retirement System (FRS) Pension Trust Fund and the Lawton Chiles Endowment Fund (LCEF) that set ranges on investments by asset class in each fund. Under the FRS Pension Trust Fund and LCEF investment policy statements approved by SBA Trustees effective July 1, 2018, and June 17, 2014, respectively, foreign and domestic equity securities are included in the global equity



asset class. The FRS Pension Trust Fund and LCEF have target allocations to global equities of 53% and 71%, respectively, with policy ranges from 45-70% for FRS and 61-81% for LCEF, but within these ranges there are no limits on the amount of foreign equity securities that are denominated in foreign currency. The FRS Pension Trust Fund is not limited to holding securities in foreign currency only in the global equity asset class. All asset classes may hold non-U.S. securities, depending on portfolio guidelines. The Florida Prepaid Program's comprehensive investment plan limits investment in foreign equities to 25% of total equities, with the target for total equities to be 70% of the actuarial reserve. In all cases, Florida law limits the exposure to foreign securities held outside of commingled funds to 50% of the total fund. The investment plans may be modified in the future if the SBA or Florida Prepaid adopts changes. This investment activity in foreign investments resulted in deposits in foreign currency as of June 30, 2019, as illustrated in the following schedule (in thousands):

**Schedule of Investments with State Board of Administration  
Foreign Currency Deposits Held As of June 30, 2019**

Currency	Bank Statement Balance (in U.S. \$)			
	FRS Pension Trust Fund	LCEF	Florida Prepaid Program and Investment Plan	Total
Australian dollar	\$ 2,593	\$ 1	\$ 15	\$ 2,609
Bangladesh taka	18	—	—	18
Brazilian real	1,365	98	—	1,463
British pound sterling	7,870	95	94	8,059
Canadian dollar	3,508	282	—	3,790
Chilean peso	167	—	—	167
Chinese yuan renminbi	3,598	84	—	3,682
Colombian peso	4	—	—	4
Czech koruna	12	4	—	16
Danish krone	392	—	—	392
Egyptian pound	—	11	—	11
Euro currency unit	19,872	—	229	20,101
Hong Kong dollar	10,342	75	57	10,474
Hungarian forint	167	26	—	193
Indian rupee	2,287	—	—	2,287
Indonesian rupiah	360	73	—	433
Israeli shekel	1,029	8	2	1,039
Japanese yen	18,316	214	1,023	19,553
Malaysian ringgit	354	36	—	390
Mexican peso	996	9	—	1,005
Moroccan dirham	8	—	—	8
New Taiwan dollar	7,313	—	—	7,313
New Zealand dollar	762	—	—	762
New Zimbabwe dollar	127	—	—	127
Norwegian krone	1,167	—	65	1,232
Pakistan rupee	124	—	—	124
Philippines peso	164	23	—	187
Polish zloty	108	—	—	108
Qatari riyal	13	—	—	13
Russian ruble	94	—	—	94
Singapore dollar	1,040	17	96	1,153
South African rand	642	107	—	749
South Korean won	5,656	2	—	5,658
Sri Lanka rupee	186	—	—	186
Swedish krona	663	5	—	668
Swiss franc	896	—	—	896
Thailand baht	4	6	—	10
Turkish lira	250	55	—	305
United Arab Emirates dirham	469	—	—	469
Vietnam dong	795	—	—	795
Total deposits subject to foreign currency risk	<u>\$ 93,731</u>	<u>\$ 1,231</u>	<u>\$ 1,581</u>	<u>\$ 96,543</u>

**B. Investments**

At June 30, 2019, the state's investments reported in governmental and business-type activities and fiduciary funds totaled \$252.6 billion, consisting of pooled investments with the State Treasury in the amount of \$26.1 billion and other investments in the amount of \$226.5 billion. The State Treasury also had holdings at June 30, 2019, of \$4.3 billion for discretely presented component units in total. These investments are not reported as part of the primary government and may be different from the amounts reported by some component units due to different reporting periods. Other investments for discretely presented component units, excluding those investments held by SBA, totaled \$22.8 billion.

***Pooled Investments with the State Treasury***

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

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

Redemptions are on a dollar in/dollar out basis adjusted for distributed income. The fair value of the pooled investments with the State Treasury is determined at fiscal year-end for financial reporting purposes. See Note 1E, Investments, for further detail on fair value.

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

Per Section 17.61(1), F.S., the State Treasury shall invest all general revenue funds, trust funds, all agency funds of each state agency, and of the judicial branch. As a result, state agencies and the judicial branch are considered involuntary participants in pooled investments with the State Treasury. The total involuntary participation as of June 30, 2019, was \$24 billion or 79% of the pool.

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

**Schedule of Pooled Investments with State Treasury  
Condensed Statement of Fiduciary Net Position  
June 30, 2019**

**ASSETS**

Current and Other Assets	\$ 31,362,664
Total Assets	<u>31,362,664</u>

**LIABILITIES**

Other Liabilities	<u>2,160,085</u>
Total Liabilities	<u>2,160,085</u>

**NET POSITION**

Net position held for Internal Pool Participants	28,730,408
Net position held for External Pool Participants	<u>472,171</u>
	<u>\$ 29,202,579</u>

**Condensed Statement of Changes of Fiduciary Net Position  
June 30, 2019**

**ADDITIONS**

Net income (loss) from investing activity	<u>\$ 1,137,256</u>
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**DEDUCTIONS**

Distributions paid and payable	<u>(1,137,256)</u>
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**DEPOSITOR ACTIVITY**

Deposits	115,514,858
Withdrawals	(112,800,744)
Excess (deficiency) of deposits over withdrawals	<u>2,714,114</u>
Change in net position	2,714,114
Net position, beginning	<u>26,488,465</u>
Net position, ending	<u>\$ 29,202,579</u>

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

**Schedule of Pooled Investments with State Treasury  
Summary of Investment Holdings**

	Par	Fair Value	Range of Interest Rates*	Range of Maturity Dates
Commercial paper	\$ 236,000	\$ 235,880	2.291% - 2.364%	7/1/2019 - 7/18/2019
Money market funds	124,073	124,073	2.398% - 2.398%	N/A
Repurchase agreements	2,214,441	2,214,441	2.320% - 2.530%	7/1/2019 - 7/18/2019
U.S. guaranteed obligations	6,247,073	6,169,888	0.278% - 8.500%	7/22/2019 - 4/1/2065
Federal agencies	6,985,169	6,794,630	0.144% - 11.060%	7/1/2019 - 8/25/2058
Bonds and notes - domestic	6,244,537	6,305,864	0.001% - 9.455%	7/1/2019 - 8/1/2118
Bonds and notes - international	1,237,489	1,261,600	1.125% - 9.625%	7/2/2019 - 2/26/2055
Federal agencies discounted securities	1,046,990	1,044,544	2.131% - 3.510%	7/10/2019 - 3/25/2042
U.S. guaranteed obligations discounted securities	1,655,646	1,628,578	1.808% - 2.509%	7/11/2019 - 5/15/2039
Commingled STIF	492,398	492,398	N/A	N/A
Unemployment compensation	4,060,087	4,060,087	N/A	N/A
Totals	<u>\$ 30,543,903</u>	<u>\$ 30,331,983</u>		

\* The coupon rate in effect at June 30, 2019, is reported. If a security is discounted, the purchase yield is reported.

The State Treasury records, as an investment, funds credited to the state's account in the Federal Unemployment Compensation Trust Fund pursuant to Section 904 of the Social Security Act. The fund is drawn upon primarily to pay reemployment assistance benefits. This money is pooled with deposits from other states and is managed by the Federal Government. No disclosures can be made of specific securities owned.

The schedule below discloses the detail of the State Treasury holdings at fair value at June 30, 2019, as well as reconciliation to the basic financial statements (in thousands):

**Schedule of Pooled Investments with State Treasury  
As of June 30, 2019**

<b>Investment type</b>	<b>Fair Value</b>
Commercial paper	\$ 235,880
Money market funds	124,073
U.S. guaranteed obligations	7,798,466
Federal agencies	7,473,094
Bonds and notes - domestic	5,968,798
Bonds and notes - international	1,065,602
Repurchase agreements	1,925,000
Commingled STIF	492,398
Unemployment compensation funds pooled with U. S. Treasury	4,060,087
Total investments excluding security lending collateral**	<u>29,143,398</u>
Lending collateral investments:	
Repurchase agreements	289,441
Federal agencies	366,079
Bonds and notes - domestic	337,067
Bonds and notes - international	195,998
Total lending collateral investments	<u>1,188,585</u>
Total investments	30,331,983
Cash on deposit	1,029,612
Total State Treasury holdings	<u>31,361,595</u>
Adjustments:	
Outstanding warrants	(612,320)
Deposits in transit	1,069
SPIA Revolving Account*	(6,345)
Unsettled securities liability	(352,200)
Reconciled balance, June 30, 2019	<u><u>\$ 30,391,799</u></u>
Reconciliation to the basic financial statements (in thousands):	
Pooled investments with State Treasury	
Governmental activities	\$ 17,874,236
Business-type activities	5,872,638
Fiduciary funds	2,149,215
Component units	3,612,950
Component units timing difference	(1,429)
Total pooled investments with State Treasury	<u>29,507,610</u>
Restricted pooled investments with State Treasury	
Business-type activities	193,162
Component units	691,027
Total restricted pooled investments with State Treasury	<u>884,189</u>
Total pooled investments with State Treasury	<u><u>\$ 30,391,799</u></u>

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

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

**Other Investments**

Other investments in various funds of the state are primarily managed by the SBA. The largest of these funds managed by the SBA is the FRS Pension Trust Fund (Defined Benefit Pension Fund), whose total investments represented 72.6% of total other investments at June 30, 2019. Investments in the FRS Investment Plan Trust Fund (Defined Contribution Pension Fund) represents 4.9% of total other investment, while investments in the Florida Hurricane Catastrophe Fund and the Florida Prepaid College Trust Fund represented another 6.9% and 6.6%, respectively, of total other investments. Section 215.47, F.S., allows the SBA to invest funds in a range of instruments, including security lending agreements, reverse repurchase agreements, and alternative investments (including limited partnerships and hedge funds).

The schedule below discloses other investments at fair value at June 30, 2019, as well as reconciliation to the basic financial statements (in thousands):

**Schedule of Other Investments  
As of June 30, 2019**

Investment types	Carrying Value <sup>1</sup>			Total
	FRS Pension Trust Fund	Other funds		
		Managed by SBA	Not managed by SBA	
Certificates of deposit	\$ 324,980	\$ 3,950,008	\$ 3,299	\$ 4,278,287
Commercial paper	3,121,322	5,273,469	686	8,395,477
Money market funds	54,944	3,034,202	815	3,089,961
Repurchase agreements	800,000	2,675,000	—	3,475,000
U.S. guaranteed obligations	13,968,174	18,874,075	8,100	32,850,349
Federal agencies	8,366,295	2,224,171	3,178	10,593,644
Domestic bonds and notes	7,386,905	4,148,675	1,885,804	13,421,384
Commingled domestic bonds and notes funds	—	1,920,481	—	1,920,481
International bonds and notes	2,057,940	2,028,863	641	4,087,444
Domestic stocks	48,025,526	2,888,009	51,932	50,965,467
Commingled domestic equity funds	—	4,015,721	—	4,015,721
International stocks	32,463,861	836,075	4,629	33,304,565
Commingled international equity funds	8,401,273	2,178,564	—	10,579,837
Commingled real asset funds	—	787,711	—	787,711
Alternative investments	27,784,000	—	—	27,784,000
Real estate investments (directly owned)	9,699,428	—	—	9,699,428
Commingled real estate investments funds	2,396,469	—	792	2,397,261
Self-Directed brokerage accounts	—	700,874	—	700,874
Derivative instruments, net: <sup>2</sup>				
Forward currency contracts	(4,391)	—	—	(4,391)
Futures (debt and equity)	35,097	16	—	35,113
Option contracts purchased	—	—	2,447	2,447
Swap contracts (debt related)	(6,811)	—	—	(6,811)
Mutual funds	—	—	2,689,097	2,689,097
Deferred compensation annuities	—	—	16,430	16,430
Total investments excluding lending collateral	<u>164,875,012</u>	<u>55,535,914</u>	<u>4,667,850</u>	<u>225,078,776</u>
Lending collateral investments:				
Certificates of deposit	—	1,073,086	—	1,073,086
Commercial paper	—	434,745	—	434,745
Money market funds	145,168	4,244	—	149,412
Repurchase agreements	310,000	593,000	—	903,000
Domestic bonds and notes	50,617	—	—	50,617
International bonds and notes	—	20,048	—	20,048
Total lending collateral investments	<u>505,785</u>	<u>2,125,123</u>	<u>—</u>	<u>2,630,908</u>
Total investments for all types	<u>\$ 165,380,797</u>	<u>\$ 57,661,037</u>	<u>\$ 4,667,850</u>	<u>\$ 227,709,684</u>
% of total other investments	73%	25%	2%	

<sup>1</sup> Investments of the Local Government Surplus Funds Trust Fund are reported based on amortized cost which approximates fair value. See the Local Government Surplus Funds Trust Fund disclosure on page 78 to obtain investment details of the Local Government Surplus Funds Trust Fund. In addition, investments of the Debt Service Escrowed Fund, which meet the requirements of a legal or in-substance defeasance, are reported at cost.

<sup>2</sup> Refer to Note 2.B.6. for detailed information regarding derivatives.

Reconciliation to the basic financial statements (in thousands):

	Governmental activities	Business-type activities	Fiduciary funds	Component Units <sup>1</sup>	Total
Other investments	\$ 1,339,736	\$ 8,980,780	\$ —	\$ 1,190,866	\$ 11,511,382
Restricted investments	—	606,975	—	—	606,975
Long-term investments	84,068	21,913,289	193,125,480	—	215,122,837
Security lending collateral <sup>2</sup>	—	—	505,785	—	505,785
Timing and other differences <sup>3</sup>	(22,835)	(6,693)	(24,437)	16,670	(37,295)
<b>Total other investments</b>	<b>\$ 1,400,969</b>	<b>\$ 31,494,351</b>	<b>\$ 193,606,828</b>	<b>\$ 1,207,536</b>	<b>\$ 227,709,684</b>

<sup>1</sup> The column for Component Units presents investments managed by SBA for Component Units. For presentation of all other investments for Component Units, see the Schedule of Other Investments For Discretely Presented Component Units.

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

<sup>3</sup> Differences between participant balances posted and actual investments. Some Component Units have fiscal year ends other than the state's year end of June 30, 2019.

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

**FRS Pension Trust Fund**  
**Securities Pledged as Collateral for Futures and Swaps Contracts**  
**As of June 30, 2019**

Investment Type	Fair Value
U.S. guaranteed obligations	\$ 74,634
Federal agencies	13,450
<b>Total</b>	<b>\$ 88,084</b>

In addition, cash and foreign currency required to open futures and swap contracts (i.e. initial margin) in the FRS Pension Trust Fund may be pledged as collateral with the SBA's futures and swap counterparties. Pursuant to these types of contracts, and also pending foreign currency contracts and commitments to purchase (TBAs), the FRS Pension Trust Fund agrees to receive or pay to the counterparties an amount of cash equal to the daily fluctuation in the value of the contract. Such receivables and payables are known as variation margin. All initial and variation margin amounts held by counterparties, and the variation margins held by the FRS Pension Trust Fund as of June 30, 2019, are included in "Accounts receivable" and in "Accounts payable and accrued liabilities", respectively, on the Statement of Fiduciary Net Position. These amounts are presented in the table below (in thousands):

**FRS Pension Trust Fund**  
**Cash and Foreign Currency Pledged as Collateral for Futures and Swaps Contracts**  
**As of June 30, 2019**

	Fair Value
Margin receivable from counterparties:	
Futures contracts	\$ 16,116
Swap contracts	7,645
Foreign currency contracts	9,480
Commitments to purchase (TBAs)	371
<b>Total margin receivable</b>	<b>\$ 33,612</b>
Margin payable to counterparties:	
Futures contracts	30,649
Swap contracts	5,606
Commitments to purchase (TBAs)	556
<b>Total margin payable</b>	<b>\$ 36,811</b>

The FRS Pension Trust Fund also held short positions in investments at June 30, 2019. Short investment positions are reported as liabilities on the Statement of Fiduciary Net Position. The schedule below presents the short investment positions at fair value at June 30, 2019 (in thousands):

**FRS Pension Trust Fund  
Short Investment Position  
As of June 30, 2019**

<u>Investment Type</u>	<u>Fair Value</u>
U.S. guaranteed obligations	\$ (26,607)
Federal agencies	(197,452)
Total	<u>\$ (224,059)</u>

The SBA issued a separate report (financial statements and notes) pertaining to the Local Government Surplus Funds Trust Fund (an external investment pool) within the state's Investment Trust Fund for the period ended June 30, 2019. This report may be obtained from the Chief Operating & Financial Officer, State Board of Administration of Florida, 1801 Hermitage Boulevard, Suite 101, Tallahassee, Florida 32308, (850) 488-4406.

**Component Units**

The schedule below discloses other investments reported at fair value, as of June 30, 2019, for discretely presented component units and a reconciliation to the basic financial statements (in thousands). Those investments held with the State Treasury as of June 30, 2019, are excluded.

**Schedule of Other Investments  
For Discretely Presented Component Units  
As of June 30, 2019**

<u>Investment type</u>	<u>Fair Value</u>
Certificates of deposit	\$ 23,708
Commercial paper	31,453
Repurchase agreements	1,054
Money market funds	263,095
U.S. guaranteed obligations	3,638,068
Federal agencies	1,571,029
Domestic bonds & notes	7,165,462
International bonds & notes	785,252
Domestic stocks	1,219,166
International stocks	839,303
Real estate investments	89,955
Mutual funds	2,640,355
Investment agreements	4,500,153
Total other investments for all types	<u>\$ 22,768,053</u>
Reconciliation of fair value to the basic financial statements:	
Other investments	\$ 17,236,742
Restricted investments	6,722,177
Less SBA Investments*	<u>(1,190,866)</u>
Total other investment for component units	<u>\$ 22,768,053</u>

\* Investment types for component units with investments held by SBA are disclosed on the Schedule of Other Investments on page 76.

At June 30, 2019, 61.29% of total other investments for discretely presented component units belonged to the following major component units: Florida Housing Finance Corporation, University of Florida, and Citizens Property Insurance Corporation.



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

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

### *Pooled Investments with the State Treasury*

The State Treasury follows the investment guidelines set forth in Section 17.57, F.S., for reducing exposure to investment credit risk. The State Treasury's rated debt investments as of June 30, 2019, were rated by the nationally recognized statistical rating organizations (NRSRO) Standard and Poor's (S&P) and Moody's. S&P ratings were primarily used. If S&P did not rate a security, or if the Moody's rating was lower for a security, then Moody's ratings were used. The ratings are presented below using the applicable rating scale (in thousands):

### State Treasury Credit Quality Ratings As of June 30, 2019

S&P rating <sup>2</sup>	Moody's rating <sup>2</sup>	Total <sup>1</sup>	Commercial paper	Federal agencies	Domestic bonds & notes	International bonds & notes	Repurchase agreements	Money Market funds
AAA		\$ 124,073	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 124,073
AAA		978,307	—	13,252	755,433	209,622	—	—
AA		8,276,599	—	7,315,380	618,842	342,377	—	—
A		2,705,859	—	—	2,332,990	372,869	—	—
A-1		235,880	235,880	—	—	—	—	—
BBB		1,163,113	—	—	1,025,320	137,793	—	—
BB		1,440	—	—	1,440	—	—	—
B		4,784	—	—	4,784	—	—	—
Below B		9	—	—	9	—	—	—
	Aaa	1,071,545	—	295,267	707,490	68,788	—	—
	Aa	112,507	—	—	112,507	—	—	—
	A	284,988	—	—	282,497	2,491	—	—
	Baa	472,414	—	—	414,732	57,682	—	—
	Ba	44,878	—	—	38,354	6,524	—	—
	B	42	—	—	42	—	—	—
	Below B	3	—	—	3	—	—	—
Not Rated	Not Rated	2,215,150	—	215,274	11,422	63,454	1,925,000	—
		<u>17,691,591</u>	<u>\$ 235,880</u>	<u>\$ 7,839,173</u>	<u>\$ 6,305,865</u>	<u>\$ 1,261,600</u>	<u>\$ 1,925,000</u>	<u>\$ 124,073</u>
Not rated <sup>3</sup>	Not rated <sup>3</sup>	7,798,466	U.S. guaranteed obligations					
Not rated	Not rated	492,398	Commingled STIF					
Not rated <sup>3</sup>	Not rated <sup>3</sup>	289,441	Repurchase agreements					
		<u>\$ 26,271,896</u>						

<sup>1</sup> The remaining \$4,060,087 (in thousands) reported for Pooled Investments with State Treasury is comprised primarily of investments with the U.S. Treasury Unemployment Compensation Funds Pool.

<sup>2</sup> Long-term ratings are presented except for "A-1," which is a short-term rating for S&P.

<sup>3</sup> U.S. guaranteed obligations and collateral for repurchase agreements which are explicitly guaranteed by the U.S. government do not require disclosure of credit quality.

The State Treasury's investment policies allow for unlimited investments in U.S. obligations and certain Federal Agency obligations. For other investments, the investment policies address concentration of credit risk by placing limits on amounts invested per issuer (taking into account the maturity date and duration of the investment). In addition, the policies also address limits on certain investments by credit ratings. Limits on amounts invested are expressed in dollar amounts per issuer and also in total amounts per investment type as a percentage of the investment pool's market value. As of June 30, 2019, more than five percent of the State Treasury's investment pool is invested in the Federal National Mortgage Association (FNMA), Federal Home Loan Bank System (FHLB), and the Federal Home Loan Mortgage Corporation (FHLMC). These investments are approximately 8 percent, 10 percent, and 8 percent of the of the State Treasury's investments pool, respectively.

### ***Other Investments***

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

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

*Short-term Portfolio* – Securities must be high quality at the time of purchase. For short-term investment ratings, this is defined as the highest applicable rating from one of the NRSROs. For long-term investment ratings, this is defined as a minimum mid-single A rating from one of the NRSROs. Securities of a single issuer are generally limited to 5% of the market value of the portfolio (excluding U.S. Treasuries and Agencies).

Generally, securities in other major portfolios, such as the Mortgage Index Portfolio, Intermediate Aggregate Less MBS Index Portfolio and the Core Portfolio, should be rated investment grade by at least one of the NRSROs at the time of purchase [allowing a very small allocation to below investment grade (down to BB-/Ba3) for the Core Portfolio]. Securities for a single issuer are generally limited to 5% of the fair value of the portfolio (excluding U.S. Treasuries and Agencies).

*Mortgage Index Portfolio* – Securities are generally limited to those issued by the Government National Mortgage Association (GNMA), FNMA, and FHLMC. No specific credit rating criteria are listed.

*Intermediate Aggregate Less MBS Index Portfolio and the Core Portfolio* – These portfolios allow U.S. Treasuries, U.S. Government agencies, corporates, mortgage and asset backed securities, foreign sovereign debt, and municipals.

*Lending Portfolios* – Under investment policy guidelines in effect for the FRS Pension Trust Fund, eligible cash collateral investments are:

- Tri-party qualified repurchase agreement transactions collateralized by U.S. Treasury bills, notes, bonds, and/or strips, U.S. Government Agency securities, U.S. Government Agency mortgage-backed securities, and U.S. equity securities. Collateral consisting of U.S. Treasury and Government Agencies must maintain a market value of at least 102% of the market value of the securities subject to being repurchased. Collateral consisting of U.S. equities must maintain a market value of at least 110% of the market value of the securities subject to being repurchased,
- Money market mutual funds regulated by SEC rule 2a-7 and rated the highest applicable rating by at least one NRSRO and
- U.S. Treasury bills, notes, and bonds.

Security lending investments that were purchased prior to the policy guidelines established in December 2008 are being held to maturity in existing lending portfolios.

Lawton Chiles Endowment Fund – Policy guidelines allow cash collateral to be invested only in tri-party repurchase agreements and certain government money market funds, similar to those allowed for the FRS Pension Fund.

Florida Prepaid College Program Lending Program – Short-term obligations should be limited to obligations rated in the highest rating category by all NRSROs or, if only rated by one NRSRO, rated at the time of purchase in the highest rating category by that NRSRO (S&PA-1, Moody's P-1, Fitch F1 or equivalent). A "short-term obligation" means any eligible security or instrument (other than a repurchase agreement) which has an original maturity of 397 days or less at the time of purchase or has a put that entitles the holder to receive the principal amount at specified intervals not exceeding 397 days. With respect to bonds and other long-term obligations, investment is limited to obligations backed by the United States Government and have a maximum maturity

of 762 days. A “long-term obligation” means any eligible security or instrument (other than a repurchase agreement) which has a remaining maturity of greater than 397 days at the time of purchase and is not subject to a demand feature in 397 days or less.

The FRS Pension Trust Fund did not hold any investments with a single issuer representing 5% or more of the fund’s fair market value at June 30, 2019. The schedule below discloses credit quality ratings on investments held in the FRS Pension Trust Fund at June 30, 2019 (in thousands):

**FRS Pension Trust Fund  
Credit Quality Ratings  
As of June 30, 2019**

Credit Rating <sup>1</sup>		Total <sup>2</sup>	Certificates of deposit	Commercial paper	Money market funds	Repurchase agreements	Federal agencies <sup>4</sup>	Domestic bonds & notes	International bonds & notes
S&P	Moody's								
A-1/AAAm		\$ 2,777,203	\$ —	\$ 2,577,091	\$ 200,112	\$ —	\$ —	\$ —	\$ —
A-2		411,630	—	411,630	—	—	—	—	—
A-3		87,528	—	87,528	—	—	—	—	—
AAA		927,965	—	—	—	—	—	603,819	324,146
AA		1,066,589	—	—	—	—	471,490	406,158	188,941
A		2,138,333	—	—	—	—	—	1,587,884	550,449
BBB		3,472,403	—	—	—	—	—	2,852,176	620,227
BB		130,076	—	—	—	—	—	71,593	58,483
B		13,974	—	—	—	—	—	13,974	—
CCC		1,724	—	—	—	—	—	1,724	—
CC		13,075	—	—	—	—	—	13,075	—
D		1,906	—	—	—	—	—	1,906	—
	P-2	17,979	—	17,979	—	—	—	—	—
	P-3	27,094	—	27,094	—	—	—	—	—
	Aaa	811,445	—	—	—	—	1,321	749,215	60,909
	Aa	73,463	—	—	—	—	—	60,662	12,801
	A	164,399	—	—	—	—	—	132,430	31,969
	Baa	577,501	—	—	—	—	—	497,603	79,898
	Ba	141,081	—	—	—	—	—	122,998	18,083
	Caa	2,224	—	—	—	—	—	2,224	—
Not rated	Not rated	8,922,654	324,980	—	—	272,075	7,893,484	320,081	112,034
		<u>21,780,246</u>	<u>\$ 324,980</u>	<u>\$ 3,121,322</u>	<u>\$ 200,112</u>	<u>\$ 272,075</u>	<u>\$ 8,366,295</u>	<u>\$ 7,437,522</u>	<u>\$ 2,057,940</u>
Ratings not Applicable:									
		837,925							
		13,968,174							
		48,025,526							
		32,463,861							
		8,401,273							
		27,784,000							
		9,699,428							
		2,396,469							
Derivative instruments, net:									
		(4,391)							
		35,097							
		—							
		(6,811)							
		<u>\$ 165,380,797</u>							

<sup>1</sup> S&P ratings were primarily used. If S&P did not provide a rating or did not provide the rating with the greatest degree of credit risk, then Moody's ratings were used. If neither rating agency issued a rating, the security was listed as "Not rated." Long-term ratings are presented except for the ratings presented for commercial paper and money market funds.

<sup>2</sup> All FRS investments are included in this schedule, including security lending collateral investments.

<sup>3</sup> U.S. guaranteed obligations and repurchase agreements collateralized by securities explicitly guaranteed by the U.S. Government do not require disclosure of credit quality.

<sup>4</sup> Federal agency TBAs and mortgage-backed securities are classified as "Not Rated" because they do not have explicit credit ratings on individual securities.

All futures, options, and swaps contracts held by the FRS Pension Trust Fund at June 30, 2019, were exchange traded, therefore minimizing counterparty credit risk through the use of futures and swaps clearing merchants and clearing houses. The FRS Pension Trust Fund may enter into contracts that allow for close-out netting with certain counterparties. In the event of default or early termination, the contract permits the non-defaulting party the right to close-out all transactions in a single net settlement to one net amount payable by one counterparty to the other. The aggregate fair value of non-exchange traded derivatives subject to close-out netting totaled \$(4.9) million as of June 30, 2019.

Counterparty credit ratings related to credit risk for forward foreign currency exchange contracts held in the FRS Pension Trust Fund at June 30, 2019, are listed below (in thousands):

**FRS Pension Trust Fund**  
**Forward Foreign Currency Exchange Contract Counterparty Credit Ratings**  
**As of June 30, 2019**

Counterparty Credit Rating (Long /Short) <sup>1</sup>		Receivable Fair Value	Payable Fair Value	Net Unrealized Gain (Loss)
S&P	Moody's			
AA/A-1		\$ 323	\$ (942)	\$ (619)
A/A-1		16,436	(20,568)	(4,132)
	NR/P-1	466	(106)	360
	Total	<u>\$ 17,225</u>	<u>\$ (21,616)</u>	<u>\$ (4,391)</u>

<sup>1</sup> S&P or Moody ratings indicative of the greatest degree of credit risk were reported. If no rating exists, "NR" is reported.

Counterparty credit ratings related to credit risk for spot currency exchange contracts held in the FRS Pension Trust Fund at June 30, 2019, are listed below (in thousands):

**FRS Pension Trust Fund**  
**Spot Foreign Currency Exchange Contract Counterparty Credit Ratings**  
**As of June 30, 2019**

Counterparty Credit Rating (Long /Short) <sup>1</sup>		Receivable Fair Value	Payable Fair Value	Net Unrealized Gain (Loss)
S&P	Moody's			
AA/A-1		\$ 9,479	\$ (9,463)	\$ 16
A/A-1		36,739	(36,734)	5
BBB/A-2		516	(518)	(2)
	A/P-1	5,415	(5,413)	2
NR	NR	41,190	(41,198)	(8)
	Total	<u>\$ 93,339</u>	<u>\$ (93,326)</u>	<u>\$ 13</u>

<sup>1</sup> S&P or Moody ratings indicative of the greatest degree of credit risk were reported. If no rating exists, "NR" is reported.

The schedule below discloses credit quality ratings on investments held in all funds managed by the SBA (except the FRS Pension Trust Fund) at June 30, 2019, (in thousands):

**All SBA Managed Funds (except FRS Pension Trust Fund)  
Credit Quality Ratings  
As of June 30, 2019**

Credit Rating <sup>1</sup>		Total <sup>2</sup>	Certificates of deposit	Commercial paper	Money market funds	Repurchase agreements	Federal agencies	Domestic bonds and notes	Commingled domestic bonds and notes funds	International bonds and notes
S&P	Moody's									
AAAm		\$ 2,064,116	\$ —	\$ —	\$ 2,064,116	\$ —	\$ —	\$ —	\$ —	\$ —
A-1		5,482,210	—	5,482,210	—	—	—	—	—	—
AAA		322,835	—	—	—	875	6,331	283,333	—	32,296
AA		2,593,715	—	—	—	69,569	292,812	1,012,790	—	1,218,544
A		1,650,483	—	—	—	23,285	—	1,026,652	—	600,546
BBB		1,060,142	—	—	—	75,622	—	849,792	—	134,728
BB		13,234	—	—	—	—	—	11,365	—	1,869
B		1,712	—	—	—	—	—	1,712	—	—
	P-2	226,969	—	226,969	—	—	—	—	—	—
	Aaa	373,895	—	—	—	—	92,525	256,171	—	25,199
	Aa	24,354	—	—	—	—	497	23,857	—	—
	A	452,404	—	—	—	1,262	—	448,459	—	2,683
	Baa	157,587	—	—	—	6,809	—	145,512	—	5,266
	Ba	56,227	—	—	—	—	—	50,291	—	5,936
	Not rated	11,207,570	5,024,642	—	974,505	1,395,351	1,832,006	38,741	1,920,481	21,844
		<u>25,687,453</u>	<u>\$ 5,024,642</u>	<u>\$ 5,709,179</u>	<u>\$ 3,038,621</u>	<u>\$ 1,572,773</u>	<u>\$ 2,224,171</u>	<u>\$ 4,148,675</u>	<u>\$ 1,920,481</u>	<u>\$ 2,048,911</u>
Ratings not applicable										
	Repurchase agreements <sup>3</sup>	1,695,227								
	U.S. guaranteed obligations	18,874,621								
	Domestic stocks	2,888,009								
	Commingled domestic equity funds	4,015,721								
	International stocks	836,075								
	Commingled international equity funds	2,178,564								
	Commingled real asset funds	787,711								
	Self-directed brokerage accounts	700,874								
	Futures contracts	16								
	Total investments	<u>\$ 57,664,271</u>								

<sup>1</sup> S&P ratings were primarily used. If S&P did not provide a rating or did not provide the rating with the greatest degree of credit risk, then Moody's ratings were used. If neither rating agency issued a rating, the security was listed as "Not rated." Long-term ratings are presented except for the ratings presented for commercial paper and money market funds.

<sup>2</sup> All investments are included in this schedule, including security lending collateral investments.

<sup>3</sup> U.S. guaranteed obligations and repurchase agreements that are collateralized by securities explicitly guaranteed by the U.S. government do not require disclosure of credit quality.

The Florida Prepaid Investment Plan held investments with the FNMA (8.66%) in excess of 5% of the Florida Prepaid Investment Plan's fair value.

### Component Units

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

**Major Component Units  
Credit Quality Ratings  
As of June 30, 2019**

Component Unit*	Federal agencies	Bonds & notes	Money market funds	Bond Mutual funds	Investment Agreements	Certificates of Deposits	Commercial paper	Other Investments	Total	S&P rating
Florida Housing Finance Corporation (FHFC)	\$ —	\$ 17,797	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 3,294	\$ 21,091	AAA-AA+
FHFC (continued)	—	43,205	—	—	—	—	—	—	43,205	AAA-AA
FHFC (continued)	—	8,212	—	—	—	—	—	—	8,212	AAA-BBB+
FHFC (continued)	—	151,466	—	—	—	—	—	—	151,466	AAA-BBB-
FHFC (continued)	110,814	—	—	—	—	—	—	—	110,814	AA+
FHFC (continued)	—	—	—	—	—	—	3,505	—	3,505	A 1
FHFC (continued)	—	—	—	—	3,452	—	—	—	3,452	Unrated
University of Florida (UF)	1,111	9,509	5,141	63,213	—	—	—	—	78,974	AAA
UF (continued)	779	2,945	—	60,967	—	—	—	—	64,691	AA
UF (continued)	—	7,853	—	31,025	—	—	—	—	38,878	A
UF (continued)	—	18,835	72	23,678	—	—	—	—	42,585	Less than A
Citizens Property Insurance Corporation (CPIC)	925,463	—	—	—	—	—	—	—	925,463	AA+
CPIC (continued)	—	—	—	—	—	751	—	—	751	AA-
CPIC (continued)	—	6,062,969	—	—	—	—	—	—	6,062,969	A-A+
<b>Total Investments</b>	<b>\$ 1,038,167</b>	<b>\$ 6,322,791</b>	<b>\$ 5,213</b>	<b>\$ 178,883</b>	<b>\$ 3,452</b>	<b>\$ 751</b>	<b>\$ 3,505</b>	<b>\$ 3,294</b>	<b>\$ 7,556,056</b>	

\* State of Florida major component units do not have any investments subject to concentration of credit risk.

## 2. Custodial Credit Risk

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

### *Pooled Investments with the State Treasury*

The State Treasury's custodial risk policy states that securities must be held in an account in the state's name. As required by negotiated trust and custody contracts, many of the state's investments were held in the state's name by the Treasury's custodial financial institution at June 30, 2019. Investments that were uninsured and unregistered, and held by the counterparty, or by its trust department but not in the State's name, included the following (in thousands):

**State Treasury  
Custodial Credit Risk  
As of June 30, 2019**

	<u>Fair value</u>
Invested security lending collateral:	
Repurchase agreements	\$ 289,441
Federal agencies	366,079
Bonds and notes - domestic	337,067
Bonds and notes - international	195,998
Total	<u>\$ 1,188,585</u>

### *Other Investments*

The SBA's custodial credit risk policy states that custodial credit risk will be minimized through the use of trust accounts maintained at top tier third party custodian banks. To the extent possible, negotiated trust and custody contracts shall require that all deposits, investments, and collateral be held in accounts in the SBA's name, or in the case of certain foreign investments, in an omnibus client account, but separate and apart from the assets of the custodian banks. This policy applies to investments evidenced by cash or securities, and does not apply to investments evidenced by contractual agreements such as private equity or real estate investments. As required by negotiated trust and custody contracts, many of the state's investments were held in the state's name or in the case of certain foreign investments, in an omnibus client account, by the SBA's custodial financial institutions at June 30, 2019. Investments that were uninsured and unregistered, with securities held by the counterparty, or by its trust department, but not in the SBA's name, included the following (in thousands):

**Other Investments with SBA  
Custodial Credit Risk  
As of June 30, 2019**

	<u>FRS Pension Trust Fund</u>	<u>Other funds</u>
Invested security lending collateral:		
Certificates of deposit	\$ —	\$ 1,073,086
Commercial paper	—	434,745
Repurchase agreements	10,000	593,000
Domestic bonds and notes	50,617	—
International bonds and notes	—	20,048
Total	<u>\$ 60,617</u>	<u>\$ 2,120,879</u>

**Component Units**

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

**Major Component Unit  
Custodial Credit Risk  
As of June 30, 2019**

<u>Component unit / Investment type</u>	<u>Fair value</u>
University of Florida	
Federal agencies	\$ 24,349
Bonds and notes	5,473
U.S. guaranteed obligations	1,390
Total	<u>\$ 31,212</u>

**3. Interest Rate Risk**

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

***Pooled Investments with the State Treasury***

Through its investment policy, the State Treasury manages its exposure to interest rate risk by limiting either the maturities or durations of the various investment strategies used for the investment pool. The maximum effective weighted duration allowed is in the Long Duration portfolio: six (6) years or the benchmark's effective duration if higher. In addition, the security lending portfolio manages exposure to interest rate risk by limiting the maximum weighted average maturity gap. The maximum weighted average maturity gap is defined as the difference between the weighted average days to maturity of the portfolio minus the weighted average days to maturity of the liabilities (loans). The maximum weighted average maturity gap for security lending portfolios is 30 days.



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

**Debt Investments  
As of June 30, 2019**

Investment type	Fair value	Effective weighted duration (in years)	Security Lending Market Value	Weighted average maturity (in days)
Commercial paper	\$ 235,880	0.02	\$ —	N/A
Money market funds	124,073	0.36	—	N/A
Repurchase agreements	1,925,000	0.03	289,441	1
U.S. guaranteed obligations:				
U.S. Treasury bonds and notes	5,542,537	3.80	—	N/A
U.S. Treasury strips	835,855	1.31	—	N/A
U.S. Treasury bills	792,724	0.23	—	N/A
GNMA mortgage-backed pass-through	410,984	3.09	—	N/A
GNMA TBA pass-through	18,805	2.85	—	N/A
GNMA collateralized mortgage obligations (CMO's)	21,230	2.78	—	N/A
GNMA CMO's - interest only	12,235	3.60	—	N/A
NCUA - CMO's	2,516	0.10	—	N/A
SBA asset-backed	161,580	3.94	—	N/A
Federal agencies:				
Discount notes	1,033,632	0.11	—	N/A
Unsecured bonds & notes	3,470,945	1.10	366,079	16
Mortgage-backed pass-through	2,348,379	2.37	—	N/A
TBA mortgage-backed pass-through	124,527	2.07	—	N/A
Mortgage-backed CMO's	486,701	3.91	—	N/A
Mortgage-backed CMO's - principal only	90	3.90	—	N/A
Mortgage-backed CMO's - interest only	8,820	4.30	—	N/A
Bonds and notes - domestic:				
Corporate	4,219,234	5.44	337,067	45
Corporate asset-backed	627,315	1.36	—	N/A
Non-government backed CMO's & CMBS*	772,590	4.24	—	N/A
Non-government backed CMO's & CMBS* - interest only	5,391	1.96	—	N/A
Municipal/provincial	344,268	5.72	—	N/A
Bonds and notes - international:				
Government & Agency	165,542	3.81	—	N/A
Corporate	900,060	3.34	195,998	55
Commingled STIF	492,398	—	—	N/A
Futures contracts - long***	—	9.11	—	N/A
Futures contracts - short***	—	1.26	—	N/A
Total debt investments**	<u>\$ 25,083,311</u>		<u>\$ 1,188,585</u>	

\* Commercial Mortgage-Backed Securities (CMBS).

\*\* The remaining \$4,060,087 (in thousands) reported for Pooled Investments with State Treasury is comprised of investments with the U.S. Treasury Unemployment Compensation Funds Pool.

\*\*\*The futures contracts effective weighted duration was calculated using notional values rather than fair values.

### *Other Investments*

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

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

*Short-term Portfolio* – Weighted average maturity to final maturity date (WAL) is limited to 120 days in the internally managed FRS Short-term Investment Pool (STIPFRS) portfolio and weighted average time to coupon reset (WAM) is limited to 60 days. For securities without a fixed interest rate, the next coupon reset date is used as the maturity for the reset WAM calculation. No individual security shall have a final maturity date longer than 397 days except for U.S. Treasury and Agency securities, which shall not exceed five years.

*Mortgage Index Portfolio* – Portfolio duration should be similar to the duration of the mortgage-related fixed income market and should remain within plus or minus 0.25 years of the Barclays Capital U.S. MBS Index duration. Swaps and/or Agency debentures may contribute no more than 25% of the portfolio's total duration.

*Intermediate Aggregate Less MBS Index Portfolio* – Portfolio duration should remain within plus or minus 0.25 years of the Barclays Capital U.S. Intermediate Aggregate Bond Index duration less the MBS Index component. Interest rate swaps and interest rate futures, on a net basis, may contribute no more than 25% of the portfolio's total duration.

*Core Portfolios* – Portfolio duration should remain within plus or minus 0.50 years of the Barclays Capital U.S. Intermediate Aggregate Bond Index duration. Interest rate swaps and interest rate futures may contribute no more than 25% of the portfolio's total duration.

The Core Portfolio contains certain investments, known as collateralized mortgage obligations (CMOs), which are more sensitive to interest rate changes than others. Examples of CMO securities that qualify as “highly interest rate sensitive” include interest-only (IOs), principal-only (POs), and inverse floaters (INVs). IO and PO securities are transactions that involve the separation of the interest and principal components of a security. They are highly sensitive to prepayments by mortgagors, which increase the value of a PO and decrease the value of an IO. INVs have an inverse relationship to a benchmark rate, and the coupon payment is adjusted as the interest rate changes. If the benchmark interest rate decreases, the coupon rate increases and vice versa, which allows the bondholder to benefit from declining interest rates. Similar to an IO, an interest-only inverse floater's value increases as interest rates rise.

*Security Lending Portfolios* – Investment policy guidelines in effect for the FRS Pension Trust Fund allow investment in:

- Tri-party qualified repurchase obligations, with a term to repurchase not to exceed 45 calendar days that are fully collateralized by U.S. Treasury bills, notes, bonds and/or strips, U.S. Government Agency securities, U.S. Government Agency mortgage-backed securities, and U.S. equity securities,
- Money market mutual funds regulated by SEC rule 2a-7, and
- U.S. Treasury bills, notes, and bonds maturing within 92 days or less.

Security lending investments that were purchased prior to the investment policy guidelines established in December 2008, are still held in the FRS Pension Trust Fund lending programs, but are slowly paying down. For investments that had floating interest rates, interest rate reset dates were used to calculate the WAM.

The LCEF allows investment of cash collateral only in overnight repurchase agreements that are fully collateralized by U.S. Government and/or agency securities, and in certain money market funds with a rating of AAAM, AAAMmf, or AAAMmf by S&P, Moody's or Fitch, respectively.

For the Florida Prepaid lending program, investment policy guidelines state that the maximum rate sensitivity is 60 days. The “rate sensitivity” of a security or instrument shall mean (a) in the case of a fixed rate security or instrument (i) the date on which final payment is due or (ii) the principal amount can be recovered through demand (if applicable) or (b) in the case of a floating or variable rate security or instrument, the shorter of the period of time remaining until either (i) the next readjustment of the interest rate or (ii) the principal amount can be recovered through demand (if applicable).

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

**FRS Pension Trust Fund**  
**Debt Investments**  
**As of June 30, 2019**

Investment type	Fair value (duration)	Effective weighted duration (in years)	Fair value (WAM)	Weighted average maturity (in days)
Certificates of deposit	\$ —	N/A	\$ 324,980	7
Commercial paper	—	N/A	3,121,322	19
Money market funds	—	N/A	200,112	1
Repurchase agreements	—	N/A	1,110,000	8
U.S. guaranteed obligations:				
U.S. Treasury bills	2,407,364	0.39	—	N/A
U.S. Treasury bonds and notes	8,856,777	3.84	—	N/A
Index linked government bonds	383,483	6.93	—	N/A
U.S. government guaranteed bonds and notes	108,656	2.53	—	N/A
Asset-backed	280,966	4.75		
GNMA mortgage-backed pass-through	1,419,757	2.94	—	N/A
GNMA TBA mortgage-backed pass-through	177,501	2.06	—	N/A
GNMA CMO's and CMBS <sup>1</sup>	333,670	4.13	—	N/A
Federal agencies:				
Discount notes	34,331	0.04	—	N/A
Unsecured bonds and notes	471,490	2.23	—	N/A
Agency strips	21,687	4.72	—	N/A
Mortgage-backed pass-through	5,256,570	2.34	—	N/A
FNMA, FHLMC TBA mortgage-backed pass-through	1,241,280	1.78	—	N/A
Mortgage-backed CMO's and CMBS <sup>1</sup>	1,340,937	1.58	—	N/A
Domestic bonds and notes:				
Corporate	5,310,259	4.46	—	N/A
Non-government asset and mortgage-backed	795,621	2.01	41,733	38
Non-government backed CMO's and CMBS <sup>1</sup>	1,272,637	3.99	1,618	57
Municipal/provincial	13,041	4.36	—	N/A
Real estate mortgage loans	2,613	0.60	—	N/A
International bonds and notes:				
Government and agency	691,522	2.98	—	N/A
Corporate	1,307,245	3.72	—	N/A
Non-government asset and mortgage-backed	4,740	0.05	—	N/A
Non-government backed CMO's and CMBS <sup>1</sup>	54,433	2.22		
Futures contracts - long (debt) <sup>2</sup>	35,461	3.74	—	N/A
Futures contracts - short (debt) <sup>2</sup>	(12,677)	10.24	—	N/A
Credit default swaps <sup>2</sup>	(2,001)	—	—	N/A
Interest rate swap contracts <sup>2</sup>	(4,810)	(0.14)	—	N/A
Total debt investments	<u>\$ 31,802,553</u>		<u>\$ 4,799,765</u>	

<sup>1</sup>Includes investments in IO's, PO's, and INV's totaling \$56 million at June 30, 2019.

<sup>2</sup> The futures and swap contracts effective weighted duration was calculated using notional values (in U.S. \$) rather than fair value.

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

**FRS Pension Trust Fund  
Sold Short<sup>1</sup> Debt Investment Positions  
As of June 30, 2019**

Investment type	Fair value (duration)	Effective weighted duration (in years)
GNMA commitments to sell (TBAs)	\$ (26,607)	2.65
FNMA, FHLMC commitments to sell (TBAs)	(197,452)	1.88
Total debt investments sold short <sup>1</sup>	<u>\$ (224,059)</u>	

<sup>1</sup> Investments sold short are reported as liabilities on the Statement of Fiduciary Net Position.

Presented below are interest rate risk schedules for all debt-related investments managed by the SBA (excluding the FRS Pension Trust Fund), as of June 30, 2019 (in thousands). Certain investment types may be presented using two or more interest rate risk methods if the investment types are managed using different techniques. For example, if investments are purchased to match scheduled debt payments, to coincide with Lottery prize payouts, or are entirely client directed investments, the investments are presented using the segmented time distribution method. If investments are in a portfolio that contains weighted average maturity restrictions, the investments are presented using this method. If investments are subject to certain restrictions on duration, then that method is used. Individual investments are only included in one of the following three methods scheduled below.

**Debt Investments Managed by SBA (except FRS Pension Trust Fund)  
That Use Segmented Time Distribution Method  
As of June 30, 2019**

Investment type	Total fair value	Investment maturities (in years)						
		Less than or equal to 1	> 1 to 3	> 3 to 5	> 5 to 10	>10 to 15	> 15 to 20	> 20
U.S. guaranteed obligations:								
U.S. Treasury bills	\$ 181,491	\$ 181,491	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
U.S. Treasury bonds, notes, and SLGS*	1,005,321	970,157	5,421	29,743	—	—	—	—
U.S. Treasury strips	301,777	22,078	43,108	42,433	98,907	54,716	21,633	18,902
Total debt investments	<u>\$ 1,488,589</u>	<u>\$ 1,173,726</u>	<u>\$ 48,529</u>	<u>\$ 72,176</u>	<u>\$ 98,907</u>	<u>\$ 54,716</u>	<u>\$ 21,633</u>	<u>\$ 18,902</u>

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

**Debt Investments Managed by SBA (except FRS Pension Trust Fund)  
That Use Weighted Average Maturity Method or Duration Method  
As of June 30, 2019**

Investment type	Fair value (duration)	Effective weighted duration (in years)	Fair value (WAM)	Weighted average maturity (in days)
Certificates of deposit	\$ —	N/A	\$ 5,024,642	37
Commercial paper	—	N/A	5,709,179	45
Money market funds	974,262	0.08	2,064,359	1
Repurchase agreements	—	N/A	3,268,000	2
U.S. guaranteed obligations:				
U.S. Treasury bills	7,680	0.03	4,135,187	148
U.S. Treasury bonds and notes	629,634	6.02	6,695,747	730
U.S. Treasury strips	5,520,626	10.33	—	N/A
Index linked government bonds	141,405	9.09	—	N/A
U.S. government guaranteed	657	4.76	—	N/A
U.S. guaranteed (SBA) asset-backed	14,845	6.50	—	N/A
GNMA mortgage-backed pass through	157,756	3.46	—	N/A
GNMA commitments to purchase (TBAs)	80,712	3.66	—	N/A
GNMA CMO's and CMBS	1,783	4.44	—	N/A
Federal agencies:				
Discount notes	—	N/A	101,304	20
Unsecured bonds and notes	33,697	11.62	340,176	255
Agency strips	657,576	7.74	—	N/A
Mortgage-backed (FNMA, FHLMC)	850,017	3.74	—	N/A
FNMA, FHLMC commitments to purchase (TBAs)	184,492	4.1	—	N/A
Mortgage-backed CMO's	56,909	3.05	—	N/A
Domestic bonds and notes:				
Corporate	1,692,193	6.88	1,927,900	645
Non-government asset and mortgage-backed	259,932	1.43	—	N/A
Non-government backed CMO's and CMBS <sup>1</sup>	250,494	5.38	—	N/A
Municipal/provincial	4,006	14.62	14,150	8
Commingled Domestic bonds and notes funds	1,920,481	5.42	—	N/A
International bonds and notes:				
Government and agency	24,508	6.48	40,544	502
Corporate	236,164	5.51	1,702,548	633
Non-government asset and mortgage-backed	43,823	(0.28)	—	N/A
Non-government backed CMO's and CMBS <sup>1</sup>	1,324	0.07	—	N/A
Total debt investments	<u>\$ 13,744,976</u>		<u>\$ 31,023,736</u>	

<sup>1</sup> Includes Investments in IO's totaling \$14.1 million at June 30, 2019, in the Florida Prepaid College Program and \$114 thousand in the Florida Prepaid Investment Plan.

**Component Units**

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

**Major Component Units  
Debt Investments  
That Use Segmented Time Distribution Method  
As of June 30, 2019**

Component unit / Investment type	Total fair value	Investment maturities (in years)			
		Less than or equal to 1	> 1 to 5	> 5 to 10	> 10
<b>Florida Housing Finance Corporation</b>					
Commercial Paper	\$ 3,505	\$ 3,505	\$ —	\$ —	\$ —
U.S. guaranteed obligations	1,148,555	47,747	115,772	3,924	981,112
Federal agencies	110,814	22	10,340	3,820	96,632
Bonds & notes	220,680	20,729	174,737	3,743	21,471
Investment agreements	3,452	2,908	—	—	544
Other investments	3,294	1,049	2,245	—	—
<b>University of Florida</b>					
U.S. guaranteed obligations	14,887	13,315	80	349	1,143
Federal agencies	1,890	1,890	—	—	—
Bonds & notes	39,142	22,666	2,345	14,131	—
Bond Mutual funds	178,883	3,979	157,610	17,294	—
<b>Total debt investments</b>	<b>\$ 1,725,102</b>	<b>\$ 117,810</b>	<b>\$ 463,129</b>	<b>\$ 43,261</b>	<b>\$ 1,100,902</b>

**Major Component Units  
Debt Investments  
That Use Duration or Weighted Average Maturity Method  
As of June 30, 2019**

Component unit / Investment type	Fair value (duration)	Effective weighted duration (in years)	Fair value (WAM)	Weighted average maturity (in days)
<b>Citizens Property Insurance Corporation</b>				
U.S. guaranteed obligations	\$ —	N/A	\$ 1,633,876	1,521
Federal agencies	—	N/A	925,463	1,988
Bonds & notes	—	N/A	5,323,327	1,999
International bonds and notes	—	N/A	739,642	1,582
International CD	—	N/A	751	291
<b>Total debt investments</b>	<b>\$ —</b>		<b>\$ 8,623,059</b>	

#### 4. Foreign Currency Risk

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

##### *Pooled Investments with the State Treasury*

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

##### *Other Investments*

The FRS Pension Trust Fund, the LCEF, and the Florida Prepaid College Program had exposure to foreign currency risk at June 30, 2019. These funds are managed primarily by the use of “asset classes”.

The FRS Pension Trust Fund investment policy, approved on June 13, 2018 (effective July 1, 2018), by the Trustees, limits the global equity asset class (including domestic and foreign equities) to a policy range of 45-70% and a target allocation of 53%. All asset classes may hold non-U.S. securities, depending on portfolio guidelines. Within the global equity asset class, the FRS Pension Trust Fund also holds units in commingled international equity funds. The FRS Pension Trust Fund owns only a portion of the overall investment in the funds, which are also owned by other investors. Exchange-traded funds (ETFs) are investment funds that hold assets such as stocks or bonds and are traded on the stock exchanges. Participatory notes (P-notes) allow the FRS Pension Trust Fund to participate in certain foreign equity markets where direct participation is not possible due to local government regulations, tax policies, or other reasons. The FRS Pension Trust Fund’s unit holdings in the overall investments or notes themselves may be valued in U.S. dollars, but a portion of the underlying assets are exposed to foreign currency risk in various currencies. Within the alternative investment asset class, the FRS Pension Trust owns an interest in several alternative investment commingled funds (primarily limited partnerships) with other investors and, therefore, owns only a portion of the overall investment in the funds. The alternative investment funds denominated in foreign currency are presented in the foreign currency risk table below by currency. For the alternative investment funds denominated in U.S. dollars, some of the underlying investments may be exposed to foreign currency risk in various currencies. Alternative investments with potential exposure to foreign currency risk totaled \$26.7 billion as of June 30, 2019.

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

The Florida Prepaid Program’s comprehensive investment plan limits investment in foreign equities to 25% of total equities, with the target for total equities to be 70% of actuarial reserve.

In all cases, Florida law limits the total exposure to foreign securities outside of commingled funds to 50% of the total fund. There is no requirement that this exposure to foreign currency be hedged through forward currency contracts, although some investment managers use them in many cases.

Presented below in U.S. dollars are the FRS Pension Trust Fund investments exposed to foreign currency risk as of June 30, 2019, listed in total, by currency (in thousands).

**FRS Pension Trust Fund**  
**Investments Exposed to Foreign Currency Risk (fair values in U.S.\$, in thousands)**  
**As of June 30, 2019**

Currency	Investment Type			
	Equity	Alternative Investments	Other	Spot Contracts, Net
Australian dollar	\$ 945,538	\$ —	\$ (71,392)	\$ 428
Bangladesh taka	15,691	—	—	—
Brazilian real	730,566	—	(15,225)	(1,995)
British pound sterling	3,251,615	72,146	24,570	8,199
Canadian dollar	1,368,060	—	(24,544)	462
Chilean peso	31,604	—	—	—
Chinese yuan renminbi	381,517	—	(16,261)	(642)
Colombian peso	8,097	—	5,282	—
Costa rican colon	2,267	—	—	—
Czech koruna	5,345	—	5,243	—
Danish krone	458,157	—	(13,599)	1,115
Egyptian pound	31,920	—	—	—
Euro currency unit	7,115,510	1,022,849	(367,904)	(2,066)
Ghanaian cedi	2,118	—	—	—
Hong Kong dollar	2,756,183	—	(36,567)	(3,260)
Hungarian forint	42,607	—	(9,636)	—
Indian rupee	837,405	—	66,648	—
Indonesian rupiah	199,759	—	66,380	(617)
Israeli shekel	116,483	—	7,372	10
Japanese yen	3,982,234	—	44,687	(3,116)
Kenyan shilling	15,566	—	—	—
Kuwaiti dinar	31,494	—	—	—
Malaysian ringgit	86,235	—	—	(262)
Mauritius rupee	2,669	—	—	—
Mexican peso	189,342	—	31,814	(1)
Moroccan dirham	2,444	—	—	—
New Taiwan dollar	729,243	—	(27,128)	(6,552)
New Zealand dollar	58,366	—	(7,952)	—
Nigerian naira	28,085	—	—	—
Norwegian krone	257,601	—	(38,864)	(248)
Omani rial	1,620	—	—	—
Pakistani rupee	8,736	—	—	—
Peruvian sol	1,698	—	—	—
Philippines peso	99,219	—	25,139	730
Polish zloty	62,796	—	10,422	186
Qatari riyal	13,011	—	—	—
Romanian new leu	19,222	—	5,169	55
Russian ruble	8,476	—	51,205	(8)
Singapore dollar	360,761	—	3	1,550
South African rand	352,952	—	7,608	(2,680)
South Korean won	998,576	—	(58,747)	611
Sri Lankan rupee	8,802	—	—	—
Swedish krona	459,693	23	(6,145)	1,025
Swiss franc	1,585,234	—	(4,844)	(3,154)
Thailand baht	211,555	—	5,226	(593)
Turkish lira	104,308	—	15,519	(120)
United Arab Emirates dirham	57,394	—	—	651
Vietnam dong	37,216	—	—	—
<b>Total foreign currency risk</b>	<b>28,074,990</b>	<b>1,095,018</b>	<b>(326,521)</b>	<b>(10,292)</b>
<b>Other investments with potential exposure to foreign currency risk:</b>				
Alternative investments	—	26,688,982	—	—
P-notes and ETFs	437,879	—	—	—
Commingled international equity funds	8,401,273	—	—	—
<b>Total investments subject to foreign currency risk</b>	<b>\$ 36,914,142</b>	<b>\$ 27,784,000</b>	<b>\$ (326,521)</b>	<b>\$ (10,292)</b>



In addition to the investments presented above, the FRS Pension Trust Fund holds positions in futures contracts that are subject to foreign currency risk. A futures contract is an agreement between two parties, a buyer and a seller, to exchange a particular good for a particular price at a particular date in the future, all of which are specified in a contract common to all participants in a market on an organized futures exchange. Upon entering into a futures contract, collateral is deposited with the counterparty, in the SBA's name, in accordance with the initial margin requirements of the counterparty. Futures contracts are marked to market daily by the board of trade or exchange on which they are traded. The resulting gain/loss is received/paid the following day until the contract expires. The frequency of cash flows depends upon specified collateral and margin limits mutually agreed upon by the SBA and the third-party counterparty. The margin payments are exposed to foreign currency risk. The FRS Pension Trust Fund's futures contract positions at June 30, 2019, that have exposure to foreign currency risk are presented below (values in thousands):

**FRS Pension Trust Fund**  
**Futures Positions Exposed to Foreign Currency Risk**  
**As of June 30, 2019**

Currency	Number of Contracts	In Local Currency			Unrealized Gain/(Loss) (in U.S. \$)	
		Notional Traded Exposure	Notional Market Exposure	Unrealized Gain/(Loss)		
Stock Index Futures:						
GBP FT SE 100 Index	British pound sterling	48	3,500	3,537	37 \$	47
Canada S&P/T SE 60 Index	Canadian dollar	19	3,698	3,715	17	13
DJ Euro STOXX 50	Euro currency unit	211	7,131	7,313	182	207
TOPIX Index Future	Japanese yen	32	497,071	496,320	(751)	(7)
NIKKEI 225 Yen	Japanese yen	29	307,618	308,923	1,305	12
FTSE China A50 Index <sup>1</sup>	U. S. dollar	381	5,122	5,146	24	24
MSCI EAFE <sup>1</sup>	U. S. dollar	1,523	144,427	146,459	2,032	2,032
MSCI Emerging markets Index <sup>1</sup>	U. S. dollar	337	16,956	17,750	794	794

<sup>1</sup> Futures denominated in U.S. dollars are based on an index that converts the foreign issues to U.S. dollar equivalents at currency market exchange rates.

The FRS Pension Trust Fund also held positions in option contracts that are subject to foreign currency risk at June 30, 2019. An option gives the buyer a stipulated privilege of buying or selling a stated property, security, or commodity at a given price (strike price) within a specified time (for an American-style option, at any time prior to or on the expiration date). A securities option is a negotiable contract in which the seller (writer), for a certain sum of money called the option premium, gives the buyer the right to demand within a specified time the purchase (call) from or sale (put) to the option seller of a specified number of bonds, currency units, index units, or shares of stock, at a fixed price or rate, called the strike price.

**FRS Pension Trust Fund**  
**Options Exposed to Foreign Currency Risk**  
**As of June 30, 2019**

Currency	In Local Currency		(In U.S. \$)	
	Notional Amount	Total Market Value	Total Market Value	
Options purchased:				
Euro currency unit	56,940	621	\$	707
Japanese yen	55,801	307		350
U.S. dollar <sup>1</sup>	630,924	2,633		2,633
Options sold:				
Euro currency unit	341,471	(369)		(411)
Japanese yen	145,140	(1,948)		(2,035)
U.S. dollar <sup>1</sup>	257,054	(1,244)		(1,244)
<b>Total subject to foreign currency risk</b>			<b>\$</b>	<b>—</b>

<sup>1</sup> Currency options on a currency pair, that are denominated in U.S. dollars, are dependent on the exchange rate of the given foreign currency relative to the U.S. dollar.

The FRS Pension Trust Fund did not hold any positions in swap contracts that were exposed to foreign currency risk at June 30, 2019.

The FRS Pension Trust Fund, LCEF, and the Florida Prepaid Program and Investment Plan also enter into foreign currency exchange contracts which are agreements to exchange the currency of one country for the currency of another country at an agreed-upon price and settlement date. Currently, there are two types of foreign currency contracts being utilized by the FRS Pension Trust Fund. Spot currency contracts are used primarily for trade settlement and currency repatriation and are valued at spot (traded) currency rates. Forward currency contracts are valued at interpolated forward rates and may be used to mitigate currency risk for changes in value associated with foreign holdings, payables and/or receivables. On the Statement of Fiduciary Net Position, individual forward currency contract positions are recorded as net in Other investments, and spot currency contracts are recorded as receivables and payables. In addition, such contracts may be used to seek additional value independent of underlying equity assets. The LCEF and Florida Prepaid Plans currently utilize only spot currency contracts. All of the contracts are subject to foreign currency risk. A schedule of the FRS Pension Trust Fund's foreign currency exchange contracts outstanding at June 30, 2019, is presented below, by currency (in thousands):

**FRS Pension Trust Fund**  
**Foreign Currency Exchange Contracts**  
**As of June 30, 2019**

Currency	Forward Currency Contracts				Spot Currency Contracts			
	Receivable Notional	Payable Notional	Net Investment Fair Value	Unrealized Gain/(Loss)	Receivable Fair Value	Payable Fair Value	Net Receivables/Payables	Unrealized Gain/(Loss)
Australian dollar	\$ 43,604	\$ 114,105	\$ (71,392)	\$ (892)	\$ 1,263	\$ (835)	\$ 428	\$ 1
Brazilian real	29,455	44,082	(15,225)	(598)	984	(2,979)	(1,995)	5
British pound	117,265	92,439	24,523	(303)	11,604	(3,405)	8,199	26
Canadian dollar	64,154	88,630	(24,557)	(81)	598	(136)	462	1
Chilean peso	15,170	14,703	—	(467)	—	—	—	—
Chinese yuan	11,712	28,019	(16,261)	46	—	(642)	(642)	(1)
Columbian peso	30,866	24,327	5,282	(1,257)	—	—	—	—
Czech koruna	5,427	263	5,243	78	—	—	—	—
Danish krone	—	13,476	(13,599)	(123)	1,115	—	1,115	2
Euro currency unit	249,363	614,037	(368,407)	(3,734)	7,501	(9,567)	(2,066)	1
Hong Kong dollar	—	36,504	(36,567)	(63)	4,087	(7,347)	(3,260)	(1)
Hungarian forint	20,856	30,637	(9,636)	145	—	—	—	—
Indian rupee	75,886	9,945	66,648	708	—	—	—	—
Indonesian rupiah	65,866	743	66,380	1,257	—	(617)	(617)	(1)
Israeli shekel	20,134	12,749	7,372	(13)	10	—	10	—
Japanese yen	237,948	193,169	46,367	1,588	4,433	(7,549)	(3,116)	(1)
Malaysian ringgit	—	—	—	—	248	(510)	(262)	—
Mexican peso	71,373	40,098	31,814	539	2	(3)	(1)	—
New Taiwan dollar	6,482	33,014	(27,128)	(596)	—	(6,552)	(6,552)	(2)
New Zealand dollar	34,952	42,299	(7,952)	(605)	—	—	—	—
Norwegian krone	80,449	118,186	(38,864)	(1,127)	—	(248)	(248)	—
Philippines peso	25,364	248	25,139	24	730	—	730	(1)
Polish zloty	10,741	473	10,422	154	312	(126)	186	—
Romanian new leu	5,363	236	5,169	43	55	—	55	—
Russian ruble	71,563	21,740	51,205	1,382	—	(8)	(8)	—
Singapore dollar	28,057	27,823	3	(232)	1,831	(281)	1,550	—
South African rand	11,095	3,983	7,608	496	208	(2,888)	(2,680)	(16)
South Korean won	13,233	71,104	(58,747)	(875)	3,264	(2,653)	611	1
Swedish krona	26,028	32,016	(6,145)	(157)	1,041	(16)	1,025	—
Swiss franc	93,429	97,923	(4,844)	(351)	718	(3,872)	(3,154)	—
Thailand baht	5,341	223	5,226	109	855	(1,448)	(593)	(1)
Turkish lira	16,098	1,093	15,519	514	—	(120)	(120)	—
United Arab	—	—	—	—	689	(38)	651	—
U.S. dollar	1,516,763	1,195,750	321,013	—	51,791	(41,486)	10,305	—
<b>Total</b>	<b>\$ 3,004,037</b>	<b>\$ 3,004,037</b>	<b>\$ (4,391)</b>	<b>\$ (4,391)</b>	<b>\$ 93,339</b>	<b>\$ (93,326)</b>	<b>\$ 13</b>	<b>\$ 13</b>

A schedule of the Lawton Chiles Endowment Fund and Florida Prepaid College Fund investments exposed to foreign currency risk as of June 30, 2019, is presented below, by currency (in thousands):

**Lawton Chiles Endowment Fund (LCEF) and Florida Prepaid College Program  
Investments Exposed to Foreign Currency Risk (fair values in U.S.\$, in thousands)  
As of June 30, 2019**

Currency	LCEF Investment Type		Florida Prepaid Program and Investment Plan Investment type	
	Equity	Spot Foreign Currency Contracts. Net	Equity	Spot Foreign Currency Contracts. Net
Australian dollar	\$ 14,459	\$ —	\$ 43,770	\$ —
Brazilian real	4,488	—	—	—
British pound sterling	27,248	—	73,296	—
Canadian dollar	17,244	—	—	—
Chinese yuan renminbi	4,404	(29)	—	—
Danish krone	3,167	—	14,107	—
Egyptian pound	378	—	—	—
Euro currency unit	50,923	—	163,527	(64)
Hong Kong dollar	20,458	—	9,556	57
Hungarian forint	613	—	—	—
Indonesian rupiah	2,573	—	—	—
Israeli shekel	1,848	—	—	—
Japanese yen	41,698	(89)	109,601	(305)
Malaysian ringgit	1,201	—	—	—
Mexican peso	1,559	—	—	—
New Taiwan dollar	7,331	—	—	—
New Zealand dollar	800	—	965	—
Norwegian krone	2,935	—	2,142	(228)
Philippines peso	499	—	—	—
Polish zloty	1,004	—	—	—
Singapore dollar	1,409	—	7,185	—
South African rand	3,134	—	—	—
South Korean won	11,865	—	—	—
Swedish krona	6,619	—	10,575	—
Swiss franc	16,064	—	40,953	—
Thailand baht	2,588	—	—	—
Turkish lira	990	—	—	—
<b>Total investments subject to foreign currency risk</b>	<b>\$ 247,499</b>	<b>\$ (118)</b>	<b>\$ 475,677</b>	<b>\$ (540)</b>

A Schedule of the Lawton Chiles Endowment Fund's, Florida Prepaid Program's and Investment Plan's foreign currency exchange contracts outstanding at June 30, 2019, is presented below, by currency (in thousands):

**Lawton Chiles Endowment Fund, Florida Prepaid Program and Investment Plan**  
**Foreign Currency Exchange Contracts**  
**As of June 30, 2019**

Currency	Spot Currency Contracts			
	Receivables	Payables	Net Receivables/ Payables	Net Unrealized Gain/(Loss)
<b>Lawton Chiles Endowment Fund:</b>				
Chinese yuan renminbi	\$ —	\$ (29)	\$ (29)	\$ —
Japanese yen	—	(89)	(89)	—
U.S. dollar	118	—	118	—
Total Lawton Chiles Endowment Fund	<u>\$ 118</u>	<u>\$ (118)</u>	<u>\$ —</u>	<u>\$ —</u>
<b>Florida Prepaid Program:</b>				
Euro currency unit	\$ 147	\$ (203)	\$ (56)	\$ —
Hong Kong dollar	50	—	50	—
Japanese yen	—	(272)	(272)	—
Norwegian krone	—	(202)	(202)	—
U.S. dollar	677	(197)	480	—
Total Florida Prepaid Program	<u>\$ 874</u>	<u>\$ (874)</u>	<u>\$ —</u>	<u>\$ —</u>
<b>Florida Prepaid Investment Plan</b>				
Euro currency unit	\$ 19	\$ (27)	\$ (8)	\$ —
Hong Kong dollar	7	—	7	—
Japanese yen	—	(33)	(33)	—
Norwegian krone	—	(26)	(26)	—
U.S. dollar	86	(26)	60	—
Total Florida Prepaid Investment Plan	<u>\$ 112</u>	<u>\$ (112)</u>	<u>\$ —</u>	<u>\$ —</u>

### **Component Units**

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

## **5. Security Lending**

### **Pooled Investments with the State Treasury**

Section 17.61(1), F.S., authorizes the State Treasury to participate in a security lending program. Agents of the State Treasury loan securities, including U.S. government and federally guaranteed obligations, bonds, and notes to broker/dealers for collateral with a simultaneous agreement to return the collateral for the same securities in the future. Collateral for loaned securities cannot be less than 100 percent of the fair value of the underlying security plus accrued interest. Such collateral may consist of cash or government securities. Cash collateral is invested by the agent in investments authorized by Section 17.57, F.S. Maturities of investments made with cash collateral generally are not matched to maturities of the securities loaned because security loan agreements are generally open-ended with no fixed expiration date. The collateral under security lending agreements (including accrued interest) exceeded the fair value of the securities underlying those agreements (including accrued interest) on June 30, 2019. If a situation occurs where an agent does not receive collateral sufficient to offset the fair value of any securities lent, or the borrowers fail to return the securities or fail to pay the State Treasury for income distributions by the securities' issuers while the securities are on loan, the agent is required to indemnify the State Treasury for any losses that might occur. The State Treasury received \$ 1,189,219,592 cash collateral and \$1,937,782,659 non-cash collateral for securities loaned to others. Since the State Treasury does not have the ability to pledge or sell non-cash collateral securities, any non-cash portion of the collateral is not reported on the balance sheet. Securities held with others under security lending agreements with cash collateral totaled \$1,157,009,469. Securities held with others under security lending agreements with non-cash collateral totaled \$1,889,211,786.

Security lending asset and liability balances are allocated at fiscal year-end and reported among all participating funds of the primary government.

The securities held with others under security lending agreements as of June 30, 2019, are as follows (in thousands):

**State Treasury Investments on Loan Under Security Lending Agreements  
As of June 30, 2019**

<b>Securities on Loan for Cash Collateral, by Security Type</b>	Fair Value of Securities on Loan*
U.S. guaranteed obligations	\$ 678,350
Federal agencies	50,658
Bonds and notes - domestic	363,365
Bonds and notes - international	64,636
<b>Total securities on loan for cash collateral</b>	<b>1,157,009</b>
<hr/>	
<b>Securities on Loan for Non-Cash Collateral, by Security Type</b>	
U.S. guaranteed obligations	1,883,837
Bonds and notes - domestic	647
Bonds and notes - international	4,728
<b>Total securities on loan for non-cash collateral</b>	<b>1,889,212</b>
<b>Total securities on loan</b>	<b>\$ 3,046,221</b>

\* The fair value equals the carrying value of the investments on loan.

***Other Investments***

Through the SBA, various funds, including the FRS Pension Trust Fund, the LCEF, and the Florida Prepaid College Program participate in security lending programs during the fiscal year ended June 30, 2019. Initial collateral requirements for securities on loan range from 100% to 105%, depending on the lending agent, the type of security lent and the type of collateral received. The SBA had received and invested \$2,668,946,859 in cash and \$15,278,498,020 in U.S. government securities as collateral for the lending programs as of June 30, 2019. At June 30, 2019, the collateral held for the security lending transactions exceeded the fair value of the securities underlying the agreements (including accrued interest) except with three borrowers in the LCEF totaling \$1,346. Most security lending programs have indemnity clauses requiring the lending agent to assume borrower's risk from default. The FRS Pension Trust Fund also participated indirectly in security lending through investments in four commingled funds that do not offer borrower indemnification. The Fund receives a proportionate share of the security lending income generated from these activities. The SBA does not have the ability to pledge or sell the non-cash collateral securities, so the non-cash portion is not reported on the balance sheet or the Statement of (Fiduciary) Net Position. Maturities of investments made with cash collateral generally are not matched to maturities of the securities loaned-because security loan agreements are generally open-ended with no fixed expiration date. As such, investments made with cash collateral are primarily in short-term investments. However, investments purchased for some security lending programs included investments with final maturities of six months or more representing a range of approximately 10% to 47% of total collateral invested. There are no restrictions on the amount of securities that can be loaned at one time to one borrower for most funds.

At June 30, 2019, the collateral re-investment portfolios for the FRS Pension Trust Fund and the LCEF were primarily reinvested in repurchase agreements (repos) or selected money market funds in order to maximize earnings and reduce risk. The portfolios contain some legacy non-repo securities that will remain until they are either sold or mature. At June 30, 2019, there were four lending agents, including the two master custodians and two third-party agents.

The schedule below discloses the fair value and carrying value of investments on loan at June 30, 2019 (in thousands):

**Schedule of Other Investments on Loan Under Security Lending Agreements  
As of June 30, 2019**

<b>Securities on Loan for Cash Collateral, by Security type</b>	Fair value of Securities on Loan <sup>1</sup>		
	FRS Pension Trust Fund	Other funds Managed by SBA	Total
U.S. guaranteed obligations	\$ 68,399	\$ 1,745,852	\$ 1,814,251
Federal agencies	12,554	93,861	106,415
Domestic bonds and notes	16,248	88,789	105,037
International bonds and notes	42,370	10,260	52,630
Domestic stocks	30,952	135,899	166,851
International Stocks	336,061	15,159	351,220
<b>Total Securities on loan for cash collateral</b>	506,584	2,089,820	2,596,404
<b>Securities on Loan for Non-Cash Collateral, by Security type</b>			
U.S. guaranteed obligations	\$ 2,251,502	\$ 178,448	\$ 2,429,950
Federal agencies	142	—	142
Domestic bonds and notes	27,325	29,398	56,723
International bonds and notes	9,782	4,251	14,033
Domestic stocks	10,422,272	60,643	10,482,915
International stocks	1,718,809	13,131	1,731,940
<b>Total securities on loan for non-cash collateral</b>	14,429,832	285,871	14,715,703
<b>Total securities on loan</b>	\$ 14,936,416	\$ 2,375,691	\$ 17,312,107

<sup>1</sup> The fair value of debt securities on loan includes accrued interest.

## 6. Derivatives

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

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

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

### *Pooled Investments with the State Treasury*

Pursuant to the State Treasury's established investment policy guidelines, interest rate futures are used as part of the investment strategy related to interest rate risk, duration adjustments, and yield curve strategies. Although put and call options on any security are permitted under the State Treasury's investment guidelines, interest rate futures were the only type of derivative held as of June 30, 2019. The State Treasury did not utilize derivatives for hedging activities during the fiscal year ending June 30, 2019. All of the State Treasury investment derivatives were reported at fair value in the accompanying financial statements as of June 30, 2019.

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

	Notional (in U.S. \$)	Changes in Fair Value		Fair Value at June 30, 2019	
		Classification	Amount	Classification	Amount
<b>State Treasury</b>					
Investment derivative instruments:					
Futures	\$ (978,800)	Investment Income	\$ (3,475)	Receivable/(Payable)	\$ (1,047)

This schedule includes both long and short positions.

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

### **Other Investments**

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

A futures contract is an agreement between a buyer and a seller to exchange a particular good for a particular price at a particular date in the future, all of which are specified in a contract common to all members in a market on an organized futures exchange. Upon entering into a futures contract, collateral (cash and/or securities) is deposited with the counterparty, in SBA's name, in accordance with the initial margin requirements of the counterparty. Futures contracts are marked to market daily by the board of trade or exchange on which they are traded. The resulting gain/loss is received/paid the following day until the contract expires. The frequency of cash flows depends on specified collateral and margin limits mutually agreed upon by the SBA and third-party counterparty. Future contracts involve, to varying degrees, risk of loss in excess of the variation margin disclosed in the Statement of Fiduciary Net Position. Losses may arise from future changes in the value of the underlying instrument.

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

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

A swap is a contractual agreement to exchange a stream of periodic payments utilizing a central clearing house, whereby, each party in the transaction enters into a contract with the central counterparty. These agreements may be over-the-counter or exchange-traded. Upon entering into a swap contract through a clearing house, collateral is deposited with the counterparty, in SBA's name, in accordance with the initial margin requirements of the counterparty. Swaps are available in and between all active financial markets. Examples include:

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

**Credit default swap** – An agreement that allows one party to "buy" protection from another party for losses that might be incurred as a result of default by a specified reference credit (or credits). The "buyer" of protection pays a premium for the protection, and the "seller" of protection agrees to make a payment to compensate the buyer for losses incurred if a defined credit event occurs.

A summary of investment derivatives traded in the FRS Pension Trust Fund is presented below. As of June 30, 2019, all of the SBA investment derivatives were reported at fair value (in thousands).

	Notional (in U.S. \$)	Increase/(Decrease) in Fair Value		Fair Value at June 30, 2019	
		Classification	Amount (in U.S. \$)	Classification	Amount (in U.S. \$)
<b>Fiduciary funds (FRS Pension Trust Fund)</b>					
Investment derivative instruments:					
<b>Futures<sup>1</sup></b>					
Futures (debt)	\$ 3,448,657	Investment Income	\$ 51,999	Investment	\$ 22,784
Futures (equity)	\$ 1,351,839	Investment Income	73,956	Investment	12,313
<b>Total futures</b>			<u>\$ 125,955</u>		<u>\$ 35,097</u>
<b>Forward currency contracts, net</b>	\$ 3,004,037	Investment Income	<u>\$ 34,784</u>	Investment	<u>\$ (4,391)</u>
<b>Options</b>					
Options purchased	\$ 743,665	Investment Income	\$ (100,688)	Investment	\$ 3,690
Options sold	\$ 743,665	Investment Income	57,133	Investment	(3,690)
<b>Total options</b>			<u>\$ (43,555)</u>		<u>\$ —</u>
<b>Swaps</b>					
Interest rate swaps	\$ 2,283,410	Investment Income	\$ (6,863)	Investment	\$ (4,810)
Credit default swaps	\$ 279,705	Investment Income	2,022	Investment	(2,001)
<b>Total swaps</b>			<u>\$ (4,841)</u>		<u>\$ (6,811)</u>

<sup>1</sup>The total notional values of long and short fixed income (i.e., debt) futures positions were \$2,914,797,410 and \$533,859,475, respectively. The total notional value of long equity futures positions was \$1,351,838,655.

A summary of investment derivatives traded in the Florida Prepaid College Program and the Florida Prepaid Investment Plan are presented below. As of June 30, 2019, all of the Florida Prepaid investment derivatives were reported at fair value (in thousands).

	Notional (in U.S. \$)	Increase/(Decrease) in Fair Value		Fair Value at June 30, 2019	
		Classification	Amount (in U.S. \$)	Classification	Amount (in U.S. \$)
Investment derivative instruments:					
<b>Enterprise funds (Florida Prepaid Program)</b>					
Futures (equity)	\$ 1,030	Investment Income	\$ 103	Investment	\$ 16
<b>Fiduciary funds (Florida Prepaid Investment Plan)</b>					
Futures (equity) <sup>1</sup>	\$ —	Investment Income	\$ (13)	Investment	\$ —

<sup>1</sup>The Florida Prepaid Investment Plan traded equity futures during the fiscal year, but held no positions at June 30, 2019.

## 7. Commitments

Each year the FRS Pension Trust Fund enters into a number of agreements that commit the Fund, upon request, to make additional investment purchases (i.e., capital commitments) up to predetermined amounts over certain investment time periods. The unfunded capital commitments for private equity, real estate and strategic investments not reported on the FRS Pension Trust Fund Statement of Fiduciary Net Position totaled \$14.0 billion as of June 30, 2019.



## 8. Fair Value Hierarchy

The state categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are unadjusted quoted prices in active markets for identical assets. Level 2 inputs are either directly or indirectly observable for an asset (including quoted prices for similar assets), which may include inputs in markets that are not considered to be active. Level 3 inputs are significant unobservable inputs.

The categorization of investments within the hierarchy is based upon the pricing transparency of the instrument and should not be perceived as the particular investment's risk.

### *Pooled Investments with the State Treasury*

Securities classified in Level 1 are valued using quoted prices from the custodian bank's primary external pricing vendors.

Securities classified in Level 2 are evaluated prices from the custodian bank's primary external pricing vendors. The pricing methodology involves the use of evaluation models such as matrix pricing, which is based on the securities' relationship to benchmark quoted prices. Other evaluation models use actual trade data, collateral attributes, broker bids, new issue pricings and other observable market information.

Debt and equity securities classified as Level 3 are valued with prices from the custodian bank's external pricing vendors or an alternative pricing source, utilizing inputs such as stale prices, cash flow models, broker bids, or cost. Cost or book value may be used as an estimate of fair value when there is a lack of an independent pricing source.

Certain investments, such as money market funds and repurchase agreements, are not included in the table, because they are carried at cost and not priced at fair value. Unemployment compensation funds are not included in the table, because this money is pooled with deposits from other states and is managed by the Federal Government. No disclosures can be made of specific securities owned.

At June 30, 2019, the State Treasury had the following recurring fair value measurements:

#### Investments and Derivative Instruments Measured at Fair Value As of June 30, 2019

Investments by fair value level	Total	Level 1	Level 2	Level 3
Commercial paper	\$ 235,880	\$ —	\$ 235,880	\$ —
U.S. guaranteed obligations	7,798,466	7,165,503	632,963	—
Federal agencies	7,473,094	—	7,473,094	—
Bonds and notes - domestic	5,968,798	—	5,968,798	—
Bonds and notes - international	1,065,602	3,181	1,062,421	—
Commingled STIF	492,398	—	—	492,398
Lending collateral investments:				
Commercial Paper	—	—	—	—
Federal agencies	366,079	—	366,079	—
Bonds and notes - domestic	337,067	—	337,067	—
Bonds and notes - international	195,998	—	195,998	—
Total investments by fair value level	<u>\$ 23,933,382</u>	<u>\$ 7,168,684</u>	<u>\$ 16,272,300</u>	<u>\$ 492,398</u>
<b>Investment derivative instruments</b>				
Futures contracts	\$ (1,047)	\$ (1,047)	\$ —	\$ —
Total investment derivative	<u>\$ (1,047)</u>	<u>\$ (1,047)</u>	<u>\$ —</u>	<u>\$ —</u>

***Other Investments***

Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using quoted prices at June 30 (or the most recent market close date if the markets are closed on June 30) in active markets from the custodian bank's primary external pricing vendors, which utilize primary exchanges.

Debt securities classified in Level 2 are valued using evaluated prices from the custodian bank's external pricing vendors. The pricing methodology involves the use of evaluation models such as matrix pricing, which is based on the securities' relationship to benchmark quoted prices. Other evaluation models use actual trade data, collateral attributes, broker bids, new issue pricings and other observable market information.

Equity securities classified as Level 2 are valued using evaluated prices provided by the custodial bank's external pricing vendors, or alternative pricing source, such as investment managers, if information is not available from the primary vendors.

Debt and equity securities classified as Level 3 are valued with prices from the custodian bank's external pricing vendors or an alternative pricing source, utilizing inputs such as stale prices, cash flow models, or broker bids. Cost or book value may be used as an estimate of fair value when there is a lack of an independent pricing source.

Derivative instruments classified in Level 1 of the fair value hierarchy are exchange traded prices as provided by the custodian bank's external pricing vendors. Derivative instruments classified as Level 2 receive clearing house prices, which are based on models that reflect the contractual terms of the derivatives.

Private equity funds and real estate direct investments classified as Level 3 are valued using the methodology as described in the footnotes for the *Additional GASB 72 Required Disclosures* table, footnotes 11 and 13, respectively. Other private equity funds are measured at net asset value (NAV).

Certain investments, such as money market funds, repurchase agreements and U.S. guaranteed State and Local Government Series (SLGS) securities are not reported at fair value in the tables below because they are carried at cost and not priced at fair value. Additionally, U.S. guaranteed securities in the Debt Service Escrowed Fund and all investments of the Local Government Surplus Funds Trust Fund are not included in the tables below because they are carried at cost and amortized cost, respectively. See page 78 for information to obtain the Local Government Surplus Funds Trust Fund investment detail. Commingled investments are measured at the NAV per share (or its equivalent).

The FRS Pension Trust Fund had the following fair value measurements as of June 30, 2019 (in thousand):

**FRS Pension Trust Fund**  
**As of June 30, 2019**

<b>Investments by fair value level</b>	Fair Value Measurement Using			
	Total Fair Value	Level 1	Level 2	Level 3
<b>Debt securities</b>				
Certificates of deposit	\$ 324,980	\$ —	\$ 324,980	\$ —
Commercial paper	3,121,322	—	3,121,322	—
U.S. guaranteed obligations	13,968,174	—	13,968,174	—
Federal agencies	8,366,295	—	8,362,963	3,332
Domestic bonds and notes	7,386,905	—	7,374,371	12,534
International bonds and notes	2,057,940	—	2,053,141	4,799
Total debt securities	<u>35,225,616</u>	<u>—</u>	<u>35,204,951</u>	<u>20,665</u>
<b>Equity securities</b>				
Domestic	48,025,526	48,025,506	—	20
International	32,463,861	32,414,624	—	49,237
Commingled international equity funds	224,308	—	224,308	—
Total equity securities	<u>80,713,695</u>	<u>80,440,130</u>	<u>224,308</u>	<u>49,257</u>
<b>Alternative Investments</b>				
Private equity fund	325,711	—	—	325,711
<b>Real Estate direct investments</b>				
	9,699,428	—	—	9,699,428
<b>Derivative Instruments, net</b>				
Forward currency contracts	(4,391)	—	(4,391)	—
Futures contracts	35,097	35,097	—	—
Option contracts	—	—	—	—
Swap contracts	(6,811)	—	(6,811)	—
Total Investment derivative instruments	<u>23,895</u>	<u>35,097</u>	<u>(11,202)</u>	<u>—</u>
<b>Securities lending collateral investments</b>				
Domestic bonds and notes	50,617	—	43,351	7,266
Total investments by fair value level	<u>126,038,962</u>	<u>\$ 80,475,227</u>	<u>\$ 35,461,408</u>	<u>\$ 10,102,327</u>
<b>Investments Measured at the Net Asset Value (NAV)</b>				
Commingled international equity funds	8,176,965			
Commingled real estate investment funds	2,396,469			
Activist equity funds	927,611			
Hedge funds	4,477,967			
Insurance funds	662,995			
Private debt/credit opportunities funds	3,039,722			
Private equity funds	13,736,947			
Private real asset funds	4,613,047			
Total investments measured at the NAV	<u>38,031,723</u>			
<b>Total investments measured at fair value<sup>1</sup></b>	<u>164,070,685</u>			
<b>Other investments carried at amortized cost</b>				
Money market funds	54,944			
Money market funds - security lending collateral	145,168			
Repurchase agreements	800,000			
Repurchase agreements - security lending collateral	310,000			
Total investments carried at amortized cost	<u>1,310,112</u>			
<b>Total investments</b>	<u>\$ 165,380,797</u>			
<b>Investments sold short (Liabilities) measured at fair value</b>				
U.S. guaranteed obligations	\$ (26,607)	\$ —	\$ (26,607)	\$ —
Federal agencies	(197,452)	—	(197,452)	—
Total investments sold short	<u>\$ (224,059)</u>	<u>\$ —</u>	<u>\$ (224,059)</u>	<u>\$ —</u>

The valuation method for investments measured at the net asset value (NAV) per share (or its equivalent) as of June 30, 2019, is presented in the footnotes to the table below (in thousands):

<b>FRS Pension Trust Fund Additional GASB 72 Required Disclosures</b>						
	<b>Fair Value 6/30/2019</b>		<b>Unfunded Commitments</b>		<b>Redemption Frequency (If Currently Eligible)</b>	<b>Redemption Notice Period</b>
<b>Investments Measured at the NAV:</b>						
Commingled international equity funds <sup>1</sup>	\$ 8,176,965	\$	—		Daily, Monthly	1 - 120 days
Commingled real estate investment funds <sup>2</sup>	2,396,469		—		Quarterly	15 - 90 days
Activist equity funds <sup>3</sup>	927,611		—		Monthly, Annually	65 - 90 days
Hedge funds						
Diversifying strategies (managed futures) <sup>4</sup>	1,262,007		—		Daily, Monthly	10 - 35 days
Equity long/short <sup>5</sup>	487,206		—		Monthly, Quarterly	30 - 125 days
Event driven <sup>6</sup>	117,831		—		Quarterly, Biennially	45 - 90 days
Global macro <sup>7</sup>	929,845		—		Monthly, Quarterly	5 - 60 days
Multi-strategy <sup>8</sup>	711,115		—		Quarterly, Annually, Biennially	60 - 90 days
Opportunistic debt <sup>9</sup>	453,662		—		Quarterly, Annually	60 - 90 days
Relative value <sup>10</sup>	516,301		—		Quarterly	45 - 90 days
Insurance funds <sup>11</sup>	662,995		163,925		Monthly, Biannually	30 - 90 days
Private debt/credit opportunity funds <sup>12</sup>	3,039,722		1,970,883			
Private equity funds <sup>13</sup>	13,736,947		8,285,677			
Private real asset funds <sup>14</sup>	4,613,047		3,224,935			
Total Investments Measured at the NAV	<u>\$ 38,031,723</u>	<u>\$</u>	<u>13,645,420</u>			
<b>Investments Measured at Level 3:</b>						
Private equity funds <sup>13</sup>	\$ 325,711	\$	—			
Real estate direct investment <sup>15</sup>	\$ 9,699,428	\$	363,017			

<sup>1</sup> *Commingled International Equity Funds.* The six funds in this group are primarily invested in publicly traded international equity securities. Three of these funds focus on emerging markets. Each are valued at the NAV of units held at the end of the period based upon the fair value of the underlying investments. Four funds within this strategy are redeemable daily and two funds are redeemable monthly.

<sup>2</sup> *Commingled Real Estate Investment Funds.* The eight funds in this group consist primarily of real estate investments owned directly or through partnership interests located in the United States. These investments include multi-family, industrial, retail, office, apartments and mortgage loans on income producing property. Each are valued at the NAV of units held at the end of the period based upon the fair value of the underlying investments. All funds within this strategy are eligible for redemption quarterly.

<sup>3</sup> *Activist Equity Funds.* The three funds in this group invest in public companies with the intent to effect positive change through influencing management. The funds may be structured with a focus on specific domestic or foreign geographic regions. These investments are valued at the NAV per share. One fund (approximately 42% of this strategy) is currently eligible for redemption monthly. Another fund (approximately 34% of this strategy) is eligible for redemption in six months due to annual lock-up restrictions. The remaining fund (approximately 24% of this strategy) is eligible for redemption in nine months due to contractual lock-up restrictions.

<sup>4</sup> *Diversifying Strategies (Managed Futures) Hedge Funds.* The three funds that make up this group primarily trade equity and commodity futures, but can also participate in indexes, rates and currencies in markets across global markets. These funds use a systematic approach and focus on trends in price and other market signals. These investments are valued at the NAV per share. All funds within this strategy are redeemable within a month or less, as they are not subject to lock-up restrictions.

<sup>5</sup> *Equity Long/Short Hedge Funds.* Consisting of four funds, this strategy invests both long and short, primarily in U.S. and global stocks that are mispriced by the markets. These managers vary in their use of short selling, leverage and definitions of growth or value. These funds are valued at the NAV per share. Two funds (approximately 32% of the value of this strategy) are currently eligible for redemption monthly, while the remaining two funds (approximately 68% of this strategy) are redeemable in three months or less due to quarterly redemption restrictions.

<sup>6</sup> *Event Driven Hedge Funds.* The two funds in this group seek to gain an advantage from pricing inefficiencies that may occur in the onset or aftermath of a corporate action or related event. These investments are valued at the NAV per share. The funds in this strategy are no longer under contractual lockup, but due to exit restrictions, the redemption period ranges from three to six months.

<sup>7</sup> *Global Macro Hedge Funds.* Consisting of six funds, which base their holdings (such as long and short positions in various equity, fixed income, currency, and futures markets) primarily on overall economic and political view of various countries. These funds are valued at the NAV per share. All funds in this strategy are no longer subject to contractual lock-up, and are redeemable in three months or less due to monthly and quarterly redemption restrictions.

<sup>8</sup> *Multi-Strategy Hedge Funds.* The three funds in this group aim to diversify risks and reduce volatility by combining other strategies. These strategies are usually a mix of Equity Long/Short, Event-Driven, or Opportunistic Debt and Relative Value. These funds are valued at the NAV per share. One fund (approximately 30% of this strategy) is eligible for redemption in six months or less due to annual redemption restrictions. Another fund (approximately 44% of this strategy) is eligible for redemption biennially with the next redemption date in five months. The remaining fund (approximately 26% of this strategy) is eligible for redemption quarterly with the next redemption in three months.

<sup>9</sup> *Opportunistic Debt Hedge Funds.* Consisting of four funds that pursue various strategies and asset classes, with an emphasis on mispriced debt or equity of companies in distress. These managers vary in their focus on early versus late stage situations, senior versus subordinated levels on the capital structure and non-traditional areas including high yield bonds and Emerging Markets debt, and may also pursue relative value and arbitrage strategies with various debt instruments.

These funds are valued at the NAV per share. One fund (approximately 29% of this strategy) is eligible for redemption in six months due to annual redemption restrictions. Three funds (approximately 71% of this strategy) are currently eligible for redemption in three months due to quarterly redemption restrictions.

<sup>10</sup>*Relative Value Hedge Funds.* Consisting of three funds, this strategy focuses on benefiting from valuation discrepancies that may be present in related financial instruments by simultaneously purchasing (long) or selling (short) these instruments. These investments are valued at the NAV per share. All funds in this strategy are no longer subject to contractual lock-up, and are redeemable in three months or less due to quarterly redemption restrictions.

<sup>11</sup>*Insurance funds.* The five funds in this group invest primarily in reinsurance contracts and insurance-linked securities. These investments are valued at NAV per share. Two funds (approximately 39%) are eligible for redemption in seven months or less due to biannual redemptions restrictions. One fund (approximately 26%) is eligible for redemption in six months, subject to exit restrictions. One fund (approximately 29%) has varying restrictions due to underlying investment funds and redeemable within one to three months. The remaining fund (approximately 6%) is not eligible for redemption due to contractual lock-up restrictions.

<sup>12</sup>*Private Debt/Credit Opportunity Funds.* There are 54 private debt/credit funds investing primarily in Distressed, Mezzanine and Loans with some exposure to Special Situations. The fair value of these funds has been determined using the NAV at June 30, 2019 or one quarter in arrears adjusted for current quarter cash flows. These funds are not eligible for redemption. Distributions are received as underlying investments within the funds are liquidated, which on average can occur over the span of five to ten years.

<sup>13</sup>*Private Equity funds.* There are 210 private equity funds investing primarily in Leveraged Buyouts funds, Venture Capital funds, Secondary funds and Growth funds with some exposure to Special Situations, Diversifying Strategies and GP Investments. The fair value of 208 funds has been determined using the NAV at June 30, 2019, or one quarter in arrears adjusted for current quarter cash flows. The fair value of the remaining two funds (approximately 2% of the value of these investments) was based on external appraisals at June 30, 2019, and classified as Level 3. These funds are not eligible for redemption. Distributions are received as underlying investments within the funds are liquidated, which on average can occur over the span of five to ten years.

<sup>14</sup>*Private Real Asset Funds.* There are 74 real asset funds, 52 of which invest in real estate assets such as commercial office buildings, retail properties, multi-family residential properties, developments or hotels. In addition, the funds may be structured with a focus on specific geographic domestic or foreign regions. The remaining 22 funds invest in infrastructure, timberland, transportation and commodities. The fair value of these funds has been determined using the NAV at June 30, 2019, or one quarter in arrears adjusted for current quarter cash flows. These funds are not eligible for redemption. Distributions are received as underlying investments within the funds are liquidated, which on average can occur over the span of five to ten years.

<sup>15</sup>*Direct Real Estate Investments.* There are 69 direct owned/joint venture real estate assets that are valued based on annual external and/or quarterly internal appraisals and are classified as Level 3.

The schedule below discloses the fair value measurements for all other funds managed by the SBA (excluding the FRS Pension Trust Fund) at June 30, 2019, (in thousands):

**All SBA Managed Funds (except FRS Pension Trust Fund)**  
**As of June 30, 2019**

<u>Investments by fair value level</u>	Fair Value Measurement Using			
	<u>Total Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
<b>Debt securities</b>				
Certificates of deposit	\$ 300,060	\$ —	\$ 300,060	\$ —
Commercial paper	26,989	—	26,989	—
U.S. guaranteed obligations	18,064,504	—	18,064,291	213
Federal agencies	2,224,171	—	2,223,276	895
Domestic bonds and notes	4,105,145	—	4,104,969	176
International bonds and notes	2,028,863	—	2,028,863	—
Total debt securities	<u>26,749,732</u>	<u>—</u>	<u>26,748,448</u>	<u>1,284</u>
<b>Equity securities</b>				
Domestic	2,888,009	2,888,009	—	—
International	836,075	835,850	—	225
Total equity securities	<u>3,724,084</u>	<u>3,723,859</u>	<u>—</u>	<u>225</u>
<b>Investment derivative instruments</b>				
Futures contracts	16	16	—	—
<b>Other investments</b>				
Domestic bonds and notes mutual funds	4,307	4,307	—	—
Domestic equity mutual funds	554,579	554,579	—	—
International equity mutual funds	448,441	448,441	—	—
Self-directed brokerage account	700,874	—	700,874	—
Total other investments	<u>1,708,201</u>	<u>1,007,343</u>	<u>700,874</u>	<u>—</u>
<b>Securities lending collateral investments</b>				
Certificates of deposit	1,073,086	—	1,073,086	—
Commercial paper	434,745	—	434,745	—
International bonds and notes	20,048	—	20,048	—
Total securities lending collateral investments	<u>1,527,879</u>	<u>—</u>	<u>1,527,879</u>	<u>—</u>
Total investments by fair value level	<u>33,709,912</u>	<u>\$ 4,731,202</u>	<u>\$ 28,977,201</u>	<u>\$ 1,509</u>
<b>Investments Measured at the Net Asset Value (NAV)</b>				
Commingled domestic bonds and notes funds	1,916,174			
Commingled domestic equity funds	3,461,142			
Commingled international equity fund	1,730,123			
Commingled real asset fund	787,711			
Total investments measured at the NAV	<u>7,895,150</u>			
Total investments measured at fair value	<u>41,605,062</u>			
<b>Other investments carried at cost or amortized cost</b>				
Money market funds	3,034,202			
Money market funds - security lending collateral	4,244			
Certificates of deposit	3,649,948			
Commercial paper	5,246,480			
Repurchase agreements	2,675,000			
Repurchase agreements - security lending collateral	593,000			
U.S. guaranteed obligations	809,571			
Domestic bonds and notes	43,530			
Total investments carried at cost or amortized cost	<u>16,055,975</u>			
Total investments	<u>\$ 57,661,037</u>			

The valuation method for investments measured at the net asset value (NAV) per share (or its equivalent) as of June 30, 2019, is presented in the footnotes to the table below (in thousands):

**All SBA Managed Funds (except FRS Pension Trust Fund)  
Additional GASB 72 Disclosures**

	6/30/2019	Unfunded Commitments	Redemption Frequency (If Currently Eligible)	Redemption Notice Period
<b>Investments Measured at the NAV</b>				
Commingled domestic bonds and notes funds <sup>1</sup>	\$ 1,916,174	\$ —	Daily	2 - 15 Days
Commingled domestic equity funds <sup>2</sup>	3,461,142	—	Daily	1 - 5 Days
Commingled international equity fund <sup>3</sup>	1,730,123	—	Daily	2 Days
Commingled real asset funds <sup>4</sup>	787,711	—	Daily	1 - 15 Days
<b>Total investments measured at the NAV</b>	<u>\$ 7,895,150</u>			

<sup>1</sup>*Commingled Domestic Bonds and Notes Funds:* Two Treasury Inflation-Protected Securities (TIPS) funds and six domestic bonds and notes funds are considered to be commingled in nature. The TIPS funds seek long-term real total return and is designed to keep pace with inflation. The six domestic bonds and notes funds utilize various investment strategies such as short/intermediate duration, index/benchmark tracking, high-yield, and corporate/government investment grade debt. Each fund is valued at the NAV of units held at the end of the period, based upon the fair value of the underlying investments. There were no unfunded commitments related to this investment type.

<sup>2</sup>*Commingled Domestic Equity Funds:* Seven domestic equity funds are considered to be commingled in nature. The domestic equity funds utilize various investment strategies such as index/benchmark tracking, small/mid cap, and large cap growth/value seeking appreciation and income. Each fund is valued at the NAV of units held at the end of the period, based upon the fair value of the underlying investments. There were no unfunded commitments related to this investment type.

<sup>3</sup>*Commingled International Equity Fund:* One international equity fund is considered to be commingled in nature. The fund invests in a portfolio of international equity securities whose total rates of return will approximate as closely as practicable the capitalization weighted total rates of return of the markets in certain countries for equity securities traded outside the United States. The fund is valued at the NAV of units held at the end of the period, based upon the fair value of the underlying investments. There were no unfunded commitments related to this investment type.

<sup>4</sup>*Commingled Real Asset Funds:* These two funds consist of various investments such as commodities, real estate, floating rate loans, energy industry Master Limited Partnerships, global infrastructure and agriculture. These funds are valued at the NAV of units held at the end of the period, based upon the fair value of the underlying investments. There were no unfunded commitments related to this investment type.

### **Component Units**

Securities classified in Level 1 of the fair value hierarchy are valued using quoted prices in active markets from the custodian bank's primary external pricing vendors.

Securities classified in Level 2 are evaluated prices from the custodian bank's primary external pricing vendors, or alternative pricing source, such as investment managers, if information is not available from the primary vendors. The pricing methodology involves the use of evaluation models such as matrix pricing, which is based on the securities' relationship to benchmark quoted prices. Other evaluation models use actual trade data for similar securities, collateral attributes, broker bids, new issue pricings and other observable market information.

Securities classified as Level 3 are valued with prices from the custodian bank's external pricing vendors or an alternative pricing source, utilizing cash flow models.

Certain investments, such as commercial paper, repurchase agreements, money market funds, and various investment agreements, are not included in the table, because they are carried at cost and not priced at fair value.

The schedule below discloses the fair value measurements for major component units at June 30, 2019, (in thousands):

**Major Component Units  
As of June 30, 2019**

	Fair Value Measurement Using			
	Total Fair Value	Level 1	Level 2	Level 3
<b>Investment by fair value level</b>				
<b>Florida Housing Finance Corporation (FHFC)</b>				
<u>Debt securities</u>				
Commercial paper	\$ 3,505	\$ —	\$ 3,505	\$ —
U.S. guaranteed obligations	1,148,555	—	1,148,555	—
Federal agencies	110,814	—	110,814	—
Domestic bonds and notes	220,680	—	220,680	—
Total debt securities	1,483,554	—	1,483,554	—
Other investments	3,294	—	3,294	—
Total FHFC investments by fair value level	\$ 1,486,848	\$ —	\$ 1,486,848	\$ —
<b>Citizens Property Insurance Corporation (CPIC)</b>				
<u>Debt securities</u>				
Certificates of deposit	\$ 751	\$ —	\$ 751	\$ —
U.S. guaranteed obligations	1,633,876	1,633,876	—	—
Federal agencies	925,463	—	925,463	—
Domestic bonds and notes	5,323,327	—	5,323,327	—
International bonds and notes	739,642	—	739,642	—
Total CPIC investments by fair value level	\$ 8,623,059	\$ 1,633,876	\$ 6,989,183	\$ —
<b>University of Florida (UF)</b>				
<u>Debt securities</u>				
Commercial paper	\$ 10,576	\$ 10,576	\$ —	\$ —
U.S. guaranteed obligations	14,887	13,315	1,572	—
Federal agencies	1,890	—	1,890	—
Domestic bonds and notes	38,397	13,754	24,643	—
International bonds and notes	745	—	745	—
Total debt securities	66,495	37,645	28,850	—
<u>Equity securities</u>				
Domestic	607	587	20	—
International	—	—	—	—
Total equity securities	607	587	20	—
Mutual funds	329,901	229,875	100,026	—
Private equity funds	2,292	—	—	2,292
Other investments	32,685	18,888	13,797	—
Total UF investments by fair value level	431,980	\$ 286,995	\$ 142,693	\$ 2,292
<b>Investments Measured at the Net Asset Value (NAV)</b>				
<b>University of Florida</b>				
International equity commingled funds <sup>1</sup>	85	\$ —	Illiquid	N/A
Real estate investments	8,424	—	Illiquid	N/A
Hedge funds - Multi-strategy <sup>2</sup>	5,661	—	Quarterly	45 Days
Private equity funds <sup>3</sup>	3,347,105	271,894	Monthly	30 - 45 days
Total investments measured at the NAV	3,361,275			
<b>Total investments measured at fair value</b>	<b>\$ 3,793,255</b>			

<sup>1</sup> *International equity commingled funds*: Include illiquid stocks. The fair values have been estimated using the NAV per share (or its equivalent) of the investments as practical expedient as of June 30, 2019.

<sup>2</sup> *Hedge Funds*: This category includes an investment in a hedge fund in which the fund manager is authorized to invest in a broad spectrum of securities that include, but are not limited to the following: equity and debt securities, currency, commodities, foreign debt, options, futures and swaps.

<sup>3</sup> *Private Equity Funds*: This category includes investments in several limited partnership funds that invest in equity securities and debt of private companies.



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## NOTE 3 - RECEIVABLES AND PAYABLES

“Receivables, net” and “Other loans and notes receivable, net,” as presented on the Government-wide Statement of Net Position and the applicable balance sheets and statements of net position in the fund financial statements, consist of the following (in thousands):

## GOVERNMENTAL ACTIVITIES

	General Fund	Natural Resources, Environment, and Growth Management	Public Education	Health and Family Services	Transportation
Accounts receivable	\$ 235,171	\$ 9,977	\$ 145	\$ 1,202,157	\$ 16,286
Contracts & grants receivable	708	419	376	—	81,836
Due from Federal government	3,567	26,931	3,815	919,826	40,148
Due from other governmental units	533	3,763	—	1,955	45,287
Interest & dividends receivable	54,262	3,691	3,732	341	11,067
Loans & notes receivable	103,233	159,600	—	—	11,304
Fees receivable	117,107	12	—	—	—
Taxes receivable	3,342,709	23,555	56,890	—	257,319
Allowance for uncollectibles	(1,757,491)	(3,330)	(43)	(64,735)	(17,550)
<b>Receivables, net</b>	<b>\$ 2,099,799</b>	<b>\$ 224,618</b>	<b>\$ 64,915</b>	<b>\$ 2,059,544</b>	<b>\$ 445,697</b>
Loans & notes receivable from other governments	\$ —	\$ 1,575,035	\$ —	\$ —	\$ 499,938
Long-term interest receivable	—	—	—	—	390
Other loans & notes receivable	5,034	—	3,631	334,057	63,917
Allowance for uncollectibles	(4)	—	(2,096)	(310,546)	(37,888)
<b>Other loans &amp; notes receivable, net</b>	<b>\$ 5,030</b>	<b>\$ 1,575,035</b>	<b>\$ 1,535</b>	<b>\$ 23,511</b>	<b>\$ 526,357</b>

(Continued below)

	Nonmajor Governmental Funds	Total Governmental Funds	Internal Service Funds	Government-wide Reconciling Balances	Total Governmental Activities
Accounts receivable	\$ 425,972	\$ 1,889,708	\$ 39,839	\$ 84,966	\$ 2,014,513
Contracts & grants receivable	37,097	120,436	—	—	120,436
Due from Federal government	203,995	1,198,282	—	—	1,198,282
Due from other governmental units	35,695	87,233	3,513	—	90,746
Interest & dividends receivable	4,677	77,770	2,321	—	80,091
Loans & notes receivable	147,739	421,876	—	—	421,876
Fees receivable	272	117,391	—	—	117,391
Taxes receivable	17,627	3,698,100	—	—	3,698,100
Allowance for uncollectibles	(222,027)	(2,065,176)	(1,318)	—	(2,066,494)
<b>Receivables, net</b>	<b>\$ 651,047</b>	<b>\$ 5,545,620</b>	<b>\$ 44,355</b>	<b>\$ 84,966</b>	<b>\$ 5,674,941</b>
Loans & notes receivable from other governments	\$ 734,676	\$ 2,809,649	\$ —	\$ —	\$ 2,809,649
Long-term interest receivable	—	390	—	—	390
Other loans & notes receivable	59,102	465,741	—	—	465,741
Allowance for uncollectibles	(9,329)	(359,863)	—	—	(359,863)
<b>Other loans &amp; notes receivable, net</b>	<b>\$ 784,449</b>	<b>\$ 2,915,917</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 2,915,917</b>

**BUSINESS-TYPE ACTIVITIES**

	Transportation	Lottery	Hurricane Catastrophe Fund	Prepaid College Program	Reemployment Assistance
Accounts receivable	\$ 31,195	\$ 58,355	\$ 934,464	\$ 209,531	\$ 227,605
Due from Federal government	—	—	—	—	207
Due from other governmental units	206	—	—	—	563
Interest & dividends receivable	4,842	1,015	62,499	34,508	52,345
Loans & notes receivable	—	—	—	357,739	—
Fees receivable	31,614	—	—	—	1,238
Taxes receivable	—	—	—	—	137,818
Allowance for uncollectibles	—	(4,125)	(562)	—	(326,368)
<b>Receivables, net</b>	<b>\$ 67,857</b>	<b>\$ 55,245</b>	<b>\$ 996,401</b>	<b>\$ 601,778</b>	<b>\$ 93,408</b>
Loans & notes receivable	\$ 75,182	\$ —	\$ —	\$ 2,030,004	\$ —
Allowance for uncollectibles	—	—	—	—	—
Future contract premiums and other receivables	—	—	—	—	—
<b>Other loans &amp; notes receivable, net</b>	<b>\$ 75,182</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 2,030,004</b>	<b>\$ —</b>

(Continued below)

	Nonmajor Enterprise Funds	Total Enterprise Funds	Government-wide Reconciling Balances	Total Business-type Activities
Accounts receivable	\$ 74,266	\$ 1,535,416	\$ 135,534	\$ 1,670,950
Due from Federal government	—	207	—	207
Due from other governmental units	19,707	20,476	—	20,476
Interest & dividends receivable	945	156,154	—	156,154
Loans & notes receivable	102	357,841	—	357,841
Fees receivable	109	32,961	—	32,961
Taxes receivable	—	137,818	—	137,818
Allowance for uncollectibles	(71,961)	(403,016)	—	(403,016)
<b>Receivables, net</b>	<b>\$ 23,168</b>	<b>\$ 1,837,857</b>	<b>\$ 135,534</b>	<b>\$ 1,973,391</b>
Loans & notes receivable	\$ 3,730	\$ 2,108,916	\$ —	\$ 2,108,916
Allowance for uncollectibles	(287)	(287)	—	(287)
Future contract premiums and other receivables	54	54	—	54
<b>Other loans &amp; notes receivable, net</b>	<b>\$ 3,497</b>	<b>\$ 2,108,683</b>	<b>\$ —</b>	<b>\$ 2,108,683</b>

**COMPONENT UNITS**

Accounts receivable	\$ 1,502,622
Contracts & grants receivable	219,352
Due from Federal government	8,333
Due from other governmental units	293,737
Interest & dividends receivable	106,603
Loans & notes receivable	198,119
Allowance for uncollectibles	(376,793)
<b>Receivables, net</b>	<b>\$ 1,951,973</b>
Other loans & notes receivable	\$ 2,417,822
Allowance for uncollectibles	(206,876)
<b>Other loans &amp; notes receivable, net</b>	<b>\$ 2,210,946</b>

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

**GOVERNMENTAL ACTIVITIES**

	General Fund	Natural Resources, Environment, and Growth Management	Public Education	Health and Family Services	Transportation
Accounts payable	\$ 455,173	\$ 40,720	\$ 8,926	\$ 333,535	\$ 473,775
Accrued salaries & wages	110,332	2,504	31	42,338	19,628
Accrued interest payable	—	—	—	—	—
Claims payable	—	—	—	—	—
Construction contracts	26	—	—	—	269,499
Deposits payable	189	808	—	10	8,267
Due to Federal government	—	—	—	181,665	—
Due to other governmental units	62,842	10,095	—	7,945	9,062
Other payables	—	—	—	—	—
<b>Accounts payable and accrued liabilities</b>	<b>\$ 628,562</b>	<b>\$ 54,127</b>	<b>\$ 8,957</b>	<b>\$ 565,493</b>	<b>\$ 780,231</b>

*(Continued below)*

	Nonmajor Governmental Funds	Total Governmental Funds	Internal Service Funds	Government-wide Reconciling Balances	Total Governmental Activities
Accounts payable	\$ 217,119	\$ 1,529,248	\$ 44,627	\$ 194,772	\$ 1,768,647
Accrued salaries & wages	15,012	189,845	3,342	—	193,187
Accrued interest payable	472	472	—	—	472
Claims payable	—	—	177,976	—	177,976
Construction contracts	1,591	271,116	—	—	271,116
Deposits payable	121	9,395	—	—	9,395
Due to Federal government	1,332	182,997	—	—	182,997
Due to other governmental units	59,272	149,216	—	—	149,216
Other payables	—	—	6,072	—	6,072
<b>Accounts payable and accrued liabilities</b>	<b>\$ 294,919</b>	<b>\$ 2,332,289</b>	<b>\$ 232,017</b>	<b>\$ 194,772</b>	<b>\$ 2,759,078</b>

**BUSINESS-TYPE ACTIVITIES**

	Transportation	Lottery	Hurricane Catastrophe Fund	Prepaid College Program	Reemployment Assistance
Accounts payable	\$ 3,058	\$ 7,904	\$ 837,050	\$ 523,272	\$ 13,574
Accrued interest payable	419	—	29,497	—	—
Accrued salaries & wages	—	62	—	—	—
Construction contracts	70,414	—	—	—	—
Deposits payable	238	1,853	—	—	—
Due to Federal government	—	—	—	—	5,727
<b>Accounts payable and accrued liabilities</b>	<b>\$ 74,129</b>	<b>\$ 9,819</b>	<b>\$ 866,547</b>	<b>\$ 523,272</b>	<b>\$ 19,301</b>

(Continued below)

	Nonmajor Enterprise Funds	Total Enterprise Funds	Government-wide Reconciling Balances	Total Business-type Activities
Accounts payable	\$ 39,795	\$ 1,424,653	\$ 4,064	\$ 1,428,717
Accrued interest payable	—	29,916	—	29,916
Accrued salaries & wages	4,554	4,616	—	4,616
Construction contracts	—	70,414	—	70,414
Deposits payable	2,847	4,938	—	4,938
Due to Federal government	—	5,727	—	5,727
<b>Accounts payable and accrued liabilities</b>	<b>\$ 47,196</b>	<b>\$ 1,540,264</b>	<b>\$ 4,064</b>	<b>\$ 1,544,328</b>

**COMPONENT UNITS**

Accounts payable	\$ 855,426
Accrued interest payable	25,487
Accrued salaries & wages	400,875
Claims payable	828,104
Construction contracts	84,945
Deposits payable	228,615
Due to other governmental units	8,541
Vouchers payable	23,708
<b>Accounts payable and accrued liabilities</b>	<b>\$ 2,455,701</b>

## NOTE 4 – TAXES AND TAX ABATEMENTS

## A. Taxes

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

	General Fund	Natural Resources, Environment, and Growth Management	Public Education	Health and Family Services	Transportation	Nonmajor Governmental Funds	Total
Sales and use tax	\$ 28,006,498	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 28,006,498
Fuel taxes:							
Motor fuel tax	—	—	—	—	2,921,537	—	2,921,537
Pollutant tax	—	286,472	—	—	—	—	286,472
Aviation fuel tax	—	—	—	—	12,585	—	12,585
Solid minerals severance tax	—	31,402	—	—	—	—	31,402
Oil and gas production tax	2,843	—	—	—	—	—	2,843
Total fuel taxes	2,843	317,874	—	—	2,934,122	—	3,254,839
Corporate income tax	3,114,711	—	—	—	—	—	3,114,711
Documentary stamp tax	2,648,213	—	—	—	—	—	2,648,213
Intangible personal property tax	386,168	—	—	—	—	—	386,168
Communications service tax	592,903	—	348,512	—	—	—	941,415
Estate tax	3	—	—	—	—	—	3
Gross receipts utilities tax	—	6,555	799,892	—	—	—	806,447
Beverage and tobacco taxes:							
Alcoholic beverage tax	295,294	—	—	—	—	13,628	308,922
Cigarette tax	1,094,673	—	—	—	—	—	1,094,673
Smokeless tobacco tax	42,043	—	—	—	—	—	42,043
Total beverage and tobacco taxes	1,432,010	—	—	—	—	13,628	1,445,638
Other taxes:							
Insurance premium tax	1,141,855	—	—	—	—	36,359	1,178,214
Hospital public assistance tax	—	—	—	670,752	—	—	670,752
Citrus excise tax	—	—	—	—	—	7,137	7,137
Pari-mutuel wagering tax	8,616	—	—	—	—	215,765	224,381
Total other taxes	1,150,471	—	—	670,752	—	259,261	2,080,484
Total	\$ 37,333,820	\$ 324,429	\$ 1,148,404	\$ 670,752	\$ 2,934,122	\$ 272,889	\$ 42,684,416

	Sales and Use Tax
Governmental fund statements	\$ 28,006,498
Government-wide accruals	(7,224)
Government-wide statements	<u>\$ 27,999,274</u>

**B. Tax Abatements**

For financial reporting purposes, a tax abatement is defined as an agreement between the government and an individual or entity through which the government promises to forgo tax revenues and the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the government or its citizens. As of June 30, 2019, tax abatement programs are as follows:

Program Name	Entertainment Industry Financial Incentive Program	Entertainment Industry Sales Tax Exemption Program
Program Purpose	To encourage the use of the state as a site for filming, for the digital production of films, and to develop and sustain the workforce and infrastructure for film, digital media, and entertainment production.	To encourage the use of the state as a site for filming, for the digital production of films, and to develop and sustain the workforce and infrastructure for film, digital media, and entertainment production.
Taxes being abated	Corporate Income Tax; Sales and Use Tax	Sales and Use Tax
Authority under which abatements are entered into	Section 288.1254, Florida Statutes (F.S.)	Section 288.1258, F.S.
Criteria to be eligible to receive abatements and commitment of the taxpayer	Applicants must meet minimum required Florida qualified expenditures, minimum requirements for hiring Florida employees, requirements for production type, provide proof of financing, and must not be considered obscene under Chapter 847, F.S.	Applicants must be a qualified production company producing specified types of content in Florida.
How taxes are reduced	Tax Credit	Tax Exemption
How amount of abatement is determined	Statutorily defined allocation determines the amount available for award to applicants. Applicants present estimated eligible costs and a total estimated tax credit is awarded. Awardees present actual expenditures to use the credit and an actual credit is certified.	Point of sale exemption on items used as an integral part of the production process in Florida, including production equipment, set design and construction, props, wardrobe, and real estate rental.
Provisions for recapturing abated taxes	Revocation of tax credits and any taxes exempted are due with interest and penalty.	Revocation of certificate and any taxes exempted are due with interest and penalty.
Type of commitments other than taxes	N/A	N/A
Total tax revenues reduced during fiscal year (in thousands)	\$27,686	\$16,831

Tax abatement programs, continued:

Program Name	Hope Scholarship Credit	Florida Tax Credit Scholarship Program
Program Purpose	To provide public-school students, who were subjected to incidents of violence or bullying at school, the opportunity to apply for a scholarship to attend an eligible private school rather than remain in an unsafe school environment.	To encourage private, voluntary contributions to nonprofit scholarship-funding organizations to expand educational opportunities for children of families that have limited financial resources.
Taxes being abated	Sales and Use Tax	Sales and Use Tax; Corporate Income Tax; Severance Taxes; Insurance Premium Tax
Authority under which abatements are entered into	Sections 212.1832 and 1002.40, F.S.	Section 1002.395, F.S.
Criteria to be eligible to receive abatements and commitment of the taxpayer	Applicants who must purchase or register a motor vehicle qualifying for the Hope Scholarship Program in Florida may designate \$105 of the state sales tax due at the time of purchase or registration to an eligible nonprofit scholarship-funding organization participating in the Program. If the state sales tax due is less than \$105, the designated amount would be the state sales tax due. Motor vehicle dealers, private tag agencies, and county tax collectors receiving contributions must remit the contributions directly to the designated nonprofit scholarship-funding organization and tax a credit on their sales and use tax return for the amount of the contributions.	A taxpayer must apply for approval and be issued an approval letter by the State. Taxpayer must make an eligible contribution to an eligible nonprofit scholarship-funding organization by the end of the tax year to earn the credit on the return.
How taxes are reduced	Tax Credit	Tax Credit
How amount of abatement is determined	Contribution is paid to a qualifying scholarship-funding organization for use in the Hope Scholarship Program.	Statutorily defined tax credit cap determines the amount available for award to applicants. The applicant must specify in the application each tax for which the taxpayer requests a credit and the applicable taxable year for a credit. The state approves tax credits on a first-come, first-served basis.
Provisions for recapturing abated taxes	If erroneous credits are discovered during an audit of the taxpayer's books and records, the amount of tax offset by the credit will be assessed.	If erroneous credits are discovered during an audit of the taxpayer's books and records, the amount of tax offset by the credit will be assessed.
Type of commitments other than taxes	N/A	N/A
Total tax revenues reduced during fiscal year (in thousands)	\$39,075	\$309,358



Tax abatement programs, continued:

Program Name	Capital Investment Tax Credit	New Markets Development Program
Program Purpose	To attract and grow capital-intensive industries in the State.	To promote capital investment in rural and urban low-income communities by allowing taxpayers to earn credits against specified taxes by investing in qualified community development entities that make low-income community investments in qualified active low-income community businesses to create and retain jobs.
Taxes being abated	Corporate Income Tax; Premium Tax	Corporate Income Tax; Insurance Premium Tax
Authority under which abatements are entered into	Section 220.191, F.S.	Section 288.9916, F.S.
Criteria to be eligible to receive abatements and commitment of the taxpayer	The business must establish a qualified project certified by the State and meet minimum capital investment, job creation, and wage requirements.	Qualified Community Development Entities (CDEs) apply to the Department of Economic Opportunity to have investments approved as qualified investments for tax credits. Taxpayers then earn credits by investing in CDEs that make investments in active low-income community businesses.
How taxes are reduced	Tax Credit	Tax Credit
How amount of abatement is determined	An annual credit may be claimed for up to 20 years in an annual amount up to 5 percent of the eligible capital costs generated by a qualifying project. The annual tax credit shall not exceed specified percentages of the annual tax liability.	Credit equal to 39 percent of the purchase price of the qualified investment.
Provisions for recapturing abated taxes	If erroneous credits are discovered during an audit of the taxpayer's books and records, the amount of tax offset by the credit will be assessed.	If erroneous credits are discovered during an audit of the taxpayer's books and records, the amount of tax offset by the credit will be assessed.
Type of commitments other than taxes	N/A	N/A
Total tax revenues reduced during fiscal year (in thousands)	\$61,055	\$48,586

Tax abatement programs, continued:

Program Name	Contaminated Site Rehabilitation Tax Credit	Research and Development Tax Credit
Program Purpose	To encourage voluntary rehabilitation of brownfield sites or sites contaminated with dry-cleaning solvent.	To encourage target industry business in the State.
Taxes being abated	Corporate Income Tax	Corporate Income Tax
Authority under which abatements are entered into	Sections 220.1845 and 376.30781, F.S.	Section 220.196, F.S.
Criteria to be eligible to receive abatements and commitment of the taxpayer	Participants must meet applicable eligibility criteria and enter either a Voluntary Cleanup Agreement or Brownfield Site Rehabilitation Agreement.	Taxpayer must claim and be allowed a research credit against federal income tax for qualified research expenses under Section 41, Internal Revenue Code, and also meet the definition of a target industry business as defined in Section 288.106, F.S.
How taxes are reduced	Tax Credit	Tax Credit
How amount of abatement is determined	The credit is 50 percent of rehabilitation costs, up to \$500,000 per site per year. To encourage completion of site rehabilitation, the applicant may claim an additional 25 percent of the total site rehabilitation costs, not to exceed \$500,000, in the final year of cleanup. To encourage the construction of affordable housing an applicant meeting applicable requirements may claim an additional 25 percent of the total site rehabilitation costs, not to exceed \$500,000.	The Florida credit is equal to 10 percent of the amount of qualified research expenses incurred in Florida and allowed under s. 41, IRC, which exceeds the base amount, defined as the average of the qualified research expenses incurred in Florida for the four tax years prior to the calendar year for which the credit is determined. The Florida credit may be prorated if the total credits applied for by all applicants exceed the credit cap (currently \$9 million).
Provisions for recapturing abated taxes	If erroneous credits are discovered during an audit of the taxpayer's books and records, the amount of tax offset by the credit will be assessed.	If erroneous credits are discovered during an audit of the taxpayer's books and records, the amount of tax offset by the credit will be assessed.
Type of commitments other than taxes	N/A	N/A
Total tax revenues reduced during fiscal year (in thousands)	\$16,186	\$13,850

Tax abatement programs, continued:

Program Name	Qualified Target Industry Tax Refund Program	Florida Renew Production Credit
Program Purpose	To encourage the growth of higher-wage jobs and a diverse economic base by providing state tax refunds to qualified target industry businesses that originate or expand in the state or that relocate to the state.	To encourage the production of renewable energy in the state.
Taxes being abated	Sales and Use Tax; Corporate Income Tax; Intangible Personal Property Tax; Excise Tax; Ad Valorem Tax; Insurance Premium Tax; Communication Service Tax	Corporate Income Tax
Authority under which abatements are entered into	Section 288.106, F.S.	Section 220.193, F.S.
Criteria to be eligible to receive abatements and commitment of the taxpayer	Applicants must be a new or expanding business in Florida, create a minimum number of new full-time jobs within one or more of Florida's designated targeted industries and meet minimum wage requirements.	The credit equals to \$0.01 per kilowatt-hour (kWh) of electricity produced and sold by the taxpayer to an unrelated party during a given tax year. The credit may be claimed for electricity produced and sold on or after January 1, 2013, through June 30, 2016. The combined total amount of tax credits which may be granted for all taxpayers under this section is limited to \$5 million in state fiscal year 2012-2013 and \$10 million per state fiscal year in state fiscal years 2013-2014 through 2016-2017.
How taxes are reduced	Tax Refund	Tax Credit
How amount of abatement is determined	Demonstrate minimum Florida job creation, maintenance and wages paid.	The Florida Renewable Energy Production Credit, which provided \$5 million for the first fiscal year of the program and \$10 million for subsequent years for an annual corporate tax credit equal to \$0.01/kWh of renewable electricity produced and sold.
Provisions for recapturing abated taxes	If erroneous credits are discovered during an audit of the taxpayer's books and records, the amount of tax offset by the credit will be assessed.	If erroneous credits are discovered during an audit of the taxpayer's books and records, the amount of tax offset by the credit will be assessed.
Type of commitments other than taxes	N/A	N/A
Total tax revenues reduced during fiscal year (in thousands)	\$15,833	\$13,689

Tax abatement programs, continued:

Program Name	Community Contribution Tax Credit Program	Florida Renew Tech Credit Program
Program Purpose	To encourage donations and local private support of projects that provide housing opportunities for persons with special needs or home ownership opportunities for low-income or very-low-income families.	To encourage investments in the production, storage and distribution of biodiesel, ethanol, and other renewable fuel in the state.
Taxes being abated	Corporate Income Tax; Insurance Premium Tax; Sales and Use Tax	Corporate Income Tax
Authority under which abatements are entered into	Sections 212.08(5)(p); 220.183; and 624.5105, F.S.	Sections 220.192, F.S.
Criteria to be eligible to receive abatements and commitment of the taxpayer	A taxpayer must apply for approval and be issued an approval letter by the state. A community contribution by a person must be in the following form: (a) Cash or other liquid assets; (b) Real property, including 100 percent ownership of a real property holding company; (c) Goods or inventory; or (d) Other physical resources identified by the state.	A taxpayer must provide the capital costs, operation and maintenance costs, and research and development costs incurred in connection with an investment in the production, storage and distribution of renewable fuels for transportation in the state.
How taxes are reduced	Tax Credit or Refund	Tax Credit
How amount of abatement is determined	The credit is equal to 50 percent of the value of the donation, with a limit of \$200,000 per year. Annual limit of entire program is \$24.9 million.	Eligible costs must be incurred between July 1, 2012, and June 30, 2016. This program allows \$1 million per state fiscal year for each taxpayer with a limit of \$10 million per state fiscal year.
Provisions for recapturing abated taxes	If erroneous credits are discovered during an audit of the taxpayer's books and records, the amount of tax offset by the credit will be assessed.	If erroneous credits are discovered during an audit of the taxpayer's books and records, the amount of tax offset by the credit will be assessed.
Type of commitments other than taxes	N/A	N/A
Total tax revenues reduced during fiscal year (in thousands)	\$18,120	\$10,403

The state had additional tax abatement programs, each amounting to less than \$8 million in revenue and estimated to be reduced in fiscal year 2018-19. In total, these programs resulted in \$22.5 million in estimated tax abatements and include the Brownfield Redevelopment Bonus Tax Refund, Qualified Defense and Space Contractor Tax Refund Program, ROA Building Materials Sales Tax Refund, Urban High-Crime Area Job Tax Credit Program, Rural Job Tax Credit Program, Enterprise Zone Jobs Credit, Enterprise Zone Business Property, Enterprise Zone Property Credit, New and Expanding Business, Semi-Conductor Defense and Space Technology Tax Exemption, Redevelopment Projects, Child Care Tax Credit, State Housing Credit, Hazardous Waste Facility Credit, Florida AMT Credit, Emergency Excise Tax Credit, and the Energy Economic Zone Tax Credit.

## NOTE 5 - CAPITAL ASSETS

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

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

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

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

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

Depreciation expense charged to functions of governmental activities for the year ended June 30, 2019, is as follows (in thousands):

General Government	\$ 90,943
Education	11,518
Human Services	29,303
Criminal Justice & Corrections	87,267
Natural Resources & Environment	59,881
Transportation	38,251
Judicial Branch	6,246
<b>Total depreciation expense (governmental activities)</b>	<b>\$ 323,409</b>

Primary government capital asset activities for the fiscal year ended June 30, 2019, are as follows (in thousands):

**GOVERNMENTAL ACTIVITIES**

	Balance July 1, 2018	Increases	Decreases	Balance June 30, 2019
<b>Capital assets, not being depreciated:</b>				
Land and other nondepreciable assets	\$ 19,601,363	\$ 519,631	\$ 19,315	\$ 20,101,679
Infrastructure and infrastructure improvements - nondepreciable	49,942,915	1,146,762	5,463	51,084,214
Construction work in progress	3,035,499	1,558,058	534,213	4,059,344
<b>Total capital assets, not being depreciated</b>	<b>72,579,777</b>	<b>3,224,451</b>	<b>558,991</b>	<b>75,245,237</b>
<b>Capital assets, being depreciated:</b>				
Buildings and building improvements	5,592,516	148,487	173,894	5,567,109
Infrastructure and infrastructure improvements	814,030	22,068	7,009	829,089
Leasehold improvements	6,739	3,914	2,299	8,354
Property under capital lease	174,809	86	26	174,869
Furniture and equipment	1,799,770	173,660	154,255	1,819,175
Works of art and historical treasures	1,919	1	2	1,918
Library resources	25,899	303	2	26,200
Other	76,970	882	270	77,582
<b>Total capital assets, being depreciated</b>	<b>8,492,652</b>	<b>349,401</b>	<b>337,757</b>	<b>8,504,296</b>
<b>Less accumulated depreciation for:</b>				
Buildings and building improvements	2,982,464	162,378	46,178	3,098,664
Infrastructure and infrastructure improvements	508,381	29,323	4,577	533,127
Leasehold improvements	2,831	2,671	271	5,231
Property under capital lease	106,297	9,520	22	115,795
Furniture and equipment	1,356,354	115,723	96,230	1,375,847
Works of art and historical treasures	1,173	65	3	1,235
Library resources	17,038	661	2	17,697
Other	60,768	3,068	84	63,752
<b>Total accumulated depreciation</b>	<b>5,035,306</b>	<b>323,409</b>	<b>147,367</b>	<b>5,211,348</b>
<b>Total capital assets, being depreciated, net</b>	<b>3,457,346</b>	<b>25,992</b>	<b>190,390</b>	<b>3,292,948</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 76,037,123</b>	<b>\$ 3,250,443</b>	<b>\$ 749,381</b>	<b>\$ 78,538,185</b>

**BUSINESS-TYPE ACTIVITIES**

	Balance July 1, 2018	Increases	Decreases	Balance June 30, 2019
<b>Capital assets, not being depreciated:</b>				
Land and other nondepreciable assets	\$ 1,162,724	\$ 554,552	\$ 494,135	\$ 1,223,141
Infrastructure and infrastructure improvements - nondepreciable	9,614,944	2,441,918	1,730,550	10,326,312
Construction work in progress	1,806,787	17,600,161	17,988,813	1,418,135
<b>Total capital assets, not being depreciated</b>	<b>12,584,455</b>	<b>20,596,631</b>	<b>20,213,498</b>	<b>12,967,588</b>
<b>Capital assets, being depreciated:</b>				
Buildings and building improvements	499,604	78,242	42,521	535,325
Infrastructure and infrastructure improvements	306,715	601,701	291,786	616,630
Leasehold improvements	66	—	7	59
Furniture and equipment	380,119	42,175	31,018	391,276
Library resources	12	4	1	15
Other	186,884	38,223	52,646	172,461
<b>Total capital assets, being depreciated</b>	<b>1,373,400</b>	<b>760,345</b>	<b>417,979</b>	<b>1,715,766</b>
<b>Less accumulated depreciation for:</b>				
Buildings and building improvements	177,220	16,124	742	192,602
Infrastructure and infrastructure improvements	1,784	27,346	53	29,077
Leasehold improvements	30	—	5	25
Furniture and equipment	208,979	51,857	16,262	244,574
Library resources	7	1	—	8
Other	76,705	14,295	15,004	75,996
<b>Total accumulated depreciation</b>	<b>464,725</b>	<b>109,623</b>	<b>32,066</b>	<b>542,282</b>
<b>Total capital assets, being depreciated, net</b>	<b>908,675</b>	<b>650,722</b>	<b>385,913</b>	<b>1,173,484</b>
<b>Business-type activities capital assets, net</b>	<b>\$ 13,493,130</b>	<b>\$ 21,247,353</b>	<b>\$ 20,599,411</b>	<b>\$ 14,141,072</b>

Component units' capital asset activities for the fiscal year ended June 30, 2019, are as follows (in thousands):

	COMPONENT UNITS			
	Balance July 1, 2018	Increases	Decreases	Balance June 30, 2019
<b>Capital assets, not being depreciated:</b>				
Land and other non-depreciable assets	\$ 6,837,630	\$ 5,706,263	\$ 5,645,156	\$ 6,898,737
Construction work in progress	1,564,408	1,608,579	1,206,413	1,966,574
<b>Total capital assets, not being depreciated</b>	<b>8,402,038</b>	<b>7,314,842</b>	<b>6,851,569</b>	<b>8,865,311</b>
<b>Capital assets, being depreciated:</b>				
Buildings and building improvements	20,362,819	1,205,171	741,419	20,826,571
Infrastructure and infrastructure improvements	3,652,226	1,991,143	1,795,567	3,847,802
Leasehold improvements	457,964	109,024	1,838	565,150
Property under capital lease	141,930	152,790	4,752	289,968
Furniture and equipment	3,822,155	451,969	321,546	3,952,578
Works of art and historical treasures	3,785	21	—	3,806
Library resources	1,003,547	35,061	7,925	1,030,683
Other	473,280	84,967	52,630	505,617
<b>Total capital assets, being depreciated</b>	<b>29,917,706</b>	<b>4,030,146</b>	<b>2,925,677</b>	<b>31,022,175</b>
<b>Less accumulated depreciation for:</b>				
Buildings and building improvements	7,651,824	710,487	234,241	8,128,070
Infrastructure and infrastructure improvements	1,450,410	487,563	397,734	1,540,239
Leasehold improvements	167,610	41,561	1,327	207,844
Property under capital lease	59,958	46,985	3,543	103,400
Furniture and equipment	2,724,121	435,249	301,270	2,858,100
Works of art and historical treasures	2,031	169	—	2,200
Library resources	837,212	38,207	6,984	868,435
Other	339,644	122,758	99,667	362,735
<b>Total accumulated depreciation</b>	<b>13,232,810</b>	<b>1,882,979</b>	<b>1,044,766</b>	<b>14,071,023</b>
<b>Total capital assets, being depreciated, net</b>	<b>16,684,896</b>	<b>2,147,167</b>	<b>1,880,911</b>	<b>16,951,152</b>
<b>Component units capital assets, net</b>	<b>\$ 25,086,934</b>	<b>\$ 9,462,009</b>	<b>\$ 8,732,480</b>	<b>\$ 25,816,463</b>

## NOTE 6 - PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS

### A. Pensions

The Florida Department of Management Services (Department) is part of the primary government of the State of Florida and is responsible for administering the Florida Retirement System (FRS) Pension Plan and Other State-Administered Systems. For the fiscal year ended June 30, 2019, the Department administered three defined benefit plans, two defined contribution plans, a supplemental funding of defined benefit plans for municipal police officers and firefighters, and various general revenue funded pension programs. Beginning with the fiscal year ended June 30, 2014, the Department issued a publicly-available, audited comprehensive annual financial report (CAFR) that includes financial statements, notes and required supplementary information for each of the pension plans which it administers. Detailed information about the plans is provided in the FRS CAFR which is available online or by contacting the Department.

Copies of this report, as well as the plans' actuarial valuations, can be obtained from the Department of Management Services, Division of Retirement (Division), Research and Education Section, P.O. Box 9000, Tallahassee, Florida 32315-9000; by telephone toll free at 877-377-1737 or 850-488-5706; by email at [rep@dms.myflorida.com](mailto:rep@dms.myflorida.com); or at the Division's website ([www.frs.myflorida.com](http://www.frs.myflorida.com)).

### 1. Defined Benefit Plans

#### The Florida Retirement System

The FRS is a cost-sharing multiple-employer public-employee retirement system with two primary plans – the FRS defined benefit pension plan (Pension Plan) and the FRS Investment Plan. The FRS Pension Plan was created in Chapter 121, Florida Statutes (F.S.), effective December 1, 1970, by consolidating and closing these existing plans to new members: the Teachers' Retirement System (Chapter 238, F.S.), the State and County Officers and Employees' Retirement System (Chapter 122, F.S.), and the Highway Patrol Pension Trust Fund (Chapter 321, F.S.). In 1972, the Judicial Retirement System (Chapter 123, F.S.) was closed and consolidated into the FRS. The FRS was created to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide the Investment Plan as a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. The FRS Investment Plan is an integrated defined contribution plan administered by the State Board of Administration (SBA). Effective July 1, 2007, the Institute of Food and Agricultural Sciences (IFAS) Supplemental Retirement Program, established under Section 121.40, F.S., was consolidated under the FRS Pension Plan as a closed retirement plan. Participation in the IFAS Supplemental Retirement Program does not constitute membership in the FRS.

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

#### *Membership*

FRS membership is compulsory for eligible employees filling a regularly established position in a state agency, county agency, state university, state college, or district school board, unless restricted from FRS membership under Sections 121.053 or 121.122, F.S., or allowed to participate in a non-integrated defined contribution plan in lieu of FRS membership. Participation by cities, municipalities, special districts, charter schools, and metropolitan planning organizations, although optional, is generally irrevocable after election to participate is made. Members hired into certain positions may be eligible to withdraw from the FRS altogether or elect to participate in the non-integrated optional retirement programs in lieu of the FRS except faculty of a medical college in a state university who must participate in the State University System Optional Retirement Program (SUSORP). Retirees initially reemployed in regularly established positions on or after July 1, 2010, may not participate in the FRS except for defined contribution plan retirees employed in a regularly established position on or after July 1, 2017. FRS Pension Plan retirees remain ineligible for renewed membership.

Retirees of the FRS Investment Plan, the SUSORP, the State Community College System Option Retirement Program (SCCSORP), and the Senior Management Service Optional Annuity Program who are initially reemployed on or after July 1, 2010, and who are employed in a regularly established position on or after July 1, 2017, will be enrolled in the FRS Investment Plan, SUSORP, or SCCSORP based upon the position held as renewed members on or after July 1, 2017.



There are five general classes of membership, as follows:

- *Regular Class* – Members of the FRS who do not qualify for membership in the other classes.
- *Senior Management Service Class* – Members in senior management level positions in state and local governments as well as assistant state attorneys, assistant statewide prosecutors, assistant public defenders, assistant attorneys general, deputy court administrators, and assistant capital collateral representatives. Members of the EOC may elect to withdraw from the FRS or participate in the SMSC in lieu of the EOC.
- *Special Risk Class* – Members who are employed as law enforcement officers, firefighters, firefighter trainers, fire prevention officers, state fixed-wing pilots for aerial firefighting surveillance, correctional officers, emergency medical technicians, paramedics, community-based correctional probation officers, youth custody officers (from July 1, 2001, through June 30, 2014), certain health-care related positions within state forensic or correctional facilities, or specified forensic employees of a medical examiner’s office or a law enforcement agency, and meet the criteria to qualify for this class.
- *Special Risk Administrative Support Class* – Former Special Risk Class members who are transferred or reassigned to nonspecial risk law enforcement, firefighting, emergency medical care, or correctional administrative support positions within an FRS special risk-employing agency.
- *Elected Officers’ Class* – Members who are elected state or county officers and the elected officers of cities and special districts that choose to place their elected officials in this class.

Beginning July 1, 2001, through June 30, 2011, the FRS Pension Plan provided for vesting of benefits after six years of creditable service for members working on or after July 1, 2001, and initially enrolled before July 1, 2011. Members not actively working in a position covered by the FRS Pension Plan on July 1, 2001, must return to covered employment for up to one work year to be eligible to vest with less service than was required under the law in effect before July 1, 2001. Members initially enrolled on or after July 1, 2011, vest after eight years of creditable service. Members are eligible for normal retirement when they have met the requirements listed below. Early retirement may be taken any time after vesting within 20 years of normal retirement age; however, there is a 5% benefit reduction for each year prior to the normal retirement age.

- *Regular Class, Senior Management Service Class, and Elected Officers’ Class Members* – For members initially enrolled in the FRS Pension Plan before July 1, 2011, six or more years of creditable service and age 62, or the age after completing six years of creditable service if after age 62. Thirty years of creditable service regardless of age before age 62.

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

- *Special Risk Class and Special Risk Administrative Support Class Members* – For members initially enrolled in the FRS Pension Plan before July 1, 2011, six or more years of Special Risk Class service and age 55, or the age after completing six years of Special Risk Class service if after age 55. Twenty-five years of special risk service regardless of age before age 55. A total of 25 years of service including special risk service and up to four years of active duty wartime service and age 52. Without six years of Special Risk Class service, members of the Special Risk Administrative Support Class must meet the requirements of the Regular Class.

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

### ***Benefits***

The Florida Legislature establishes and amends the benefit terms of the FRS Pension Plan. Benefits under the FRS Pension Plan are computed on the basis of age, average final compensation, creditable years of service, and accrual value per year by membership class. Members are also provided in-line-of-duty or regular disability and survivors’ benefits. Pension benefits of eligible retirees and annuitants are increased each July 1 by a cost-of-living adjustment. If the member is initially enrolled in the FRS Pension Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3% per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. This individually calculated annual cost-of-living adjustment is a proportion of 3% determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3%. FRS Pension Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

The DROP became effective July 1, 1998, subject to provisions of Section 121.091(13), F.S. FRS Pension Plan members who reach normal retirement are eligible to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in the DROP for a maximum of 60 months. Authorized instructional personnel may participate in the DROP for up to 36 additional months beyond their initial 60-month participation period. Monthly retirement benefits remain in the FRS Trust Fund during DROP participation and accrue interest until the member terminates to finalize retirement. As of June 30, 2019, the FRS Trust Fund held in trust \$2,542,917,693 in accumulated benefits and interest for 33,490 DROP participants. Of these 33,490 DROP participants, 31,749 were active in the DROP with balances totaling \$2,277,211,830. The remaining participants were no longer active in the DROP and had balances totaling \$265,705,863 to be processed after June 30, 2019.

### **Administration**

The Division administers the FRS Pension Plan. The SBA invests the assets of the FRS Pension Plan held in the FRS Trust Fund. Costs of administering the FRS Pension Plan are funded from earnings on investments of the FRS Trust Fund. Reporting of the FRS Pension Plan is on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when the obligation is incurred.

### **Contributions**

All participating employers must comply with statutory contribution requirements. Section 121.031(3), F.S., requires an annual actuarial valuation of the FRS Pension Plan, which is provided to the Legislature as guidance for funding decisions. Employer and employee contribution rates are established in Section 121.71, F.S. Employer contribution rates under the uniform rate structure (a blending of both the FRS Pension Plan and Investment Plan rates) are recommended by the actuary but set by the Legislature. Statutes require that any unfunded actuarial liability (UAL) be amortized within 30 plan years. Pursuant to Section 121.031(3)(f), F.S., any surplus actuarial amounts available to offset total retirement system costs are to be amortized over a 10-year rolling period on a level-dollar basis. The balance of legally required reserves for the FRS Pension Plan at June 30, 2019, was \$163,573,726,217. These funds were reserved to provide for total current and future benefits, refunds, and administration of the FRS Pension Plan.

The table below presents FRS employer contribution rates. Rates indicated are uniform rates for all FRS members and include UAL contribution rates. These rates do not include a 1.66% contribution rate for the Retiree Health Insurance Subsidy (HIS) Program and a 0.06% assessment for the administration of the FRS Investment Plan and the educational program available to all FRS members. In addition, the July 1, 2018, statutory employer rates do not include the 3.00% mandatory employee contribution for all membership classes except for members in the DROP.

Membership Class	Uniform Employer Rates Recommended by Actuarial Valuation as of July 1, 2017 for Fiscal Year 2018-2019	July 1, 2018 Statutory Rates (Ch. 121, F.S.)
Regular	6.54%	6.54%
Senior Management Service	22.34%	22.34%
Special Risk	22.78%	22.78%
Special Risk Administrative Support	33.26%	33.26%
Elected Officers - Judges	39.05%	39.05%
Elected Officers - Legislators/Attorneys/Cabinet	55.03%	55.03%
Elected Officers - County	46.98%	46.98%
DROP - applicable to members from all of the above classes or plans	12.37%	12.37%

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

**Retiree Health Insurance Subsidy Program**

The HIS Program is a non-qualified cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, F.S. The Florida Legislature establishes and amends the contribution requirements and benefit terms of the HIS Program. The benefit is a monthly payment to assist retirees of state-administered retirement systems in paying their health insurance costs and is administered by the Division. For the fiscal year ended June 30, 2019, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of creditable service completed at the time of retirement multiplied by \$5. The payments are at least \$30 but not more than \$150 per month, pursuant to Section 112.363, F.S. To be eligible to receive a HIS benefit, a retiree under a state-administered retirement system must provide proof of eligible health insurance coverage, which can include Medicare.

The HIS Program is funded by required contributions from FRS participating employers as set by the Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2019, the contribution rate was 1.66% of payroll pursuant to Section 112.363, F.S. The state contributed 100% of its statutorily required contributions for the current and preceding two years. HIS contributions are deposited in a separate trust fund from which HIS payments are authorized. HIS benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, the legislature may reduce or cancel HIS payments.

**The Florida National Guard Supplemental Retirement Benefit Plan**

The Florida National Guard Supplemental Retirement Benefit Plan (National Guard Benefit) is a single-employer, non-qualified defined benefit pension plan established under Section 250.22, F.S., and is administered by the Division. The Florida Legislature establishes and amends the plan. Florida National Guard retirees must have at least 30 years of Florida National Guard service. Normal retirement is at age 62 with early retirement available beginning at age 60. The monthly benefit is equal to 50% of the federal military pay table for the highest rank held while in the Florida National Guard less the benefit received from the Federal Government for military service. The benefit amount is recalculated whenever the federal military pay table is increased or the federal benefit is increased by a cost of living adjustment. The benefit is payable for the lifetime of the retiree without a survivor benefit option. The table below shows the number of employees covered by the benefit terms.

Active Members	10,954
Retirees	753
Terminated Vested Members	299
Total	<u><u>12,006</u></u>

The National Guard Benefit is funded by an annual appropriation from General Revenue by the Legislature. Any appropriated funds not obligated for benefit payments owed at June 30 each year revert to the General Revenue Fund.

**Pension Amounts for Defined Benefit Pension Plans*****Net Pension Liability***

At June 30, 2019, the State reported a total liability of \$7,709,641,876 for its proportionate share of the net pension liabilities of the defined benefit, multiple-employer cost-sharing pension plans and its single-employer, non-qualified pension plan. The table below presents the fiduciary net position for the FRS and HIS plans as well as the State's proportion and proportionate share as of the measurement date of June 30, 2018, and the fiduciary net position of the National Guard Benefit as of the measurement date of June 30, 2019:

	<u>FRS Pension Plan</u>	<u>HIS</u>	<u>National Guard Benefit</u>	<u>Total</u>
Plan total pension liability (A)	\$ 191,317,399,000	\$ 10,816,575,623	\$ 818,492,864	
Plan fiduciary net position (B)	(161,196,880,609)	(232,463,369)	—	
Plan net pension liability (A-B)	<u>30,120,518,391</u>	<u>10,584,112,254</u>	<u>818,492,864</u>	
State's proportion	<u>17.733845390%</u>	<u>14.641028104%</u>	<u>100.00%</u>	
State's proportionate share	<u>\$ 5,341,526,162</u>	<u>\$ 1,549,622,850</u>	<u>\$ 818,492,864</u>	<u>\$ 7,709,641,876</u>

The State’s proportion of the net pension liability for FRS Pension Plan and HIS was based on contributions paid to the plans by the State relative to the contributions paid by all participating employers. The table below shows the change in proportion since the prior measurement date:

	<u>FRS</u>	<u>HIS</u>
State's proportion at prior measurement date, June 30, 2017	17.591496280%	14.470956524%
State's proportion at measurement date, June 30, 2018	<u>17.733845390%</u>	<u>14.641028104%</u>
Increase / (decrease) in proportion	<u>0.142349110%</u>	<u>0.170071580%</u>

The table below shows the changes in National Guard Benefit net pension liability for the fiscal year ended June 30, 2019:

*National Guard Benefit*

Changes in Net Pension Liability	Total Pension Liability (a)	Increase (Decrease) Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances as of June 30, 2018	\$ 732,441,066	\$ —	\$ 732,441,066
Changes for the year:			
Service Cost	11,580,542	—	11,580,542
Interest on total pension liability	28,506,155	—	28,506,155
Effect of economic/demographic gains or losses	—	—	—
Effect of assumptions changes or inputs	60,964,398	—	60,964,398
Benefit payments	(14,999,297)	(14,999,297)	—
Employer contributions	—	15,044,297	(15,044,297)
Administrative expenses	—	(45,000)	45,000
Balances as of June 30, 2019	\$ 818,492,864	\$ —	\$ 818,492,864

*Actuarial Methods and Assumptions*

The FRS Actuarial Assumption Conference is responsible for setting the assumptions used in the funding valuations of the defined benefit pension plan pursuant to section 216.136(10), Florida Statutes. The Department determines the assumptions in the valuations for GASB Statement No. 67 reporting purposes. The FRS Pension Plan's GASB Statement No. 67 valuation is performed annually. The HIS program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS Pension Plan was completed in 2014 for the period July 1, 2008, through June 30, 2013. Because the HIS Program is funded on a pay-as-you-go basis, no experience study has been completed for that program. The actuarial assumptions that determined the total pension liability for the HIS Program were based on certain results of the most recent experience study for the FRS Pension Plan.

The total pension liability for each of the defined benefit plans was determined by an actuarial valuation as of the measurement date of July 1, 2018, using the entry age normal actuarial cost method. Inflation increases for the FRS Pension Plan and the HIS is assumed at 2.60%. Payroll growth for both plans is assumed at 3.25%.

Both the discount rate and the long-term expected rate of return used for FRS Pension Plan investments is 7.00%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from participating employers will be made at the statutorily required rates. Based on these assumptions, the plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return and was applied to all periods of projected benefit payments to determine the total pension liability.

Because the HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 3.87% was used to determine the total pension liability for the program. Mortality assumptions for both plans were based on the Generational RP-2000 with Projection Scale BB tables.

There were changes in benefit terms for the FRS Investment Plan prior to the measurement date that affected the total pension liability. An in-line-of-duty presumption was created for firefighters whose death or total and permanent disability results from 21 specified cancers or from the treatment of the cancer. There were no changes in benefit terms for HIS that affected the total pension liability since the prior measurement date. There were no changes between the measurement date and the reporting date which significantly impact the State's proportionate share of the net pension liability, deferred outflows, deferred inflows and pension expense for either FRS Pension Plan or HIS.

The following changes in actuarial assumptions occurred in 2018:

- FRS Pension Plan: The long-term expected rate of return was reduced from 7.10% to 7.00%.
- HIS: The municipal rate used to determine total pension liability increased from 3.58% to 3.87%.

The long-term expected rate of return on FRS Pension Plan investments was determined using a forward-looking capital market economic model, which includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
Cash	1.0%	2.9%
Fixed income	18.0%	4.4%
Global equity	54.0%	7.6%
Real estate (property)	11.0%	6.6%
Private equity	10.0%	10.7%
Strategic investments	6.0%	6.0%
	<u>100.0%</u>	

The National Guard Benefit has not had a formal actuarial experience study performed. Due to the pay-as-you-go nature of the program, full actuarial valuations will be conducted in even-numbered years. Liabilities for odd-numbered years will be developed based on the results of a full actuarial valuation using standard actuarial roll-forward techniques. The total pension liability was determined by an actuarial valuation as of the valuation date, July 1, 2018, using the individual entry age normal actuarial cost method. The inflation rate was assumed at 2.60%, the annual increase in Federal Military Pay tables is assumed at 2.00%, and the Cost-of-Living adjustments are assumed at 2.60%.

Because the National Guard Benefit uses a pay-as-you-go funding structure, a municipal bond rate of 3.50% was used to determine the total pension liability for the program. Mortality assumptions for the plan was based on the Generational RP-2000 with Projection Scale BB tables.

There were no changes in benefit terms to the National Guard Benefit that affected the total pension liability since the prior measurement date.

The following changes in actuarial assumptions occurred in 2019 for the National Guard Benefit:

- The municipal bond rate used to determine total pension liability decreased from 3.87% to 3.50%.

**Sensitivity Analysis**

The following tables demonstrate the sensitivity of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact to the State’s proportionate share of the FRS and HIS plan’s net pension liability and the National Guard Benefit net pension liability if the discount rate was 1.00% higher or 1.00% lower than the current discount rate.

<i>FRS Pension Plan</i>			<i>HIS</i>		
<b>1% Decrease 6.00%</b>	<b>Current Discount Rate 7.00%</b>	<b>1% Increase 8.00%</b>	<b>1% Decrease 2.87%</b>	<b>Current Discount Rate 3.87%</b>	<b>1% Increase 4.87%</b>
\$9,748,509,282	\$5,341,526,162	\$1,681,266,148	\$1,764,929,625	\$1,549,622,850	\$1,370,152,176

<i>National Guard Benefit</i>		
<b>1% Decrease 2.50%</b>	<b>Current Discount Rate 3.50%</b>	<b>1% Increase 4.50%</b>
\$1,021,008,541	\$818,492,864	\$667,496,239

**Pension Expense and Deferred Outflows / (Inflows) of Resources**

In accordance with GASB Statement No. 68, paragraphs 54 and 71, changes in the net pension liability are recognized in pension expense in the current measurement period, except as indicated below. For each of the following, a portion is recognized in pension expense in the current measurement period, and the balance is amortized as deferred outflows or deferred inflows of resources using a systematic and rational method over a closed period, as defined below:

- Differences between expected and actual experience with regard to economic and demographic factors – amortized over the average expected remaining service life of all employees that are provided with pensions through the pension plan (active and inactive employees).
- Changes of assumptions or other inputs – amortized over the average expected remaining service life of all employees that are provided with pensions through the pension plan (active and inactive employees).
- Changes in proportion and differences between contributions and proportionate share of contributions – amortized over the average expected remaining service life of all employees that are provided with pensions through the pension plan (active and inactive employee).
- Differences between expected and actual earnings on pension plan investments – amortized over five years.

The average expected remaining service life of all employees provided with pensions through the pension plans at June 30, 2018, was 6.4 years for FRS Pension Plan and 7.2 years for HIS.

The State's proportionate share of the components of collective pension expense and deferred outflows and inflows of resources reported in the pension allocation schedules for the measurement date year ended June 30, 2018, are presented below for each plan.

**FRS Pension Plan**

	Recognized in Expense Reporting Period Ending June 30, 2019	Recognition Period	Deferred Outflows of Resources	Deferred Inflows of Resources
Service cost	\$ 429,866,095	Current	\$ —	\$ —
Interest cost	2,278,432,046	Current	—	—
Effect of plan changes	—	Current	—	—
Effect of economic/demographic gains or losses (difference between expected and actual experience)	114,663,564	6.4 years	452,507,563	(16,423,899)
Effect of assumptions changes or inputs	413,992,411	6.4 years	1,745,350,980	—
Member contributions	(132,360,175)	Current	—	—
Projected investment earnings	(1,897,476,936)	Current	—	—
Changes in proportion and differences between contributions and proportionate share of contributions	27,074,001	6.4 years	297,162,320	(274,994,209)
Net difference between projected and actual investment earnings	(294,622,450)	5 years	—	(412,698,019)
Contributions subsequent to the measurement date	—	1 year	543,394,529	—
Administrative expenses	3,578,253	Current	—	—
<i>Total</i>	<i>\$ 943,146,809</i>		<i>\$ 3,038,415,392</i>	<i>\$ (704,116,127)</i>

**Health Insurance Subsidy**

	Recognized in Expense Reporting Period Ending June 30, 2019	Recognition Period	Deferred Outflows of Resources	Deferred Inflows of Resources
Service cost	\$ 37,839,804	Current	\$ —	\$ —
Interest cost	57,056,841	Current	—	—
Effect of plan changes	—	Current	—	—
Effect of economic/demographic gains or losses (difference between expected and actual experience)	3,199,613	7.2 years	23,724,039	(2,632,750)
Effect of assumptions changes or inputs	17,769,106	7.2 years	172,337,205	(163,839,084)
Member contributions	(34,678)	Current	—	—
Projected investment earnings	(1,066,684)	Current	—	—
Changes in proportion and differences between contributions and proportionate share of contributions	(11,245,634)	7.2 years	98,074,153	(138,671,997)
Net difference between projected and actual investment earnings	514,664	5 years	935,389	—
Contributions subsequent to the measurement date	—	1 year	80,050,945	—
Administrative expenses	24,644	Current	—	—
<i>Total</i>	<i>\$ 104,057,676</i>		<i>\$ 375,121,731</i>	<i>\$ (305,143,831)</i>

The average expected remaining service life of all employees provided with pensions through the National Guard defined benefit single-employer plan at June 30, 2019, was 11.6 years. The State's pension expense and deferred outflows and deferred inflows of resources reported for the fiscal year ended June 30, 2019, are presented below for the plan.

**National Guard Benefit Plan**

	Recognized in Expense Reporting Period Ending June 30, 2019	Recognition Period	Deferred Outflows of Resources	Deferred Inflows of Resources
Service cost	\$ 11,580,542	Current	\$ —	\$ —
Interest cost	28,506,155	Current	—	—
Effect of economic/demographic gains or losses (difference between expected and actual experience)	5,754,902	11.6 years	50,232,319	—
Effect of assumptions changes or inputs	21,365,686	11.6 years	248,573,385	(70,649,940)
Administrative expenses	45,000	Current	—	—
<i>Total</i>	<u>\$ 67,252,285</u>		<u>\$ 298,805,704</u>	<u>\$ (70,649,940)</u>

Deferred outflows of resources related to contributions paid subsequent to the measurement date as shown in the tables above will be recognized as a reduction of the net pension liability in the reporting period ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension expense will be recognized as follows:

Reporting Period Ending June 30,	FRS Pension Plan Expense	HIS Expense	National Guard Benefit Expense
<b>2020</b>	\$ 712,357,000	\$ 10,073,463	\$ 27,120,588
<b>2021</b>	474,773,592	9,994,605	27,120,588
<b>2022</b>	60,977,861	5,892,533	27,120,588
<b>2023</b>	303,502,409	(3,661,416)	27,120,588
<b>2024</b>	206,778,933	(24,618,264)	27,120,588
<b>Thereafter</b>	32,514,941	(7,753,966)	92,552,824
<i>Total</i>	<u>\$ 1,790,904,736</u>	<u>\$ (10,073,045)</u>	<u>\$ 228,155,764</u>

***Payables to the Pension Plans***

The State reported payables of \$7.2 million to the FRS Pension Plan, and \$1.7 million to the HIS Program as of June 30, 2019, for legally required contributions to the plans.



## 2. Defined Contribution Programs

### FRS Investment Plan

The SBA administers the defined contribution plan officially titled the FRS Investment Plan. The Florida Legislature establishes and amends the contribution requirements and benefit terms of the plan. Retirement benefits are based upon the value of the member's account upon retirement. The FRS Investment Plan provides vesting after one year of service regardless of membership class. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the FRS Investment Plan, the years of service required for vesting under the Pension Plan (including the service credit represented by the transferred funds) is required to be vested for these funds and the earnings on the funds. The employer pays a contribution as a percentage of salary that is deposited into the individual member's account. Effective July 1, 2011, there is a mandatory employee contribution of 3.00%. The FRS Investment Plan member directs the investment from the options offered under the plan. Costs of administering the plan, including the FRS Financial Guidance Program, are funded through an employer assessment of 0.06% of payroll and by forfeited benefits of plan members. After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the FRS Investment Plan, receive a lump-sum distribution, or leave the funds invested for future distribution. Upon receiving a distribution, other than a de minimis distribution or required minimum distribution, the member is a retiree. Disability coverage is provided for total and permanent disability (non-duty or line of duty); the employer pays an employer contribution to fund the disability benefit which is deposited in the FRS Trust Fund. The member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan, or remain in the FRS Investment Plan and rely upon that account balance for retirement income. Survivor benefit coverage is provided to the surviving spouse or dependent children of members who die in line of duty; the employer pays an employer contribution to fund the survivor benefit which is deposited in the FRS Trust Fund. The member's account balance must be transferred to the FRS Pension Plan when approved for survivor benefits to receive guaranteed lifetime monthly benefits under the FRS Pension Plan for the surviving spouse or on behalf of the dependent children until the youngest unmarried dependent child reaches age 18, or up to age 25 if unmarried and enrolled as a fulltime student.

### State University System Optional Retirement Program

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

The employing universities were statutorily required to contribute 5.15% of the participants' gross monthly compensation from July 2018, through June 2019. In accordance with Chapter 60U-2, Florida Administrative Code, 0.01% of the employer contribution rate was used for the administration of the SUSORP program and 5.14% was distributed to the provider companies designated by the participant. SUSORP members are not eligible to receive HIS Payments from the HIS Trust Fund. There is a HIS component included in the employer's contribution deposited in the members' accounts. Effective July 1, 2011, there is a mandatory employee contribution of 3.00%. A participant may contribute by salary reduction an amount not to exceed the percentage contributed by the university. In addition to the employer funding to the participants' accounts, the employing universities are required to make a contribution as a percent of covered payroll that is transferred to the FRS Trust Fund to help amortize any UAL. The required UAL contribution rate for fiscal year 2018-19 was 3.50%.

### Senior Management Service Optional Annuity Program (SMSOAP)

Section 121.055, F.S., created the SMSOAP as an optional retirement program alternative for state members of the SMSC. Employees in eligible state positions may make an irrevocable election to participate in the SMSOAP in lieu of the SMSC. The Florida Legislature establishes and amends the contribution requirements and benefit terms of the program, and closed the program to new members effective July 1, 2017.

The SMSOAP is a defined contribution plan that, upon signing an investment contract, provides full and immediate vesting of all contributions paid on behalf of the participants to the participating provider companies. Participants direct the investment of contributions to provide retirement and death benefits. Employers were required to contribute 6.27% of covered payroll from

July 2018 through June 2019. The employers' contributions were paid to the provider companies designated by the participant. Effective July 1, 2011, there is a mandatory employee contribution of 3%. A participant may contribute by salary reduction or deduction an amount not to exceed the percentage contributed by the employer. In addition to the employer funding to the participants' accounts, the state agencies are required to make a contribution as a percent of covered payroll that is transferred to the FRS Trust Fund to help amortize the UAL. The required UAL contribution rate for fiscal year 2018-19 was 17.89%.

### ***Pension Amounts for Defined Contribution Plans***

As of June 30, 2019, the State reported the following pension amounts related to the defined contribution plans:

<b>Reporting Period Ended June 30, 2019</b>	<b>FRS Investment Plan</b>	<b>Optional Retirement Plan</b>	<b>Optional Annuity Program</b>
<i>Pension Expense</i> <sup>1,2</sup> \$	70,259,823 \$	46,380,396 \$	71,153
<i>Forfeitures</i>	5,079,654	—	—
<i>Pension Liability</i>	2,965,352	—	—

<sup>1</sup> Pension expense excludes the required UAL which is recognized in the Defined Benefit Pension Plan as contributions.

<sup>2</sup> The amount of forfeitures is not reflected in pension expense recognized by the State and is used to offset administrative costs.

### **B. Other Postemployment Benefits (OPEB)**

The Division of State Group Insurance (DSGI) within the Department is responsible for administering the State Employees' Group Health Insurance Program. The program covers retired employees and is considered an other postemployment benefits plan.

#### **Plan Description**

The DSGI Other Postemployment Benefits Plan (OPEB Plan) is a multiple-employer defined benefit plan which provides healthcare benefits to retired state and university employees in accordance with Section 110.123, Florida Statutes (F.S.). Pursuant to the provisions of Section 112.0801, F.S., all public employers that offer benefits through a group insurance plan shall allow their retirees and their eligible dependents the option to continue participation in the plan during retirement. As a part of normal retirement, a retiree has 60 days after separation to elect post-retirement health coverage. After 60 days, they are no longer entitled to benefits. A retiree is defined as any officer or employee who retires under a State retirement system or State optional annuity or retirement program or is placed on disability retirement and who begins receiving retirement benefits immediately after retirement from employment. In addition, any officer or employee who retires under the Florida Retirement System Investment Plan is considered a "retiree" if he or she meets the age and service requirements to qualify for normal retirement or has attained the age of 59.5 years and has the years of service required for vesting. The law also requires the claims experience of the retirees under 65 group to be combined with the claims experience of active employees for premium determination and the premium offered to retired employees to be no more than the premium applicable to active employees. As a result, the state implicitly subsidizes the premium rates paid by retirees due to increasing health care costs with age and the commingling of the claims experience in a single risk pool with a single premium determination for active employees and retirees under age 65.

There are six participating employers including, the primary government of the state and 14 discretely presented component units which are reported as one employer in the valuation, along with five other governmental entities. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. Benefit provisions as described by Section 110.123, F.S., and contributions, can be amended by the Florida Legislature. The Governor's recommended budget and the General Appropriations Act provide for a premium level necessary for funding the program each year on a pay-as-you-go basis.

**Benefits Provided**

The benefits provided are the same as those provided for active employees. Spouses and dependents of eligible retirees are also eligible for medical coverage. All non-OPS employees of the State are eligible to receive postemployment health care benefits. Four types of health plans are offered to eligible participants:

- Standard statewide Preferred Provider Organization (PPO) Plan.
- High Deductible PPO Plan.
- Standard Health Maintenance Organization (HMO) Plan.
- High Deductible HMO Plan.

HMO coverage is available only to those retirees who live or work in the HMO's service area. The four PPO and HMO options are considered managed-care plans and have specific provider networks.

**Employees covered by benefit terms**

At valuation date of July 1, 2017, there were 190,666 employees covered by the OPEB Plan, as shown in the following table:

Active members	137,962
No coverage active members	15,658
Retired and inactive members	37,046
Total employees	<u>190,666</u>

There are currently zero inactive plan members entitled to but not yet receiving benefits because the OPEB Plan does not provide a vested termination benefit.

**Contributions**

Retirees participating in the group insurance plans offered by the State of Florida are required to contribute 100% of the premiums. The State of Florida implicitly subsidizes the healthcare premium rates paid by retirees by allowing them to participate in the same health plan offered to active employees. Retirees under age 65 pay the same premium amounts as applicable to the active employees. Retirees over age 65 are included in the overall risk pool but pay a lesser premium amount than is applicable to active employees because Medicare is the primary payer. Retirees are required to enroll in the Federal Medicare (Medicare) program for their primary coverage as soon as they are eligible.

Note that the projected post-65 employee contributions for the fully-insured HMO plan are assumed to cover the entire cost of the program.

**Total OPEB Liability**

As of June 30, 2019, the State reported a total OPEB liability of \$10,551,552,000 of which the State (primary government) and its component units reported \$7,807,094,000 and \$2,744,458,000, respectively, for its proportionate share of the total OPEB liability measured as of June 30, 2018. The table below presents the State and its component units proportion change since the prior measurement date:

	<u>State</u>	<u>Component Units</u>
Proportion at prior measurement date, June 30, 2017	73.99%	26.01%
Proportion at measurement date, June 30, 2018	73.99%	26.01%
Increase / (Decrease) in proportion	<u>—%</u>	<u>—%</u>

**Actuarial Assumptions and Other Inputs**

The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	July 1, 2017
Measurement date	June 30, 2018
Actuarial cost method	Entry age normal
Amortization method	The recognition period for the changes in assumption and proportionate share is 8 years
Actuarial value of assets	N/A
Inflation	2.60%
Salary Increases	Varies by FRS Class
Discount rate	3.87%
Healthcare cost trend rates	7.8% and 5.2% for PPO and HMO respectively for 2018, increasing to 10.6% and 8.0% by 2022, then decreasing to 5.2% for both PPO and HMO by 2044. Afterward decreasing by 0.1% for each per year to an ultimate rate of 3.8% by 2076 and thereafter.
Retirees' share of benefit-related costs	100% of projected health insurance premiums for retirees
Medical aging factors	4% per year prior to age 65 3% per year between ages 65 and 75 2% per year between ages 75 and 85 0% per year thereafter
Marital status	80% assumed married, with male spouses 3 years older than female spouses
Health care participation (HMO)	50% participation assumed, with 25% electing spouse coverage. Members who elected no coverage as actives are assumed to elect coverage in the same proportion as active members with coverage
Health care participation (PPO)	50% participation assumed, with 35% electing spouse coverage. Members who elected no coverage as actives are assumed to elect coverage in the same proportion as active members with coverage

The discount rate of 3.87% was based on the Bond Buyer General Obligation 20-year Municipal Bond Index. The discount rate changed from 3.58% for the opening balance as of June 30, 2017 to 3.87% as of June 30, 2018 actually resulting in an overall decrease in total OPEB liability.

Mortality rates were based on the Generational RP-2000 with Projected Improvement Scale BB. Disabled mortality has not adjusted for mortality improvements.

The demographic actuarial assumptions for retirement, disability, withdrawal and salary merit scales used in the June 30, 2017 OPEB valuation were based on the results of an actuarial experience study for the period January 1, 2010, through December 31, 2014, adopted by the Florida Retirement System July 1, 2016 Actuarial Valuation. Comparing with the previous valuation as of July 1, 2015, all the demographic assumptions remain unchanged except active mortality which was based on the Generational RP-2000 with Projected Improvement Scale BB and updated using the rates mandated by Chapter 2015-17, Florida Statutes for pension plans. The overall effect of the mortality change was an increase in the actuarial liability and normal cost.

The healthcare trend rates for the first five years used in this valuation were consistent with the Report on the Financial Outlook for the Fiscal Years Ending June 30, 2017 through June 30, 2023 as presented on August 3, 2017 at the Self-Insurance Estimating Conference. For out years, the long-term healthcare trends were generated by the Getzen Model, but no longer reflect the potential impact of the excise tax due to its uncertainty. The actuarial liability increased, and normal cost decreased slightly due to the changes in healthcare trend rate assumptions.

Retirees participating in the group insurance plans offered by the State of Florida are required to contribute 100% of the premiums. Retiree contributions were not as high as expected based on the expected increases from July 1, 2015, to July 1, 2017. As such, the net implicit subsidy gap further widened and costs increased.

**Changes in Total OPEB Liability (in thousands)**

See chart below for details.

<b>Changes in Total OPEB Liability</b>	<b>State</b>	<b>Component Units</b>	<b>Total</b>
Reporting period ending June 30, 2018	\$ 7,999,457	\$ 2,811,628	\$ 10,811,085
Changes for the year:			
Service cost	333,334	117,178	450,512
Interest	295,937	104,032	399,969
Changes of benefit terms	—	—	—
Difference between expected and actual experience	—	—	—
Changes of assumptions or other inputs	(689,139)	(242,256)	(931,395)
Benefit payments	(137,236)	(41,383)	(178,619)
Changes of proportionate shares to the total OPEB liability and difference between the actual benefit payments and expected benefit payments	4,741	(4,741)	—
Other changes	—	—	—
Net changes	(192,363)	(67,170)	(259,533)
Reporting period ending June 30, 2019	\$ 7,807,094	\$ 2,744,458	\$ 10,551,552

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

The following table demonstrates the sensitivity of the total OPEB liability to changes in the discount rate. The sensitivity analysis shows the impact to the state's proportionate share of the total OPEB liability if the discount rate was 1.00% higher or 1.00% lower than the current discount rate (expressed in thousands):

	<b>1% Decrease 2.87%</b>	<b>Current Discount Rate 3.87%</b>	<b>1% Increase 4.87%</b>
<b>State</b>	\$ 9,495,469	\$ 7,807,094	\$ 6,492,624
<b>Component Units</b>	3,337,980	2,744,458	2,282,381
<b>Total</b>	\$ 12,833,449	\$ 10,551,552	\$ 8,775,005

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates**

The following table demonstrates the sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The sensitivity analysis shows the impact to the state's proportionate share of the total OPEB liability if the healthcare cost trend rates were 1.00% higher or 1.00% lower than the current healthcare cost trend rate (expressed in thousands):

	<b>1% Decrease</b>	<b>Current Healthcare Cost Trend Rate</b>	<b>1% Increase</b>
<b>State</b>	\$ 6,315,220	\$ 7,807,094	\$ 9,809,426
<b>Component Units</b>	2,220,013	2,744,458	3,448,346
<b>Total</b>	\$ 8,535,233	\$ 10,551,552	\$ 13,257,772

**OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB**

For the fiscal year ended June 30, 2019, the State of Florida recognized OPEB expense of \$385,246,000 and \$135,427,000 for primary governments and the component units respectively. At June 30, 2019, the State of Florida reported deferred outflows of resources and deferred inflows of resources related to OPEB for state primary governments and component units from the following sources (expressed in thousands):

	State		Component Units	
	Deferred Outflows	Deferred Inflows	Deferred Outflows	Deferred Inflows
Changes of assumptions or other inputs	\$ —	\$ 1,572,098	\$ —	\$ 552,644
Changes of proportionate shares to the total OPEB liability and difference between the actual benefit payments and expected benefit payments	4,148	16,418	16,418	4,148
Transaction subsequent to the measurement date	145,516	—	51,229	—
Total	\$ 149,664	\$ 1,588,516	\$ 67,647	\$ 556,792

Amounts reported as deferred outflows of resources related to OPEB resulting from transactions subsequent to the measurement date as shown in the table above will be recognized as a reduction of the total OPEB liability in the reporting period ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows (expressed in thousands):

Year Ending June 30,	State	Components Units	Total
2020	\$ (249,802)	\$ (84,917)	\$ (334,719)
2021	(249,802)	(84,917)	(334,719)
2022	(249,802)	(84,917)	(334,719)
2023	(249,802)	(84,917)	(334,719)
2024	(249,802)	(84,917)	(334,719)
Thereafter	(335,358)	(115,789)	(451,147)
Total	\$ (1,584,368)	\$ (540,374)	\$ (2,124,742)

## NOTE 7 - COMMITMENTS AND OPERATING LEASES

### A. Construction Commitments

Road and bridge construction projects, supervised by the Department of Transportation, are included in the Department of Transportation work program, which is updated during each budget cycle. As of June 30, 2019, the Department had available approximately \$14.8 billion in budget authority committed on executed contracts arising from both current and prior year projects. Other major construction commitments of the State of Florida at June 30, 2019, totaled \$469 million. Refer to Note 5 for additional disclosures relating to construction in progress. Construction commitments for component units totaled \$3.0 billion.

### B. Florida Ports Financing Commission Revenue Bonds

Section 320.20, Florida Statutes, obligates the state to remit annually \$25 million to a designated trustee for the purpose of repaying the debt on certain Florida Ports Financing Commission revenue bonds. The Florida Ports Financing Commission is not part of the state's reporting entity. These revenue bonds do not create or constitute a legal obligation or debt of the state. Funding for the annual remittance comes from the State of Florida, Department of Transportation's portion of motor vehicle registration fees, which was \$633,150,916 for the fiscal year ended June 30, 2019. The table below represents the Florida Ports Financing Commission revenue bonds outstanding as of June 30, 2019:

Series	Amount
2011A	\$ 6,370,000
2011B	85,345,000
2011A (Intermodal)	49,245,000
2011B (Intermodal)	34,780,000
Total	\$ 175,740,000

### C. Operating Leases

Operating leases are not recorded on the balance sheets or statements of net assets; however, operating lease payments are recorded as expenditures/expenses when incurred. Total operating lease payments for the state's governmental activities, business-type activities, and component units were \$136.8 million, \$9.5 million, and \$78.3 million, respectively, for the year ended June 30, 2019. The following is a schedule of future non-cancelable operating lease payments for the primary government and component units at June 30, 2019 (in thousands):

	Primary Government		Component Units
	Governmental Activities	Business-type Activities	
2020	\$ 138,570	\$ 8,965	\$ 79,180
2021	132,552	9,057	62,575
2022	120,238	9,036	55,648
2023	110,176	7,441	43,514
2024	98,851	6,947	38,278
2025-2029	197,818	22,798	128,134
2030-2034	75,715	3,098	32,002
2035-2039	33,061	—	11,501
2040-2044	20,691	—	4,185
2045-2049	3,945	—	7,295
2050-2054	—	—	212
2055-2059	—	—	212
2060-2064	—	—	212
2065-2069	—	—	212
2070-2074	—	—	212
2075-2079	—	—	212
2080-2084	—	—	212
2085-2089	—	—	85
Total	\$ 931,617	\$ 67,342	\$ 463,881

**D. Encumbrances**

As of June 30, 2019, encumbrances for major and nonmajor governmental funds were (in thousands):

	General Fund	Natural Resources, Environment, and Growth Management	Public Education	Health and Family Services	Transportation	Nonmajor Governmental Funds	Total
<b>Encumbrances:</b>	\$ 153,035	\$ 27,047	\$ 101,750	\$ 90,805	\$ 45,844	\$ 795,247	\$ 1,213,728



## NOTE 8 - BONDS PAYABLE AND CERTIFICATES OF PARTICIPATION

## A. Bonds Payable

## 1. Outstanding Bonds

Bonds payable at June 30, 2019, are as follows (in thousands):

Bond Type	Original Amount	Amount Outstanding	Interest Rates	Annual Maturity To
<b>Governmental Activities:</b>				
Road and Bridge Bonds	\$ 2,207,285	\$ 1,906,500	2.500%-5.000%	2048
Florida DOT Financing Corporation	164,005	154,800	4.000%-5.000%	2033
SBE Capital Outlay Bonds	305,990	101,430	2.000%-5.000%	2030
Lottery Education Bonds	1,676,320	971,465	3.000%-5.000%	2032
Public Education Bonds	9,796,425	7,367,140	2.000%-6.000%	2048
State University System Bonds	119,845	96,860	3.000%-5.000%	2033
University Auxiliary Bonds	974,970	764,161	2.120%-7.500%	2043
Inland Protection Bonds	60,615	39,600	4.850%-5.400%	2024
Florida Forever Bonds	1,096,985	669,285	2.000%-5.000%	2029
Water Pollution Control Bonds	564,775	276,575	3.500%-5.250%	2031
Florida Facilities Pool Bonds	190,835	176,670	3.000%-5.000%	2039
State Infrastructure Bank Bonds	123,615	16,965	4.250%-5.000%	2027
Seaport Investment Bonds	138,145	120,100	4.000%-5.000%	2043
Everglades Restoration Bonds	255,220	179,535	1.850%-5.000%	2035
	<u>17,675,030</u>	<u>12,841,086</u>		
Unamortized premiums (discounts) on bonds payable		840,637		
Total Bonds Payable	<u>\$ 17,675,030</u>	<u>\$ 13,681,723</u>		
<b>Business-type Activities:</b>				
Road and Bridge Bonds	\$ 3,730,480	\$ 2,685,070	2.500%-5.250%	2048
Florida Hurricane Catastrophe Fund Bonds	3,200,000	2,200,000	2.163%-2.995%	2022
	<u>6,930,480</u>	<u>4,885,070</u>		
Unamortized premiums (discounts) on bonds payable		159,848		
Total Bonds Payable	<u>\$ 6,930,480</u>	<u>\$ 5,044,918</u>		

## 2. Types of Bonds

**Road and Bridge Bonds** are issued to finance the cost of acquiring real property, or the rights to real property for state roads, or to finance the cost of state bridge construction. The bonds, serial and term, are secured by a pledge of a portion of the state-assessed motor fuel tax revenues, and by a pledge of the full faith and credit of the state.

**Department of Transportation Financing Corporation Bonds** are issued by the Florida Department of Transportation Financing Corporation (a blended component unit) to finance the cost of certain projects within the Department of Transportation's adopted Work Program. The bonds mature serially and are secured by a pledge of moneys deposited in the State Transportation Trust Fund, consisting primarily of revenues derived from fuel taxes, federal aid and motor vehicle fees.

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

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

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

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

**University Auxiliary Bonds** are issued to construct university facilities, including primarily parking and student housing. The bonds, serial and term, are secured by university pledges of certain housing system revenues, parking system revenues, student fee assessments and indirect costs grant revenues.

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

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

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

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

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

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

**Everglades Restoration Bonds** are revenue bonds issued to finance the costs of acquisition and improvement of lands, water areas, and related property interests and resources for the purpose of implementing the Comprehensive Everglades Restoration Plan and to fund the Florida Keys Area of Critical State Concern protection program. The bonds mature serially and are secured by a pledge of documentary stamp tax revenues.

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

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

### 3. Pledged Revenues

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

Bond Type	Revenue <sup>3</sup>	Less Operating Expenses	Net Available for Debt Service	Debt Service			Coverage Ratio	Final Maturity	Remaining Debt Service	Revenue Ratio <sup>5</sup>
				Principal	Interest <sup>4</sup>	Total Debt Service				
Florida Turnpike (Toll Facility)	\$ 1,078,094	\$ 238,344	\$ 839,750	\$ 143,680	\$ 115,300	\$ 258,980	3.24	2048	3,813,412	77.89%
Florida Forever/Everglades <sup>1,2</sup>	2,651,100	—	2,651,100	116,305	45,272	161,577	16.41	2035	1,033,324	100.00%
Lottery Education <sup>1</sup>	1,927,054	—	1,927,054	199,770	57,290	257,060	7.50	2032	1,174,231	100.00%
Alligator Alley (Toll Facility)	34,749	10,416	24,333	1,805	994	2,799	8.70	2027	22,359	70.03%
Sunshine Skyway <sup>6</sup>	28,809	8,756	20,053	—	—	—	2.92	2038	130,565	69.61%
State Infrastructure Bank <sup>1</sup>	35,362	—	35,362	7,200	1,168	8,368	4.23	2027	19,094	100.00%
Florida Hurricane Catastrophe <sup>7</sup>	1,559,827	23,544	1,536,283	—	—	—	N/A	2021	2,293,739	98.49%
State University System Bonds <sup>1</sup>	58,547	—	58,547	9,945	4,576	14,521	4.03	2033	120,317	100.00%
University Auxiliary Bonds										
Parking System Revenue Bonds										
Florida International University	15,601	6,296	9,304	3,430	2,893	6,323	1.47	2043	101,723	59.64%
University of South Florida	15,111	8,327	6,784	2,550	386	2,936	2.31	2026	16,156	44.90%
University of Florida	15,744	6,330	9,414	1,020	820	1,840	5.12	2039	55,730	59.79%
Florida Atlantic University	7,325	2,897	4,428	1,515	558	2,073	2.14	2032	15,799	60.45%
University of Central Florida	25,185	4,214	20,971	2,765	973	3,738	5.61	2032	26,214	83.27%
Florida State University	12,174	3,133	9,040	3,506	1,230	4,736	1.91	2031	31,992	74.26%
Housing System Revenue Bonds										
Florida Agricultural & Mechanical University	16,047	9,707	6,340	815	1,731	2,546	2.49	2042	73,980	39.51%
Florida International University	31,728	17,079	14,649	4,100	3,319	7,419	1.97	2041	113,429	46.17%
University of Florida	56,544	39,483	17,061	5,255	2,553	7,808	2.19	2033	74,512	30.17%
Florida Atlantic University	19,698	8,233	11,466	3,045	2,335	5,380	2.13	2036	62,953	58.21%
University of Central Florida	32,299	18,720	13,579	5,040	3,593	8,633	1.57	2042	110,503	42.04%
Florida State University	49,179	23,237	25,942	7,940	7,345	15,285	1.70	2040	221,412	52.75%
Student Health and Wellness Center Revenue Bonds										
University of Central Florida	17,920	—	17,920	465	152	617	29.05	2024	3,092	100.00%
Florida State University	14,901	—	14,901	1,415	965	2,380	6.26	2030	26,181	100.00%
University of North Florida	4,484	—	4,484	490	558	1,048	4.28	2036	20,341	100.00%
Student Services Center Revenue Bonds										
University of Florida	29,263	—	29,263	1,630	1,602	3,232	9.05	2033	45,262	100.00%
DOT Financing Corporation	4,694,931	—	4,694,931	9,205	6,285	15,490	303.10	2033	216,854	100.00%
Water Pollution Control Bonds	84,834	—	84,834	28,030	14,664	42,694	1.99	2031	350,050	100.00%
Inland Protection Bonds	235,565	—	235,565	7,205	1,586	8,791	26.80	2024	45,906	100.00%
Seaport Investment Program	200,000	—	200,000	2,605	5,974	8,579	23.31	2043	205,980	100.00%

<sup>1</sup>Operating Expenses are not listed for various programs. For these programs, either no operating expenses reduce revenues available for debt service, or, in the case of the Lottery, include expenses unrelated to the operation of the program, such as payment of lottery prizes. Instead, for these programs, the revenue shown is the amount available to pay debt service.

<sup>2</sup>Remaining debt service assumes 3.25% interest rate on the Everglades Series 2007A-B Bonds (Multi-Modal).

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

<sup>4</sup>Debt service interest is shown net of interest subsidy payments received from the Federal Government for Build America Bonds.

<sup>5</sup>Revenue Ratio is calculated as Net Available for Debt Service divided by Revenue.

<sup>6</sup>Sunshine Skyway Revenue Bonds, Series 2019A were issued in Fiscal Year 2019; however, no debt service will be paid until Fiscal Year 2020. Coverage is shown based on maximum annual debt service of \$6,874,250 for illustrative purpose.

<sup>7</sup>Florida Hurricane Catastrophe Bonds debt service is reduced by interest earnings on bond proceeds and bond proceeds used to repay principal.

**4. State Debt Limitations**

Section 215.98, F.S., establishes the ratio of tax-supported debt service to tax-supported revenues as the benchmark debt ratio for purposes of setting the state’s legal debt margin. Under the policy, if the ratio exceeds 6%, additional tax-supported debt may be authorized only if the Legislature determines the additional debt is in the best interest of the state. If the ratio exceeds 7%, additional tax-supported debt may be authorized only if the Legislature determines it is necessary to address a critical state emergency. During the fiscal year 2018-19, the ratio remained below 6%.

**5. Debt Service Requirements**

Annual debt service requirements to amortize bonds at June 30, 2019, are as follows (in thousands):

Year Ending June 30	Primary Government Governmental Activities				
	General		Direct Borrowings and Direct Placements		Total
	Principal	Interest	Principal	Interest	
	2020	\$ 1,026,545	\$ 574,765	\$ 4,388	\$ 2,450
2021	1,047,695	524,015	6,054	2,623	1,580,387
2022	1,059,020	472,610	6,316	2,439	1,540,385
2023	1,034,340	421,813	6,569	2,247	1,464,969
2024	951,430	371,589	6,790	2,048	1,331,857
2025-2029	3,549,880	1,259,956	30,545	7,183	4,847,564
2030-2034	2,315,790	622,790	15,519	3,188	2,957,287
2035-2039	1,270,810	237,794	9,094	1,747	1,519,445
2040-2044	325,410	65,937	7,176	414	398,937
2045-2049	167,715	14,239	—	—	181,954
Bonds payable and interest	12,748,635	4,565,508	92,451	24,339	17,430,933
Unamortized premiums (discounts)	840,637	—	—	—	840,637
Total bonds payable and interest	<u>\$ 13,589,272</u>	<u>\$ 4,565,508</u>	<u>\$ 92,451</u>	<u>\$ 24,339</u>	<u>\$ 18,271,570</u>

Year Ending June 30	Primary Government Business-type Activities		
	Bonds		Total
	Principal	Interest	
2020	\$ 688,575	\$ 171,620	\$ 860,195
2021	1,145,895	143,350	1,289,245
2022	784,745	112,506	897,251
2023	133,085	97,242	230,327
2024	139,840	90,588	230,428
2025-2029	644,515	361,464	1,005,979
2030-2034	585,495	235,007	820,502
2035-2039	462,435	116,304	578,739
2040-2044	225,110	39,839	264,949
2045-2049	75,375	7,087	82,462
Bonds payable and interest	4,885,070	1,375,007	6,260,077
Unamortized premiums (discounts)	159,848	—	159,848
Total bonds payable and interest	<u>\$ 5,044,918</u>	<u>\$ 1,375,007</u>	<u>\$ 6,419,925</u>

Year Ending June 30	Component Units				
	General		Direct Borrowings and Direct Placements		Total
	Principal	Interest	Principal	Interest	
2020	\$ 631,892	\$ 314,162	\$ 31,562	\$ 21,322	\$ 998,938
2021	882,198	157,099	34,539	20,234	1,094,070
2022	522,108	138,702	35,752	19,161	715,723
2023	106,507	127,274	35,404	17,907	287,092
2024	409,007	128,583	35,212	16,781	589,583
2025-2029	583,788	483,047	199,666	65,077	1,331,578
2030-2034	663,985	373,351	134,071	36,207	1,207,614
2035-2039	610,782	237,324	73,760	17,965	939,831
2040-2044	636,823	136,374	33,840	8,250	815,287
2045-2049	243,471	21,393	13,390	703	278,957
2050-2054	19,950	1,546	—	—	21,496
2055-2059	2,195	73	—	—	2,268
2060-2064	—	—	—	—	—
Bonds payable and interest	5,312,706	2,118,928	627,196	223,607	8,282,437
Unamortized premiums (discounts)	131,462	—	886	—	132,348
Total bonds payable and interest	<u>\$ 5,444,168</u>	<u>\$ 2,118,928</u>	<u>\$ 628,082</u>	<u>\$ 223,607</u>	<u>\$ 8,414,785</u>

Annual debt service requirements for university capital improvement debt payable at June 30, 2019, are as follows (in thousands):

Year Ending June 30	Universities		
	Principal	Interest	Total
2020	\$ 52,184	\$ 31,996	\$ 84,180
2021	53,780	29,765	83,545
2022	53,177	27,547	80,724
2023	52,328	25,296	77,624
2024	50,631	23,122	73,753
2025-2029	240,224	84,931	325,155
2030-2034	168,122	40,180	208,302
2035-2039	73,290	14,347	87,637
2040-2044	27,641	2,161	29,802
Total capital improvement debt payable and interest	771,377	279,345	1,050,722
Unamortized premiums (discounts)	16,831	—	16,831
Total capital improvement debt payable and interest	<u>\$ 788,208</u>	<u>\$ 279,345</u>	<u>\$ 1,067,553</u>

## 6. Advance Refundings and Current Refundings

During the fiscal year ended June 30, 2019, the state took advantage of favorable conditions and issued bonds for the purpose of refunding previously issued bonds. The refundings of these bond series were made in order to obtain lower interest rates and the resulting savings in debt service payments over the life of the bonds. The economic gains obtained by these refundings are the differences between the present value of old debt service and new debt service requirements.

The proceeds of the current refundings were used to immediately call the refunded bonds or deposited in Special Purpose Investment Accounts with the State Treasury and used to call refunded bonds within 90 days of the issuance of the refunding bonds. The proceeds of the advance refundings were deposited into irrevocable trusts and invested in direct obligations of the Federal government, obligations guaranteed by the Federal government, or Special Purpose Investment Accounts with the State Treasury. The funds deposited along with the interest to be earned will be sufficient to meet the future principal and interest payments on the refunded bonds as they become due.

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

### **Advance Refundings**

#### **Governmental Activities**

State of Florida, Department of Management Services Refunding Certificates of Participation, Series 2018A in the amount of \$251,945,000, in part, along with additional funds of \$30,198,935, were used to advance refund \$215,620,000 of the State of Florida, Department of Management Services Certificates of Participation, Series 2009C (Federally Taxable - Build America Bonds - Issuer Subsidy) maturing in the years 2020 through 2029. The refunding resulted in debt savings of \$20,169,965, an economic gain of \$14,902,846, and a deferred loss on refunding of \$2,538,088.

State of Florida, Department of Environmental Protection, Florida Forever Revenue Refunding Bonds, Series 2018A in the amount of \$119,305,000, in part, along with additional funds of \$16,003,980, were used to advance refund \$149,480,000 of the State of Florida, Department of Environmental Protection, Florida Forever Revenue Bonds, Series 2010B Build America Bonds (Federally Taxable-Issuer Subsidy) maturing in the years 2020 through 2029. The refunding resulted in debt savings of \$19,961,738, an economic gain of \$15,367,854, and a deferred loss on refunding of \$2,753,126.

State of Florida, Board of Governors, Florida Agricultural and Mechanical University Dormitory Revenue Refunding Bonds, Series A 2019-3 in the amount of \$36,402,142, along with additional funds of \$3,501,943, were used to advance refund \$35,080,000 of the State of Florida, Board of Governors, Florida Agricultural and Mechanical University Dormitory Revenue Bonds, Series 2012A, maturing in the years 2019 through 2032. The refunding resulted in an increase in debt service of \$5,462,886, and economic gain of \$890,064.

State of Florida, State Board of Education, Lottery Revenue Refunding Bonds, Series 2019A in the amount of \$74,685,000, along with additional funds of \$14,921,762, were used to advance refund \$99,200,000 of the State of Florida, State Board of Education Lottery Revenue Bonds, Series 2010B Build America Bonds (Federally Taxable-Issuer Subsidy) maturing in the years 2020 through 2029. The refunding resulted in debt savings of \$13,386,707, an economic gain of \$10,211,057, and a deferred loss on refunding of \$1,243,521.

#### **Business-type Activities**

State of Florida, Department of Transportation Turnpike Revenue Refunding Bonds, Series 2019A in the amount of \$224,455,000, along with additional funds of \$7,823,434, were used to advance refund \$255,000,000 of the State of Florida, Department of Transportation Turnpike Revenue Bonds, Series 2009B Build America Bonds (Federally Taxable-Issuer Subsidy) maturing in the years 2020 through 2039. The refunding resulted in debt savings of \$40,560,145, an economic gain of \$27,820,127, and a deferred loss on refunding of \$4,363,646.

### **Current Refundings**

#### **Governmental Activities**

State of Florida, Full Faith and Credit, State Board of Education Public Education Capital Outlay Refunding Bonds, 2018 Series C in the amount of \$149,120,000, along with additional funds of \$1,933,126, were used to refund \$162,390,000 of the State of Florida, Full Faith and Credit, State Board of Education Public Education Capital Outlay Bonds, 2007 Series D maturing in the years 2019 through 2038. The refunding resulted in debt savings of \$31,834,854, an economic gain of \$24,124,332, and a deferred loss on refunding of \$2,779,384.

State of Florida, Board of Governors University of Florida Parking Facility Revenue Bonds, Series 2018A in the amount of \$39,070,000, in part, along with additional funds of \$79,500, were used to refund \$11,375,000 of the State of Florida, Board of Governors University of Florida Parking Facility Revenue Bonds, Series 2007A maturing in the years 2019 through 2027. The refunding resulted in debt savings of \$941,375, an economic gain of \$809,736, and a deferred loss on refunding of \$57,912.

State of Florida, Department of Management Services Refunding Certificates of Participation, Series 2018A in the amount of \$251,945,000, in part, along with additional funds of \$13,041,511, were used to refund \$14,205,000 of the State of Florida, Department of Management Services Certificates of Participation, Series 2008A maturing in the years 2019 through 2027 and

\$83,885,000 of the State of Florida, Department of Management Services Certificates of Participation, Series 2009A maturing in the years 2019 through 2028. The refunding resulted in debt savings of \$12,589,192, an economic gain of \$10,036,875, and a deferred loss on refunding of \$1,499,122.

State of Florida, Full Faith and Credit, State Board of Education Capital Outlay Refunding Bonds, 2019 Series A in the amount of \$8,560,000 were used to refund \$9,705,000 of the State of Florida, Full Faith and Credit, State Board of Education Capital Outlay Bonds, 2009 Series A maturing in the years 2020 through 2029. The refunding resulted in debt savings of \$940,603, an economic gain of \$830,548, and a deferred loss on refunding of \$137,660.

State of Florida, Full Faith and Credit, Department of Transportation Right-of-Way Acquisition and Bridge Construction Refunding Bonds, Series 2019A in the amount of \$240,695,000, along with additional funds of \$3,339,937, were used to refund \$161,850,000 of the State of Florida, Full Faith and Credit, Department of Transportation Right-of-Way Acquisition and Bridge Construction Bonds, Series 2009A maturing in the years 2020 through 2039 and \$105,345,000 of the State of Florida, Full Faith and Credit, Department of Transportation Right-of-Way Acquisition and Bridge Construction Refunding Bonds, Series 2009B maturing in the years 2020 through 2028. The refunding resulted in debt savings of \$52,157,039, an economic gain of \$41,265,221, a deferred loss on refunding of \$1,528,971 on the 2009A bonds and a deferred gain on refunding of \$12,969 on the 2009B bonds.

State of Florida, Full Faith and Credit, Department of Transportation Financing Corporation Bonds are issued by the Florida Department of Transportation Financing Corporation (a blended component unit) to finance the cost of certain projects within the Department of Transportation's adopted Work Program. The bonds mature serially and are secured by a pledge of moneys deposited in the State Transportation Trust Fund, consisting primarily of revenues derived from fuel taxes, federal aid and motor vehicle fees.

State of Florida, Board of Governors, Florida Agricultural and Mechanical University Dormitory Revenue Refunding Bonds, Series A 2019-1 in the amount of \$10,049,090, along with additional funds of \$1,232,305, were used to refund \$10,471,000 of the State of Florida, Board of Governors, Florida Agricultural and Mechanical University Dormitory Revenue Bonds, Series 2010A, maturing in the years 2019 through 2030. The refunding resulted in debt savings of \$1,333,856, and an economic gain of \$1,061,192.

State of Florida, Board of Governors, Florida Agricultural and Mechanical University Dormitory Revenue Refunding Bonds, Series A 2019-2 in the amount of \$6,798,534, were used to refund \$6,265,000 of the State of Florida, Board of Governors, Florida Agricultural and Mechanical University Dormitory Revenue Refunding Bond, Series 2010B, maturing in the years 2019 through 2025. The refunding resulted in debt savings of \$74,149, and an economic gain of \$213,568.

State of Florida, Full Faith and Credit, State Board of Education Public Education Capital Outlay Refunding Bonds, 2019 Series A in the amount of \$438,900,000, along with additional funds of \$8,459,678, were used to refund \$188,610,000 State of Florida, Full Faith and Credit, State Board of Education Public Education Capital Outlay Bonds, 2008 Series C maturing in the years 2020 through 2022, \$42,200,000 State of Florida, Full Faith and Credit, State Board of Education Public Education Capital Outlay Refunding Bonds, 2009 Series A maturing in the years 2020 through 2022, \$69,690,000 State of Florida, Full Faith and Credit, State Board of Education Public Education Capital Outlay Refunding Bonds, 2009 Series B maturing in the years 2020 through 2024, \$56,610,000 State of Florida, Full Faith and Credit, State Board of Education Public Education Capital Outlay Refunding Bonds, 2009 Series C maturing in the years 2020 through 2023, and \$114,250,000 State of Florida, Full Faith and Credit, State Board of Education Public Education Capital Outlay Refunding Bonds, 2009 Series D maturing in the years 2020 through 2024. The refunding resulted in debt savings of \$36,399,856, an economic gain of \$34,875,638, and a deferred gain on refunding of \$6,585,191.

State of Florida, Department of Environmental Protection Everglades Restoration Revenue Refunding Bonds, Series 2019A in the amount of \$19,570,000, along with additional funds of \$4,467,009, were used to refund \$26,595,000 of the State of Florida, Department of Environmental Protection Everglades Restoration Revenue Bonds, Series 2010B Build America Bonds (Federally Taxable-Issuer Subsidy) maturing in the years 2020 through 2029. The refunding resulted in debt savings of \$3,744,179, and an economic gain of \$2,966,797, and no deferred gain or loss on refunding.

### **Business-type Activities**

None.



**Cash In-substance Defeasance**

**Governmental Activities**

The State of Florida, Department of Environmental Protection Florida Forever Revenue Bonds, Series 2010A (the “Series 2010A Bonds”) in the amount of \$10,000,000 was in-substance defeased on January 24, 2019, when a cash deposit of \$10,106,278 was made to an irrevocable escrow account. These funds were subsequently invested in direct obligations of the Federal government until used to redeem the Series 2010A Bonds on July 1, 2019.

**7. Prior-year Defeased Bonds**

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

	Principal at 6/30/2019
<u>Governmental Activities</u>	
University Auxiliary Bonds	\$ 419
Public Education Capital Outlay Bonds	127,325
Total	<u>\$ 127,744</u>

**8. Arbitrage Regulations**

The state complies with federal arbitrage regulations.

**9. Direct Interest**

The state's bonds are issued for the creation or continuing existence of various programs. Interest is reported at June 30, 2019, in the following governmental activities as direct expenses on the Statement of Activities (in thousands):

<u>Governmental Activities</u>	<u>Interest</u>
Education:	
SBE Capital Outlay Bonds	\$ 3,873
Lottery Education Bonds	31,198
Public Education Bonds	259,926
State University System Bonds	2,857
University Auxiliary Bonds	29,419
Total Education	<u>327,273</u>
Natural Resources and Environment:	
Inland Protection Bonds	2,362
Everglades Restoration Bonds	5,898
Water Pollution Control Bonds	12,397
Florida Forever Bonds	22,322
Total Natural Resources and Environment	<u>42,979</u>
Transportation:	
Road and Bridge Bonds (Right of Way)	66,969
State Infrastructure Bank Bonds	1,098
Seaport Investment Bonds	5,109
FDOT Financing Corporation	3,825
Total Transportation	<u>77,001</u>
Total Direct Interest	<u>\$ 447,253</u>

**10. Governmental Activities – Unrestricted Net Position Deficit**

Governmental activities reflect a negative unrestricted net position balance of \$16.2 billion at June 30, 2019. This deficit is primarily the result of education-related bonds in which the state is responsible for the debt, but the state colleges, state universities, or the local school districts own the capital assets. Because the state does not own these capital assets, the bonded debt is not netted on the line item "Net investment in capital assets." Instead, this bonded debt is netted with unrestricted net position. Education-related bonds include SBE Capital Outlay Bonds; PECO Bonds; State University System Improvement Bonds; and Lottery Education Bonds; which have a total ending balance at June 30, 2019, of \$9.1 billion. The state has an additional \$0.7 billion in other bonds, including Florida Forever bonds in which the state does not own the related capital assets. The resources related to the payment of this debt will be provided from future revenue sources. If these bonds were removed, the adjusted unrestricted net position for governmental activities would be a negative \$6.4 billion.

**B. Certificates of Participation****1. Primary Government**

The state has issued certificates of participation (original amount of \$462,240,000) to finance privately operated detention and mental health facilities. The certificates of participation's interest rates range from 3.750% - 6.825% and the last maturity date is July 1, 2030. The following is a schedule of future minimum principal and interest payments for certificates of participation for governmental activities at June 30, 2019 (in thousands):

Year Ending June 30	Principal	Interest	Total
2020	\$ 31,100	\$ 18,340	\$ 49,440
2021	32,675	16,746	49,421
2022	34,325	15,071	49,396
2023	36,885	13,297	50,182
2024	38,775	11,413	50,188
2025-2029	180,630	28,056	208,686
2030-2034	29,645	726	30,371
Total	384,035	103,649	487,684
Unamortized premiums (discounts)	37,586	—	37,586
Total certificates of participation payable	<u>\$ 421,621</u>	<u>\$ 103,649</u>	<u>\$ 525,270</u>

**2. Component Units**

Component units (universities and a water management district) have issued certificates of participation (original amount of \$845,225,000) primarily to finance academic and student facilities, and construction projects for Everglades restoration. The certificates of participation's interest rates range from 2.500% to 5.250% and the last maturity date is July 1, 2048. The following is a schedule of future minimum principal and interest payments for certificates of participation for component units at June 30, 2019 (in thousands):

Year Ending June 30	General		Direct Borrowings and Direct Placements		Total
	Principal	Interest	Principal	Interest	
2020	\$ 16,155	\$ 24,363	\$ 6,752	\$ 5,628	\$ 52,898
2021	30,515	40,404	6,979	5,361	83,259
2022	18,995	22,097	7,249	5,083	53,424
2023	19,850	21,166	7,488	4,583	53,087
2024	20,840	20,149	6,670	4,328	51,987
2025-2029	122,605	83,418	36,449	17,648	260,120
2030-2034	155,815	49,529	40,117	10,300	255,761
2035-2039	109,005	11,898	32,785	2,413	156,101
2040-2044	9,055	2,556	—	—	11,611
2045-2049	8,465	873	—	—	9,338
Total	511,300	276,453	144,489	55,344	987,586
Unamortized premiums (discounts)	61,769	—	(42)	—	61,727
Total certificates of participation payable	<u>\$ 573,069</u>	<u>\$ 276,453</u>	<u>\$ 144,447</u>	<u>\$ 55,344</u>	<u>\$ 1,049,313</u>

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

### A. Installment Purchases

The state has a number of installment purchase contracts primarily providing for the acquisition of buildings, furniture, and equipment. At June 30, 2019, 58% of the state's installment purchase contracts for primary governmental activities were for furniture and equipment, and the remaining 42% for buildings. Installment purchase contracts for component units consisted of 100% of furniture and equipment. The following is a schedule of future minimum installment purchase contract payments for the primary government and component units at June 30, 2019 (in thousands):

Year Ending June 30	Primary Government		Totals
	Governmental Activities	Business-type Activities	
2020	\$ 7,443	\$ 15,599	\$ 23,042
2021	4,975	—	4,975
2022	3,116	—	3,116
2023	2,263	—	2,263
2024	2,263	—	2,263
2025-2029	2,120	—	2,120
2030-2034	1,447	—	1,447
2035-2039	482	—	482
Total	24,109	15,599	39,708
Less: Interest	(2,446)	(63)	(2,509)
Present value of future minimum payments	\$ 21,663	\$ 15,536	\$ 37,199

Year Ending June 30	Component Units		Totals
	General	Direct Borrowings and Placements	
2020	\$ 1,179	\$ 935	\$ 2,114
2021	827	813	1,640
2022	380	88	468
2023	380	—	380
2024	380	—	380
2025-2029	—	—	—
2030-2034	—	—	—
2035-2039	—	—	—
Total	3,146	1,836	4,982
Less: Interest	(94)	(47)	(141)
Present value of future minimum payments	\$ 3,052	\$ 1,789	\$ 4,841

**B. Capital Leases**

The state has a number of capital leases providing for the acquisition of land, buildings, and furniture and equipment. At June 30, 2019, 100% of the state's capital leases for governmental activities were for furniture and equipment. Capital leases for component units consisted of 39% for buildings, 59% for furniture and equipment, and the remaining 2% for land. The following is a schedule of future minimum capital lease payments for the primary government and component units at June 30, 2019 (in thousands):

Year Ending June 30	Primary Government
	Governmental Activities
2020	\$ 2,750
2021	710
2022	707
2023	710
2024	446
2025-2029	924
2030-2034	—
2035-2039	—
2040-2044	—
2045-2049	—
2050-2054	—
2055-2059	—
2060-2064	—
2065-2069	—
2070-2074	—
Total	6,247
Less: Interest	(570)
Present value of future minimum payments	\$ 5,677

Year Ending June 30	Component Units		Totals
	General	Direct Borrowings and Placements	
2020	\$ 11,377	\$ 1,533	\$ 12,910
2021	10,528	1,533	12,061
2022	9,297	1,360	10,657
2023	6,753	1,360	8,113
2024	18,650	1,360	20,010
2025-2029	21,912	5,479	27,391
2030-2034	11,145	—	11,145
2035-2039	2,763	—	2,763
2040-2044	2,282	—	2,282
2045-2049	2,282	—	2,282
2050-2054	2,282	—	2,282
2055-2059	2,282	—	2,282
2060-2064	2,282	—	2,282
2065-2069	2,282	—	2,282
2070-2074	2,282	—	2,282
Total	108,399	12,625	121,024
Less: Interest	(32,293)	(1,386)	(33,679)
Present value of future	\$ 76,106	\$ 11,239	\$ 87,345

### C. Public-Private Partnerships

Pursuant to Section 334.30, Florida Statutes, the Department of Transportation (Department) executed two 35-year, Public-Private Partnership concession agreements in March and October of 2009 for the design, build, finance, operation and maintenance of the Interstate 595 Corridor and the Port Miami Tunnel. Payments consist of construction-period payments, lump-sum final acceptance payments upon completion of construction, and annual performance-based availability payments to be made during the 30-year operations and maintenance period. The Department executed a 40-year concession agreement in September 2014 for the design, build, finance, operation and maintenance of 21 miles of the Interstate 4 Corridor in Seminole and Orange Counties. Annual availability payments are all-inclusive payments consisting of unpaid portions of construction costs, annual operations costs, and maintenance expenses. The payment schedule below includes the full amount of the estimated payments for the Interstate 595 Corridor and the Port Miami Tunnel and is an estimate of unpaid construction payments during the term of the agreements based on the percentage of completion of the projects at June 30, 2019, for the Interstate 4 Corridor. The annual availability payments for Interstate 595 Corridor and the Port Miami Tunnel are performance-based and are subject to change based on a fixed percentage as defined in the agreement and on the Consumer Price Index, which could impact the payment schedule. In October 2015, the Department executed a supplemental agreement with the I-595 concessionaire reflecting overall cost reductions for this project as a result of the concessionaire's debt refinancing. The annual availability payments for the Interstate 4 Corridor are performance-based with a portion of the payment that is level and another portion that is indexed based on the Consumer Price Index, which could impact the payment schedule. The lanes were open to traffic on Interstate 595 and Port Miami Tunnel in March and August 2014, respectively. Construction for the Interstate 4 Corridor is expected to be completed during fiscal year 2021. The Department has one other public-private partnership agreement for the design, build, and finance of another transportation project. The unpaid construction costs for this agreement as of June 30, 2019 represents 1% of payments due in 2020. The following is a schedule of future maximum payments for the primary government at June 30, 2019 (in thousands):

Year Ending June 30	Primary Government		Totals
	Governmental Activities	Business-type Activities	
2020	\$ 478,267	\$ 15,240	\$ 493,507
2021	277,955	16,627	294,582
2022	340,313	14,735	355,048
2023	117,938	16,896	134,834
2024	119,393	17,391	136,784
2025-2029	639,500	94,188	733,688
2030-2034	677,290	100,707	777,997
2035-2039	751,674	117,029	868,703
2040-2044	783,112	115,110	898,222
2045-2049	172,940	—	172,940
2050-2054	153,703	—	153,703
2055-2059	14,687	—	14,687
Total	4,526,772	507,923	5,034,695
Less: Interest	(1,846,151)	(292,682)	(2,138,833)
Present value of future maximum payments	\$ 2,680,621	\$ 215,241	\$ 2,895,862

## NOTE 10 - CHANGES IN LONG-TERM LIABILITIES

Changes in long-term liabilities for governmental activities during the fiscal year ended June 30, 2019, are as follows (in thousands):

	Balance July 1, 2018	Restatement	Additions	Deletions	Balance June 30, 2019	Due Within One Year (Current)
<b>Governmental Activities</b>						
Bonds payable:						
Road and Bridge Bonds	\$ 1,777,970	\$ —	\$ 485,975	\$ 357,445	\$ 1,906,500	\$ 93,535
FL DOT Financing Corporation	—	—	164,005	9,205	154,800	7,900
SBE Capital Outlay Bonds	122,525	—	8,560	29,655	101,430	16,300
Lottery Education Bonds	1,195,750	—	74,685	298,970	971,465	170,170
Public Education Bonds	7,792,120	—	704,090	1,129,070	7,367,140	508,065
State University System Bonds	106,805	—	—	9,945	96,860	10,295
University Auxiliary Bonds	740,546	—	39,070	107,906	671,710	43,390
Inland Protection Bonds	46,805	—	—	7,205	39,600	7,425
Florida Forever Bonds	810,040	—	119,305	260,060	669,285	101,735
Water Pollution Control Bonds	304,605	—	—	28,030	276,575	27,790
State Infrastructure Bank Bonds	24,165	—	—	7,200	16,965	6,400
Seaport Investment Bonds	122,705	—	—	2,605	120,100	2,740
Everglades Restoration Bonds	202,285	—	19,570	42,320	179,535	15,740
Florida Facilities Pool Bonds	190,835	—	—	14,165	176,670	15,060
Bonds from direct borrowings and direct placements <sup>1</sup>	33,379	—	61,865	2,793	92,451	4,388
	13,470,535	—	1,677,125	2,306,574	12,841,086	1,030,933
Unamortized bond premiums (discounts)	873,565	—	177,919	210,847	840,637	—
Total bonds payable	14,344,100	—	1,855,044	2,517,421	13,681,723	1,030,933
Certificates of participation payable	492,041	—	251,945	322,365	421,621	31,100
Deposits	880,419	—	878,466	829,041	929,844	913,165
Compensated absences	758,177	—	366,116	375,838	748,455	186,760
Claims payable	2,792,477	—	3,324,754	2,978,505	3,138,726	1,844,515
Installment purchases/capital leases	40,432	—	742	13,834	27,340	9,315
Public-private partnership agreements	2,456,625	—	429,892	205,896	2,680,621	414,183
Advances - Due to Unclaimed Prop. TF	936,873	—	36,095	—	972,968	—
Due to other governments	397,066	—	4,035	22,853	378,248	—
Other postemployment benefits	7,782,114	—	1,893	191,986	7,592,021	138,735
Pension liability	7,347,628	—	342,125	118,336	7,571,417	55,762
Other liabilities	12,467	—	625	40	13,052	—
<b>Total Governmental Activities</b>	<b>\$ 38,240,419</b>	<b>\$ —</b>	<b>\$ 7,491,732</b>	<b>\$ 7,576,115</b>	<b>\$ 38,156,036</b>	<b>\$ 4,624,468</b>

<sup>1</sup>Direct borrowings and direct placements have been separately identified due to the implementation of GASB Statement No. 88. Direct borrowings and direct placements for Governmental Activities includes bond issuances from University Auxiliary Bonds.

Long-term liabilities for governmental activities are generally liquidated by the applicable governmental funds and/or internal service funds. Specifically, the special revenue funds, capital projects funds, and/or internal service funds will liquidate the certificates of participation payable, installment purchase contracts, and capital lease obligations. The applicable special revenue funds and internal service funds will reduce deposits when such monies are earned. The governmental and internal services funds that account for employees' salaries and wages will liquidate the compensated absences liabilities. The General Fund, Health and Family Services Fund, and the non-major special revenue fund will generally liquidate claims payable. The Public Education Fund will liquidate the advances due to the Unclaimed Property Trust Fund to the extent that the Unclaimed Property Trust Fund does not have sufficient assets to pay claimants requesting payment of unclaimed funds. The nonmajor special revenue funds will generally liquidate other liabilities. The Transportation-Governmental Fund will liquidate the public-private partnership agreements and due to other governments liabilities from annual appropriations. Refer to Note 9 for additional information on the public-private partnership agreements. The pension liability and the Other postemployment benefits (OPEB) related to all governmental

funds are reported above. The pension liability is adjusted each year based upon investment performance and contributions received. The state does not currently fund the OPEB liability so it is non-liquidating. Refer to Note 6 for additional information on the pension liability and OPEB.

The Department of Management Services' outstanding \$176.7 million Florida Facilities Pool Bonds provide for acceleration in an event of a payment default, subject to request of the Trustee or the holders of not less than 25% of the outstanding bonds.

The outstanding \$61.9 million Board of Governors, Florida Agricultural and Mechanical University Dormitory Revenue and Revenue Refunding Bonds from direct borrowings provide that, upon any event of default the lender may: (1) declare the principal of, and interest on, the bonds immediately due and payable; (2) exercise any of its rights under the loan agreement; (3) apply for the appointment of receiver, trustee, liquidator, or conservator; or (4) at the request of the Secretary of the United States Department of Education, terminate the loan agreement and declare all amounts advanced to the University, and interest thereon, immediately due and payable. Should the Secretary request the lender to pursue option (4), such funds, including costs of collection, may be collected by administrative offset against payments due to the University from the Federal Government for grants and contracts.

The Department of Management Services' outstanding \$314.9 million certificates of participation provide for acceleration and the surrender of the financed public and private correctional facilities (the projects) in the event of a default. Upon an event of default or an event of non-appropriation, the Corporation may terminate the lease, take possession of the projects, and accelerate the rent payments due for the current fiscal year. If the Corporation elects not to terminate the lease upon an event of default, it may exclude the Department, sell or lease certain equipment, and hold the Department liable for monetary damages. Additionally, following an event of non-appropriation, the lease automatically terminates, and the Department must immediately surrender all projects to the Trustee, who may then liquidate, rent, or lease the projects. The Trustee may also exercise all remedies available to the Corporation or cause the Corporation to pursue such remedies.

The Department of Children and Families' outstanding \$69.1 million certificates of participation provide for acceleration and the surrender of the financed forensic mental health and civil commitment facilities (the projects) in the event of a default. Upon an event of default or event of non-appropriation, the principal of all outstanding certificates may be accelerated at the request of the Trustee or the owners of a majority of the outstanding certificates. Upon an event of default or an event of nonappropriation, the Corporation may terminate the lease and require the Department to vacate, surrender, and transfer possession of the projects to the Corporation. Additionally, upon an event of default, without terminating the lease, it may take possession of the project, exclude the Department, and sublet the project. In each case the Department is liable for monetary damages. The Trustee may exercise all remedies available to the Corporation, and may take possession of the projects, or any portions thereof, and dispose of the Corporation's interest therein for the benefit of the owners of the outstanding certificates.

The State of Florida's governmental and business-type activities also have an unused line of credit in the amount of \$53,704,804 as of June 30, 2019.



Changes in long-term liabilities for business-type activities and component units during the fiscal year ended June 30, 2019, are as follows (in thousands):

	Balance July 1, 2018	Restatement	Additions	Deletions	Balance June 30, 2019	Due Within One Year (Current)
<b>Business-type Activities</b>						
Bonds payable:						
Toll Facility Bonds	\$ 2,474,485	\$ —	\$ 611,070	\$ 400,485	\$ 2,685,070	\$ 138,575
Florida Hurricane Catastrophe Fund Bonds	2,700,000	—	—	500,000	2,200,000	550,000
	5,174,485	—	611,070	900,485	4,885,070	688,575
Unamortized bond premiums						
(discounts)	123,107	—	70,570	33,829	159,848	—
Total bonds payable	5,297,592	—	681,640	934,314	5,044,918	688,575
Accrued prize liability	420,611	—	5,722,804	5,714,982	428,433	190,301
Deposits	123,603	—	122,495	77,610	168,488	118,584
Compensated absences	23,669	—	12,314	11,849	24,134	6,670
Tuition and housing benefits payable	10,732,595	—	1,088,992	528,694	11,292,893	644,981
Installment purchases/capital leases	28,697	—	—	13,161	15,536	15,536
Claims payable	1,896,663	—	3,950,000	2,396,531	3,450,132	3,450,132
Public-private partnership agreements <sup>1</sup>	217,682	—	—	2,441	215,241	1,647
Other postemployment benefits	199,176	—	3,081	5,335	196,922	3,593
Pension liability	135,524	—	3,407	1,403	137,528	1,101
Other liabilities	897	—	276	—	1,173	—
<b>Total Business-type Activities</b>	<b>\$ 19,076,709</b>	<b>\$ —</b>	<b>\$ 11,585,009</b>	<b>\$ 9,686,320</b>	<b>\$ 20,975,398</b>	<b>\$ 5,121,120</b>

<sup>1</sup>Public-private partnerships are included in the Installment purchases/capital leases lines of the Proprietary Funds Statement of Net Position.

As of June 30, 2019, the Florida Hurricane Catastrophe Fund's outstanding debt was secured with collateral of \$2.2 billion. This debt contains provisions that, in an event of default, the Trustee may, and upon written request of the holders of a majority of the aggregate principal amount of all outstanding parity obligations shall, declare the principal of all outstanding parity obligations to be due and payable immediately.

	Balance July 1, 2018	Restatement	Additions	Deletions	Balance June 30, 2019	Due Within One Year (Current)
<b>Component Units</b>						
Bonds payable	\$ 6,147,076	\$ (610,652)	\$ 191,017	\$ 283,273	\$ 5,444,168	\$ 631,892
Bonds from direct borrowings and direct placements <sup>1</sup>	—	610,652	152,262	134,832	628,082	31,562
Deposits	1,149,319	—	946,702	903,579	1,192,442	916,955
Compensated absences	719,477	—	106,518	93,717	732,278	87,207
Installment purchases/capital leases	82,732	(9,545)	17,537	11,566	79,158	10,420
Claims payable	1,164,378	—	67,920	51,291	1,181,007	34,692
Certificates of participation payable	818,255	(150,810)	50,481	144,857	573,069	16,155
Due to other governments/primary	811,325	—	—	21,119	790,206	52,184
Other postemployment benefits	2,963,726	—	498,623	533,155	2,929,194	48,975
Pension liability	3,489,575	—	1,351,541	1,241,973	3,599,143	24,937
Asset retirement obligations	—	—	9,482	—	9,482	—
Other liabilities	787,418	(182,546)	525,124	418,618	711,378	137,733
Notes from direct borrowings and direct placements - Excludes Bonds <sup>1</sup>	—	342,901	90,924	54,484	379,341	32,146
<b>Total Component Units</b>	<b>\$ 18,133,281</b>	<b>\$ —</b>	<b>\$ 4,008,131</b>	<b>\$ 3,892,464</b>	<b>\$ 18,248,948</b>	<b>\$ 2,024,858</b>

<sup>1</sup>Direct borrowings and direct placements have been separately identified due to the implementation of GASB Statement No. 88.

The University of Florida Shands Teaching Hospital and Clinic's outstanding \$180.4 million direct placement bonds provide that the principal of all outstanding direct placement bonds may be accelerated upon an event of default.

The University of South Florida's outstanding \$252.0 million certificates of participation, including \$114.4 million direct placements, provide that the outstanding principal may be accelerated upon an event of default.

The University of Central Florida Foundation, Inc.'s outstanding \$73.6 million long-term debt from direct placements are secured with collateral of capital assets used in operations and provide that in an event of default, all outstanding amounts may be accelerated.

The State's component units also have unused lines of credit of \$66,198,411 as of June 30, 2019.

## NOTE 11 - INTERFUND BALANCES AND TRANSFERS

At June 30, 2019, amounts to be received or paid with current available resources are reported as due from or due to other funds, whereas the noncurrent portion is reported as advances to or advances from other funds. Interfund balances at June 30, 2019, consist of the following (in thousands):

Due to Other Funds (in thousands)	Due from Other Funds (in thousands)				
	Governmental Activities				
	General Fund	Natural Resources, Environment, and Growth Management	Public Education	Health and Family Services	Transportation
<b>Governmental Activities</b>					
General Fund	\$ —	\$ 24,779	\$ 490	\$ 151,740	\$ 10,723
Natural Resources, Environment, and Growth Management	7,192	—	—	989	16,354
Public Education	140	—	—	2,820	—
Health and Family Services	11,879	5	16	—	—
Transportation	5,690	2,225	—	86	—
Nonmajor Governmental Funds	65,054	2,445	20,994	31,539	56,635
Internal Service Funds	259	—	—	—	2
<b>Business-type Activities</b>					
Transportation	124	—	—	—	96,895
Lottery	37	—	75,454	—	—
Hurricane Catastrophe Fund	—	—	—	—	—
Prepaid College Program	—	—	—	—	—
Reemployment Assistance	91	—	—	—	—
Nonmajor Enterprise Funds	7,618	—	—	219	—
<b>Fiduciary Funds</b>					
Private-purpose Trust Funds	158	19	939	—	—
Pension and Other Employee Benefits Trust Funds	18	—	—	—	—
Agency Funds	68,923	—	904	2,284	9,235
Investment Trust Funds	—	—	—	—	—
<b>Total</b>	<b>\$ 167,183</b>	<b>\$ 29,473</b>	<b>\$ 98,797</b>	<b>\$ 189,677</b>	<b>\$ 189,844</b>

(Continued Below)

Due to Other Funds (in thousands)	Due from Other Funds (in thousands)	
	Governmental Activities	
	Nonmajor Governmental Funds	Internal Service Funds
<b>Governmental Activities</b>		
General Fund	\$ 92,135	\$ 3,617
Natural Resources, Environment, and Growth Management	963	506
Public Education	282	283
Health and Family Services	10,449	3,076
Transportation	26,772	4,319
Nonmajor Governmental Funds	11,474	2,159
Internal Service Funds	6	178
<b>Business-type Activities</b>		
Transportation	—	—
Lottery	7	44
Hurricane Catastrophe Fund	—	—
Prepaid College Program	—	—
Reemployment Assistance	885	—
Nonmajor Enterprise Funds	615	613
<b>Fiduciary Funds</b>		
Private-purpose Trust Funds	429	3
Pension and Other Employee Benefits Trust Funds	—	91
Agency Funds	1,963	—
Investment Trust Funds	—	—
<b>Total</b>	<b>\$ 145,980</b>	<b>\$ 14,889</b>

(Continued next page)

Due to Other Funds (in thousands)	Due from Other Funds (in thousands)			
	Business-type Activities			
	Transportation	Prepaid College Program	Reemployment Assistance	Nonmajor Enterprise Funds
<b>Governmental Activities</b>				
General Fund	\$ —	\$ —	\$ 223	\$ 4,571
Natural Resources, Environment, and Growth Management	—	—	6	—
Public Education	—	—	8	—
Health and Family Services	—	—	147	15
Transportation	266	—	14	34
Nonmajor Governmental Funds	—	—	57	21
Internal Service Funds	—	—	6	—
<b>Business-type Activities</b>				
Transportation	—	—	—	—
Lottery	—	—	3	3
Hurricane Catastrophe Fund	—	—	—	283
Prepaid College Program	—	—	—	1
Reemployment Assistance	—	—	—	—
Nonmajor Enterprise Funds	—	—	20	—
<b>Fiduciary Funds</b>				
Private-purpose Trust Funds	—	3,156	—	7
Pension and Other Employee Benefits Trust Funds	—	—	2	7,768
Agency Funds	124,471	—	2	33
Investment Trust Funds	—	—	—	94
<b>Total</b>	<b>\$ 124,737</b>	<b>\$ 3,156</b>	<b>\$ 488</b>	<b>\$ 12,830</b>

(Continued below)

Due to Other Funds (in thousands)	Due from Other Funds (in thousands)			
	Fiduciary Funds			
	Private-purpose Trust Funds	Pension and Other Employee Benefits Trust Funds	Agency Funds	Total
<b>Governmental Activities</b>				
General Fund	\$ —	\$ 1,018	\$ 123,015	\$ 412,311
Natural Resources, Environment, and Growth Management	—	16	—	26,026
Public Education	134	—	1	3,668
Health and Family Services	—	—	38	25,625
Transportation	—	—	9,404	48,810
Nonmajor Governmental Funds	—	—	150	190,528
Internal Service Funds	—	3,351	21,419	25,221
<b>Business-type Activities</b>				
Transportation	—	—	—	97,019
Lottery	—	—	—	75,548
Hurricane Catastrophe Fund	—	—	—	283
Prepaid College Program	3,973	—	—	3,974
Reemployment Assistance	—	—	90	1,066
Nonmajor Enterprise Funds	—	—	—	9,085
<b>Fiduciary Funds</b>				
Private-purpose Trust Funds	—	—	—	4,711
Pension and Other Employee Benefits Trust Funds	—	60,436	—	68,315
Agency Funds	—	—	—	207,815
Investment Trust Funds	—	—	—	94
<b>Total</b>	<b>\$ 4,107</b>	<b>\$ 64,821</b>	<b>\$ 154,117</b>	<b>\$ 1,200,099</b>

Advances to Other Funds  
(in thousands)

Governmental Activities

Advances from Other Funds (in thousands)	General Fund	Transportation
<b>Governmental Activities</b>		
Public Education	\$ —	\$ —
Nonmajor Governmental Funds	625	73
Internal Service Funds	500	—
<b>Business-type Activities</b>		
Transportation	—	90,706
<b>Total</b>	<b>\$ 1,125</b>	<b>\$ 90,779</b>

(Continued below)

Advances to Other Funds  
(in thousands)

Fiduciary Funds

Advances from Other Funds (in thousands)	Private-purpose Trust Funds	Total
<b>Governmental Activities</b>		
Public Education	\$ 972,968	\$ 972,968
Nonmajor	—	698
Internal Service Funds	—	500
<b>Business-type Activities</b>		
Transportation	—	90,706
<b>Total</b>	<b>\$ 972,968</b>	<b>\$ 1,064,872</b>

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

Transfers to Other Funds (in thousands)	Transfers from Other Funds (in thousands)				
	Governmental Activities				
	General Fund	Natural Resources, Environment, and Growth Management	Public Education	Health and Family Services	Transportation
<b>Governmental Activities</b>					
General Fund	\$ —	\$ 968,705	\$ —	\$ 1,564,358	\$ 319,275
Natural Resources, Environment, and Growth Management	132,875	—	—	4,715	—
Public Education	51,300	—	—	12,421	—
Health and Family Services	53,684	—	209,411	—	—
Transportation	68,740	21,689	—	342	—
Nonmajor Governmental Funds	401,711	64,973	335,465	50,355	1,391,127
Internal Service Funds	8,524	221	—	121	258
<b>Business-type Activities</b>					
Transportation	—	—	—	—	50,103
Lottery	1	—	1,927,054	—	—
Hurricane Catastrophe Fund	—	—	—	—	—
Reemployment Assistance	20	—	—	—	—
Nonmajor Enterprise Funds	108,403	—	—	4,713	—
<b>Fiduciary Funds</b>					
Private-purpose Trust Funds	13	—	20	265	—
Pension and Other Employee Benefits Trust Funds	2,455	—	—	—	—
<b>Total</b>	<b>\$ 827,726</b>	<b>\$ 1,055,588</b>	<b>\$ 2,471,950</b>	<b>\$ 1,637,290</b>	<b>\$ 1,760,763</b>

(Continued below)

Transfers to Other Funds (in thousands)	Transfers from Other Funds (in thousands)	
	Governmental Activities	
	Nonmajor Governmental Funds	Internal Service Funds
<b>Governmental Activities</b>		
General Fund	\$ 850,629	\$ 1,884
Natural Resources, Environment, and Growth Management	173,076	—
Public Education	1,208,348	—
Health and Family Services	155,311	—
Transportation	522,929	—
Nonmajor Governmental Funds	318,112	448
Internal Service Funds	8,480	—
<b>Business-type Activities</b>		
Transportation	—	—
Lottery	142	—
Hurricane Catastrophe Fund	13,500	—
Reemployment Assistance	11,679	—
Nonmajor Enterprise Funds	18,035	—
<b>Fiduciary Funds</b>		
Private-purpose Trust Funds	3,322	—
Pension and Other Employee Benefits Trust Funds	90	23,170
<b>Total</b>	<b>\$ 3,283,653</b>	<b>\$ 25,502</b>

(Continued next page)

Transfers to Other Funds (in thousands)	Transfers from Other Funds (in thousands)			
	Business-type Activities			
	Transportation	Lottery	Reemployment Assistance	Nonmajor Enterprise Funds
<b>Governmental Activities</b>				
General Fund	\$ —	\$ —	\$ 1,233	\$ 3,228
Natural Resources, Environment, and Growth Management	—	—	47	—
Public Education	—	—	16	—
Health and Family Services	—	—	720	769
Transportation	85,675	—	66	—
Nonmajor Governmental Funds	—	—	338	3,161
Internal Service Funds	—	—	22	49
<b>Business-type Activities</b>				
Transportation	—	—	—	—
Lottery	—	—	3	—
Hurricane Catastrophe Fund	—	—	—	—
Reemployment Assistance	—	—	—	—
Nonmajor Enterprise Funds	—	—	118	—
<b>Fiduciary Funds</b>				
Private-purpose Trust Funds	—	—	—	—
Pension and Other Employee Benefits Trust Funds	—	—	2	18,495
<b>Total</b>	<b>\$ 85,675</b>	<b>\$ —</b>	<b>\$ 2,565</b>	<b>\$ 25,702</b>

(Continued below)

Transfers to Other Funds (in thousands)	Transfers from Other Funds (in thousands)			
	Fiduciary Funds			
	Private-purpose Trust Funds	Pension and Other Employee Benefits Trust Funds	Investment Trust Funds	Total
<b>Governmental Activities</b>				
General Fund	\$ 1,625	\$ 15,058	\$ —	\$ 3,725,995
Natural Resources, Environment, and Growth Management	—	—	—	310,713
Public Education	135	—	—	1,272,220
Health and Family Services	—	—	—	419,895
Transportation	—	—	—	699,441
Nonmajor Governmental Funds	—	—	—	2,565,690
Internal Service Funds	—	722	—	18,397
<b>Business-type Activities</b>				
Transportation	—	—	—	50,103
Lottery	—	—	—	1,927,200
Hurricane Catastrophe Fund	—	—	—	13,500
Reemployment Assistance	—	—	—	11,699
Nonmajor Enterprise Funds	—	—	—	131,269
<b>Fiduciary Funds</b>				
Private-purpose Trust Funds	—	—	—	3,620
Pension and Other Employee Benefits Trust Funds	—	648,672	—	692,884
<b>Total</b>	<b>\$ 1,760</b>	<b>\$ 664,452</b>	<b>\$ —</b>	<b>\$ 11,842,626</b>

## NOTE 12 - RISK MANAGEMENT

### A. State Risk Management Trust Fund

The State Risk Management Trust Fund (Fund) provides property insurance coverage for state buildings and contents against loss from fire, lightning, sinkholes, flood, and other hazards customarily insured by extended coverage. The property insurance program has a self-insured retention of \$2 million per occurrence for losses arising from all perils listed above except named windstorm and flood. The property insurance program also has a self-insured retention of \$2 million per occurrence for losses arising from named windstorm and flood, but with an additional annual aggregate self-insured retention of \$40 million. Commercial reinsurance is purchased for losses over the self-insured retention up to \$68.5 million per occurrence for named windstorm and flood losses through February 15, 2020, and \$225 million per occurrence for covered perils other than named wind and flood.

The Fund's estimated liability for unpaid property insurance claims at the fiscal year-end is determined by an actuarial method and includes an amount for losses incurred but not yet reported. The amount paid for property claim losses did not exceed the self-insured retentions for the last two fiscal years. Changes in the Fund's property insurance claims liability amount for the fiscal years ended June 30, 2018, and June 30, 2019, were as follows (in thousands):

Fiscal Year Ended	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimate	Claim Payments	Balance at Fiscal Year-end
June 30, 2018	\$ 1,235	\$ 785	\$ (940)	\$ 1,080
June 30, 2019	\$ 1,080	\$ 519	\$ (511)	\$ 1,088

The estimated liability for unpaid property insurance claims for the fiscal year ended June 30, 2019, does not include outstanding property claim loss payments resulting from Hurricane Irma that struck Florida in September of 2017 or outstanding property claim loss payments resulting from Hurricane Michael that struck Florida in October of 2018. Estimated unpaid loss payments for Hurricane Irma and Hurricane Michael total \$16.5 million.

The Fund also provides casualty insurance coverage for the risks of loss related to federal civil rights and employment actions, workers' compensation, court-awarded attorney fees, automobile liability, and general liability. The state is self-insured for all claims associated with liability risks and in-state workers' compensation coverage. The state purchases an insurance policy for out-of-state workers' compensation coverage.

The estimated liability for unpaid casualty insurance claims at June 30, 2019, was \$1.15 billion. This amount was determined through an actuarial method based on historical paid and incurred losses and includes an amount for losses incurred but not yet reported. In addition, this amount includes the present value of workers' compensation indemnity claims liability of \$252.5 million, discounted using a 4 percent annual percentage rate per Section 625.091, Florida Statutes. The undiscounted workers' compensation indemnity claims liability is \$352.6 million.

Changes in the Fund's casualty insurance claims liability for the fiscal years ended June 30, 2018, and June 30, 2019, were as follows (in thousands):

Fiscal Year Ended	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimate	Claim Payments	Balance at Fiscal Year-end
June 30, 2018	\$ 1,139,604	\$ 138,379	\$ (134,532)	\$ 1,143,451
June 30, 2019	\$ 1,143,451	\$ 134,258	\$ (130,233)	\$ 1,147,476

Actual current year claims and changes in estimate for casualty lines of coverage for the fiscal year ended June 30, 2019, decreased by \$4.1 million as compared to the previous fiscal year.



**B. Employee and Retiree Health Insurance Funds**

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

The program's estimated fiscal year-end liability includes an amount for claims that have been incurred but not reported, which is based on analyses of historical data performed by both the state and its contractors. Changes in claims liability amounts for the fiscal years ended June 30, 2018, and June 30, 2019, were as follows (in thousands):

Fiscal Year Ended	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimate	Claim Payments	Balance at Fiscal Year-end
June 30, 2018	\$ 171,010	\$ 1,946,441	\$ (1,950,153)	\$ 167,298
June 30, 2019	\$ 167,298	\$ 2,118,454	\$ (2,088,265)	\$ 197,487

During the year, for program operations, both employee and retiree participation in the state group health insurance program are accounted for in the State Employees Group Health Insurance Trust Fund. Retiree participation in the program is considered an Other Postemployment Benefit (OPEB) for purposes of this report. See Note 6, Section B regarding OPEB for additional information. Asset and liability balances related to retiree participation in the program as of June 30, 2019, were transferred from the State Employees Group Health Insurance Trust Fund and reported in Other Agency Funds in accordance with the requirements of GASB Codification Section P53, *Reporting Assets Accumulated for Defined Postemployment Benefits Other Than Pensions not Provided Through Trusts that Meet Specified Criteria*.

**NOTE 13 - FLORIDA PREPAID COLLEGE PROGRAM**

The Stanley G. Tate Florida Prepaid College Program (Program) was created in 1987 to provide a medium through which the costs of tuition, tuition differential fee, local fees, and dormitory residence may be paid in advance of enrollment in a state postsecondary institution at a rate lower than the projected corresponding cost at the time of actual enrollment. The Florida Prepaid College Board (Board) administers the Program, and the State of Florida guarantees the obligations of the Board to qualified beneficiaries if moneys in the Program are insufficient. The Program is accounted for in an enterprise fund. An actuarial study is performed to determine the Program's funding status. The actuarial present value of future contract benefits reflects the present value of estimated future contract benefits and expenses and is adjusted for the effects of projected tuition and fees increases, dormitory housing fees increases, and termination of contracts. Additional information as of June 30, 2019, is as follows:

Actuarial present value of future contract benefits and expenses payable	\$ 11,292,893,208
Net position available (net of outstanding refund payments and unrealized gain/loss on securities lending portfolio)	\$ 14,990,000,000
Net position as a percentage of future contract benefits and expenses obligation	132.7%

## NOTE 14 -INSURANCE ENTERPRISES

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

### A. FLORIDA HURRICANE CATASTROPHE FUND

The Florida Hurricane Catastrophe Fund (FHCF) was created in 1993 by the Florida Legislature, as a state fund administered by the State Board of Administration (SBA) to provide a source of reimbursement to most residential property insurers for catastrophic hurricane losses, thereby creating additional insurance capacity. Most admitted residential property insurers writing FHCF covered policies are required to purchase reimbursement coverage with the FHCF.

The reimbursement coverage covers a portion of hurricane losses in excess of an insurer's share of an industry wide retention, up to the lesser of either the statutory limit or the actual claims-paying capacity of the FHCF. For the contract year ended May 31, 2019, the industry retention for determining each insurer's retention was \$7.255 billion per hurricane for the two hurricanes with the largest losses and \$2.418 billion for each additional hurricane in the contract year. The aggregate coverage capacity for the contract year (in excess of retention) was \$17.0 billion. The statute requires that an actuarially indicated formula developed by an independent actuary be used to calculate the reimbursement premiums collected for the coverage.

The SBA is required to contract with each insurer writing covered policies in the state to reimburse the insurer for a specified percentage of losses from covered events in excess of the insurer's retention. The total obligation of the SBA with respect to all contracts covering a particular contract year is statutorily capped at the "actual claims-paying capacity" of the FHCF, defined by law as the sum of the balance of the fund as of December 31 of the contract year, plus any reinsurance purchased by the fund, plus the amount the SBA is able to raise through the issuance of post-event revenue bonds. This amount is determined by the FHCF based on reports of its financial advisors and bond underwriters and is reviewed by the FHCF Advisory Council. The FHCF has a fiscal year end of June 30 and its reimbursement contracts expire on May 31. As of June 30, 2019, the FHCF had a net position of \$10.29 billion, including the net position of the State Board of Administration Finance Corporation.

If available resources and pre-catastrophe debenture financing are not adequate to satisfy reimbursement claims, the State Board of Administration Finance Corporation may issue revenue bonds secured by emergency assessments. The SBA has the sole authority to direct the Florida Office of Insurance Regulation to levy assessments on most property and casualty insurance policy premiums on behalf of the FHCF. Aggregate assessments may not exceed 10% and assessments in relation to losses in one contract year may not exceed 6%. This assessment authority is neither related to nor restricted by the assessments levied by either Citizens Property Insurance Corporation (Citizens), a discretely presented component unit, or the Florida Insurance Guaranty Association, Inc. (FIGA). As of June 30, 2019, the FHCF is not levying assessments.

Hurricane losses represent the estimated ultimate cost of all reported and unreported claims during the year that exceed the participating insurers' individual company retention levels. The estimates for current year and prior year losses are continually reviewed and adjusted as experience develops or new information becomes known and such adjustments are included in current operations. During the 2018 hurricane season, the State of Florida experienced Hurricane Michael, which made landfall at Mexico Beach, Florida, as a major Category 5 storm on October 10, 2018. As of June 30, 2019, the estimated ultimate loss to the FHCF for this hurricane was \$1.45 billion. Hurricane Irma, which occurred during the 2017 hurricane season, had an estimated ultimate loss to the FHCF of \$2.50 billion as of June 30, 2018. Due to increased loss development, Hurricane Irma's estimated ultimate loss to the FHCF as of June 30, 2019 was increased to a total of \$5.00 billion, an additional \$2.50 billion increase for fiscal year ended June 30, 2019.

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

In March 2016, pre-event Series 2016A Revenue Bonds were issued in the amount of \$1.2 billion to provide funds, together with other available funds, to maximize the ability of the FHCF to meet future obligations. The proceeds from these bonds may be used to pay for losses incurred from future covered events. Investment earnings on these funds, as well as reimbursement

premiums, if necessary, are used to pay the debt service requirements of these bonds. The amounts due at maturity and the maturity dates for these bonds will be \$550 million on July 1, 2019, and \$650 million on July 1, 2021.

In addition to the issuance of bonds, the FHCF purchased aggregate excess catastrophe reinsurance providing coverage to the FHCF for 92% of \$1.0 billion of losses in excess of \$10.5 billion of losses, effective June 1, 2019 through May 31, 2020; and \$1.0 billion of losses in excess of \$10.5 billion of losses, effective June 1, 2018 through May 31, 2019.

## **B. CITIZENS PROPERTY INSURANCE CORPORATION**

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

Citizens operates pursuant to a Plan of Operation (the Plan), under the Act, approved by the Financial Services Commission (the Commission) of the State of Florida. The Commission is composed of the Governor, the Chief Financial Officer, the Attorney General and the Commissioner of Agriculture of the State of Florida.

Citizens is supervised by a Board of Governors (the Board) which consists of nine individuals who reside in the State of Florida. The Governor appoints three members, and the Chief Financial Officer, the President of the Senate and the Speaker of the House of Representatives each appoint two members of the Board. At least one of the two members appointed by each appointing officer must have a demonstrated expertise in the insurance industry. The Chief Financial Officer designates one of the appointees as the Board's chair. All Board members serve at the pleasure of their appointing officers.

Citizens' President and Chief Executive Officer (Executive Director) and senior managers are engaged by and serve at the pleasure of the Board. The Executive Director is subject to confirmation by the Florida Senate.

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

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

***Commercial Lines Account History*** - The Florida Property and Casualty Joint Underwriting Association (FPCJUA) was activated in early 1994 to provide commercial residential coverage (i.e., coverage for condominium associations, apartment buildings and homeowner associations) to organizations unable to obtain such coverage from a private insurer. During 1995, legislation was enacted to transfer all obligations, rights, assets, and liabilities related to commercial residential coverage from the FPCJUA to the FRPCJUA. The legislation required that the premiums, losses, assets and liabilities be accounted for separately from the FRPCJUA's personal residential business. This portion of the FRPCJUA's activities became the Commercial Lines Account (CLA) under Citizens. In 2006, the FPCJUA was re-activated to provide commercial non-residential wind-only coverage. In 2007, legislation was enacted which resulted in the transfer and assumption of the FPCJUA's commercial non-residential policies by Citizens. These policies were added to the CLA.

**Coastal Account History** - The FWUA, which was a residual market mechanism for windstorm and hail coverage in select areas of the State of Florida, was created by an act of the Florida Legislature in 1970 pursuant to Section 627.351(2), Florida Statutes. FWUA was a Florida unincorporated association, the members of which were all property insurance companies holding a certificate of authority to provide property insurance coverage in the State of Florida. FWUA provided policies of windstorm insurance for property owners within the eligible areas who were unable to obtain such coverage from private insurers. Insured properties include personal residential, commercial residential and commercial non-residential properties. This portion of the FWUA's activities became the High-Risk Account under Citizens. In 2007, Citizens received authority to issue multi-peril policies in the High-Risk Account. Pursuant to legislative changes during 2011, the High-Risk Account was renamed the Coastal Account.

## ASSESSMENTS

Citizens' enabling legislation and the Plan establish a process by which Citizens is required to levy assessments to recover deficits incurred in a given plan year for any of its three accounts. Deficits are calculated separately, and assessments are levied separately, for each of the three accounts. The Plan provides for deficits to be determined in accordance with standards promulgated by the Governmental Accounting Standards Board, adjusted for certain items.

In the event of a Plan Year Deficit in any Account, Citizens must first levy an assessment against the premium of each Citizens policyholder (the Citizens Policyholder Surcharge) in each of Citizens' Accounts, as a uniform percentage of the premium of the policy of up to 15% of such premium. Citizens Policyholder Surcharges are not subject to commissions, fees, or premium taxes; however, failure to pay a Citizens Policyholder Surcharge will be treated as failure to pay premiums.

If the Citizens Policyholder Surcharge is insufficient to eliminate a deficit in the Coastal Account, Citizens would then levy a Regular Assessment on assessable insurers, as defined in Section 627.351(6), F.S. The assessment is based upon each assessable insurer's share of direct written premium for the Subject Lines of Business in the State of Florida for the calendar year preceding the year in which the deficit occurred, and is applied as a uniform percentage of up to 2% of subject premiums. The Regular Assessment is not available for deficits within the PLA or CLA.

If the deficit in any year in any account is greater than the amount that may be recovered through Citizens' Policyholder Surcharges and Regular Assessments, Citizens is required to levy any remaining Plan Year Deficit as an Emergency Assessment. An Emergency Assessment is to be collected by all assessable insurers, Surplus Lines Agents, and Citizens from policyholders upon the issuance or renewal of policies for Subject Lines of Business for as many years as necessary to cover the Plan Year Deficit in the account.

The primary difference between the assessment base for Regular Assessments and Emergency Assessments is the inclusion of Citizens' direct written premium in the assessment base for Emergency Assessments, in addition to the Regular Assessment being limited to the Coastal account only.

For purposes of Regular Assessments and Emergency Assessments, the "Subject Lines of Business" are all lines of property and casualty insurance, including automobile lines, but excluding accident and health, workers' compensation, and medical malpractice insurance, and also excluding insurance under the National Flood and Federal Crop insurance programs.

In November 2012, Citizens received notice of an assessment from FIGA totaling \$27.8 million. Amounts recouped from policyholders relating to this assessment were \$154 thousand and \$1.1 million during 2018 and 2017, respectively. As of December 31, 2017, Citizens reported an over-collection in the amount of \$152 thousand within other current liabilities on the statements of net position. Citizens discontinued collections effective March 1, 2018 and settled the net over-collection in May 2018 with FIGA pursuant to Section 631.57(3)(f), Florida Statutes, and filed a final reconciliation with the Office.

Effective March 5, 2015, the 2005 Emergency Assessment was terminated for all policies with effective dates on or after July 1, 2015. The 2005 Emergency Assessment was anticipated to be collected over a ten year period commencing July 1, 2007. As of December 31, 2018 and 2017, collections in excess of the Emergency Assessment were \$141.7 million and \$143.6 million, respectively. These balances are reported as the reserve for future assessments on the accompanying statements of net position until such time as the Board approves a change to direct these excess collections to be used for any lawful purpose available within the Plan.

**C. FLORIDA INSURANCE GUARANTY ASSOCIATION, INC.**

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

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

The funding of FIGA's activities is provided by distributions from the estates of insolvent insurers and assessments of members. The assessments are calculated and, as considered necessary, levied against member insurers on the basis of net direct written premiums in the State of Florida in the classes protected by the Act. FIGA obtains the amount of the net direct written premiums, by company and by class of protection, to use as the basis for assessment calculations. The maximum regular assessment rate is 2%. In addition to the regular assessment, during 2006, the Florida Legislature granted FIGA the authority to levy an emergency assessment up to an additional 2% of net direct written premiums for the account specified in Section 631.55(2)(b), F.S., to pay covered claims of insurers rendered insolvent by the effects of a hurricane. Also in 2006, FIGA was granted the authority to work with an affected municipality, county, or financing conduit organization under Chapter 163, F.S., to issue tax-exempt bonds should the funding need arise for the account specified in Section 631.55(2)(b), F.S. As of June 30, 2019, FIGA has not needed to utilize this bonding authority and no tax-exempt bonds have been issued.

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

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

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

The funding of FWCIGA's activities is provided by distributions from the estates of insolvent insurers and assessments of members. The assessments are calculated and, as considered necessary, levied against member insurers on the basis of workers' compensation net direct written premiums in the State of Florida without taking into account any applicable discounts or credits for deductibles. FWCIGA obtains the amount of the net direct written premiums, by company, to use as the basis for assessment calculations. The maximum assessment rate is 2% for insurance companies and self-insurance funds. In addition to the regular assessment, the Florida Legislature granted FWCIGA the authority to levy an up to an additional 1.5% of net direct written premiums if the 2% assessment is insufficient to make payments for the calendar year.

## NOTE 15 - CONTINGENCIES

### A. Federal Family Education Loan Program

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

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

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

The passage of the Health Care and Education Reconciliation Act of 2010 ended the guarantor portion of the program after June 30, 2010. FDOE still maintains administrative and collection activities for the loans guaranteed by FDOE prior to July 1, 2010, as required by FFELP. The Federal Fund is used to account for assets held by FDOE as an agent for the Federal government and therefore is custodial in nature and is the property of USDOE. At June 30, 2019, approximately \$278 million of Program loans were still outstanding from loans that had been made prior to the Program ending on June 30, 2010. The amount of potential liability to the federal fund is indeterminable.

### B. Federally Assisted Grant Programs

**Medicaid Program** - The United States Department of Health and Human Services, Centers for Medicare and Medicaid Services (CMS) is requesting state reimbursement of amounts determined unallowable under the Florida Medicaid Reform Section 1115 Demonstration Waiver Special Terms and Conditions for state fiscal years ended June 30, 2006, through June 30, 2014. The CMS alleged the State of Florida submitted Low Income Pool (LIP) cost limit reconciliations showing LIP payments in excess of allowable costs for LIP providers. The disallowance notice was issued on September 28, 2016, and the Agency for Health Care Administration (AHCA) filed its Request for Reconsideration with the CMS on November 21, 2016. On January 19, 2017, AHCA's Request for Reconsideration was denied by CMS. AHCA has filed an appeal with the Department Appeals Board (DAB). At this time, the briefing has concluded and a decision is expected to be issued. If AHCA is ultimately unsuccessful in its challenges, it may be required to return \$97,570,183 to the Federal Government.

**Medicaid Program** - CMS is requesting state reimbursement of the federal share paid for claimed Medicaid expenditures associated with LIP payments made under Florida's Medicaid Reform Section 1115 Demonstration covering the period from July 1, 2006, through June 30, 2009. The disallowance notices were issued on September 28, 2016, and AHCA filed its Request for Reconsideration with the CMS on November 21, 2016. On January 19, 2017, AHCA's Request for Reconsideration was denied by CMS. AHCA has filed an appeal with the DAB. At this time the briefing has concluded, and a decision is expected to be issued. If AHCA is ultimately unsuccessful in its challenges, it may be required to return \$63,233,036 to the Federal Government.

**Medicaid Program** - On July 29, 2016, AHCA posted amended outpatient Medicaid rates for state fiscal year 2016-2017 to its website. Those Medicaid reimbursement rate change forms were dated July 29, 2016 ("July 29 Rate Letters"). The Public Health Trust of Miami-Dade County, Florida filed its Petition for Formal Administrative Determination of Invalidity of Agency Statements and Existing Rule 59G-6.030 on October 31, 2016. The petition was then consolidated with other petitions that challenged the same issue. Petitioners alleged the July 29 Rate Letters and the methodology by which AHCA used to calculate the outpatient Medicaid rates are statements that constitute an unadopted rule. On February 13, 2017, the Division of Administrative Hearings (DOAH) issued an Order Extending Stay of Unadopted Rule Challenge and Rescheduling Final Hearing in Existing Rule Challenge. On February 23, 2017, the final hearing was held at DOAH. The Petitioners were unsuccessful and the Agency prevailed. The hospitals filed an appeal. The appeal has concluded and the Court entered an Order in favor of the Hospitals. At this time the Agency is attempting to calculate the impact of this challenge which could result in a net fiscal impact in excess of \$25 million.

**Medicaid Program** - This is a statewide class action lawsuit filed in 2005 related to children's access to medical and dental services. After a protracted trial, the court issued findings of fact and conclusions of law in 2014 that were unfavorable to the AHCA, without regard to the fact that in the meantime Florida's Medicaid program had been entirely transformed by the implementation of Statewide Medicaid Managed Care. In 2015, the State entered into a settlement agreement with the Plaintiffs requiring ongoing meetings and performance measures over the next four years. The measures reached in 2019 will determine whether the case will conclude or potentially go back to trial. If certain measurements are not met, the State may be required to seek an appropriation from the legislature in order to pay all pediatric physicians 100 percent of the Medicare rate. Depending on the outcome of the ongoing settlement negotiations, the cost of this case could reasonably exceed \$25 million going forward.

### C. Other

**Disability Rights Florida Inc. v. Julie Jones, Secretary, Florida Department of Corrections, Case No. 3:18-cv-179-J-25JRK (U.S. District Court, Middle District of Florida)** - Plaintiffs alleged that the Florida Department of Corrections (DOC) denied mental health care to mentally ill inmates confined in the inpatient mental health units, in violation of the Eighth Amendment of the U.S. Constitution, Title II of the Americans with Disabilities Act, and the Rehabilitation Act. In February 2018, the Court approved a consent decree under which DOC agreed to implement widespread changes to its psychiatric treatment system. Potential costs to implement this agreement exceed \$115 million.

**Inpatient/Outpatient hospital rate challenges** - Approximately 60 petitioner hospitals challenged Notice of Agency Action letters issued by the AHCA in February 2015 regarding inpatient and outpatient hospital rates. The hospitals filed petitions with the Agency Clerk, which were forwarded to the Division of Administrative Hearings. By mutual agreement between AHCA and the petitioners, the cases were relinquished back to AHCA in March 2015 for settlement negotiations, which continue. Approximately half of these petitions have been resolved by final order. An adjustment to inpatient and outpatient reimbursement rates could result in a net fiscal impact exceeding \$25 million.



## NOTE 16 - LITIGATION

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

- A. Florida Department of Agriculture and Consumer Services, et al., v. Dolliver, et al., Case No. SC19-2047 (Fla. Supreme Court); Florida Department of Agriculture and Consumer Services, et al., v. Dellaselva, et al., Case No. 2D18-1393 (Fla. 1st DCA); Dellaselva, et al., v. Florida Department of Agriculture and Consumer Services, et al., Case No. 03-CA-1947 (20<sup>th</sup> Cir. Lee County); Ayers, et al., v. Florida Department of Agriculture and Consumer Services, Case No. 05-CA-4120 (9<sup>th</sup> Cir. Orange County); In re Citrus Canker Litigation, Case No. 03-8255 CA 13 (11<sup>th</sup> Cir. Miami-Dade County)**

Plaintiffs in these actions are homeowners seeking compensation for the removal of their canker-exposed citrus trees by the Florida Department of Agriculture and Consumer Services (DACS) after January 1, 2000.

*Dellaselva (styled Dolliver in the Supreme Court)*, Case No. 03-CA-1947, concerns homeowners in Lee County. Plaintiffs were awarded judgments of \$13,625,249 for compensation and \$892,886 in attorneys' fees and costs, plus interest. The 2017 Florida Legislature appropriated \$16,475,800 for these judgments, but the Governor vetoed the appropriation and no such appropriation was made in either 2018 or 2019. The trial court issued a writ of mandamus ordering the DACS to pay the judgments, with interest. The Second District Court of Appeal affirmed the writ. The Department's appeal to the Florida Supreme Court is currently pending.

*Ayers*, Case No. 05-CA-4120, concerns homeowners in Orange County. Plaintiffs were awarded judgments of \$31,534,722 for compensation, and \$770,813 for attorneys' fees and costs, plus interest. These judgments remain unpaid, while accruing post-judgment interest.

*In re Citrus Canker Litigation*, Case No. 03-8255 CA 13, concerns homeowners in Miami-Dade County. The Court found no liability on behalf of the DACS. Plaintiffs' appeal is pending.

- B. McLane Suneast, Inc. v. Florida Department of Business and Professional Regulation, Case No. 14-CA-372 (9<sup>th</sup> Cir., Osceola County)**

McLane Suneast, Inc., a major distributor of tobacco products including cigars, cigarettes, and smokeless tobacco, alleged that the State's taxes and surcharges of cigarettes and other tobacco products, including those established by the "Protecting Florida's Health Act" (Chapter 2009-79, Laws of Florida), violate the Commerce Clause and the Equal Protection Clause of the U. S. Constitution, as well as the Due Process Clause and Equal Rights Clause of the Florida Constitution, by taxing different kinds of tobacco products disparately, without taxing or levying surcharges upon cigars. Plaintiff sought declaratory and monetary relief, including a refund of all cigarette and other tobacco taxes and surcharges paid to the Department of Business and Professional Regulation since July 1, 2009, the total amount of which exceeded \$5.5 billion by the beginning of 2019. The Department settled the case in May 2019 as part of a comprehensive settlement involving numerous, unrelated refund claims by Plaintiff, including those based on *Micjo v. Florida Department of Business and Professional Regulation*, 78 So. 3d 124 (Fla. 2<sup>nd</sup> DCA 2012), previously estimated at \$49 million. The parties settled the case and all unrelated claims for \$42.5 million total, after which Plaintiff dismissed the case in August 2019.

- C. Hoffer, et al., v. Secretary, Florida Department of Corrections, Case No. 19-11921 (U.S. Court of Appeals, 11th Cir.); Hoffer, et al., v. Secretary, Department of Corrections, Case No. 4:17-cv-214-MW-CAS (U.S. District Court, Northern District of Florida)**

Plaintiffs allege that the Florida Department of Corrections (DOC) failed to provide proper medical treatment to inmates with chronic Hepatitis C, thus violating the Eighth Amendment of the U.S. Constitution, Title II of the Americans with Disabilities Act, and the Rehabilitation Act. In November 2017, the Court certified the class and in December 2017 issued a preliminary injunction ordering DOC to provide certain treatment. On April 18, 2019, the U.S. District Court issued a final order requiring DOC to treat all inmates with Hepatitis C and, among other requirements, to improve its identification of people with the disease. DOC's appeal of the order is pending. The claim potentially represents future costs exceeding \$46 million for testing, treatment and staffing.

- D. Geffin, et al., v. DeSantis, et al., Case No. SC20-27 (Fla. Supreme Court); DeSantis, et al., v. Geffin, et al., Case No. 1D19-928 (Fla. 1st DCA); Geffin, et al., v. DeSantis, et al., No. 2017-CA-1364 (2<sup>nd</sup> Cir. Leon County) and Villacorta, et al., v. DeSantis, et al., No. 2017-CA-1526 (2<sup>nd</sup> Cir. Leon County). These two cases have been consolidated under Case No. 2017-CA-1364.**

Plaintiffs allege that the State of Florida Governor, Board of Governors, Board of Education, Department of Education, and Commissioner of Education are liable for failure to match private donations to public colleges, universities, and their students pursuant to four statutory programs. Plaintiffs allege breach and impairment of contract and seek declaratory relief and damages of over \$1 billion. The First District Court of Appeal reversed the trial court's denial of Defendants' motions to dismiss on sovereign immunity grounds. Plaintiffs are currently seeking discretionary review by the Florida Supreme Court.

- E. Florida Education Association, et al., v. Department of Education, et al., Case No. 4-17-cv-414-RH/CAS (U.S. District Court, Northern District of Florida)**

Plaintiffs, including the Florida Education Association and seven individual teachers, sought to maintain a class action against the Department of Education (DOE) and certain school districts. Plaintiffs allege violations of Title VII of the Civil Rights Act and the Florida Civil Rights Act based on claims of racial and age discrimination related to the application of the Best and Brightest Teacher Scholarship Program. The parties reached a settlement for which the 2019 Florida Legislature appropriated \$15.5 million and the Court has issued preliminary approval.

- F. UMB Bank, National Association, v. Florida Department of Transportation, Case No. 2018-CA-2677 (2d Cir., Leon County)**

Plaintiff, as successor trustee of the bonds sold to fund construction of the Garcon Point Bridge, filed suit against the Florida Department of Transportation (DOT), which insures, operates, and maintains the bridge pursuant to a Lease Purchase Agreement with the Santa Rosa Bay Bridge Authority. Plaintiff alleges that a toll increase is necessary to facilitate debt service and seeks damages of \$75 million for failing to increase tolls when initially requested by Plaintiff. In December 2019, the trial court granted Plaintiff's motion for summary judgment as to DOT's counterclaim and ordered DOT to implement the toll recommendations of its independent traffic consultant. The case remains open as to Plaintiff's claims for damages and attorneys' fees.

**NOTE 17 - DEFICIT FUND BALANCE AND NET POSITION****A. Governmental Funds**

The *Public Education Fund* has a deficit unassigned fund balance of approximately \$821.1 million. The deficit is primarily the result of establishing an advance (long-term liability) on potential future claims by the Department of Financial Services' *Unclaimed Property Trust Fund*. The Department of Financial Services pays claims as they are due from current remittances. If sufficient funds are not available to pay claims, requests are made by the Department of Financial Services to the Department of Education to return the amount of funds necessary to pay claims or funds are borrowed from the Department of Financial Services' *Trust Funds Control Fund* and repaid prior to year-end.

**B. Proprietary Funds**

The Lottery has a deficit unrestricted net position of approximately \$53.2 million. This deficit is a result of certain liabilities being recorded for reporting purposes only and being excluded from the calculation of transfers to the *Educational Enhancement Trust Fund*. This deficit does not affect the Lottery's ability to pay prizes or to provide services.

The Internal Service Fund, *Data Centers*, has a deficit net position of approximately \$15.6 million. This deficit is primarily due to long-term obligations, consisting mainly of a compensated absences liability and an accrual of pension and other post-employment benefit (OPEB) liabilities. The compensated absences liability will be liquidated on a pay-as-you-go basis. The pension and OPEB liabilities do not require cash flows and have no effect on the ability to provide services.

The Internal Service Fund, *Other*, has a deficit net position of approximately \$98.9 million. This deficit is primarily due to long-term obligations, consisting mainly of a compensated absences liability and an accrual of pension and OPEB liabilities. The compensated absences liability will be liquidated on a pay-as-you-go basis. The pension and OPEB liabilities do not require cash flows and have no effect on the ability to provide services.

**C. Component Units**

The Component Units, *Florida Colleges* and *Other State Universities*, have deficit unrestricted net positions of approximately \$358.4 million and \$448.0 million, respectively. Those deficits are primarily due to long-term obligations, consisting mainly of a compensated absences liability and an accrual of pension and OPEB liabilities. The compensated absences liability will be liquidated on a pay-as-you-go basis. The pension and OPEB liabilities do not require cash flows and have no effect on the ability to provide services.

## NOTE 18 - SUBSEQUENT EVENTS

## A. Bonds

The following bonds for governmental activities and business-type activities of the primary government were issued or sold subsequent to June 30, 2019:

Agency/Bond	Series	Amount	Matures	Interest Rate
<b>Governmental Activities:</b>				
Board of Governors, Florida International University Parking Facility Revenue Refunding Bonds	2019A	\$ 19,805,000	07/01/2020-07/01/2039	4.000% - 5.000%
Full Faith and Credit, State Board of Education, Public Education Capital Outlay Refunding Bonds	2019 Series B	\$ 135,465,000	06/01/2020-06/01/2039	4.000% - 5.000%
Full Faith and Credit, State Board of Education, Public Education Capital Outlay Refunding Bonds	2019 Series C	\$ 234,155,000	06/01/2020-06/01/2039	3.000% - 5.000%
Full Faith and Credit, Department of Transportation, Right-of-Way Acquisition and Bridge Construction Bonds	2019B	\$ 184,500,000	07/01/2020-07/01/2049	3.000% - 5.000%
Department of Environmental Protection, Everglades Restoration Revenue Refunding Bonds	2019B	\$ 42,220,000	07/01/2020-07/01/2027	5.000% - 5.000%
Full Faith and Credit, State Board of Education, Public Education Capital Outlay Refunding Bonds	2019 Series D	\$ 168,825,000	06/01/2020-06/01/2039	3.000% - 5.000%
Inland Protection Financing Corporation Revenue Refunding Bonds	2019A	\$ 24,820,000	07/01/2020-07/01/2024	5.000% - 5.000%
Department of Transportation, Federal Highway Reimbursement Revenue Bonds (Indirect GARVEEs)	2019A	\$ 123,225,000	07/01/2020-07/01/2031	5.000% - 5.000%
Full Faith and Credit, State Board of Education, Capital Outlay Refunding Bonds	2020 Series A	\$ 20,530,000	01/01/2021-01/01/2030	5.000% - 5.000%
Board of Governors, University of Central Florida Parking Facility Revenue Refunding Bonds	2019A	\$ 6,120,000	07/01/2020-07/01/2029	5.000% - 5.000%
Florida Water Pollution Control Financing Corporation Water Pollution Control Revenue Refunding Bonds	2019A	\$ 214,220,000	01/15/2021-01/15/2030	1.850%-2.600%
Board of Governors Florida Agricultural and Mechanical University Dormitory Revenue Bonds	2019A	\$ 17,929,622	07/01/2031-01/01/2039	1.788%-2.123%
<b>Business-type Activities:</b>				
Department of Transportation, Turnpike Revenue Bonds	2019B	\$ 177,930,000	07/01/2020-07/01/2049	1.110% - 3.000%

## CASH DEFEASANCE OF DEBT:

Agency/Bond/Series	Defeasance Date	Amount	Matures	Interest Rate
<b>Governmental Activities:</b>				
Board of Governors, University of Central Florida Student Health Center Revenue Bonds, Series 2004A	9/25/2019	\$ 2,685,000	07/01/2020-07/01/2024	4.750%-5.000%

## B. Prepaid College Program

In January 2020, the Florida Prepaid College Board lowered Florida Prepaid College Program prices by \$1.3 billion for 224,000 existing customers who purchased prepaid college plans since 2008 due to successive years of lower than anticipated tuition and fee increases. As a result of the lower prices, the Board will provide refunds exceeding \$500 million to existing customers.

**OTHER REQUIRED  
SUPPLEMENTARY  
INFORMATION**

**BUDGETARY COMPARISON SCHEDULES  
GENERAL AND MAJOR SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019  
(in thousands)**

	General Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2018	\$ 4,444,689	\$ 4,444,689	\$ 4,444,689	\$ —
Reversions	80,319	80,319	80,319	—
Fund Balances, July 1, 2018, restated	4,525,008	4,525,008	4,525,008	—
<b>REVENUES</b>				
Fees and charges	1,277,961	1,314,661	1,342,502	27,841
Licenses	963,753	909,454	531,013	(378,441)
Taxes	35,849,670	36,442,320	37,852,700	1,410,380
Miscellaneous	399	399	1,348	949
Interest	261,637	192,837	165,388	(27,449)
Grants	25,023	25,023	18,431	(6,592)
Refunds	10,139	10,139	338,515	328,376
Transfers and distributions	3,296,150	3,463,550	3,407,822	(55,728)
Other	380,103	412,803	480,511	67,708
Total Revenues	42,064,835	42,771,186	44,138,230	1,367,044
Total Available Resources	46,589,843	47,296,194	48,663,238	1,367,044
<b>EXPENDITURES</b>				
Operating expenditures:				
Salaries and benefits	3,862,852	4,077,535	4,010,718	66,817
Other personal services	58,706	69,737	66,359	3,378
Expenses	356,567	391,506	380,289	11,217
Grants and aids	15,408,936	15,395,083	15,331,912	63,171
Operating capital outlay	13,599	15,975	14,745	1,230
Food products	67,583	66,630	66,458	172
Fixed capital outlay	294,105	294,105	294,105	—
Lump sum	413,271	14,085	14,085	—
Special categories	12,563,657	13,105,499	12,787,988	317,511
Financial assistance payments	349,568	349,568	346,446	3,122
Continuing appropriations	—	508,812	508,812	—
Grants/aids to local governments	175,782	175,782	175,782	—
Data processing services	57,053	56,688	51,226	5,462
Pensions and benefits	17,293	17,293	16,132	1,161
Total Operating Expenditures	33,638,972	34,538,298	34,065,057	473,241
Nonoperating expenditures:				
Transfers	5,936,465	5,936,465	5,936,465	—
Refunds	400,650	400,650	400,650	—
Other	2,540,588	2,540,588	2,540,588	—
Total Nonoperating Expenditures	8,877,703	8,877,703	8,877,703	—
Total Expenditures	42,516,675	43,416,001	42,942,760	473,241
Fund Balances, June 30, 2019	\$ 4,073,168	\$ 3,880,193	\$ 5,720,478	\$ 1,840,285

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

**BUDGETARY COMPARISON SCHEDULES**  
**GENERAL AND MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
**(in thousands)**

	Natural Resources, Environment, and Growth Management			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2018	\$ 2,078,261	\$ 2,078,261	\$ 2,078,261	\$ —
Reversions	2,294	2,294	2,294	—
Fund Balances, July 1, 2018, restated	2,080,555	2,080,555	2,080,555	—
<b>REVENUES</b>				
Fees and charges	126,637	200,366	158,635	(41,731)
Licenses	44,824	52,859	53,840	981
Taxes	5,448	313,500	328,271	14,771
Miscellaneous	151	530	488	(42)
Interest	27,711	52,492	32,124	(20,368)
Grants	286,400	254,940	244,085	(10,855)
Refunds	2,658	3,895	4,266	371
Bond proceeds	177	—	—	—
Transfers and distributions	1,639,683	1,619,279	1,698,430	79,151
Other	130,294	26,930	148,760	121,830
Total Revenues	2,263,983	2,524,791	2,668,899	144,108
Total Available Resources	4,344,538	4,605,346	4,749,454	144,108
<b>EXPENDITURES</b>				
Operating expenditures:				
Salaries and benefits	343,457	357,529	344,299	13,230
Other personal services	25,984	26,254	23,694	2,560
Expenses	59,763	59,469	57,102	2,367
Grants and aids	14,818	14,818	14,818	—
Operating capital outlay	2,177	2,077	1,938	139
Fixed capital outlay	458,213	458,213	458,213	—
Lump sum	500	—	—	—
Special categories	308,897	323,098	288,496	34,602
Grants/aids to local governments	591,683	591,683	591,683	—
Data processing services	911	891	890	1
Total Operating Expenditures	1,806,403	1,834,032	1,781,133	52,899
Nonoperating expenditures:				
Transfers	400,275	400,275	400,275	—
Refunds	22,391	22,391	22,391	—
Other	362,368	362,368	362,368	—
Total Nonoperating Expenditures	785,034	785,034	785,034	—
Total Expenditures	2,591,437	2,619,066	2,566,167	52,899
Fund Balances, June 30, 2019	\$ 1,753,101	\$ 1,986,280	\$ 2,183,287	\$ 197,007

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

**BUDGETARY COMPARISON SCHEDULES**  
**GENERAL AND MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
**(in thousands)**

	Public Education			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2018	\$ 984,231	\$ 984,231	\$ 984,231	\$ —
Reversions	45,863	45,863	45,863	—
Fund Balances, July 1, 2018, restated	1,030,094	1,030,094	1,030,094	—
<b>REVENUES</b>				
Fees and charges	73,905	60,425	60,427	2
Licenses	1,221	1,229	1,229	—
Taxes	814,479	645,568	642,121	(3,447)
Miscellaneous	603	9	7	(2)
Interest	32,663	48,877	45,312	(3,565)
Grants	2,353,255	2,379,954	2,382,451	2,497
Refunds	1,872	3,404	2,980	(424)
Bond proceeds	—	125,046	125,046	—
Transfers and distributions	2,973,706	3,213,459	3,213,459	—
Other	146,484	192,757	228,696	35,939
Total Revenues	6,398,188	6,670,728	6,701,728	31,000
Total Available Resources	7,428,282	7,700,822	7,731,822	31,000
<b>EXPENDITURES</b>				
Operating expenditures:				
Salaries and benefits	38,108	38,493	33,009	5,484
Other personal services	1,088	1,089	357	732
Expenses	8,250	8,000	4,485	3,515
Grants and aids	3,440,187	3,440,187	3,440,187	—
Operating capital outlay	701	701	40	661
Fixed capital outlay	1,802,260	1,802,260	1,802,260	—
Special categories	1,112,637	1,196,921	1,196,921	—
Financial assistance payments	70,199	70,199	70,073	126
Payments to U.S. Treasury	970	121	121	—
Data processing services	10,364	10,394	9,078	1,316
Total Operating Expenditures	6,484,764	6,568,365	6,556,531	11,834
Nonoperating expenditures:				
Transfers	305,524	305,524	305,524	—
Refunds	335	335	335	—
Other	6,481	6,481	6,481	—
Total Nonoperating Expenditures	312,340	312,340	312,340	—
Total Expenditures	6,797,104	6,880,705	6,868,871	11,834
Fund Balances, June 30, 2019	\$ 631,178	\$ 820,117	\$ 862,951	\$ 42,834

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



**BUDGETARY COMPARISON SCHEDULES**  
**GENERAL AND MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
(in thousands)

	Health and Family Services			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Fund Balances, July 1, 2018	\$ 1,775,872	\$ 1,775,872	\$ 1,775,872	\$ —
Reversions	460,487	460,487	460,487	—
Fund Balances, July 1, 2018, restated	2,236,359	2,236,359	2,236,359	—
<b>REVENUES</b>				
Fees and charges	1,840,327	1,864,115	1,400,395	(463,720)
Licenses	23,441	23,341	21,918	(1,423)
Taxes	626,895	626,895	679,163	52,268
Interest	1,496	16,963	2,660	(14,303)
Grants	19,599,399	19,048,933	19,048,933	—
Refunds	2,202,746	2,237,213	2,281,921	44,708
Bond proceeds	361	6	—	(6)
Transfers and distributions	2,235,111	2,588,439	2,716,521	128,082
Other	38,512	40,443	68,427	27,984
Total Revenues	26,568,288	26,446,348	26,219,938	(226,410)
Total Available Resources	28,804,647	28,682,707	28,456,297	(226,410)
<b>EXPENDITURES</b>				
Operating expenditures:				
Salaries and benefits	1,313,791	1,325,010	1,210,665	114,345
Other personal services	119,999	123,593	102,974	20,619
Expenses	292,318	290,393	231,865	58,528
Grants and aids	104,890	104,890	95,255	9,635
Operating capital outlay	16,459	17,871	12,005	5,866
Food products	1,110	1,110	911	199
Fixed capital outlay	6,968	6,968	6,968	—
Lump sum	16,223	—	—	—
Special categories	24,249,125	23,661,633	23,496,858	164,775
Financial assistance payments	58,876	57,395	17,023	40,372
Grants/aids to local governments	2,392	2,392	2,392	—
Data processing services	19,828	22,170	22,170	—
Claim bills and relief acts	4,525	4,525	4,525	—
Total Operating Expenditures	26,206,504	25,617,950	25,203,611	414,339
Nonoperating expenditures:				
Continuing appropriations	42,881	42,881	42,881	—
Transfers	1,461,912	1,461,912	1,461,912	—
Refunds	27,964	27,964	27,964	—
Other	328,728	328,728	328,728	—
Total Nonoperating Expenditures	1,861,485	1,861,485	1,861,485	—
Total Expenditures	28,067,989	27,479,435	27,065,096	414,339
Fund Balances, June 30, 2019	\$ 736,658	\$ 1,203,272	\$ 1,391,201	\$ 187,929

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

**BUDGETARY COMPARISON SCHEDULES**  
**GENERAL AND MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
**(in thousands)**

	Transportation			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Fund Balances, July 1, 2018	\$ 365,691	\$ 365,691	\$ 365,691	\$ —
Reversions	2,502	2,502	2,502	—
Fund Balances, July 1, 2018, restated	368,193	368,193	368,193	—
<b>REVENUES</b>				
Fees and charges	178,678	165,000	178,678	13,678
Taxes	2,974,360	2,781,800	2,974,361	192,561
Miscellaneous	76,934	—	—	—
Interest	2,036	2,036	1,864	(172)
Grants	—	—	2	2
Refunds	17,786	—	17,819	17,819
Bond proceeds	324,396	324,395	264,100	(60,295)
Transfers and distributions	386,072	386,072	367,987	(18,085)
Other	19,100	21,051	21,083	32
Total Revenues	3,979,362	3,680,354	3,825,894	145,540
Total Available Resources	4,347,555	4,048,547	4,194,087	145,540
<b>EXPENDITURES</b>				
Operating expenditures:				
Salaries and benefits	4,225	4,269	3,908	361
Other personal services	18	18	6	12
Expenses	771	769	752	17
Operating capital outlay	5	5	4	1
Fixed capital outlay	343,932	343,932	343,932	—
Special categories	61,876	61,869	61,489	380
Total Operating Expenditures	410,827	410,862	410,091	771
Nonoperating expenditures:				
Transfers	342,262	342,262	342,262	—
Refunds	56,338	56,338	56,338	—
Other	3,098,779	3,098,779	3,098,779	—
Total Nonoperating Expenditures	3,497,379	3,497,379	3,497,379	—
Total Expenditures	3,908,206	3,908,241	3,907,470	771
Fund Balances, June 30, 2019	\$ 439,349	\$ 140,306	\$ 286,617	\$ 146,311

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

**BUDGET TO GAAP RECONCILIATION  
GENERAL AND MAJOR SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019  
(in thousands)**

	General Fund	Natural Resources, Environment, and Growth Management	Public Education	Health and Family Services	Transportation
Budgetary basis fund balances	\$ 5,720,478	\$ 2,183,287	\$ 862,951	\$ 1,391,201	\$ 286,617
Items not included in budgetary basis fund balances:					
Security lending investments within the State Treasury	772,394	64,236	43,400	3,305	83,200
Fair value adjustments to investments within the State Treasury	127,587	14,183	9,582	730	18,370
Special investments within the State Treasury	20,242	—	—	32,657	—
Non-State Treasury cash and investments	1,097,580	2,606	2	19,198	1,254,539
Adjustment for State Transportation Trust Fund elimination	—	—	—	—	524,760
Adjusted budgetary basis fund balances	7,738,281	2,264,312	915,935	1,447,091	2,167,486
Adjustments (basis differences):					
Net receivables/(payables) not carried forward	1,058,216	1,676,878	(93,317)	1,042,614	(193,279)
Net deferred outflows/(inflows) of resources	(138,656)	(914)	—	(804,627)	(284,705)
Inventories, prepaid items and deferred charges	10,931	767	—	36,787	7,234
Encumbrances	153,035	27,047	101,750	90,805	45,844
GAAP basis fund balances	\$ 8,821,807	\$ 3,968,090	\$ 924,368	\$ 1,812,670	\$ 1,742,580

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

**OTHER REQUIRED SUPPLEMENTARY INFORMATION****BUDGETARY REPORTING****Budget Process**

Chapter 216, Florida Statutes (F.S.), promulgates the process used to develop the budget for the State of Florida. Each year, the head of each state agency and the Chief Justice of the Supreme Court for the Judicial Branch submit a final annual legislative budget request to the Governor and Legislature by October 15 as required in Section 216.023(1), F.S. Then, at least 30 days before the scheduled annual legislative session in each year, the Governor, as Chief Budget Officer, submits his recommended budget to each legislator.

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

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

If circumstances warrant, the head of a department or the Chief Justice of the Supreme Court may transfer appropriations (other than fixed capital outlay appropriations) but only to the extent of 5 percent of the original appropriation or \$250,000, whichever is greater, or within certain programs and between identical funding sources and specific appropriation categories. Transfers of general revenue appropriations in excess of 5 percent or \$250,000, whichever is greater, or for fixed capital outlay, or for transfers of general revenue appropriations not allowed within the departments' program flexibility may be approved by the Legislative Budget Commission. The Governor and the Chief Justice of the Supreme Court may approve changes of expenditure authority within any trust fund for agencies and the Judicial Branch, respectively, if the changes are less than \$1 million. The Legislative Budget Commission may approve trust fund changes in excess of \$1 million. At the end of the fiscal year, any balance of an operating appropriation which has not been disbursed but is expended (recorded as a payable) or contracted to be expended (recorded as a reserve for encumbrances in governmental fund types), may be carried forward into the next fiscal year. If these appropriations, however, have not been disbursed by September 30 they will revert pursuant to Section 216.301(1), F.S.

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

**Budgetary Basis of Accounting**

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

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

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

The presentation of budgetary comparison information for the major governmental fund for transportation excludes the State Transportation Trust Fund within the Department of Transportation because it accounts for projects of a multi-year nature, and comparison of actual annual expenditures to a multi-year appropriated amount is not meaningful. Appropriations are made in total the first year of a project even though they are released and expended over the period of construction for a project. For the fiscal year ended June 30, 2019, State Transportation Trust fund revenues and expenditures totaled \$2.61 billion and \$7.08 billion, respectively, with \$4.49 billion of net other financing sources.

**Budget to GAAP Reconciliation**

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

## OTHER REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
 FLORIDA RETIREMENT SYSTEM  
 LAST 10 FISCAL YEARS\*  
 (in thousands)

	2014	2015	2016	2017	2018
Proportion of the net pension liability	17.802202632%	17.961696240%	18.150587866%	17.591496280%	17.733845390%
Proportionate share of the net pension liability	\$ 1,086,196	\$ 2,319,994	\$ 4,583,038	\$ 5,203,447	\$ 5,341,526
Covered-employee payroll	\$ 4,538,946	\$ 4,591,628	\$ 4,596,099	\$ 4,621,442	\$ 4,791,286
Proportionate share of the net pension liability as percentage of covered payroll	23.93%	50.53%	99.72%	112.59%	111.48%
Plan fiduciary net position as a percentage of the total pension liability	96.09%	92.00%	84.88%	83.89%	84.26%

## Notes to Schedule:

Changes in actuarial assumptions: The long-term expected rate of return was decreased from 7.10% to 7.00%.

\* Fiscal year 2015 was the first year of GASB Statement No. 68 implementation; therefore, information was not available for a full 10-year presentation.

SCHEDULE OF STATE CONTRIBUTIONS TO PENSION PLAN  
 FLORIDA RETIREMENT SYSTEM  
 LAST 10 FISCAL YEARS\*  
 (in thousands)

	2015	2016	2017	2018	2019
Statutorily required contributions	\$ 437,921	\$ 442,631	\$ 457,950	\$ 505,400	\$ 543,395
Contributions recognized by the plan	437,921	442,631	457,950	505,400	543,395
Contribution deficiency (excess)	\$ —	\$ —	\$ —	\$ —	\$ —
Covered payroll	\$ 4,591,628	\$ 4,596,099	\$ 4,621,442	\$ 4,791,286	\$ 4,829,858
Contributions recognized by the plan as a percentage of covered payroll	9.54%	9.63%	9.91%	10.55%	11.25%

\* Fiscal year 2015 was the first year of GASB Statement No. 68 implementation; therefore, information was not available for a full 10-year presentation.

## OTHER REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
 RETIREE HEALTH INSURANCE SUBSIDY PROGRAM  
 LAST 10 FISCAL YEARS\*  
 (in thousands)

	2014	2015	2016	2017	2018
Proportion of the net pension liability	15.286183318%	15.144426318%	14.878355474%	14.470956524%	14.641028104%
Proportionate share of the net pension liability	\$ 1,429,295	\$ 1,544,493	\$ 1,734,011	\$ 1,547,301	\$ 1,549,623
Covered-employee payroll	\$ 4,534,435	\$ 4,588,003	\$ 4,593,175	\$ 4,619,123	\$ 4,789,207
Proportionate share of the net pension liability as percentage of covered payroll	31.52%	33.66%	37.75%	33.50%	32.36%
Plan fiduciary net position as a percentage of the total pension liability	0.99%	0.50%	0.97%	1.64%	2.15%

## Notes to Schedule:

Changes in actuarial assumptions: The municipal bond rate used to determine total pension liability was increased from 3.58% to 3.87%.

\* Fiscal year 2015 was the first year of GASB Statement No. 68 implementation; therefore, information was not available for a full 10-year presentation.

SCHEDULE OF STATE CONTRIBUTIONS TO PENSION PLAN  
 RETIREE HEALTH INSURANCE SUBSIDY PROGRAM  
 LAST 10 FISCAL YEARS\*  
 (in thousands)

	2015	2016	2017	2018	2019
Statutorily required contributions	\$ 57,891	\$ 76,261	\$ 76,584	\$ 79,399	\$ 80,051
Contributions recognized by the plan	57,891	76,261	76,584	79,399	80,051
Contribution deficiency (excess)	\$ —	\$ —	\$ —	\$ —	\$ —
Covered payroll	\$ 4,588,003	\$ 4,593,175	\$ 4,619,123	\$ 4,789,207	\$ 4,828,290
Contributions recognized by the plan as a percentage of covered payroll	1.26%	1.66%	1.66%	1.66%	1.66%

\* Fiscal year 2015 was the first year of GASB Statement No. 68 implementation; therefore, information was not available for a full 10-year presentation.

## OTHER REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS  
FLORIDA NATIONAL GUARD SUPPLEMENTAL RETIREMENT BENEFIT PLAN  
LAST 10 FISCAL YEARS\*  
(in thousands)

	2014	2015	2016	2017	2018	2019
<u>Total Pension liability</u>						
Service cost	\$ 5,979	\$ 7,161	\$ 9,044	\$ 12,904	\$ 9,925	\$ 11,581
Interest on total pension liability	18,852	19,164	19,259	19,100	21,080	28,506
Effect of plan changes	—	—	—	—	—	—
Effect of economic/demographic (gains) or losses	—	—	27,462	—	39,056	—
Effects of assumption changes or inputs	27,926	46,330	118,280	(95,586)	90,989	60,964
Benefit payments	(14,366)	(14,423)	(14,413)	(14,677)	(14,897)	(14,999)
Net changes in total pension liability	38,391	58,232	159,632	(78,259)	146,153	86,052
Total pension liability, beginning	408,292	446,683	504,915	664,547	586,288	732,441
Total pension liability, ending	<u>\$ 446,683</u>	<u>\$ 504,915</u>	<u>\$ 664,547</u>	<u>\$ 586,288</u>	<u>\$ 732,441</u>	<u>\$ 818,493</u>
<u>Fiduciary Net Position</u>						
Employer contributions	\$ 14,366	\$ 14,495	\$ 14,423	\$ 14,720	\$ 14,905	\$ 15,044
Member contributions	—	—	—	—	—	—
Investment income net of investment expenses	—	—	—	—	—	—
Benefit payments	(14,366)	(14,423)	(14,413)	(14,677)	(14,897)	(14,999)
Administrative expenses	—	(72)	(10)	(43)	(8)	(45)
Net change in fiduciary position	—	—	—	—	—	—
Fiduciary net position-beginning	—	—	—	—	—	—
Fiduciary net position-ending	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Net pension liability-ending	<u>\$ 446,683</u>	<u>\$ 504,915</u>	<u>\$ 664,547</u>	<u>\$ 586,288</u>	<u>\$ 732,441</u>	<u>\$ 818,493</u>
Fiduciary net position as a % of the total pension liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered payroll	\$ 466,939	\$ 476,278	\$ 477,549	\$ 487,100	\$ 485,666	\$ 495,379
Net pension liability as a % of covered-payroll	95.66%	106.01%	139.16%	120.36%	150.81%	165.23%

Notes to Schedule:

Changes of assumptions or input: The municipal bond rate used to determine total pension liability decreased from 3.87% to 3.50%.

\* Fiscal year 2015 was the first year of GASB Statement No. 68 implementation; therefore, information was not available for a full 10-year presentation.

SCHEDULE OF STATE CONTRIBUTIONS TO PENSION PLAN  
FLORIDA NATIONAL GUARD SUPPLEMENTAL RETIREMENT BENEFIT PLAN  
LAST 10 FISCAL YEARS\*  
(in thousands)

	2014	2015	2016	2017	2018	2019
Statutorily required State contribution	\$ 14,366	\$ 14,495	\$ 14,423	\$ 14,720	\$ 14,905	\$ 15,044
Contributions recognized by the plan	14,366	14,495	14,423	14,720	14,905	15,044
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Covered payroll	<u>\$ 466,939</u>	<u>\$ 476,278</u>	<u>\$ 477,549</u>	<u>\$ 487,100</u>	<u>\$ 485,666</u>	<u>\$ 495,379</u>
Contributions as a percentage of covered-employee payroll	3.08%	3.04%	3.02%	3.02%	3.07%	3.04%

\* Fiscal year 2015 was the first year of GASB Statement No. 68 implementation; therefore, information was not available for a full 10-year presentation.



## OTHER REQUIRED SUPPLEMENTARY INFORMATION

### SCHEDULE OF CHANGES IN OTHER POSTEMPLOYMENT BENEFITS LIABILITY

LAST 10 FISCAL YEARS\*

(in thousands)

	2017	2018
<u>Total OPEB Liability</u>		
Service cost	\$ 558,284	\$ 450,512
Interest	350,228	399,969
Changes of Benefit Terms	—	—
Difference between expected and actual experience	—	—
Changes of assumptions or other inputs	(1,746,361)	(931,395)
Benefit payments	(162,902)	(178,619)
Other changes	—	—
Net Changes in Total OPEB Liability	(1,000,751)	(259,533)
Total OPEB Liability - Beginning	11,811,836	10,811,085
Total OPEB Liability - Ending	\$ 10,811,085	\$ 10,551,552
Covered-employee payroll	\$ 7,847,743	\$ 8,527,828
Total OPEB liability as a percentage of covered-employee payroll	137.76%	123.73%

\*Fiscal Year 2018 was the first year of GASB Statement No. 75 implementation; therefore, information was not available for a full 10-year presentation.

#### Note to Required Supplementary Information

The Division of State Group Insurance's Other Postemployment Benefits Plan (OPEB) does not have assets accumulated in a trust that meets the criteria in Paragraph 4 of GASB Statement No. 75 to pay related benefits.

Potential factors that may significantly decrease/increase State's total OPEB liability reported as of June 30, 2018, include discount rate, inflation rate, salary increases, payroll growth, healthcare inflation, retiree contribution increase rate, medical aging factors, healthcare participation, healthcare cost trends, mortality rates, and other demographic assumptions.

The discount rate changed from 3.58% for the opening balance as of June 30, 2017, to the discount rate of 3.87% as of June 30, 2018. This change resulted in a decrease in total OPEB liability.

## OTHER REQUIRED SUPPLEMENTARY INFORMATION

### INFORMATION ABOUT INFRASTRUCTURE ASSETS REPORTED USING THE MODIFIED APPROACH

Pursuant to GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, the state has adopted an alternative process to record depreciation expense on selected infrastructure assets. Under this alternative method, referred to as the modified approach, the state expenses certain maintenance and preservation costs and does not report depreciation expense. Assets accounted for under the modified approach include approximately 12,115 centerline miles of roads and 7,060 bridges that the state is responsible for maintaining.

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

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

#### Condition and Maintenance Programs

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

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

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

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

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

The FDOT conducts bridge condition surveys using the National Bridge Inspection Standards to determine condition ratings. Each bridge is inspected at least once every two years. During the inspection process, the major components such as deck, superstructure, and substructure are assigned a condition rating. The condition rating ranges from 0 to 9. By FDOT policy, a rating of 8 to 9 is excellent. A rating of 6 to 7 is good. A rating of 5 indicates fair condition. A rating of 4 or less identifies bridges in poor condition requiring major repairs or replacement per FDOT policy. A rating of 2 indicates a critical bridge condition, and a rating of 1 indicates imminent bridge failure and is used for a bridge that is closed, but with corrective action may be put back into light service. A rating of 0 indicates that the bridge is out of service and beyond corrective action. Per FDOT policy, bridges rated fair or poor do not meet performance standards.

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

**Routine Maintenance Program:** The FDOT is responsible for managing and performing routine maintenance on the State Highway System to help preserve the condition of the system. Routine maintenance includes many activities, such as repairing

highways, keeping up roadsides, responding to emergencies, maintaining signs, striping roadways, and keeping storm drains clear and structurally sound.

The quality and effectiveness of the routine maintenance program is monitored by periodic surveys, using the Maintenance Rating Program (MRP), which results in an annual assessment. The MRP has been used since 1985 to evaluate routine maintenance of the transportation system in five broad categories or elements. The five rating elements are roadway, roadside, vegetation/aesthetics, traffic services, and drainage. The MRP provides a maintenance rating of 0 to 100 for each category and overall.

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

**Condition Rating for the State Highway System**

Percentage of pavement meeting FDOT standards

<u>2019</u>	<u>2018</u>	<u>2017</u>
87%	91%	92%

Percentage of bridges meeting FDOT standards

<u>2019</u>	<u>2018</u>	<u>2017</u>
95%	95%	96%

**Maintenance Rating**

<u>2019</u>	<u>2018</u>	<u>2017</u>
83	85	86

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

Resurfacing Program

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Needed \$	555.6	\$ 590.4	\$ 530.8	\$ 619.5	\$ 571.6
Actual	479.8	522.6	541.5	610.1	570.6

Bridge Repair/Replacement Program

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Needed \$	114.3	\$ 239.6	\$ 642.5	\$ 191.4	\$ 110.4
Actual	104.6	240.3	567.2	199.3	111.6

Routine Maintenance Program

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Needed \$	690.1	\$ 655.0	\$ 661.3	\$ 627.4	\$ 599.9
Actual	817.7	756.1	741.7	723.3	694.6

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

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**FINANCIAL  
SECTION:**

**COMBINING AND INDIVIDUAL  
FUND STATEMENTS AND  
SCHEDULES**

**NONMAJOR FUNDS**

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## **NONMAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUNDS**

Individual fund descriptions and financial statements begin on page 201.

### **CAPITAL PROJECTS FUNDS**

Individual fund descriptions and financial statements begin on page 229.

### **DEBT SERVICE FUNDS**

Individual fund descriptions and financial statements begin on page 233.

### **PERMANENT FUNDS**

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

**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**JUNE 30, 2019**  
**(in thousands)**

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Permanent Funds	Totals 6/30/19
<b>ASSETS</b>					
<u>Current assets</u>					
Cash and cash equivalents	\$ 24,714	\$ —	\$ 3,590	\$ 846	\$ 29,150
Pooled investments with State Treasury	1,926,119	135,045	—	34,366	2,095,530
Other investments	182,046	—	24,977	4,267	211,290
Receivables, net	650,134	361	551	1	651,047
Due from other funds	56,942	89,038	—	—	145,980
Due from component units/primary	7	—	—	—	7
Inventories	2,590	—	—	—	2,590
Other	255	—	—	—	255
Total current assets	2,842,807	224,444	29,118	39,480	3,135,849
<u>Noncurrent assets</u>					
Long-term investments	29,104	—	54,964	—	84,068
Other loans and notes receivable, net	784,449	—	—	—	784,449
Total noncurrent assets	813,553	—	54,964	—	868,517
Total assets	3,656,360	224,444	84,082	39,480	4,004,366
<b>LIABILITIES</b>					
<u>Current liabilities</u>					
Accounts payable and accrued liabilities	290,136	4,310	473	—	294,919
Due to other funds	187,423	3,100	2	3	190,528
Due to component units/primary	2,655	—	—	—	2,655
Compensated absences	861	—	—	—	861
Claims payable	5,626	—	—	—	5,626
Deposits	152,511	—	—	—	152,511
Obligations under security lending agreements	56,016	5,845	—	1,506	63,367
Total current liabilities	695,228	13,255	475	1,509	710,467
<u>Noncurrent liabilities</u>					
Advances from other funds	698	—	—	—	698
Deposits	16,678	—	—	—	16,678
Total noncurrent liabilities	17,376	—	—	—	17,376
Total liabilities	712,604	13,255	475	1,509	727,843
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue	424,875	—	—	—	424,875
Total deferred inflows of resources	424,875	—	—	—	424,875
<b>FUND BALANCES</b>					
Nonspendable	2,836	—	—	4,282	7,118
Restricted	1,524,568	124,222	83,607	26,785	1,759,182
Committed	991,477	86,967	—	6,904	1,085,348
Total fund balances	2,518,881	211,189	83,607	37,971	2,851,648
Total liabilities, deferred inflows and fund balances	\$ 3,656,360	\$ 224,444	\$ 84,082	\$ 39,480	\$ 4,004,366



**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019  
(in thousands)**

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Permanent Funds	Totals 6/30/19
<b>REVENUES</b>					
Taxes	\$ 272,889	\$ —	\$ —	\$ —	\$ 272,889
Licenses and permits	1,581,118	—	—	5,070	1,586,188
Fees and charges	709,842	—	37	—	709,879
Grants and donations	3,329,843	—	—	—	3,329,843
Investment earnings (losses)	81,070	4,275	9,806	2,541	97,692
Fines, forfeits, settlements and judgments	511,815	—	—	—	511,815
Other	56,959	—	5,896	—	62,855
Total revenues	6,543,536	4,275	15,739	7,611	6,571,161
<b>EXPENDITURES</b>					
Current:					
General government	2,865,798	39,686	1,337	—	2,906,821
Education	211,576	2,248	6,953	105	220,882
Human services	429,818	4,804	—	—	434,622
Criminal justice and corrections	551,432	62,736	—	—	614,168
Natural resources and environment	1,385,065	—	—	3	1,385,068
Transportation	—	143	—	—	143
Judicial branch	87,585	—	—	—	87,585
Capital outlay	72,565	56,010	—	—	128,575
Debt service:					
Principal retirement	551	—	1,097,394	—	1,097,945
Interest and fiscal charges	73	—	614,342	—	614,415
Total expenditures	5,604,463	165,627	1,720,026	108	7,490,224
Excess (deficiency) of revenues over expenditures	939,073	(161,352)	(1,704,287)	7,503	(919,063)
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds of bond issues	—	188,101	15,148	—	203,249
Proceeds of refunding bonds	—	—	1,229,094	—	1,229,094
Operating transfers in	1,398,834	194,053	1,690,766	—	3,283,653
Operating transfers out	(2,416,705)	(68,454)	(80,531)	—	(2,565,690)
Payments to refunded bond agent	—	—	(1,229,094)	—	(1,229,094)
Total other financing sources (uses)	(1,017,871)	313,700	1,625,383	—	921,212
Net change in fund balances	(78,798)	152,348	(78,904)	7,503	2,149
Fund balances - beginning	2,597,679	58,841	162,511	30,468	2,849,499
Fund balances - ending	\$ 2,518,881	\$ 211,189	\$ 83,607	\$ 37,971	\$ 2,851,648

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## NONMAJOR SPECIAL REVENUE FUNDS

### EMPLOYMENT SERVICES

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

### GOVERNMENT ADMINISTRATION

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

### BUSINESS AND COMMUNITY DEVELOPMENT

This fund includes internal reporting special revenue funds primarily administered by the Executive Office of the Governor and the Department of Economic Opportunity.

### REGULATION AND LICENSING

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

### TOBACCO SETTLEMENT

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

### PUBLIC SAFETY

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

### CORRECTIONS

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

### CONSUMER PROTECTION AND SAFETY

This fund includes internal reporting special revenue funds primarily administered by the Executive Office of the Governor, Department of Legal Affairs, Department of Revenue, and Department of Financial Services.

### AGRICULTURE

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

### JUVENILE JUSTICE

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

### JUDICIAL SERVICES

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

### MILITARY AND VETERANS' AFFAIRS

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

### BLENDED COMPONENT UNITS

#### FLORIDA CLERKS OF COURT OPERATIONS CORPORATION

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

#### FLORIDA CITRUS COMMISSION

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

#### STATE BOARD OF ADMINISTRATION

This entity includes the following internal reporting special revenue funds administered by the State Board of Administration: Gas Tax Clearing Accounts and the Insurance Capital Build-up Program.

#### FLORIDA SCHOOL FOR THE DEAF AND THE BLIND

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

#### WIRELESS EMERGENCY TELEPHONE SYSTEM

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

#### CAREERSOURCE FLORIDA, INC.

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

#### FLORIDA WATER POLLUTION CONTROL FINANCING CORPORATION

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

#### INLAND PROTECTION FINANCING CORPORATION

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

#### FLORIDA SURPLUS LINES SERVICE OFFICE

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

#### CORRECTIONS FOUNDATION, INC.

This entity was organized to initiate developmental projects; raise funds; request and receive grants, gifts, and bequests; acquire, receive, hold, invest and administer securities, funds, or other property as authorized by Section 944.802, Florida Statutes.

#### SCRIPPS FLORIDA FUNDING CORPORATION

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

**COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2019  
(in thousands)**

	Employment Services	Government Administration	Business and Community Development	Regulation and Licensing
<b>ASSETS</b>				
<u>Current assets</u>				
Cash and cash equivalents	\$ 401	\$ 9	\$ 37	\$ 63
Pooled investments with State Treasury	331,519	51,408	438,172	387,299
Other investments	6,195	—	—	—
Receivables, net	67,737	1,890	195,959	56,279
Due from other funds	7,580	—	4,167	1,823
Due from component units/primary	—	7	—	—
Inventories	—	—	—	190
Other	—	—	—	10
Total current assets	<u>413,432</u>	<u>53,314</u>	<u>638,335</u>	<u>445,664</u>
<u>Noncurrent assets</u>				
Long-term investments	—	—	50	—
Other loans and notes receivable, net	2,749	—	77	42
Total noncurrent assets	<u>2,749</u>	<u>—</u>	<u>127</u>	<u>42</u>
Total assets	<u>416,181</u>	<u>53,314</u>	<u>638,462</u>	<u>445,706</u>
<b>LIABILITIES</b>				
<u>Current liabilities</u>				
Accounts payable and accrued liabilities	3,033	9,662	115,541	3,611
Due to other funds	3,921	579	53,915	111,604
Due to component units/primary	29	—	—	1
Compensated absences	135	17	21	157
Claims payable	5,626	—	—	—
Deposits	1,061	—	21,367	123,458
Obligations under security lending agreements	14,390	1,985	17,972	9,068
Total current liabilities	<u>28,195</u>	<u>12,243</u>	<u>208,816</u>	<u>247,899</u>
<u>Noncurrent liabilities</u>				
Advances from other funds	—	73	—	—
Deposits	—	—	—	—
Total noncurrent liabilities	<u>—</u>	<u>73</u>	<u>—</u>	<u>—</u>
Total liabilities	<u>28,195</u>	<u>12,316</u>	<u>208,816</u>	<u>247,899</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue	6	—	291,251	435
Total deferred inflows of resources	<u>6</u>	<u>—</u>	<u>291,251</u>	<u>435</u>
<b>FUND BALANCES</b>				
Nonspendable	—	—	—	200
Restricted	106,043	7,055	81,246	7,172
Committed	281,937	33,943	57,149	190,000
Total fund balances	<u>387,980</u>	<u>40,998</u>	<u>138,395</u>	<u>197,372</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 416,181</u>	<u>\$ 53,314</u>	<u>\$ 638,462</u>	<u>\$ 445,706</u>

2019 STATE OF FLORIDA CAFR

Tobacco Settlement	Public Safety	Corrections	Consumer Protection and Safety	Agriculture	Juvenile Justice
\$ —	\$ 76	\$ —	\$ 14	\$ 249	\$ 9
53,163	79,053	13,580	131,111	62,267	72,269
—	—	—	—	—	—
132,877	4,673	55	16,652	22,230	2,988
—	2,486	1,749	627	3,934	950
—	—	—	—	—	—
—	—	—	—	1,858	—
—	—	—	—	—	—
186,040	86,288	15,384	148,404	90,538	76,216
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
186,040	86,288	15,384	148,404	90,538	76,216
12,579	13,025	1,175	24,207	22,197	17,937
4	4,453	122	2,160	1,123	432
2,567	—	—	—	—	3
—	80	—	11	222	—
—	—	—	—	—	—
—	356	—	92	6,177	—
1,558	1,068	242	364	2,208	—
16,708	18,982	1,539	26,834	31,927	18,372
—	625	—	—	—	—
—	—	—	43	—	—
—	625	—	43	—	—
16,708	19,607	1,539	26,877	31,927	18,372
132,769	265	—	149	—	—
132,769	265	—	149	—	—
—	—	—	—	1,858	—
163,488	8,922	4,303	36,955	3,258	50,680
(126,925)	57,494	9,542	84,423	53,495	7,164
36,563	66,416	13,845	121,378	58,611	57,844
\$ 186,040	\$ 86,288	\$ 15,384	\$ 148,404	\$ 90,538	\$ 76,216

**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2019**  
**(in thousands)**

	Judicial Services	Military and Veterans' Affairs	Florida Clerks of Courts Operations Corp	Florida Citrus Commission
<b>ASSETS</b>				
<u>Current assets</u>				
Cash and cash equivalents	\$ 79	\$ 880	\$ 948	\$ —
Pooled investments with State Treasury	119,826	71,522	—	14,811
Other investments	—	—	—	—
Receivables, net	2,087	6,678	—	1,853
Due from other funds	3,880	5,998	—	—
Due from component units/primary	—	—	—	—
Inventories	—	—	—	534
Other	—	—	4	2
Total current assets	125,872	85,078	952	17,200
<u>Noncurrent assets</u>				
Long-term investments	—	—	—	—
Other loans and notes receivable, net	—	—	—	—
Total noncurrent assets	—	—	—	—
Total assets	125,872	85,078	952	17,200
<b>LIABILITIES</b>				
<u>Current liabilities</u>				
Accounts payable and accrued liabilities	3,425	4,973	29	2,352
Due to other funds	3,538	1,106	—	144
Due to component units/primary	—	—	—	55
Compensated absences	178	27	—	13
Claims payable	—	—	—	—
Deposits	—	—	—	—
Obligations under security lending agreements	—	2,183	—	626
Total current liabilities	7,141	8,289	29	3,190
<u>Noncurrent liabilities</u>				
Advances from other funds	—	—	—	—
Deposits	—	—	—	—
Total noncurrent liabilities	—	—	—	—
Total liabilities	7,141	8,289	29	3,190
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue	—	—	—	—
Total deferred inflows of resources	—	—	—	—
<b>FUND BALANCES</b>				
Nonspendable	—	—	4	535
Restricted	25,370	2,108	919	13,335
Committed	93,361	74,681	—	140
Total fund balances	118,731	76,789	923	14,010
Total liabilities, deferred inflows and fund balances	\$ 125,872	\$ 85,078	\$ 952	\$ 17,200

Blended Component Units

State Board of Administration	School for the Deaf and the Blind	Wireless Emergency Telephone System	CareerSource Florida, Inc.	FL Water Pollution Control Financing Corp	Inland Protection Financing Corp
\$ 2,273	\$ 230	\$ 94	\$ 16,732	\$ —	\$ —
—	1,286	95,241	—	3,592	—
3,024	15,472	—	—	151,972	2
12,380	76	13,656	2,512	109,513	—
21,631	160	1,956	—	—	1
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	224	—	—
39,308	17,224	110,947	19,468	265,077	3
—	—	—	—	—	—
46,906	—	—	—	734,675	—
46,906	—	—	—	734,675	—
86,214	17,224	110,947	19,468	999,752	3
21,637	359	32,519	1,558	—	—
4,307	—	14	—	—	1
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	4,193	—	159	—
25,944	359	36,726	1,558	159	1
—	—	—	—	—	—
—	—	—	16,635	—	—
—	—	—	16,635	—	—
25,944	359	36,726	18,193	159	1
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	224	—	—
—	14,086	—	—	999,558	—
60,270	2,779	74,221	1,051	35	2
60,270	16,865	74,221	1,275	999,593	2
\$ 86,214	\$ 17,224	\$ 110,947	\$ 19,468	\$ 999,752	\$ 3

**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2019**  
**(in thousands)**

	Blended Component Units			Totals 6/30/19
	Surplus Lines	Corrections Foundation Inc	Scripps Florida Funding Corp	
<b>ASSETS</b>				
<u>Current assets</u>				
Cash and cash equivalents	\$ 1,960	\$ 558	\$ 102	\$ 24,714
Pooled investments with State Treasury	—	—	—	1,926,119
Other investments	5,381	—	—	182,046
Receivables, net	39	—	—	650,134
Due from other funds	—	—	—	56,942
Due from component units/primary	—	—	—	7
Inventories	—	8	—	2,590
Other	8	—	7	255
Total current assets	7,388	566	109	2,842,807
<u>Noncurrent assets</u>				
Long-term investments	28,513	541	—	29,104
Other loans and notes receivable, net	—	—	—	784,449
Total noncurrent assets	28,513	541	—	813,553
Total assets	35,901	1,107	109	3,656,360
<b>LIABILITIES</b>				
<u>Current liabilities</u>				
Accounts payable and accrued liabilities	275	31	11	290,136
Due to other funds	—	—	—	187,423
Due to component units/primary	—	—	—	2,655
Compensated absences	—	—	—	861
Claims payable	—	—	—	5,626
Deposits	—	—	—	152,511
Obligations under security lending agreements	—	—	—	56,016
Total current liabilities	275	31	11	695,228
<u>Noncurrent liabilities</u>				
Advances from other funds	—	—	—	698
Deposits	—	—	—	16,678
Total noncurrent liabilities	—	—	—	17,376
Total liabilities	275	31	11	712,604
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue	—	—	—	424,875
Total deferred inflows of resources	—	—	—	424,875
<b>FUND BALANCES</b>				
Nonspendable	—	8	7	2,836
Restricted	—	70	—	1,524,568
Committed	35,626	998	91	991,477
Total fund balances	35,626	1,076	98	2,518,881
Total liabilities, deferred inflows and fund balances	\$ 35,901	\$ 1,107	\$ 109	\$ 3,656,360



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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
(in thousands)

	Employment Services	Government Administration	Business and Community Development	Regulation and Licensing
<b>REVENUES</b>				
Taxes	\$ —	\$ —	\$ —	\$ 265,751
Licenses and permits	—	—	—	1,556,544
Fees and charges	99,007	21,609	2,223	104,684
Grants and donations	516,803	9,737	1,256,400	—
Investment earnings (losses)	14,956	2,203	23,291	9,752
Fines, forfeits, settlements and judgments	21,824	—	—	17,566
Other	11,689	651	8,273	1,509
Total revenues	664,279	34,200	1,290,187	1,955,806
<b>EXPENDITURES</b>				
Current:				
General government	427,202	126,098	1,303,933	267,960
Education	207,097	—	—	—
Human services	—	—	—	—
Criminal justice and corrections	—	—	—	—
Natural resources and environment	—	—	—	2,560
Judicial branch	—	—	—	—
Capital outlay	2,462	1,851	1,054	2,299
Debt service:				
Principal retirement	—	25	—	526
Interest and fiscal charges	—	—	47	9
Total expenditures	636,761	127,974	1,305,034	273,354
Excess (deficiency) of revenues over expenditures	27,518	(93,774)	(14,847)	1,682,452
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	81,956	70,151	226,411	68,498
Operating transfers out	(95,816)	(9,445)	(231,871)	(1,785,868)
Total other financing sources (uses)	(13,860)	60,706	(5,460)	(1,717,370)
Net change in fund balances	13,658	(33,068)	(20,307)	(34,918)
Fund balances - beginning	374,322	74,066	158,702	232,290
Fund balances - ending	\$ 387,980	\$ 40,998	\$ 138,395	\$ 197,372

2019 STATE OF FLORIDA CAFR

Tobacco Settlement	Public Safety	Corrections	Consumer Protection and Safety	Agriculture	Juvenile Justice
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1
—	—	—	—	24,028	—
—	99,989	11,073	3,627	55,070	50,885
—	10,352	7,003	95,996	1,266,289	2,385
1,224	1,166	315	368	2,648	—
369,366	32,025	36	6,434	3,849	1,239
—	3,359	516	9,645	11,338	50
370,590	146,891	18,943	116,070	1,363,222	54,560
38	25,361	—	292,631	—	—
—	—	—	—	—	—
335,567	—	—	—	—	—
—	161,371	21,859	115,442	—	153,215
—	—	—	—	1,382,505	—
—	—	—	—	—	—
3	3,965	2,956	399	12,064	891
—	—	—	—	—	—
—	—	—	17	—	—
335,608	190,697	24,815	408,489	1,394,569	154,106
34,982	(43,806)	(5,872)	(292,419)	(31,347)	(99,546)
6,650	37,682	22,669	445,097	61,429	76,246
(7,979)	(25,011)	(20,626)	(120,550)	(18,590)	(10,265)
(1,329)	12,671	2,043	324,547	42,839	65,981
33,653	(31,135)	(3,829)	32,128	11,492	(33,565)
2,910	97,551	17,674	89,250	47,119	91,409
\$ 36,563	\$ 66,416	\$ 13,845	\$ 121,378	\$ 58,611	\$ 57,844

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019  
(in thousands)**

	Judicial Services	Military and Veterans' Affairs	Florida Clerks of Court Operations Corp	Florida Citrus Commission
<b>REVENUES</b>				
Taxes	\$ —	\$ —	\$ —	\$ 7,137
Licenses and permits	546	—	—	—
Fees and charges	96,056	38,424	—	7
Grants and donations	12,583	125,209	1,508	3,598
Investment earnings (losses)	—	2,444	1	606
Fines, forfeits, settlements and judgments	59,451	2	—	20
Other	8,191	1,577	—	2
Total revenues	176,827	167,656	1,509	11,370
<b>EXPENDITURES</b>				
Current:				
General government	1,896	40,676	1,430	10,857
Education	—	—	—	—
Human services	—	94,251	—	—
Criminal justice and corrections	98,328	—	—	—
Natural resources and environment	—	—	—	—
Judicial branch	87,585	—	—	—
Capital outlay	1,634	42,126	—	24
Debt service:				
Principal retirement	—	—	—	—
Interest and fiscal charges	—	—	—	—
Total expenditures	189,443	177,053	1,430	10,881
Excess (deficiency) of revenues over expenditures	(12,616)	(9,397)	79	489
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	38,477	33,571	—	—
Operating transfers out	(16,585)	(14,056)	—	(315)
Total other financing sources (uses)	21,892	19,515	—	(315)
Net change in fund balances	9,276	10,118	79	174
Fund balances - beginning	109,455	66,671	844	13,836
Fund balances - ending	\$ 118,731	\$ 76,789	\$ 923	\$ 14,010

Blended Component Units

State Board of Administration	School for the Deaf and the Blind	Wireless Emergency Telephone System	CareerSource Florida, Inc.	FL Water Pollution Control Financing Corp	Inland Protection Financing Corp
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	1,092	119,171	—	—	—
—	3,306	—	17,343	—	—
2,280	409	4,118	—	15,995	—
3	—	—	—	—	—
—	—	—	7	—	—
2,283	4,807	123,289	17,350	15,995	—
226,824	—	117,899	17,348	10	—
—	4,479	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	118	—	25	—	—
—	—	—	—	—	—
—	—	—	—	—	—
226,824	4,597	117,899	17,373	10	—
(224,541)	210	5,390	(23)	15,985	—
226,494	1,656	—	—	1,847	—
(17,673)	(41)	(37)	—	(41,977)	—
208,821	1,615	(37)	—	(40,130)	—
(15,720)	1,825	5,353	(23)	(24,145)	—
75,990	15,040	68,868	1,298	1,023,738	2
\$ 60,270	\$ 16,865	\$ 74,221	\$ 1,275	\$ 999,593	\$ 2

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
**(in thousands)**

	Blended Component Units			Totals 6/30/19
	Surplus Lines	Corrections Foundation Inc	Scripps Florida Funding Corp	
<b>REVENUES</b>				
Taxes	\$ —	\$ —	\$ —	\$ 272,889
Licenses and permits	—	—	—	1,581,118
Fees and charges	6,914	11	—	709,842
Grants and donations	—	1,331	—	3,329,843
Investment earnings (losses)	(718)	12	—	81,070
Fines, forfeits, settlements and judgments	—	—	—	511,815
Other	152	—	—	56,959
Total revenues	6,348	1,354	—	6,543,536
<b>EXPENDITURES</b>				
Current:				
General government	5,583	—	52	2,865,798
Education	—	—	—	211,576
Human services	—	—	—	429,818
Criminal justice and corrections	—	1,217	—	551,432
Natural resources and environment	—	—	—	1,385,065
Judicial branch	—	—	—	87,585
Capital outlay	694	—	—	72,565
Debt service:				
Principal retirement	—	—	—	551
Interest and fiscal charges	—	—	—	73
Total expenditures	6,277	1,217	52	5,604,463
Excess (deficiency) of revenues over expenditures	71	137	(52)	939,073
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	—	—	—	1,398,834
Operating transfers out	—	—	—	(2,416,705)
Total other financing sources (uses)	—	—	—	(1,017,871)
Net change in fund balances	71	137	(52)	(78,798)
Fund balances - beginning	35,555	939	150	2,597,679
Fund balances - ending	\$ 35,626	\$ 1,076	\$ 98	\$ 2,518,881

**BUDGETARY COMPARISON SCHEDULES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
**(in thousands)**

	Employment Services		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2018	\$ 177,044	\$ 177,044	\$ —
Reversions	70,078	70,078	—
Fund Balances, July 1, 2018, restated	247,122	247,122	—
<b>REVENUES</b>			
Fees and charges	97,284	98,933	1,649
Miscellaneous	4,810	4,749	(61)
Interest	5,950	6,688	738
Grants	536,304	516,875	(19,429)
Refunds	10,433	11,092	659
Transfers and distributions	89,840	83,184	(6,656)
Other	21,859	22,051	192
Total Revenues	766,480	743,572	(22,908)
Total Available Resources	1,013,602	990,694	(22,908)
<b>EXPENDITURES</b>			
Operating expenditures:			
Salaries and benefits	138,580	123,634	14,946
Other personal services	24,546	9,989	14,557
Expenses	32,559	23,535	9,024
Grants and aids	4,522	3,784	738
Operating capital outlay	1,494	699	795
Food products	200	74	126
Special categories	540,331	519,152	21,179
Data processing services	4,503	4,124	379
Total Operating Expenditures	746,735	684,991	61,744
Nonoperating expenditures:			
Transfers	58,222	58,222	—
Refunds	150	150	—
Other	57,250	57,250	—
Total Nonoperating Expenditures	115,622	115,622	—
Total Expenditures	862,357	800,613	61,744
Fund Balances, June 30, 2019	\$ 151,245	\$ 190,081	\$ 38,836

**BUDGETARY COMPARISON SCHEDULES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
**(in thousands)**

	Government Administration		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2018	\$ 69,178	\$ 69,178	\$ —
Reversions	503	503	—
Fund Balances, July 1, 2018, restated	69,681	69,681	—
<b>REVENUES</b>			
Fees and charges	51,785	23,210	(28,575)
Interest	857	1,016	159
Grants	10,186	9,955	(231)
Refunds	3	463	460
Transfers and distributions	76,421	76,421	—
Other	30	173	143
Total Revenues	139,282	111,238	(28,044)
Total Available Resources	208,963	180,919	(28,044)
<b>EXPENDITURES</b>			
Operating expenditures:			
Salaries and benefits	38,059	37,488	571
Other personal services	1,331	1,171	160
Expenses	6,913	6,562	351
Grants and aids	2,845	2,844	1
Operating capital outlay	216	196	20
Fixed capital outlay	2,097	2,097	—
Special categories	78,996	78,996	—
Data processing services	301	301	—
Total Operating Expenditures	130,758	129,655	1,103
Nonoperating expenditures:			
Payments to U.S. Treasury	177	177	—
Transfers	10,032	10,032	—
Refunds	101	101	—
Other	3,637	3,637	—
Total Nonoperating Expenditures	13,947	13,947	—
Total Expenditures	144,705	143,602	1,103
Fund Balances, June 30, 2019	\$ 64,258	\$ 37,317	\$ (26,941)



**BUDGETARY COMPARISON SCHEDULES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
**(in thousands)**

	Business and Community Development		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2018	\$ 13,991	\$ 13,991	\$ —
Reversions	74,727	74,727	—
Fund Balances, July 1, 2018, restated	88,718	88,718	—
<b>REVENUES</b>			
Fees and charges	1,890	2,638	748
Interest	13,186	15,799	2,613
Grants	2,366,063	1,936,764	(429,299)
Refunds	5,647	9,724	4,077
Employee/employer contributions	4	3	(1)
Transfers and distributions	227,856	227,268	(588)
Other	139	2,128	1,989
Total Revenues	2,614,785	2,194,324	(420,461)
Total Available Resources	2,703,503	2,283,042	(420,461)
<b>EXPENDITURES</b>			
Operating expenditures:			
Salaries and benefits	14,517	13,833	684
Other personal services	3,165	2,124	1,041
Expenses	4,285	2,830	1,455
Grants and aids	9,977	6,914	3,063
Operating capital outlay	106	47	59
Special categories	1,740,943	1,740,943	—
Continuing appropriations	62,842	62,842	—
Grants/aids to local governments	7,042	7,042	—
Data processing services	45	39	6
Total Operating Expenditures	1,842,922	1,836,614	6,308
Nonoperating expenditures:			
Transfers	94,427	94,427	—
Refunds	4,818	4,818	—
Other	628	628	—
Total Nonoperating Expenditures	99,873	99,873	—
Total Expenditures	1,942,795	1,936,487	6,308
Fund Balances, June 30, 2019	\$ 760,708	\$ 346,555	\$ (414,153)

**BUDGETARY COMPARISON SCHEDULES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
(in thousands)

	Regulation and Licensing		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2018	\$ 378,649	\$ 378,649	\$ —
Reversions	1,969	1,969	—
Fund Balances, July 1, 2018, restated	380,618	380,618	—
<b>REVENUES</b>			
Fees and charges	120,446	139,586	19,140
Licenses	1,614,773	1,570,783	(43,990)
Taxes	258,687	266,083	7,396
Miscellaneous	1,060	1,499	439
Interest	565	4,439	3,874
Grants	14	—	(14)
Refunds	342	457	115
Transfers and distributions	16,230	47,093	30,863
Other	3,733	26,664	22,931
Total Revenues	2,015,850	2,056,604	40,754
Total Available Resources	2,396,468	2,437,222	40,754
<b>EXPENDITURES</b>			
Operating expenditures:			
Salaries and benefits	137,760	122,899	14,861
Other personal services	3,587	2,804	783
Expenses	20,659	18,670	1,989
Grants and aids	9,486	9,486	—
Operating capital outlay	2,137	1,955	182
Fixed capital outlay	694	694	—
Special categories	68,612	57,760	10,852
Grants/aids to local governments	443	443	—
Data processing services	3,448	1,995	1,453
Total Operating Expenditures	246,826	216,706	30,120
Nonoperating expenditures:			
Transfers	1,778,226	1,778,226	—
Refunds	4,572	4,572	—
Other	85,622	85,622	—
Total Nonoperating Expenditures	1,868,420	1,868,420	—
Total Expenditures	2,115,246	2,085,126	30,120
Fund Balances, June 30, 2019	\$ 281,222	\$ 352,096	\$ 70,874

**BUDGETARY COMPARISON SCHEDULES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
**(in thousands)**

	Tobacco Settlement		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2018	\$ 2,712	\$ 2,712	\$ —
Reversions	410	410	—
Fund Balances, July 1, 2018, restated	3,122	3,122	—
<b>REVENUES</b>			
Interest	2,100	723	(1,377)
Refunds	90	90	—
Transfers and distributions	353,424	344,325	(9,099)
Other	334,500	375,766	41,266
Total Revenues	690,114	720,904	30,790
Total Available Resources	693,236	724,026	30,790
<b>EXPENDITURES</b>			
Operating expenditures:			
Salaries and benefits	333	238	95
Special categories	345,580	343,315	2,265
Total Operating Expenditures	345,913	343,553	2,360
Nonoperating expenditures:			
Transfers	344,657	344,657	—
Total Nonoperating Expenditures	344,657	344,657	—
Total Expenditures	690,570	688,210	2,360
Fund Balances, June 30, 2019	\$ 2,666	\$ 35,816	\$ 33,150

**BUDGETARY COMPARISON SCHEDULES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
**(in thousands)**

	Public Safety		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2018	\$ 92,474	\$ 92,474	\$ —
Reversions	2,343	2,343	—
Fund Balances, July 1, 2018, restated	94,817	94,817	—
<b>REVENUES</b>			
Fees and charges	97,674	101,283	3,609
Miscellaneous	3,110	16	(3,094)
Interest	533	586	53
Grants	28,095	9,679	(18,416)
Refunds	1,184	2,754	1,570
Transfers and distributions	21,165	42,766	21,601
Other	40,368	36,154	(4,214)
Total Revenues	192,129	193,238	1,109
Total Available Resources	286,946	288,055	1,109
<b>EXPENDITURES</b>			
Operating expenditures:			
Salaries and benefits	82,144	70,770	11,374
Other personal services	3,625	1,560	2,065
Expenses	33,784	25,029	8,755
Grants and aids	25,692	11,068	14,624
Operating capital outlay	7,475	2,902	4,573
Fixed capital outlay	171	171	—
Special categories	84,623	84,623	—
Data processing services	2	2	—
Total Operating Expenditures	237,516	196,125	41,391
Nonoperating expenditures:			
Transfers	11,022	11,022	—
Refunds	306	306	—
Other	24,860	24,860	—
Total Nonoperating Expenditures	36,188	36,188	—
Total Expenditures	273,704	232,313	41,391
Fund Balances, June 30, 2019	\$ 13,242	\$ 55,742	\$ 42,500

**BUDGETARY COMPARISON SCHEDULES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
**(in thousands)**

	Corrections		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2018	\$ 13,472	\$ 13,472	\$ —
Reversions	877	877	—
Fund Balances, July 1, 2018, restated	14,349	14,349	—
<b>REVENUES</b>			
Fees and charges	10,775	10,720	(55)
Interest	—	92	92
Grants	7,100	7,117	17
Refunds	450	454	4
Transfers and distributions	8,958	8,921	(37)
Other	13,370	13,333	(37)
Total Revenues	40,653	40,637	(16)
Total Available Resources	55,002	54,986	(16)
<b>EXPENDITURES</b>			
Operating expenditures:			
Salaries and benefits	4,229	4,229	—
Other personal services	1,329	401	928
Expenses	12,296	8,010	4,286
Operating capital outlay	1,408	1,408	—
Food products	615	—	615
Special categories	15,041	15,041	—
Data processing services	103	103	—
Total Operating Expenditures	35,021	29,192	5,829
Nonoperating expenditures:			
Transfers	12,897	12,897	—
Refunds	111	111	—
Other	831	831	—
Total Nonoperating Expenditures	13,839	13,839	—
Total Expenditures	48,860	43,031	5,829
Fund Balances, June 30, 2019	\$ 6,142	\$ 11,955	\$ 5,813

**BUDGETARY COMPARISON SCHEDULES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
(in thousands)

	Consumer Protection and Safety		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2018	\$ 46,353	\$ 46,353	\$ —
Reversions	20,209	20,209	—
Fund Balances, July 1, 2018, restated	66,562	66,562	—
<b>REVENUES</b>			
Fees and charges	24,132	3,619	(20,513)
Interest	45	170	125
Grants	235,609	97,184	(138,425)
Refunds	817	9,797	8,980
Transfers and distributions	491,658	456,113	(35,545)
Other	12,549	6,546	(6,003)
Total Revenues	764,810	573,429	(191,381)
Total Available Resources	831,372	639,991	(191,381)
<b>EXPENDITURES</b>			
Operating expenditures:			
Salaries and benefits	30,492	24,898	5,594
Other personal services	711	262	449
Expenses	4,884	2,785	2,099
Operating capital outlay	540	38	502
Special categories	516,361	472,892	43,469
Data processing services	36	—	36
Total Operating Expenditures	553,024	500,875	52,149
Nonoperating expenditures:			
Transfers	111,409	111,409	—
Refunds	11,314	11,314	—
Other	3,110	3,110	—
Total Nonoperating Expenditures	125,833	125,833	—
Total Expenditures	678,857	626,708	52,149
Fund Balances, June 30, 2019	\$ 152,515	\$ 13,283	\$ (139,232)

**BUDGETARY COMPARISON SCHEDULES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
**(in thousands)**

	Agriculture		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2018	\$ 7,707	\$ 7,707	\$ —
Reversions	7,501	7,501	—
Fund Balances, July 1, 2018, restated	15,208	15,208	—
<b>REVENUES</b>			
Fees and charges	102,189	61,269	(40,920)
Licenses	49,270	24,307	(24,963)
Miscellaneous	—	14	14
Interest	2,282	1,396	(886)
Grants	1,264,780	1,276,143	11,363
Refunds	12,665	2,342	(10,323)
Transfers and distributions	103,427	72,871	(30,556)
Other	9,570	3,791	(5,779)
Total Revenues	1,544,183	1,442,133	(102,050)
Total Available Resources	1,559,391	1,457,341	(102,050)
<b>EXPENDITURES</b>			
Operating expenditures:			
Salaries and benefits	92,841	83,085	9,756
Other personal services	6,685	4,573	2,112
Expenses	28,275	24,941	3,334
Grants and aids	1,275,592	1,212,159	63,433
Operating capital outlay	2,638	2,270	368
Fixed capital outlay	4,640	4,640	—
Special categories	72,399	72,399	—
Grants/aids to local governments	750	750	—
Total Operating Expenditures	1,483,820	1,404,817	79,003
Nonoperating expenditures:			
Payments to U.S. Treasury	4,488	4,488	—
Transfers	18,108	18,108	—
Refunds	979	979	—
Other	10,787	10,787	—
Total Nonoperating Expenditures	34,362	34,362	—
Total Expenditures	1,518,182	1,439,179	79,003
Fund Balances, June 30, 2019	\$ 41,209	\$ 18,162	\$ (23,047)

**BUDGETARY COMPARISON SCHEDULES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
(in thousands)

	Juvenile Justice		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2018	\$ 89,677	\$ 89,677	\$ —
Reversions	5,109	5,109	—
Fund Balances, July 1, 2018, restated	94,786	94,786	—
<b>REVENUES</b>			
Fees and charges	58,874	49,152	(9,722)
Grants	3,377	2,352	(1,025)
Refunds	—	45	45
Transfers and distributions	77,854	76,228	(1,626)
Other	1,182	1,245	63
Total Revenues	141,287	129,022	(12,265)
Total Available Resources	236,073	223,808	(12,265)
<b>EXPENDITURES</b>			
Operating expenditures:			
Salaries and benefits	56,981	39,459	17,522
Other personal services	2,578	924	1,654
Expenses	8,638	6,087	2,551
Grants and aids	1,263	136	1,127
Operating capital outlay	453	376	77
Food products	2,158	1,304	854
Fixed capital outlay	2,979	2,979	—
Special categories	99,525	99,525	—
Total Operating Expenditures	174,575	150,790	23,785
Nonoperating expenditures:			
Transfers	8,001	8,001	—
Refunds	8	8	—
Other	10,684	10,684	—
Total Nonoperating Expenditures	18,693	18,693	—
Total Expenditures	193,268	169,483	23,785
Fund Balances, June 30, 2019	\$ 42,805	\$ 54,325	\$ 11,520



**BUDGETARY COMPARISON SCHEDULES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
**(in thousands)**

	Judicial Services		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2018	\$ 105,872	\$ 105,872	\$ —
Reversions	1,307	1,307	—
Fund Balances, July 1, 2018, restated	107,179	107,179	—
<b>REVENUES</b>			
Fees and charges	99,641	90,789	(8,852)
Licenses	550	546	(4)
Miscellaneous	1	1	—
Grants	15,249	12,224	(3,025)
Refunds	10,059	8,041	(2,018)
Transfers and distributions	112,424	112,424	—
Other	61,131	59,384	(1,747)
Total Revenues	299,055	283,409	(15,646)
Total Available Resources	406,234	390,588	(15,646)
<b>EXPENDITURES</b>			
Operating expenditures:			
Salaries and benefits	210,957	165,743	45,214
Other personal services	6,538	3,057	3,481
Expenses	3,317	2,783	534
Operating capital outlay	208	33	175
Special categories	19,832	19,832	—
Data processing services	230	—	230
Total Operating Expenditures	241,082	191,448	49,634
Nonoperating expenditures:			
Transfers	74,589	74,589	—
Refunds	112	112	—
Other	10,417	10,417	—
Total Nonoperating Expenditures	85,118	85,118	—
Total Expenditures	326,200	276,566	49,634
Fund Balances, June 30, 2019	\$ 80,034	\$ 114,022	\$ 33,988

**BUDGETARY COMPARISON SCHEDULES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
(in thousands)

	Military and Veterans' Affairs		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2018	\$ 58,167	\$ 58,167	\$ —
Reversions	691	691	—
Fund Balances, July 1, 2018, restated	58,858	58,858	—
<b>REVENUES</b>			
Fees and charges	38,646	38,360	(286)
Miscellaneous	5	5	—
Interest	1,220	1,151	(69)
Grants	123,659	123,659	—
Refunds	1,145	1,153	8
Transfers and distributions	38,065	53,007	14,942
Other	25	14	(11)
Total Revenues	202,765	217,349	14,584
Total Available Resources	261,623	276,207	14,584
<b>EXPENDITURES</b>			
Operating expenditures:			
Salaries and benefits	75,626	70,676	4,950
Other personal services	3,329	3,242	87
Expenses	30,116	27,037	3,079
Operating capital outlay	2,444	2,375	69
Food products	4,090	3,949	141
Fixed capital outlay	42,672	42,672	—
Special categories	29,791	27,031	2,760
Total Operating Expenditures	188,068	176,982	11,086
Nonoperating expenditures:			
Transfers	18,968	18,968	—
Refunds	822	822	—
Other	20,850	20,850	—
Total Nonoperating Expenditures	40,640	40,640	—
Total Expenditures	228,708	217,622	11,086
Fund Balances, June 30, 2019	\$ 32,915	\$ 58,585	\$ 25,670

**BUDGETARY COMPARISON SCHEDULES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
(in thousands)

	Florida Citrus Commission		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2018	\$ 10,485	\$ 10,485	\$ —
Reversions	516	516	—
Fund Balances, July 1, 2018, restated	11,001	11,001	—
<b>REVENUES</b>			
Taxes	7,013	7,137	124
Miscellaneous	33	7	(26)
Interest	209	(1,232)	(1,441)
Grants	3,640	4,606	966
Refunds	—	2	2
Transfers and distributions	—	2	2
Other	—	35	35
Total Revenues	10,895	10,557	(338)
Total Available Resources	21,896	21,558	(338)
<b>EXPENDITURES</b>			
Operating expenditures:			
Salaries and benefits	4,651	2,531	2,120
Other personal services	190	55	135
Expenses	1,406	499	907
Operating capital outlay	371	24	347
Special categories	6,756	6,756	—
Data processing services	45	42	3
Total Operating Expenditures	13,419	9,907	3,512
Nonoperating expenditures:			
Other	253	253	—
Total Nonoperating Expenditures	253	253	—
Total Expenditures	13,672	10,160	3,512
Fund Balances, June 30, 2019	\$ 8,224	\$ 11,398	\$ 3,174

**BUDGETARY COMPARISON SCHEDULES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
(in thousands)

	School for the Deaf and the Blind		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2018	\$ 1,373	\$ 1,373	\$ —
<b>REVENUES</b>			
Grants	1,465	1,543	78
Transfers and distributions	2,182	2,120	(62)
Total Revenues	3,647	3,663	16
Total Available Resources	5,020	5,036	16
<b>EXPENDITURES</b>			
Operating expenditures:			
Special categories	3,426	3,426	—
Total Operating Expenditures	3,426	3,426	—
Nonoperating expenditures:			
Transfers	324	324	—
Total Nonoperating Expenditures	324	324	—
Total Expenditures	3,750	3,750	—
Fund Balances, June 30, 2019	\$ 1,270	\$ 1,286	\$ 16

**BUDGETARY COMPARISON SCHEDULES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
(in thousands)

	Wireless Emergency Telephone System		
	Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balances, July 1, 2018	\$ 50,331	\$ 50,331	\$ —
Reversions	4,908	4,908	—
Fund Balances, July 1, 2018, restated	55,239	55,239	—
<b>REVENUES</b>			
Interest	2,165	1,913	(252)
Other	103,822	118,045	14,223
Total Revenues	105,987	119,958	13,971
Total Available Resources	161,226	175,197	13,971
<b>EXPENDITURES</b>			
Operating expenditures:			
Salaries and benefits	390	353	37
Other personal services	102	92	10
Expenses	422	137	285
Grants and aids	115,858	115,858	—
Operating capital outlay	4	3	1
Fixed capital outlay	1,032	1,032	—
Special categories	345	269	76
Data processing services	4	4	—
Total Operating Expenditures	118,157	117,748	409
Nonoperating expenditures:			
Transfers	37	37	—
Refunds	2	2	—
Total Nonoperating Expenditures	39	39	—
Total Expenditures	118,196	117,787	409
Fund Balances, June 30, 2019	\$ 43,030	\$ 57,410	\$ 14,380

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## **CAPITAL PROJECTS FUNDS**

### **GENERAL GOVERNMENT**

This fund includes various internal reporting capital projects funds administered by various agencies to account for resources used for the acquisition or construction of major capital facilities other than those financed by other funds.

### **TRANSPORTATION CAPITAL PROJECTS FUND**

This capital projects fund is administered by the Department of Transportation to account for resources used for eligible project costs.

### **OTHER**

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

### **FLORIDA SCHOOL FOR THE DEAF AND THE BLIND**

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

**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS FUNDS**  
**JUNE 30, 2019**  
**(in thousands)**

	General Government	Transportation Capital Projects Fund	Other	School for the Deaf and the Blind	Totals 6/30/19
<b>ASSETS</b>					
<u>Current assets</u>					
Pooled investments with State Treasury	\$ 207	\$ 132,363	\$ 381	\$ 2,094	\$ 135,045
Receivables, net	—	361	—	—	361
Due from other funds	88,871	—	—	167	89,038
Total current assets	89,078	132,724	381	2,261	224,444
Total assets	89,078	132,724	381	2,261	224,444
<b>LIABILITIES</b>					
<u>Current liabilities</u>					
Accounts payable and accrued liabilities	2,719	—	—	1,591	4,310
Due to other funds	—	3,100	—	—	3,100
Obligations under security lending	—	5,845	—	—	5,845
Total current liabilities	2,719	8,945	—	1,591	13,255
Total liabilities	2,719	8,945	—	1,591	13,255
<b>FUND BALANCES</b>					
Restricted	—	123,779	—	443	124,222
Committed	86,359	—	381	227	86,967
Total fund balances	86,359	123,779	381	670	211,189
Total liabilities and fund balances	\$ 89,078	\$ 132,724	\$ 381	\$ 2,261	\$ 224,444



**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
**(in thousands)**

	General Government	Transportation Capital Projects Fund	Other	School for the Deaf and the Blind	Totals 6/30/19
<b>REVENUES</b>					
Investment earnings (losses)	\$ —	\$ 4,275	\$ —	\$ —	\$ 4,275
Total revenues	—	4,275	—	—	4,275
<b>EXPENDITURES</b>					
Current:					
General government	39,686	—	—	—	39,686
Education	—	—	—	2,248	2,248
Human services	4,777	—	27	—	4,804
Criminal justice and corrections	62,736	—	—	—	62,736
Transportation	—	143	—	—	143
Capital outlay	53,421	—	—	2,589	56,010
Total expenditures	160,620	143	27	4,837	165,627
Excess (deficiency) of revenues over expenditures	(160,620)	4,132	(27)	(4,837)	(161,352)
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds of bond issues	—	188,101	—	—	188,101
Operating transfers in	188,912	—	78	5,063	194,053
Operating transfers out	—	(68,454)	—	—	(68,454)
Total other financing sources (uses)	188,912	119,647	78	5,063	313,700
Net change in fund balances	28,292	123,779	51	226	152,348
Fund balances - beginning	58,067	—	330	444	58,841
Fund balances - ending	\$ 86,359	\$ 123,779	\$ 381	\$ 670	\$ 211,189

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**DEBT SERVICE FUNDS**

**DEBT SERVICE FUND**

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

**UNIVERSITY DEBT SERVICE FUND**

This fund is used to account for resources earmarked to pay principal, interest, and service charges on University long-term debt of the State.

**COMBINING BALANCE SHEET**  
**DEBT SERVICE FUNDS**  
**JUNE 30, 2019**  
**(in thousands)**

	Debt Service Fund	University Debt Service Fund	Totals 6/30/19
<b>ASSETS</b>			
<u>Current assets</u>			
Cash and cash equivalents	\$ —	\$ 3,590	\$ 3,590
Other investments	24,977	—	24,977
Receivables, net	551	—	551
Total Current Assets	25,528	3,590	29,118
<u>Noncurrent assets</u>			
Long-term investments	54,964	—	54,964
Total noncurrent assets	54,964	—	54,964
Total assets	80,492	3,590	84,082
<b>LIABILITIES</b>			
<u>Current liabilities</u>			
Accounts payable and accrued liabilities	—	473	473
Due to other funds	2	—	2
Total current liabilities	2	473	475
Total liabilities	2	473	475
<b>FUND BALANCES</b>			
Restricted	80,490	3,117	83,607
Total fund balances	80,490	3,117	83,607
Total liabilities and fund balances	\$ 80,492	\$ 3,590	\$ 84,082

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**DEBT SERVICE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
**(in thousands)**

	Debt Service Fund	University Debt Service Fund	Totals 6/30/19
<b>REVENUES</b>			
Fees and charges	\$ 37	\$ —	\$ 37
Investment earnings (losses)	9,806	—	9,806
Other	5,896	—	5,896
Total revenues	15,739	—	15,739
<b>EXPENDITURES</b>			
Current:			
General government	1,337	—	1,337
Education	—	6,953	6,953
Debt service:			
Principal retirement	1,097,394	—	1,097,394
Interest and fiscal charges	612,416	1,926	614,342
Total expenditures	1,711,147	8,879	1,720,026
Excess (deficiency) of revenues over expenditures	(1,695,408)	(8,879)	(1,704,287)
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds of bond issues	3,152	11,996	15,148
Proceeds of refunding bonds	1,179,225	49,869	1,229,094
Operating transfers in	1,690,766	—	1,690,766
Operating transfers out	(30,662)	(49,869)	(80,531)
Payments to refunded bond agent	(1,229,094)	—	(1,229,094)
Total other financing sources (uses)	1,613,387	11,996	1,625,383
Net change in fund balances	(82,021)	3,117	(78,904)
Fund balances - beginning	162,511	—	162,511
Fund balances - ending	\$ 80,490	\$ 3,117	\$ 83,607

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**NONMAJOR ENTERPRISE FUNDS**

**OTHER**

This category includes various internal reporting enterprise funds, most of which regulate activities and are funded by the collection of fees.

**FLORIDA ENGINEERS MANAGEMENT CORPORATION**

This blended component unit was created for the benefit of the Department of Business and Professional Regulation and the Board of Professional Engineers for the purpose of providing administrative, investigative, and prosecutorial services as provided in Section 471.038, Florida Statutes.

**SPACE FLORIDA**

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

**COMBINING STATEMENT OF NET POSITION**  
**NONMAJOR ENTERPRISE FUNDS**  
**JUNE 30, 2019**  
**(in thousands)**

	Other	FL Engineers Management Corp	Space Florida	Totals 6/30/19
<b>ASSETS</b>				
<u>Current assets</u>				
Cash and cash equivalents	\$ 2,841	\$ 343	\$ 42,474	\$ 45,658
Pooled investments with State Treasury	398,483	—	—	398,483
Other investments	7,510	—	—	7,510
Receivables, net	3,212	13	19,943	23,168
Due from other funds	12,830	—	—	12,830
Due from component units/primary	190	—	—	190
Inventories	1	—	—	1
Other	21	73	1,419	1,513
Total current assets	425,088	429	63,836	489,353
<u>Noncurrent assets</u>				
Long-term investments	65,267	—	3,779	69,046
Other loans and notes receivable, net	—	—	3,497	3,497
<u>Capital assets</u>				
Buildings, equipment, and other depreciable assets	31,864	410	127,259	159,533
Accumulated depreciation	(25,248)	(321)	(46,276)	(71,845)
Construction work in progress	508	—	45,872	46,380
Other	—	—	4,879	4,879
Total noncurrent assets	72,391	89	139,010	211,490
Total assets	497,479	518	202,846	700,843
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension-related items	52,126	—	—	52,126
Other postemployment benefits	9,150	—	—	9,150
Total deferred outflows of resources	61,276	—	—	61,276
<b>LIABILITIES</b>				
<u>Current liabilities</u>				
Accounts payable and accrued liabilities	11,455	166	35,575	47,196
Due to other funds	9,085	—	—	9,085
Due to component units/primary	—	190	—	190
Compensated absences	5,601	—	129	5,730
Installment purchases/capital leases	—	—	15,536	15,536
Deposits	18,399	—	486	18,885
Obligations under security lending agreements	15,028	—	—	15,028
Pension liability	928	—	—	928
Other postemployment benefits liability	3,022	—	—	3,022
Total current liabilities	63,518	356	51,726	115,600
<u>Noncurrent liabilities</u>				
Deposits	42,157	—	7,445	49,602
Compensated absences	14,026	—	105	14,131
Pension liability	111,147	—	—	111,147
Other postemployment benefits liability	162,599	—	—	162,599
Other	—	—	1,173	1,173
Total noncurrent liabilities	329,929	—	8,723	338,652
Total liabilities	393,447	356	60,449	454,252
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension-related items	15,057	—	—	15,057
Other postemployment benefits	36,947	—	—	36,947
Total deferred inflows of resources	52,004	—	—	52,004
<b>NET POSITION</b>				
Net investment in capital assets	7,124	89	111,049	118,262
Restricted - other	—	73	5,671	5,744
Unrestricted	106,180	—	25,677	131,857
Total net position	\$ 113,304	\$ 162	\$ 142,397	\$ 255,863



**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
NONMAJOR ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019  
(in thousands)**

	Other	FL Engineers Management Corp	Space Florida	Totals 6/30/19
<b>OPERATING REVENUES</b>				
Sales - nonstate	\$ 98,048	\$ —	\$ 26,192	\$ 124,240
Fees	259,095	1,996	—	261,091
Sales - state	42,059	—	—	42,059
Rents and royalties - nonstate	1	—	—	1
Rents - state	158	—	—	158
Fines, forfeits, settlements and judgments	12,146	—	—	12,146
Other	31	—	67,950	67,981
Total operating revenues	411,538	1,996	94,142	507,676
<b>OPERATING EXPENSES</b>				
Contractual services	87,947	349	57,575	145,871
Personal services	197,473	1,190	10,174	208,837
Depreciation	2,424	34	6,166	8,624
Materials and supplies	6,111	32	—	6,143
Repairs and maintenance	1,603	22	—	1,625
Basic services	28,808	365	—	29,173
Interest and fiscal charges	3,420	—	—	3,420
Total operating expenses	327,786	1,992	73,915	403,693
Operating income (loss)	83,752	4	20,227	103,983
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Grants and donations	669	—	12,881	13,550
Investment earnings (losses)	17,191	—	120	17,311
Interest and fiscal charges	(394)	—	(453)	(847)
Fines, forfeits, judgments and settlements	9	—	—	9
Property disposition gain (loss)	(6)	—	—	(6)
Grant expense and client benefits	(1,276)	—	—	(1,276)
Other	(202)	—	(561)	(763)
Total nonoperating revenues (expenses)	15,991	—	11,987	27,978
Income (loss) before transfers and contributions	99,743	4	32,214	131,961
Operating transfers in	25,702	—	—	25,702
Operating transfers out	(131,269)	—	—	(131,269)
Capital contributions	6	—	—	6
Change in net position	(5,818)	4	32,214	26,400
Total net position - beginning	119,122	158	110,183	229,463
Total net position - ending	\$ 113,304	\$ 162	\$ 142,397	\$ 255,863

**COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019  
(in thousands)**

	Other	FL Engineers Management Corporation	Space Florida	Totals 6/30/19
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	\$ 408,948	\$ 2,154	\$ 9,682	\$ 420,784
Cash paid to vendors	(131,729)	(962)	(55,906)	(188,597)
Cash paid to employees	(180,360)	(1,187)	(4,202)	(185,749)
Cash received/(paid) for grants	—	—	68,216	68,216
Net cash provided (used) by operating activities	96,859	5	17,790	114,654
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers in (out)	(106,995)	—	—	(106,995)
Advances, grants or loans (to) from or repayment from others	(1,355)	—	—	(1,355)
Cash received from noncapital grants or donations	663	—	—	663
Net cash provided (used) by noncapital financing activities	(107,687)	—	—	(107,687)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Cash received from capital grants and donations	—	—	12,881	12,881
Payment of bond principal	—	—	(13,160)	(13,160)
Purchase or construction of capital assets	(1,355)	(45)	(31,029)	(32,429)
Line of credit draws/(payments)	—	—	2,716	2,716
Net cash provided (used) by capital and related financing activities	(1,355)	(45)	(28,592)	(29,992)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Security lending	(9,270)	—	—	(9,270)
Proceeds from the sale or maturity of investments	123,781	—	—	123,781
Investment earnings	16,373	—	120	16,493
Purchase of investments	(123,623)	—	(453)	(124,076)
Net cash provided (used) by investing activities	7,261	—	(333)	6,928
Net increase (decrease) in cash and cash equivalents	(4,922)	(40)	(11,135)	(16,097)
Cash and cash equivalents - beginning	406,246	383	53,609	460,238
Cash and cash equivalents - ending	\$ 401,324	\$ 343	\$ 42,474	\$ 444,141

**COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019  
(in thousands)**

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

	Other	FL Engineers Management Corporation	Space Florida	Totals 6/30/19
Operating income (loss)	\$ 83,752	\$ 4	\$ 20,227	\$ 103,983
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation and amortization expense	2,424	34	6,166	8,624
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	(10,278)	(13)	4,204	(6,087)
(Increase) decrease in due from other funds	(7)	—	679	672
Increase (decrease) in allowance for uncollectibles	9,285	—	(2,725)	6,560
(Increase) decrease in other non-current assets	(1)	3	—	2
(Increase) decrease in inventories	—	—	(389)	(389)
(Increase) decrease in future contract premiums and other receivable	—	—	(48)	(48)
Increase (decrease) in accounts payable	(2,091)	(27)	7,768	5,650
Increase (decrease) in compensated absences	458	—	42	500
Increase (decrease) in due to other funds	(270)	—	—	(270)
Increase (decrease) in other non-current liability	—	—	276	276
(Increase) decrease in deposits and prepaid items	3	4	(17,997)	(17,990)
Increase (decrease) in unearned revenue	(1,640)	—	(413)	(2,053)
Increase (decrease) in pension liability and deferrals	9,744	—	—	9,744
Increase (decrease) in OPEB liability and deferrals	5,480	—	—	5,480
Net cash provided (used) by operating activities	<u>\$ 96,859</u>	<u>\$ 5</u>	<u>\$ 17,790</u>	<u>\$ 114,654</u>
<b>Noncash investing, capital, and financing activities</b>				
Change in fair value of investments	\$ 7,341	\$ —	\$ —	\$ 7,341
Other noncash items	—	—	(561)	(561)

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## **INTERNAL SERVICE FUNDS**

### **EMPLOYEE HEALTH AND DISABILITY**

These funds are administered by the Department of Management Services and are used primarily to account for health and disability plans for employees of the state.

### **DATA CENTERS**

These funds are used to account for services provided by data processing centers operated by various agencies.

### **COMMUNICATIONS AND FACILITIES**

These funds are administered by the Department of Management Services primarily to account for services provided to other state agencies, such as those related to the construction, operation, and maintenance of public facilities, and management and operation of the SUNCOM (state communication) Network.

### **OTHER**

These funds are administered by various agencies primarily to account for services provided to other state agencies, such as legal services, records management, and community services (inmate work squads).

**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**JUNE 30, 2019**  
**(in thousands)**

	Employee Health and Disability	Data Centers	Communications and Facilities	Other	Totals 6/30/19
<b>ASSETS</b>					
<u>Current assets</u>					
Cash and cash equivalents	\$ —	\$ —	\$ 11,877	\$ —	\$ 11,877
Pooled investments with State Treasury	563,203	9,920	73,999	6,749	653,871
Other investments	—	—	49,180	—	49,180
Receivables, net	37,486	9	5,031	1,829	44,355
Due from other funds	5	1,636	9,491	3,757	14,889
Due from component units/primary	—	—	668	—	668
Total current assets	600,694	11,565	150,246	12,335	774,840
<u>Noncurrent assets</u>					
Capital assets					
Land and other non-depreciable assets	—	—	318	1	319
Buildings, equipment, and other depreciable assets	37	38,139	1,537,634	4,053	1,579,863
Accumulated depreciation	(24)	(32,417)	(586,633)	(3,361)	(622,435)
Construction work in progress	—	—	12,344	—	12,344
Total noncurrent assets	13	5,722	963,663	693	970,091
Total assets	600,707	17,287	1,113,909	13,028	1,744,931
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Amount deferred on refunding of debt	—	—	3,755	—	3,755
Pension-related items	520	6,966	5,417	31,631	44,534
Other postemployment benefits	214	1,324	1,288	2,358	5,184
Total deferred outflows of resources	734	8,290	10,460	33,989	53,473
<b>LIABILITIES</b>					
<u>Current liabilities</u>					
Accounts payable and accrued liabilities	200,013	3,219	27,252	1,533	232,017
Due to other funds	24,812	34	59	316	25,221
Due to component units/primary	—	23	—	—	23
Compensated absences	41	809	528	1,283	2,661
Installment purchases/capital leases	—	2,266	1,330	—	3,596
Bonds payable	—	—	15,060	—	15,060
Deposits	171,641	—	5,138	565	177,344
Obligations under security lending agreements	20,826	19	2,686	—	23,531
Certificates of participation payable	—	—	25,845	—	25,845
Pension liability	9	107	110	257	483
Other postemployment benefits liability	26	261	415	962	1,664
Total current liabilities	417,368	6,738	78,423	4,916	507,445
<u>Noncurrent liabilities</u>					
Advances from other funds	—	—	500	—	500
Bonds payable	—	—	178,298	—	178,298
Certificates of participation payable	—	—	326,661	—	326,661
Installment purchases/capital leases	—	1,347	4,201	—	5,548
Compensated absences	44	2,025	1,507	6,062	9,638
Pension liability	1,130	12,538	12,757	61,601	88,026
Other postemployment benefits liability	1,389	14,036	22,296	51,683	89,404
Total noncurrent liabilities	2,563	29,946	546,220	119,346	698,075
Total liabilities	419,931	36,684	624,643	124,262	1,205,520
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Amount deferred on refunding of debt	—	—	8,246	—	8,246
Pension-related items	899	1,717	2,052	7,841	12,509
Other postemployment benefits	266	2,745	5,463	13,806	22,280
Total deferred inflows of resources	1,165	4,462	15,761	21,647	43,035
<b>NET POSITION</b>					
Net investment in capital assets	12	2,109	413,307	693	416,121
Restricted - other	—	—	49,444	—	49,444
Unrestricted	180,333	(17,678)	21,214	(99,585)	84,284
Total net position	\$ 180,345	\$ (15,569)	\$ 483,965	\$ (98,892)	\$ 549,849

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
**(in thousands)**

	Employee Health and Disability	Data Centers	Communications and Facilities	Other	Totals 6/30/19
<b>OPERATING REVENUES</b>					
Sales - nonstate	\$ —	\$ 151	\$ 33,526	\$ 7,912	\$ 41,589
Fees	—	—	4	—	4
Sales - state	2,350,569	74,829	85,505	55,320	2,566,223
Rents and royalties - nonstate	—	—	3	—	3
Rents - state	—	—	145,374	—	145,374
Fines, forfeits, settlements and judgments	—	—	—	13	13
Other	19,737	—	—	8	19,745
Total operating revenues	2,370,306	74,980	264,412	63,253	2,772,951
<b>OPERATING EXPENSES</b>					
Contractual services	382,909	39,494	141,625	8,449	572,477
Insurance claims expense	2,088,624	—	—	—	2,088,624
Personal services	1,739	26,168	21,423	61,186	110,516
Depreciation	4	5,095	32,181	304	37,584
Materials and supplies	43	4,121	813	1,911	6,888
Repairs and maintenance	—	451	1,653	2	2,106
Basic services	119	1,612	2,995	3,504	8,230
Interest and fiscal charges	—	—	609	—	609
Total operating expenses	2,473,438	76,941	201,299	75,356	2,827,034
Operating income (loss)	(103,132)	(1,961)	63,113	(12,103)	(54,083)
<b>NONOPERATING REVENUES/(EXPENSES)</b>					
Grants and donations	—	—	8	—	8
Investment earnings (losses)	23,757	128	4,284	26	28,195
Interest and fiscal charges	(690)	(95)	(23,931)	(1)	(24,717)
Property disposition gain (loss)	(1)	(71)	(53)	(170)	(295)
Other	—	2	—	—	2
Total nonoperating revenues (expenses)	23,066	(36)	(19,692)	(145)	3,193
Income (loss) before transfers and contributions	(80,066)	(1,997)	43,421	(12,248)	(50,890)
Operating transfers in	23,170	1,486	846	—	25,502
Operating transfers out	(1,608)	(640)	(14,410)	(1,739)	(18,397)
Capital contributions	1	—	14	138	153
Change in net position	(58,503)	(1,151)	29,871	(13,849)	(43,632)
Total net position - beginning	238,848	(14,418)	454,094	(85,043)	593,481
Total net position - ending	\$ 180,345	\$ (15,569)	\$ 483,965	\$ (98,892)	\$ 549,849

**COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019  
(in thousands)**

	Employee Health and Disability	Data Centers	Communications and Facilities
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash received from customers	\$ 2,368,845	\$ 75,367	\$ 256,106
Cash paid to vendors	(368,813)	(47,919)	(138,970)
Cash paid to employees	(1,604)	(22,993)	(20,108)
Cash paid for insurance claims	(2,060,027)	(1)	—
Net cash provided (used) by operating activities	(61,599)	4,454	97,028
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers in (out)	19,717	(628)	(10,575)
Cash received from noncapital grants or donations	—	—	8
Net cash provided (used) by noncapital financing activities	19,717	(628)	(10,567)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Payment of bond principal	—	—	(84,016)
Payment of principal on installment purchase/capital lease	—	(3,864)	—
Payment of interest on bonds/installment purchase/capital lease	—	(91)	(30,400)
Purchase or construction of capital assets	(7)	(483)	(12,178)
Net cash provided (used) by capital and related financing activities	(7)	(4,438)	(126,594)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Security lending	(16,397)	(215)	(1,384)
Investment earnings	21,797	126	4,206
Net cash provided (used) by investing activities	5,400	(89)	2,822
Net increase (decrease) in cash and cash equivalents	(36,489)	(701)	(37,311)
Cash and cash equivalents - beginning	599,692	10,621	123,187
Cash and cash equivalents - ending	\$ 563,203	\$ 9,920	\$ 85,876



Other	Totals 6/30/19
\$ 72,575	\$ 2,772,893
(14,878)	(570,580)
(56,393)	(101,098)
—	(2,060,028)
1,304	41,187
(2,063)	6,451
—	8
(2,063)	6,459
—	(84,016)
—	(3,864)
—	(30,491)
(65)	(12,733)
(65)	(131,104)
(46)	(18,042)
24	26,153
(22)	8,111
(846)	(75,347)
7,595	741,095
\$ 6,749	\$ 665,748

**INTERNAL SERVICE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
**(in thousands)**  
**Reconciliation of operating income (loss) to net cash**  
**provided (used) by operating activities**

	Employee Health and Disability	Data Centers	Communications and Facilities
Operating income (loss)	\$ (103,132)	\$ (1,961)	\$ 63,113
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation and amortization expense	4	5,095	32,181
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(8,721)	1	(9,310)
(Increase) decrease in due from other funds	—	383	—
Increase (decrease) in allowance for uncollectibles	248	—	18
Increase (decrease) in accounts payable	42,858	(591)	8,936
Increase (decrease) in compensated absences	(61)	(355)	(132)
Increase (decrease) in due to other funds	—	(9)	—
Increase (decrease) in unearned revenue	7,009	—	986
Increase (decrease) in pension liability and deferrals	115	1,243	524
Increase (decrease) in OPEB liability and deferrals	81	648	712
Net cash provided (used) by operating activities	<u>\$ (61,599)</u>	<u>\$ 4,454</u>	<u>\$ 97,028</u>
<b>Noncash investing, capital, and financing activities</b>			
Change in fair value of investments	\$ 10,761	\$ 43	\$ 1,267

<u>Other</u>	<u>Totals 6/30/19</u>
\$ (12,103)	\$ (54,083)
304	37,584
122	(17,908)
8,418	8,801
5	271
(826)	50,377
(316)	(864)
(19)	(28)
331	8,326
4,071	5,953
1,317	2,758
<u>\$ 1,304</u>	<u>\$ 41,187</u>

\$ 8 \$ 12,079

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## **PRIVATE-PURPOSE TRUST FUNDS**

### **TRUST ESCROW ADMINISTRATION**

These funds administered by the Department of Financial Services are used to account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

### **UNCLAIMED PROPERTY**

This fund includes the internal reporting funds administered by the Department of Financial Services that are used to account for unclaimed property pursuant to Section 717.123, Florida Statutes.

### **STUDENT LOAN GUARANTY RESERVE**

This fund administered by the Department of Education is used to account for federally guaranteed loans to Florida citizens to pay for higher education.

### **COLLEGE SAVINGS PLAN**

This fund, administered by the State Board of Administration, is used to account for contributions from participants of the College Savings Plan as authorized by Section 1009.981, Florida Statutes. Participant contributions are collected and invested in accordance with the Plan provisions and participant direction.

### **OTHER**

This category includes other internal reporting funds administered by various agencies that are used to account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

**COMBINING STATEMENT OF FIDUCIARY NET POSITION  
PRIVATE-PURPOSE TRUST FUNDS  
JUNE 30, 2019  
(in thousands)**

	Trust Escrow Administration	Unclaimed Property	Student Loan Guaranty Reserve	Other
<b>ASSETS</b>				
Cash and cash equivalents	\$ 416	\$ 166	\$ 10	\$ 363
Pooled investments with State Treasury	371,331	14,665	29,360	1,270
Total cash and cash equivalents	371,747	14,831	29,370	1,633
<u>Investments</u>				
U.S. government & federally guaranteed obligations	—	—	—	—
Federal agencies	—	—	—	—
Bonds and notes	—	—	—	—
International bonds and notes	—	—	—	—
Mutual fund investments	—	—	—	12,404
Money market and short-term investments	1	—	—	6,505
Domestic equity	—	3,710	—	—
International equity	—	—	—	—
Total investments	1	3,710	—	18,909
<u>Receivables</u>				
Accounts receivable	3,042	335	—	44
Interest receivable	4,771	7	75	—
Dividends receivable	—	—	—	10
Foreign currency contracts receivable	—	—	—	—
Pending investment sales	—	—	—	26
Due from state funds	—	—	135	—
Due from other governments	—	—	5,564	—
Total receivables	7,813	342	5,774	80
Advances to other funds	—	972,968	—	—
Advances to other entities	38,205	—	—	—
Capital assets	12	273	—	—
Accumulated depreciation	—	(228)	—	—
Other assets	2,158	—	—	—
Total assets	419,936	991,896	35,144	20,622
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension-related items	—	2,421	—	—
Other postemployment benefits	—	102	—	—
Total deferred outflows of resources	—	2,523	—	—
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	993	3,710	—	335
Due to other funds	600	5	944	6
Pending investment purchases	—	—	—	19
Foreign currency contracts payable	—	—	—	—
Due to other governments	—	—	3,023	—
Obligations under security lending agreements	16,238	118	1,241	—
Claims payable	—	—	128	—
Deposits payable	290	—	—	—
Compensated absences	—	509	—	—
Pension liability	—	2,628	—	—
Other postemployment benefits liability	—	4,468	—	—
Total liabilities	18,121	11,438	5,336	360
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension-related items	—	245	—	—
Other postemployment benefits	—	1,112	—	—
Total deferred inflows of resources	—	1,357	—	—
<b>NET POSITION</b>				
Restricted for individuals, organizations, and other governments	\$ 401,815	\$ 981,624	\$ 29,808	\$ 20,262

College Savings Plan	Totals 6/30/19
\$ 3,758	\$ 4,713
—	416,626
<u>3,758</u>	<u>421,339</u>
53,925	53,925
74,626	74,626
103,704	103,704
23,810	23,810
—	12,404
114,444	120,950
304,202	307,912
<u>63,219</u>	<u>63,219</u>
<u>737,930</u>	<u>760,550</u>
8	3,429
1,306	6,159
1,065	1,075
112	112
17,142	17,168
3,972	4,107
—	5,564
<u>23,605</u>	<u>37,614</u>
—	972,968
—	38,205
5	290
(2)	(230)
—	2,158
<u>765,296</u>	<u>2,232,894</u>
—	2,421
—	102
<u>—</u>	<u>2,523</u>
1,535	6,573
3,156	4,711
50,625	50,644
112	112
—	3,023
—	17,597
—	128
23,955	24,245
67	576
—	2,628
—	4,468
<u>79,450</u>	<u>114,705</u>
—	245
—	1,112
<u>—</u>	<u>1,357</u>
\$ 685,846	\$ 2,119,355

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
PRIVATE-PURPOSE TRUST FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019  
(in thousands)**

	Trust Escrow Administration	Unclaimed Property	Student Loan Guaranty Reserve	Other
<b>ADDITIONS</b>				
<u>Contributions and other deposits</u>				
Fees	\$ —	\$ —	\$ —	\$ 33
Grants and contributions	—	—	56,496	26
Fines, forfeits, settlements and judgments	—	171	—	—
Unclaimed property remittances	—	538,653	—	—
Receivership assets acquired	22,661	—	—	—
Transfers in from state funds	—	—	135	1,625
Total contributions and other deposits	22,661	538,824	56,631	1,684
<u>Investment income</u>				
Interest income	16,570	116	1,246	190
Dividends	—	—	—	188
Other investment income (loss)	(250)	—	—	—
Net increase (decrease) in fair market value	—	—	—	574
Total investment income (loss)	16,320	116	1,246	952
Investment activity expense	(1,772)	(115)	—	(35)
Net income (loss) from investing activity	14,548	1	1,246	917
Total net investment income (loss)	14,548	1	1,246	917
Other additions	—	2,008	1,089	—
Total additions	37,209	540,833	58,966	2,601
<b>DEDUCTIONS</b>				
Insurance claims expense	49,503	—	—	—
Interest expense	326	3	32	—
Student loan default payments	—	—	54,032	—
Payments to unclaimed property claimants	—	316,778	—	—
Distribution to State School Fund	—	182,718	—	—
Administrative expense	10,800	4,608	—	1,728
Property disposition gain (loss)	—	2	—	—
Transfers out to state funds	—	3,600	20	—
Other deductions	399	746	2,138	2,495
Total deductions	61,028	508,455	56,222	4,223
<u>Depositor activity</u>				
Deposits	27,556	—	—	8,641
Withdrawals	(23,284)	—	—	—
Excess (deficiency) of deposits over withdrawals	4,272	—	—	8,641
Change in net position	(19,547)	32,378	2,744	7,019
Net position - beginning	421,362	949,246	27,064	13,243
Net position - ending	\$ 401,815	\$ 981,624	\$ 29,808	\$ 20,262



College Savings Plan	Totals 6/30/19
\$ 3,562	\$ 3,595
84,616	141,138
2	173
—	538,653
—	22,661
—	1,760
88,180	707,980
9,048	27,170
7,496	7,684
—	(250)
24,839	25,413
41,383	60,017
(1,091)	(3,013)
40,292	57,004
40,292	57,004
—	3,097
128,472	768,081
—	49,503
—	361
—	54,032
—	316,778
—	182,718
5,334	22,470
—	2
—	3,620
45,716	51,494
51,050	680,978
—	36,197
—	(23,284)
—	12,913
77,422	100,016
608,424	2,019,339
\$ 685,846	\$ 2,119,355

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**PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS**

**DEFINED BENEFIT PENSION PLAN**

This category includes those internal reporting funds primarily administered by the Department of Management Services, Division of Retirement, to account for operations of the Florida Retirement System's defined benefit pension plan.

**OTHER DEFINED CONTRIBUTION PLANS**

This category includes those internal reporting funds administered by the Department of Management Services, Division of Retirement, to account for operations of the state's other defined contribution plans.

**DEFERRED COMPENSATION PLAN**

This category includes those internal reporting funds administered by the Department of Financial Services to account for operations of government employees' deferred compensation plan.

**LIFE AND OTHER BENEFITS**

This category includes those internal reporting funds primarily administered by the Department of Management Services to account for state employees' life and other plans.

**RETIREE HEALTH INSURANCE SUBSIDY**

This category includes internal reporting funds administered by the Department of Management Services, Division of Retirement, to hold and invest the contributions paid by employers on behalf of their employees who are members of a state-administered retirement plan, and to pay benefits to which such employees or their beneficiaries may become entitled.

**DEFINED CONTRIBUTION PENSION PLAN**

This category includes those internal reporting funds administered by the Department of Management Services, Division of Retirement, and State Board of Administration to account for operations of the Florida Retirement System's defined contribution pension plan.

**NATIONAL GUARD SUPPLEMENTAL RETIREMENT BENEFIT PLAN**

This category includes the internal reporting fund, defined benefit plan, administered by the Department of Management Services, Division of Retirement, to account for operations of the National Guard supplemental retirement benefit plan.

**COMBINING STATEMENT OF FIDUCIARY NET POSITION  
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS  
JUNE 30, 2019  
(in thousands)**

	Defined Benefit Pension Plan	Other Defined Contribution Plans	Deferred Compensation Plan	Life and Other Benefits
<b>ASSETS</b>				
Cash and cash equivalents	\$ 94,880	\$ —	\$ 10,523	\$ —
Pooled investments with State Treasury	66,332	6,716	1,641	15,567
Total cash and cash equivalents	161,212	6,716	12,164	15,567
<b>Investments</b>				
Certificates of deposit	324,980	—	—	—
U.S. government & federally guaranteed obligations	13,968,174	—	—	—
Federal agencies	8,366,295	—	—	—
Commercial paper	3,121,322	—	—	—
Repurchase agreements	800,000	—	—	—
Bonds and notes	7,386,905	—	1,883,384	—
International bonds and notes	2,057,940	—	—	—
Real estate contracts	12,095,897	—	—	—
Mutual fund investments	—	—	2,667,548	—
Money market and short-term investments	54,944	—	602	—
Domestic equity	48,025,526	—	35,631	—
Alternative investments	27,784,000	—	—	—
International equity	32,463,861	—	2,436	—
International equity commingled	8,401,273	—	—	—
Deferred compensation annuities	—	—	16,430	—
Self-directed brokerage investments	—	—	—	—
Other investments	23,895	—	—	—
Total investments	164,875,012	—	4,606,031	—
<b>Receivables</b>				
Accounts receivable	39,648	—	—	—
State contributions receivable	7,239	—	—	—
Nonstate contributions receivable	231,126	—	—	—
Interest receivable	156,303	22	4	82
Dividends receivable	246,926	—	—	—
Pending investment sales	2,641,277	—	—	—
Foreign currency contracts receivable	93,339	—	—	—
Due from state funds	37,267	—	—	3,351
Total receivables	3,453,125	22	4	3,433
Security lending collateral	505,785	—	—	—
Capital assets	1,259	—	—	19
Accumulated depreciation	(752)	—	—	(5)
Other assets	7,716	—	—	—
Total assets	169,003,357	6,738	4,618,199	19,014
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension-related items	—	33	—	119
Other postemployment benefits	843	3	—	8
Total deferred outflows of resources	843	36	—	127
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	128,966	11	—	2,150
Due to other funds	24,743	1	—	3
DROP	265,706	—	—	—
Pending investment purchases	4,137,778	—	—	—
Short sell obligations	224,059	—	—	—
Foreign currency contracts payable	93,326	—	—	—
Broker rebate fees	2,076	—	—	—
Obligations under security lending agreements	537,100	295	70	613
Deposits payable	—	—	—	11,705
Compensated absences	959	3	—	63
Pension liability	—	74	—	272
Other postemployment benefits liability	13,161	149	—	372
Total liabilities	5,427,874	533	70	15,178
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension-related items	—	59	—	220
Other postemployment benefits	2,600	31	—	77
Total deferred inflows of resources	2,600	90	—	297
<b>NET POSITION</b>				
Restricted for pension benefits and other purposes	\$ 163,573,726	\$ 6,151	\$ 4,618,129	\$ 3,666

2019 STATE OF FLORIDA CAFR

Retiree Health Insurance Subsidy	Defined Contribution Pension Plan	National Guard Supplemental Retirement Benefit	Totals 6/30/19
\$ —	\$ 534	\$ —	\$ 105,937
32	47,005	21	137,314
32	47,539	21	243,251
—	—	—	324,980
—	115,778	—	14,083,952
—	88,850	—	8,455,145
—	—	—	3,121,322
—	—	—	800,000
—	113,423	—	9,383,712
—	12,620	—	2,070,560
—	—	—	12,095,897
—	8,675,239	—	11,342,787
249,471	974,262	—	1,279,279
—	572,940	—	48,634,097
—	—	—	27,784,000
—	20,601	—	32,486,898
—	—	—	8,401,273
—	—	—	16,430
—	700,874	—	700,874
—	—	—	23,895
249,471	11,274,587	—	181,005,101
32	—	—	39,680
1,727	2,965	—	11,931
38,854	45,980	—	315,960
—	1,724	—	158,135
—	2,502	—	249,428
—	28,138	—	2,669,415
—	—	—	93,339
11,969	12,234	—	64,821
52,582	93,543	—	3,602,709
—	—	—	505,785
—	—	—	1,278
—	—	—	(757)
—	—	—	7,716
302,085	11,415,669	21	185,365,083
—	—	—	152
—	—	—	854
—	—	—	1,006
42	2,228	7	133,404
—	43,554	14	68,315
—	—	—	265,706
—	57,197	—	4,194,975
—	—	—	224,059
—	—	—	93,326
—	—	—	2,076
—	—	—	538,078
—	—	—	11,705
—	—	—	1,025
—	—	—	346
—	—	—	13,682
42	102,979	21	5,546,697
—	—	—	279
—	—	—	2,708
—	—	—	2,987
\$ 302,043	\$ 11,312,690	\$ —	\$ 179,816,405

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019  
(in thousands)**

	Defined Benefit Pension Plan	Other Defined Contribution Plans	Deferred Compensation Plan	Life and Other Benefits
<b>ADDITIONS</b>				
<u>Contributions and other deposits</u>				
Pension fund employer contributions - state	\$ 543,395	\$ 46,452	\$ —	\$ —
Pension fund employer contributions - nonstate	2,557,327	57,829	—	—
Pension fund employee contributions	746,587	102,080	—	—
Other contributions	—	—	—	178,672
Purchase of time by employees	6,227	—	—	—
Fees	—	—	1,848	—
Flexible benefits contributions	—	—	407,540	—
Transfers in from state funds	83,627	—	—	722
Total contributions and other deposits	3,937,163	206,361	409,388	179,394
<u>Investment income</u>				
Interest income	1,397,687	338	59	978
Dividends	1,923,999	—	—	—
Other investment income (loss)	2,249,710	—	—	—
Net increase (decrease) in fair market value	4,395,370	—	238,530	—
Total investment income (loss)	9,966,766	338	238,589	978
Investment activity expense	(591,471)	(26)	—	(49)
Net income (loss) from investing activity	9,375,295	312	238,589	929
<u>Security lending activity</u>				
Security lending income	68,289	—	—	—
Security lending expense	(37,155)	—	—	—
Net income from security lending	31,134	—	—	—
Total net investment income (loss)	9,406,429	312	238,589	929
Other additions	4,012	197	2	—
Total additions	13,347,604	206,870	647,979	180,323
<b>DEDUCTIONS</b>				
Benefit payments	10,367,808	—	420,669	—
Insurance claims expense	—	—	—	7,867
Supplemental insurance payments	—	—	—	91,322
Flexible reimbursement payments	—	—	—	23,049
Life insurance premium payments	—	—	—	32,853
Remittances to annuity companies	—	205,597	—	—
Program contribution refunds	18,326	—	—	—
Interest expense	—	—	2	—
Administrative expense	18,533	198	38	632
Transfers out to state funds	566,085	1	1,313	23,349
Other deductions	7	—	—	2
Total deductions	10,970,759	205,796	422,022	179,074
Change in net position	2,376,845	1,074	225,957	1,249
Net position - beginning	161,196,881	5,077	4,392,172	2,417
Net position - ending	\$ 163,573,726	\$ 6,151	\$ 4,618,129	\$ 3,666

Retiree Health Insurance Subsidy	Defined Contribution Pension Plan	National Guard Supplemental Retirement Benefit	Totals 6/30/19
\$ 80,051	\$ 70,260	\$ —	\$ 740,158
475,239	275,956	—	3,366,351
195	203,200	—	1,052,062
—	—	—	178,672
—	7	—	6,234
—	—	—	1,848
—	—	—	407,540
—	565,045	15,058	664,452
555,485	1,114,468	15,058	6,417,317
5,971	10,329	—	1,415,362
—	49,709	—	1,973,708
32	72	—	2,249,814
4	491,647	—	5,125,551
6,007	551,757	—	10,764,435
—	(5,338)	—	(596,884)
6,007	546,419	—	10,167,551
—	—	—	68,289
—	—	—	(37,155)
—	—	—	31,134
6,007	546,419	—	10,198,685
174	17,638	—	22,023
561,666	1,678,525	15,058	16,638,025
491,891	1,150,579	14,999	12,445,946
—	—	—	7,867
—	—	—	91,322
—	—	—	23,049
—	—	—	32,853
—	—	—	205,597
—	—	—	18,326
—	—	—	2
194	5,141	45	24,781
1	102,121	14	692,884
—	—	—	9
492,086	1,257,841	15,058	13,542,636
69,580	420,684	—	3,095,389
232,463	10,892,006	—	176,721,016
\$ 302,043	\$ 11,312,690	\$ —	\$ 179,816,405

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**INVESTMENT TRUST FUNDS**

**EXTERNAL TREASURY POOL**

This fund, administered by the State Treasury, is used to account for the external portion of the State Treasurer's Investment Pool.

**INVESTMENT POOL A**

This fund, administered by the State Board of Administration, is used to account for the external portion of the Local Government Surplus Funds Trust Fund (an investment pool) reported by the state.

**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**INVESTMENT TRUST FUNDS**  
**JUNE 30, 2019**  
**(in thousands)**

	External Treasury Pool	Investment Pool A	Totals 6/30/19
<b>ASSETS</b>			
Cash and cash equivalents	\$ —	\$ 978,084	\$ 978,084
Pooled investments with State Treasury	492,871	—	492,871
Total cash and cash equivalents	492,871	978,084	1,470,955
<u>Investments</u>			
Certificates of deposit	—	3,104,293	3,104,293
Commercial paper	—	4,462,148	4,462,148
Repurchase agreements	—	2,275,096	2,275,096
Bonds and notes	—	37,022	37,022
Money market and short-term investments	—	671,599	671,599
Total investments	—	10,550,158	10,550,158
<u>Receivables</u>			
Interest receivable	1,346	13,940	15,286
Total receivables	1,346	13,940	15,286
Other assets	—	27	27
Total assets	494,217	11,542,209	12,036,426
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	—	690	690
Due to other funds	—	94	94
Pending investment purchases	—	114,576	114,576
Obligations under security lending agreements	22,047	—	22,047
Total liabilities	22,047	115,360	137,407
<b>NET POSITION</b>			
Restricted for pool participants	\$ 472,170	\$ 11,426,849	\$ 11,899,019

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**INVESTMENT TRUST FUNDS**  
**JUNE 30, 2019**  
**(in thousands)**

	External Treasury Pool	Investment Pool A	Totals 6/30/19
<b>ADDITIONS</b>			
<u>Contributions and other deposits</u>			
Fines, forfeits, settlements and judgments	\$ —	\$ 5,146	\$ 5,146
Total contributions and other deposits	—	5,146	5,146
<u>Investment income</u>			
Interest income	27,091	260,839	287,930
Net increase (decrease) in fair market value	—	590	590
Total investment income (loss)	27,091	261,429	288,520
Investment activity expense	(665)	(3,330)	(3,995)
Net income (loss) from investing activity	26,426	258,099	284,525
Total net investment income (loss)	26,426	258,099	284,525
Total additions	26,426	263,245	289,671
<b>DEDUCTIONS</b>			
Administrative expense	—	53	53
Total deductions	—	53	53
<u>Depositor activity</u>			
Deposits	171,714	22,816,973	22,988,687
Withdrawals	(386,107)	(20,599,755)	(20,985,862)
Excess (deficiency) of deposits over withdrawals	(214,393)	2,217,218	2,002,825
Change in net position	(187,967)	2,480,410	2,292,443
Net position - beginning	660,137	8,946,439	9,606,576
Net position - ending	\$ 472,170	\$ 11,426,849	\$ 11,899,019

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## AGENCY FUNDS

### TAX DISTRIBUTION AND ADMINISTRATION

These agency funds, administered by the Department of Revenue, are primarily used to account for taxes collected by the Department that are held for other municipalities, local governments, or outside entities.

### OTHER

These agency funds, administered by various agencies, are used to account for resources held in trust for entities outside of the State government and for the asset and liability balance related to retiree health care.

### FLORIDA SCHOOL FOR THE DEAF AND THE BLIND

These agency funds, administered by the School for the Deaf and the Blind, are used to account for resources held for students.

### STATE BOARD OF ADMINISTRATION

These agency funds, administered by the State Board of Administration, are primarily used to account for escrowed bond funds.

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**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**AGENCY FUNDS**  
**JUNE 30, 2019**  
**(in thousands)**

	Tax Distribution and Administration	Other	School for the Deaf and the Blind	State Board of Administration	Totals 6/30/19
<b>ASSETS</b>					
Cash and cash equivalents	\$ 128	\$ 77,679	\$ 40	\$ 3	\$ 77,850
Pooled investments with State Treasury	824,611	277,793	—	—	1,102,404
Total cash and cash equivalents	824,739	355,472	40	3	1,180,254
<u>Investments</u>					
U.S. government & federally guaranteed obligations	—	—	—	809,571	809,571
Other investments	—	100	—	—	100
Total investments	—	100	—	809,571	809,671
<u>Receivables</u>					
Accounts receivable	472,805	83,358	—	—	556,163
Interest receivable	—	631	—	5,653	6,284
Pending investment sales	—	—	—	92,676	92,676
Due from state funds	132,547	21,570	—	—	154,117
Total receivables	605,352	105,559	—	98,329	809,240
Total assets	\$ 1,430,091	\$ 461,131	\$ 40	\$ 907,903	\$ 2,799,165
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	\$ 570,746	\$ 37,472	\$ 40	\$ —	\$ 608,258
Due to other funds	83,056	124,726	—	33	207,815
Due to other governments	776,289	32,739	—	—	809,028
Obligations under security lending agreements	—	10,240	—	—	10,240
Claims payable	—	19,511	—	—	19,511
Deposits payable	—	236,337	—	907,870	1,144,207
Other liabilities	—	106	—	—	106
Total liabilities	\$ 1,430,091	\$ 461,131	\$ 40	\$ 907,903	\$ 2,799,165

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
**(in thousands)**

	Balance 6/30/2018	Additions	Deductions	Balance 6/30/2019
<u>Tax Distribution and Administration</u>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,008	\$ 1	\$ 881	\$ 128
Pooled investments with State Treasury	734,327	729,700	639,416	824,611
Accounts receivable	465,634	343,444	336,273	472,805
Due from state funds	108,186	26,606	2,245	132,547
Total assets	<u>\$ 1,309,155</u>	<u>\$ 1,099,751</u>	<u>\$ 978,815</u>	<u>\$ 1,430,091</u>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 568,518	\$ 10,146	\$ 7,918	\$ 570,746
Due to other funds	95,831	2,526	15,301	83,056
Due to other governments	644,806	135,176	3,693	776,289
Total liabilities	<u>\$ 1,309,155</u>	<u>\$ 147,848</u>	<u>\$ 26,912</u>	<u>\$ 1,430,091</u>
<u>Other</u>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 44,190	\$ 260,125	\$ 226,636	\$ 77,679
Pooled investments with State Treasury	243,659	3,616,860	3,582,726	277,793
Other investments	100	—	—	100
Accounts receivable	71,510	25,085	13,237	83,358
Interest receivable	343	482	194	631
Due from state funds	24,113	21,570	24,113	21,570
Due from other governments	71	—	71	—
Total assets	<u>\$ 383,986</u>	<u>\$ 3,924,122</u>	<u>\$ 3,846,977</u>	<u>\$ 461,131</u>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 30,964	\$ 389,226	\$ 382,718	\$ 37,472
Due to other funds	139,014	124,729	139,017	124,726
Due to other governments	6,926	28,622	2,809	32,739
Obligations under security lending agreements	16,134	5	5,899	10,240
Claims payable	17,920	19,511	17,920	19,511
Deposits payable	172,844	213,762	150,269	236,337
Other liabilities	184	—	78	106
Total liabilities	<u>\$ 383,986</u>	<u>\$ 775,855</u>	<u>\$ 698,710</u>	<u>\$ 461,131</u>
<u>School for the Deaf and the Blind</u>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 39	\$ 82	\$ 81	\$ 40
Total assets	<u>\$ 39</u>	<u>\$ 82</u>	<u>\$ 81</u>	<u>\$ 40</u>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 39	\$ 82	\$ 81	\$ 40
Total liabilities	<u>\$ 39</u>	<u>\$ 82</u>	<u>\$ 81</u>	<u>\$ 40</u>



**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**  
**(in thousands)**

<u>State Board of Administration</u>	<u>Balance 6/30/2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 6/30/2019</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 599	\$ 2,420,494	\$ 2,421,090	\$ 3
Pooled investments with State Treasury	—	—	—	—
U.S. government & federally guaranteed obligations	426,651	1,323,230	940,310	809,571
Interest receivable	1,049	13,563	8,959	5,653
Pending investment sales	1,066	963,779	872,169	92,676
Total assets	<u>\$ 429,365</u>	<u>\$ 4,721,066</u>	<u>\$ 4,242,528</u>	<u>\$ 907,903</u>
<b>LIABILITIES</b>				
Due to other funds	\$ 13	\$ 69	\$ 49	\$ 33
Deposits payable	429,352	1,556,131	1,077,613	907,870
Total liabilities	<u>\$ 429,365</u>	<u>\$ 1,556,200</u>	<u>\$ 1,077,662</u>	<u>\$ 907,903</u>
<u>Totals - All Agency Funds</u>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 45,836	\$ 2,680,702	\$ 2,648,688	\$ 77,850
Pooled investments with State Treasury	977,986	4,346,560	4,222,142	1,102,404
U.S. government & federally guaranteed obligations	426,651	1,323,230	940,310	809,571
Other investments	100	—	—	100
Accounts receivable	537,144	368,529	349,510	556,163
Interest receivable	1,392	14,045	9,153	6,284
Pending investment sales	1,066	963,779	872,169	92,676
Due from state funds	132,299	48,176	26,358	154,117
Due from other governments	71	—	71	—
Total assets	<u>\$ 2,122,545</u>	<u>\$ 9,745,021</u>	<u>\$ 9,068,401</u>	<u>\$ 2,799,165</u>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 599,521	\$ 399,454	\$ 390,717	\$ 608,258
Due to other funds	234,858	127,324	154,367	207,815
Due to other governments	651,732	163,798	6,502	809,028
Obligations under security lending agreements	16,134	5	5,899	10,240
Claims payable	17,920	19,511	17,920	19,511
Deposits payable	602,196	1,769,893	1,227,882	1,144,207
Other liabilities	184	—	78	106
Total liabilities	<u>\$ 2,122,545</u>	<u>\$ 2,479,985</u>	<u>\$ 1,803,365</u>	<u>\$ 2,799,165</u>

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## NONMAJOR COMPONENT UNITS

### WATER MANAGEMENT DISTRICTS

These districts were created in accordance with Section 373.069, Florida Statutes, to provide for the management and conservation of water and related land resources. Refer to Note 1 for additional information.

### OTHER STATE UNIVERSITIES

This category includes 11 state universities. Refer to Note 1 for additional information.

### FLORIDA COLLEGES

This category includes 28 Florida College System Institutions. Refer to Note 1 for additional information.

### OTHER NONMAJOR COMPONENT UNITS

Other nonmajor component units include various foundations and not-for-profit organizations. Refer to Note 1 for additional information.

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**COMBINING STATEMENT OF NET POSITION**  
**NONMAJOR COMPONENT UNITS**  
**JUNE 30, 2019**  
**(in thousands)**

	Water Management Districts	Other State Universities	Florida Colleges	Other Nonmajor Component Units	Totals 6/30/19
<b>ASSETS</b>					
Cash and cash equivalents	\$ 38,520	\$ 288,987	\$ 47,486	\$ 145,629	\$ 520,622
Pooled investments with State Treasury	37,048	1,409,287	153,711	22,174	1,622,220
Other investments	882,304	1,992,822	1,092,185	1,871,008	5,838,319
Receivables, net	29,492	435,233	372,586	148,179	985,490
Due from component units/primary	45,005	344,566	27,576	7,375	424,522
Inventories	6,094	6,985	9,256	12,908	35,243
Restricted cash and cash equivalents	—	82,604	268,054	122,842	473,500
Restricted pooled investments with State Treasury	—	275,901	258,187	—	534,088
Restricted investments	255,542	2,581,954	1,232,867	79,368	4,149,731
Other loans and notes receivable, net	—	94,532	7,317	844	102,693
Other assets	6,986	387,571	62,498	6,171	463,226
Capital assets, net	8,012,219	9,033,208	4,334,097	690,150	22,069,674
Total assets	9,313,210	16,933,650	7,865,820	3,106,648	37,219,328
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Accum. decrease in fair value-hedging derivatives	—	14,945	—	—	14,945
Grants paid in advance	33	—	—	—	33
Amount deferred on refunding of debt	1,277	28,310	—	—	29,587
Pension-related items	59,497	783,619	486,582	55,501	1,385,199
Other postemployment benefits	2,833	40,034	7,005	1,561	51,433
Total deferred outflows of resources	63,640	866,908	493,587	57,062	1,481,197
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	135,561	449,580	291,281	143,626	1,020,048
Due to component units/primary	—	22,377	18,999	10,874	52,250
Obligations under reverse repurchase agreements	—	—	170	—	170
Long-term liabilities					
Due within one year	68,781	432,614	169,806	29,683	700,884
Due in more than one year	658,745	5,921,820	1,580,676	1,143,574	9,304,815
Total liabilities	863,087	6,826,391	2,060,932	1,327,757	11,078,167
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred service concession arrangement receipts	—	116,511	—	272	116,783
Grants received in advance	—	3,723	—	—	3,723
Amount deferred on refunding of debt	—	247	—	—	247
Pension-related items	30,071	138,050	150,873	11,825	330,819
Other postemployment benefits	3,046	333,748	10,636	4,452	351,882
Irrevocable split-interest agreements	—	32,391	3,851	747	36,989
Total deferred inflows of resources	33,117	624,670	165,360	17,296	840,443
<b>NET POSITION</b>					
Net investment in capital assets	7,587,899	6,936,901	4,115,145	687,771	19,327,716
Restricted for					
Debt service	—	42,836	1,575	81,726	126,137
Other	525,426	1,839,648	1,541,810	889,675	4,796,559
Funds held for permanent endowment					
Expendable	—	278,678	302,753	—	581,431
Nonexpendable	—	1,699,415	530,216	14	2,229,645
Unrestricted	367,321	(447,981)	(358,384)	159,471	(279,573)
Total net position	\$ 8,480,646	\$ 10,349,497	\$ 6,133,115	\$ 1,818,657	\$ 26,781,915

**COMBINING STATEMENT OF ACTIVITIES  
NONMAJOR COMPONENT UNITS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019  
(in thousands)**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Water Management Districts	\$ 651,938	\$ 38,515	\$ 113,379	\$ 250,403
Other State Universities	7,790,852	2,567,086	2,263,059	200,348
Florida Colleges	3,619,760	697,946	1,240,944	201,371
Other Nonmajor Component Units	1,093,869	243,542	418,906	45,821
<b>Total component units</b>	<b>\$ 13,156,419</b>	<b>\$ 3,547,089</b>	<b>\$ 4,036,288</b>	<b>\$ 697,943</b>

General revenues

Property taxes

Investment earnings (losses)

Gain (loss) on sale of capital assets

Payments from the State of Florida

Miscellaneous

Contributions to permanent funds

Total general revenues and contributions

Change in net position

Net position - beginning, as restated (Note 1)

Net position - ending

---

 Net (Expense) Revenue and Changes in Net Position
 

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Water Management Districts	Other State Universities	Florida Colleges	Other Nonmajor Component Units	Totals 6/30/19
\$ (249,641)	\$ —	\$ —	\$ —	\$ (249,641)
—	(2,760,359)	—	—	(2,760,359)
—	—	(1,479,499)	—	(1,479,499)
—	—	—	(385,600)	(385,600)
(249,641)	(2,760,359)	(1,479,499)	(385,600)	(4,875,099)
491,802	—	—	—	491,802
4,649	276,031	68,933	120,111	469,724
1,983	(11,295)	1,598	(17)	(7,731)
—	2,325,680	1,234,505	280,522	3,840,707
11,598	417,230	123,962	83,194	635,984
—	32,450	12,540	—	44,990
510,032	3,040,096	1,441,538	483,810	5,475,476
260,391	279,737	(37,961)	98,210	600,377
8,220,255	10,069,760	6,171,076	1,720,447	26,181,538
\$ 8,480,646	\$ 10,349,497	\$ 6,133,115	\$ 1,818,657	\$ 26,781,915

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**STATISTICAL  
SECTION**

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# STATISTICAL SECTION

## Table of Contents

This section of the State of Florida's CAFR provides additional detailed information for use in assessing the financial condition of the government.

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

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

Note: Reporting standards require that net position be reported in three components in the financial statements: net investment in capital assets; restricted; and unrestricted. See Schedule A-2 for changes in net position from year to year.

2019 STATE OF FLORIDA CAFR

SCHEDULE A-1

Fiscal Year					
2015	2016	2017	2018	2019	
\$ 63,937,059	\$ 66,196,839	\$ 69,021,627	\$ 70,555,222	\$ 72,831,994	
2,930,848	3,188,567	3,354,846	3,477,284	3,895,031	
778,229	742,292	701,059	597,870	533,623	
1,258,290	1,592,259	1,796,164	1,850,079	1,759,456	
2,121,855	1,942,833	1,630,744	1,701,574	1,742,579	
1,096,687	1,132,748	1,182,019	1,197,583	1,451,488	
248,102	252,056	217,884	162,511	80,368	
523,957	635,617	678,388	639,860	769,906	
(12,370,358)	(12,006,653)	(12,401,193)	(17,686,725)	(16,241,118)	
<u>\$ 60,524,669</u>	<u>\$ 63,676,558</u>	<u>\$ 66,181,538</u>	<u>\$ 62,495,258</u>	<u>\$ 66,823,327</u>	
-1.14%	5.21%	3.93%	-5.57%	6.93%	
\$ 7,543,562	\$ 7,766,815	\$ 8,652,433	\$ 10,521,410	\$ 10,933,870	
312,992	317,355	298,572	250,887	432,848	
95,094	121,932	95,499	91,991	130,558	
1,507,552	1,657,880	2,367,619	2,954,127	3,700,748	
11,632,636	12,771,922	13,980,584	12,700,446	10,288,180	
2,797,525	3,337,397	3,737,155	3,951,714	4,144,120	
2,658	1,296	467	12,286	5,744	
893,680	1,282,592	1,274,131	987,199	1,137,521	
<u>\$ 24,785,699</u>	<u>\$ 27,257,189</u>	<u>\$ 30,406,460</u>	<u>\$ 31,470,060</u>	<u>\$ 30,773,589</u>	
11.86%	9.97%	11.55%	3.50%	-2.26%	
\$ 71,480,621	\$ 73,963,654	\$ 77,674,060	\$ 81,076,632	\$ 83,765,864	
2,930,848	3,188,567	3,354,846	3,477,284	3,895,031	
778,229	742,292	701,059	597,870	533,623	
1,258,290	1,592,259	1,796,164	1,850,079	1,759,456	
2,434,847	2,260,188	1,929,316	1,952,461	2,175,427	
1,096,687	1,132,748	1,182,019	1,197,583	1,451,488	
248,102	252,056	217,884	162,511	80,368	
95,094	121,932	95,499	91,991	130,558	
1,507,552	1,657,880	2,367,619	2,954,127	3,700,748	
11,632,636	12,771,922	13,980,584	12,700,446	10,288,180	
2,797,525	3,337,397	3,737,155	3,951,714	4,144,120	
526,615	636,913	678,855	652,146	775,650	
(11,476,678)	(10,724,061)	(11,127,062)	(16,699,526)	(15,103,597)	
<u>\$ 85,310,368</u>	<u>\$ 90,933,747</u>	<u>\$ 96,587,998</u>	<u>\$ 93,965,318</u>	<u>\$ 97,596,916</u>	
2.32%	6.59%	6.22%	-2.72%	3.72%	

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

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

<sup>(1)</sup> Net (Expense) Revenue is the difference between the expenses and program revenues. It indicates the degree to which a function or program is supported with its own fees and program-specific grants and its reliance upon funding from general revenues.

2019 STATE OF FLORIDA CAFR

SCHEDULE A-2

Fiscal Year					
2015	2016	2017	2018	2019	
\$ 6,451,450	\$ 6,699,521	\$ 6,920,055	\$ 7,121,076	\$ 7,880,707	
19,642,993	20,162,012	20,805,316	22,087,266	23,156,683	
34,302,877	34,595,840	35,856,581	37,655,551	36,578,683	
3,863,258	4,021,540	4,276,747	4,641,430	4,829,124	
2,537,376	2,852,005	3,137,354	3,348,183	3,291,238	
4,031,701	4,962,377	4,405,444	4,384,174	4,393,614	
479,671	521,155	586,606	604,607	621,300	
140,676	78,225	84,311	87,061	37,977	
<u>71,450,002</u>	<u>73,892,675</u>	<u>76,072,414</u>	<u>79,929,348</u>	<u>80,789,326</u>	
470,955	514,248	574,436	655,689	774,282	
4,116,009	4,389,601	4,522,491	4,956,621	5,233,699	
91,173	68,294	80,081	2,578,144	4,019,088	
760,234	1,322,406	(251,749)	49,629	1,016,432	
663,660	465,563	414,596	450,662	386,497	
322,557	332,551	339,090	375,950	406,593	
<u>6,424,588</u>	<u>7,092,663</u>	<u>5,678,945</u>	<u>9,066,695</u>	<u>11,836,591</u>	
<u>\$ 77,874,590</u>	<u>\$ 80,985,338</u>	<u>\$ 81,751,359</u>	<u>\$ 88,996,043</u>	<u>\$ 92,625,917</u>	
\$ 4,577,749	\$ 4,656,044	\$ 5,182,354	\$ 4,986,966	\$ 5,150,621	
216,000	291,798	250,636	267,724	351,836	
2,271,823	1,702,416	1,502,243	2,119,895	2,043,492	
275,308	312,850	266,759	272,208	274,257	
363,976	367,177	344,710	351,419	398,537	
709,950	256,419	260,096	233,922	252,861	
85,598	77,239	88,213	89,863	98,834	
26,000,382	27,224,801	27,968,095	29,889,510	29,279,568	
2,229,337	2,503,371	2,250,743	2,490,930	2,310,034	
<u>36,730,123</u>	<u>37,392,115</u>	<u>38,113,849</u>	<u>40,702,437</u>	<u>40,160,040</u>	
993,662	1,131,342	1,175,815	1,234,814	1,278,487	
5,607,354	6,108,189	6,150,021	6,709,553	7,197,221	
1,314,505	1,214,518	1,203,757	1,306,875	1,618,782	
475,406	1,472,707	457,842	636,471	1,762,853	
1,416,939	1,031,057	821,223	663,818	583,516	
429,789	431,022	449,732	478,163	532,419	
35,521	10,886	4,948	12,168	5,186	
3,350	2,724	5,948	43,022	12,903	
<u>10,276,526</u>	<u>11,402,445</u>	<u>10,269,286</u>	<u>11,084,884</u>	<u>12,991,367</u>	
<u>\$ 47,006,649</u>	<u>\$ 48,794,560</u>	<u>\$ 48,383,135</u>	<u>\$ 51,787,321</u>	<u>\$ 53,151,407</u>	
\$ (34,719,879)	\$ (36,500,560)	\$ (37,958,565)	\$ (39,226,911)	\$ (40,629,286)	
<u>3,851,938</u>	<u>4,309,782</u>	<u>4,590,341</u>	<u>2,018,189</u>	<u>1,154,776</u>	
<u>\$ (30,867,941)</u>	<u>\$ (32,190,778)</u>	<u>\$ (33,368,224)</u>	<u>\$ (37,208,722)</u>	<u>\$ (39,474,510)</u>	

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

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

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

<sup>(2)</sup> See Schedule A-1 for ending net asset balances for reported years.



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SCHEDULE A-2  
(Continued)

Fiscal Year					
2015	2016	2017	2018	2019	
\$ 22,916,865	\$ 24,255,828	\$ 25,333,464	\$ 26,781,181	\$ 27,999,274	
2,799,442	2,934,580	3,016,110	3,111,590	3,254,839	
2,236,690	2,181,244	2,383,783	2,412,220	3,114,711	
2,118,466	2,284,854	2,427,903	2,517,733	2,648,213	
305,131	341,418	370,421	376,744	386,168	
1,261,598	1,030,801	933,454	1,031,288	941,415	
1,647,809	1,589,210	1,521,059	1,465,590	1,445,638	
914,710	940,747	959,339	1,084,872	1,178,214	
779,056	777,404	767,388	793,809	806,447	
1,241,641	1,282,545	1,309,079	882,784	902,273	
138,726	327,804	61,669	231,040	661,924	
(94,099)	90,007	(166,526)	(49,064)	(289,470)	
—	—	—	—	—	
<u>1,568,396</u>	<u>1,671,350</u>	<u>1,540,720</u>	<u>1,087,452</u>	<u>1,864,750</u>	
<u>37,834,431</u>	<u>39,707,792</u>	<u>40,457,863</u>	<u>41,727,239</u>	<u>44,914,396</u>	
2,212	6,594	(696)	4,400	13,106	
(13,238)	(154,186)	(799)	(6,248)	(2,494)	
256,884	3,064	300	192	81	
4,223	555	1,018	2,973	2,810	
<u>(1,568,396)</u>	<u>(1,671,350)</u>	<u>(1,540,720)</u>	<u>(1,087,452)</u>	<u>(1,864,750)</u>	
<u>(1,318,315)</u>	<u>(1,815,323)</u>	<u>(1,540,897)</u>	<u>(1,086,135)</u>	<u>(1,851,247)</u>	
<u>\$ 36,516,116</u>	<u>\$ 37,892,469</u>	<u>\$ 38,916,966</u>	<u>\$ 40,641,104</u>	<u>\$ 43,063,149</u>	
\$ 3,114,552	\$ 3,207,232	\$ 2,499,298	\$ 2,500,328	\$ 4,285,110	
<u>2,533,623</u>	<u>2,494,459</u>	<u>3,049,444</u>	<u>932,055</u>	<u>(696,471)</u>	
<u>\$ 5,648,175</u>	<u>\$ 5,701,691</u>	<u>\$ 5,548,742</u>	<u>\$ 3,432,383</u>	<u>\$ 3,588,639</u>	

**Fund Balances**  
**Governmental Funds**  
**Last Ten Fiscal Years**  
**(in thousands)**  
 (Modified Accrual Basis of Accounting)

	Fiscal Year				
	2010	2011	2012	2013	2014
<b>General Fund (Per GASB 54)<sup>(1)</sup>:</b>					
Nonspendable	\$ —	\$ 76,554	\$ 33,323	\$ 27,518	\$ 36,142
Restricted	—	52,767	49,739	60,359	90,396
Committed	—	887,891	982,189	746,914	903,183
Unassigned	—	2,609,956	3,735,358	5,322,056	5,444,736
Total general fund	—	3,627,168	4,800,609	6,156,847	6,474,457
Percent change from prior year	—	-13.01%	32.35%	28.25%	5.16%
<b>Other Governmental Funds (Per GASB 54)<sup>(1)</sup>:</b>					
Nonspendable	—	59,967	74,260	117,133	95,290
Restricted	—	4,565,723	4,651,214	5,301,861	5,553,343
Committed	—	5,598,547	4,389,415	4,880,459	5,920,057
Unassigned	—	—	—	(743,777)	(808,982)
Total other governmental funds	—	10,224,237	9,114,889	9,555,676	10,759,708
<b>Total Governmental Funds<sup>(2)</sup></b>	<b>\$ —</b>	<b>\$ 13,851,405</b>	<b>\$ 13,915,498</b>	<b>\$ 15,712,523</b>	<b>\$ 17,234,165</b>
Percent change from prior year	—	1.42%	0.46%	12.91%	9.68%
<b>General Fund (Prior to GASB 54):</b>					
Reserved for:					
Encumbrances	\$ 67,330	\$ —	\$ —	\$ —	\$ —
Inventories	11,779	—	—	—	—
Advances	54,904	—	—	—	—
Long-term receivables	137	—	—	—	—
Capital outlay	91,868	—	—	—	—
Budget Stabilization Fund	274,916	—	—	—	—
Other	684,063	—	—	—	—
Unreserved	2,984,775	—	—	—	—
Total general fund	4,169,772	—	—	—	—
Percent change from prior year	23.80%	—	—	—	—
<b>Other Governmental Funds (Prior to GASB 54):</b>					
Reserved for:					
Encumbrances	190,104	—	—	—	—
Inventories	44,172	—	—	—	—
Advances	1,064,894	—	—	—	—
Long-term receivables	2,433,814	—	—	—	—
Capital outlay	2,424,194	—	—	—	—
Debt service	247,039	—	—	—	—
Other	233,217	—	—	—	—
Unreserved, reported in:					
Special revenue funds	2,829,255	—	—	—	—
Capital projects funds	19,072	—	—	—	—
Permanent funds	2,276	—	—	—	—
Total other governmental funds	9,488,037	—	—	—	—
<b>Total Governmental Funds<sup>(2)</sup></b>	<b>\$ 13,657,809</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
Percent change from prior year	12.80%	—	—	—	—

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

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



**Changes in Fund Balances**  
**Governmental Funds**  
**Last Ten Fiscal Years**  
**(in thousands)**  
 (Modified Accrual Basis of Accounting)

	Fiscal Year				
	2010	2011	2012	2013	2014
<b>Revenues</b>					
Taxes	\$ 28,391,262	\$ 29,355,780	\$ 30,480,459	\$ 32,173,233	\$ 33,712,162
Licenses and permits	1,396,105	1,462,002	1,519,256	1,851,362	1,903,517
Fees and charges	4,507,761	4,543,730	5,236,550	4,930,332	4,827,751
Grants and donations	28,302,772	30,231,722	25,891,493	27,596,477	28,886,209
Investment earnings (losses)	776,902	495,585	461,343	191,892	481,773
Fines, forfeits, settlements and judgments	1,231,959	1,183,431	1,234,008	1,537,935	866,209
Other	54,325	119,190	171,866	148,442	565,212
Total revenues	<u>64,661,086</u>	<u>67,391,440</u>	<u>64,994,975</u>	<u>68,429,673</u>	<u>71,242,833</u>
<b>Expenditures</b>					
Current:					
General government	6,830,572	6,750,211	6,363,177	6,416,211	6,177,769
Education	18,201,985	19,685,314	16,960,772	17,149,935	18,723,050
Human services	27,506,447	29,070,430	29,663,993	30,594,941	32,888,676
Criminal justice and corrections	4,293,598	4,436,318	4,106,400	4,025,052	3,673,356
Natural resources and environment	2,353,990	2,162,579	2,095,042	2,206,123	2,351,663
Transportation	3,050,317	3,504,054	3,183,656	3,730,419	3,726,115
Judicial branch	430,980	426,559	401,216	445,686	475,097
Capital outlay	2,171,050	1,239,097	2,276,467	2,424,648	2,105,023
Gain/(loss) on disposal of general fixed assets	—	—	—	—	—
Debt service:					
Principal retirement	1,093,865	1,153,973	1,310,958	1,270,667	1,012,513
Interest and fiscal charges	1,024,211	1,054,036	1,019,426	960,974	894,496
Total expenditures	<u>66,957,015</u>	<u>69,482,571</u>	<u>67,381,107</u>	<u>69,224,656</u>	<u>72,027,758</u>
Excess (deficiency) of revenues over expenditures	(2,295,929)	(2,091,131)	(2,386,132)	(794,983)	(784,925)
<b>Other Financing Sources (Uses)</b>					
Proceeds of bond issues	1,705,534	962,333	317,936	229,511	298,118
Proceeds of refunding bonds	1,961,934	1,540,777	2,799,911	1,759,221	807,336
Operating transfers in	10,203,770	9,413,135	9,611,610	9,648,910	9,215,113
Operating transfers out	(8,841,850)	(8,091,465)	(8,141,874)	(8,097,250)	(7,590,188)
Proceeds of financing agreements	9,594	724	662,553	631,503	383,524
Payments to refunded bond agent	(1,961,934)	(1,540,777)	(2,799,911)	(1,759,221)	(807,336)
Total other financing sources (uses)	<u>3,077,048</u>	<u>2,284,727</u>	<u>2,450,225</u>	<u>2,412,674</u>	<u>2,306,567</u>
Net change in fund balances	<u>\$ 781,119</u>	<u>\$ 193,596</u>	<u>\$ 64,093</u>	<u>\$ 1,617,691</u>	<u>\$ 1,521,642</u>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	3.3%	3.2%	3.5%	3.3%	2.7%

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SCHEDULE A-4

		Fiscal Year							
		2015	2016	2017	2018	2019			
\$	36,289,996	\$	37,650,476	\$	39,034,702	\$	40,473,470	\$	42,684,416
	1,897,328		2,032,352		2,126,261		2,268,941		2,221,598
	4,843,738		3,838,867		3,983,785		4,344,609		4,380,169
	28,744,814		29,696,010		30,103,652		32,243,096		31,379,504
	246,533		512,562		112,511		348,503		920,929
	797,391		841,078		1,289,474		807,165		1,108,662
	704,131		733,943		616,558		792,758		713,563
	<u>73,523,931</u>		<u>75,305,288</u>		<u>77,266,943</u>		<u>81,278,542</u>		<u>83,408,841</u>
	6,551,304		6,669,232		6,826,395		6,994,032		7,745,467
	19,087,014		19,662,950		20,324,681		21,679,600		22,804,005
	34,183,874		34,502,757		35,808,456		37,487,402		36,413,466
	3,829,083		3,908,252		4,027,094		4,275,750		4,451,590
	2,423,631		2,717,900		2,970,959		3,215,081		3,115,076
	3,910,663		4,426,536		4,162,072		4,272,185		4,232,866
	497,318		504,072		516,516		528,739		540,114
	2,448,442		2,417,671		2,908,107		2,844,370		3,290,372
	—		—		—		(319)		—
	1,448,950		1,142,026		1,331,004		1,533,293		1,316,905
	958,558		849,980		824,928		751,256		650,395
	<u>75,338,837</u>		<u>76,801,376</u>		<u>79,700,212</u>		<u>83,581,389</u>		<u>84,560,256</u>
	(1,814,906)		(1,496,088)		(2,433,269)		(2,302,847)		(1,151,415)
	45,165		57,398		257,400		417,571		625,953
	1,923,687		1,791,321		1,446,829		1,376,618		1,229,094
	9,364,500		9,735,795		9,858,172		10,176,908		11,036,970
	(7,787,355)		(7,977,382)		(8,142,270)		(8,296,488)		(8,993,954)
	288,391		233,131		327,122		440,672		429,892
	<u>(1,923,687)</u>		<u>(1,791,321)</u>		<u>(1,446,829)</u>		<u>(1,376,618)</u>		<u>(1,229,094)</u>
	<u>1,910,701</u>		<u>2,048,942</u>		<u>2,300,424</u>		<u>2,738,663</u>		<u>3,098,861</u>
\$	<u>95,795</u>	\$	<u>552,854</u>	\$	<u>(132,845)</u>	\$	<u>435,816</u>	\$	<u>1,947,446</u>
	3.3%		2.7%		2.8%		2.8%		2.4%

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

Industry	Calendar Year				
	2009 <sup>(2)</sup>	2010	2011	2012	2013
Agriculture	\$ 657,905	\$ 569,646	\$ 596,792	\$ 593,296	\$ 502,451
Mining	316,675	285,963	298,240	331,665	316,989
Construction	2,954,631	2,824,617	2,842,128	3,126,150	2,649,600
Manufacturing	11,305,256	10,663,286	11,266,856	11,662,104	10,836,540
Transportation	9,043,445	8,674,983	8,856,974	8,634,841	7,396,529
Communications <sup>(1)</sup>	16,004,525	15,538,174	14,763,448	14,512,956	14,133,220
Wholesale	8,431,902	8,425,312	9,229,711	10,112,139	11,115,462
Retail trade	137,307,959	140,597,440	151,111,126	158,134,617	169,417,669
Finance and insurance	38,037,440	37,473,383	38,567,529	39,688,012	41,602,427
Services	66,161,944	69,136,252	73,627,822	77,920,525	80,461,679
Government	331,573	308,117	345,639	320,316	315,398
Other	657,869	2,834,740	782,997	3,032,508	1,525,473
<b>Total</b>	<b>\$ 291,211,124</b>	<b>\$ 297,331,913</b>	<b>\$ 312,289,262</b>	<b>\$ 328,069,129</b>	<b>\$ 340,273,437</b>
State direct sales tax rate <sup>(3)</sup>	6.0%	6.0%	6.0%	6.0%	6.0%

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

<sup>(1)</sup> Taxable sales associated with communications services tax.

<sup>(2)</sup> As of the 2018-2019 fiscal year, figures and summaries provided for calendar year 2009 and future reporting periods are presented based upon the North American Industry Classification System (NAICS) classifications. Prior to 2018-2019, the taxable sales by industry data based on the NAICS classification system was only available for years 2012 or later.

<sup>(3)</sup> The sales tax rate on non-residential electricity was 7.0% for utility service provided prior to July 1, 2014. For utility service on or after July 1, 2014, the state sales tax rate is 4.35%. The sales tax rate on communication services (nonresidential phone and all cable) was 6.8% from October 1, 2001 until August 1, 2010 when it was reduced to 6.65%. It was further reduced to 4.92% effective July 1, 2015. The sales tax rate on amusement machines is 4.0%. Farm equipment is tax-exempt.

Source: Florida Department of Revenue

Calendar Year				
2014	2015	2016	2017	2018
\$ 683,513	\$ 341,849	\$ 368,630	\$ 369,427	\$ 422,984
424,416	465,381	480,200	457,267	502,548
3,777,419	3,955,275	4,313,115	4,417,777	4,732,668
13,703,157	14,726,621	16,166,532	16,900,270	18,534,298
9,357,588	9,780,692	9,536,571	10,117,226	10,112,997
13,664,244	13,356,227	12,579,292	12,755,358	12,670,839
12,987,380	14,212,567	15,659,435	17,031,207	19,354,520
182,082,864	196,600,925	204,810,062	211,447,513	221,938,314
45,026,905	48,580,481	52,026,830	55,845,421	61,746,877
89,269,937	96,681,482	101,451,337	105,536,357	110,943,075
344,302	447,860	434,667	475,304	530,359
3,276,640	1,124,777	937,406	395,293	499,328
<u>\$ 374,598,365</u>	<u>\$ 400,274,137</u>	<u>\$ 418,764,077</u>	<u>\$ 435,748,420</u>	<u>\$ 461,988,807</u>
6.0%	6.0%	6.0%	6.0%	6.0%

**Principal Sales Tax Payers by Industry  
For Calendar Years 2018 and 2009  
(dollars are in thousands)**

SCHEDULE B-2

Industry	Calendar Year 2018			Calendar Year 2009		
	Number of filers	Sales Tax Liability	Percentage of Total	Number of filers	Sales Tax Liability	Percentage of Total
Agriculture	2,944	\$ 28,674	0.09%	5,137	\$ 43,806	0.23%
Mining	679	33,198	0.11%	880	20,553	0.11%
Construction	10,725	311,989	1.02%	9,350	193,300	1.00%
Manufacturing	34,082	1,227,079	4.00%	31,818	740,025	3.82%
Transportation and utilities	6,216	721,516	2.35%	6,383	652,445	3.36%
Communications <sup>(1)</sup>	3,212	623,405	2.03%	3,569	1,088,308	5.61%
Wholesale	47,365	1,289,724	4.20%	38,518	557,358	2.87%
Retail trade	252,244	14,735,413	48.00%	252,007	9,057,896	46.71%
Finance and insurance	220,889	4,125,818	13.44%	182,541	2,530,762	13.05%
Services	172,964	7,533,037	24.54%	146,873	4,438,876	22.89%
Government	289	34,374	0.11%	160	23,468	0.12%
Other	1,764	33,559	0.11%	3,668	44,077	0.23%
<b>Total</b>	<b>753,373</b>	<b>\$ 30,697,786</b>	<b>100.00%</b>	<b>680,904</b>	<b>\$ 19,390,874</b>	<b>100.00%</b>

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available for reporting. The categories presented are intended to provide alternative information regarding the sources of the state's revenue. In addition, some of the categories from the revenue base/rate schedule have been combined in preparing this schedule.

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

As of the 2018-2019 fiscal year, figures and summaries provided for calendar year 2009 and future reporting periods are presented based upon the North American Industry Classification System (NAICS) classifications. Prior to 2018-2019, the taxable sales by industry data based on the NAICS classification system was only available for years 2012 or later.

<sup>(1)</sup> Communication service tax rate was reduced from 6.65% to 4.92% starting July 2015.

Source: Florida Department of Revenue



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

SCHEDULE C-1

Governmental Activities						
Fiscal Year	Full Faith and Credit	Pledged Revenue	Installment Purchases and Capital Leases	Public-Private Partnerships <sup>(1)(2)</sup>	Certificates of Participation	Total Governmental
2010	\$ 13,782	\$ 7,362	\$ 70	\$ —	\$ 846	\$ 22,060
2011	14,067	7,235	53	—	807	22,162
2012	13,405	6,760	60	1,649	766	22,640
2013	12,656	6,014	69	2,280	723	21,742
2014	11,816	6,104	69	2,308	676	20,973
2015	11,080	5,395	62	2,202	615	19,354
2016	10,712	5,099	63	2,388	573	18,835
2017	9,984	4,395	56	2,396	533	17,364
2018	9,693	3,778	40	2,457	492	16,460
2019	9,375	3,466	24	2,681	422	15,968

Note: Details regarding the state's outstanding debt can be found in Notes 8 and 9 to the Financial Statements.

- <sup>(1)</sup> This column accounts for Public-Private Partnership agreements initially recorded in fiscal year 2012, and each fiscal year thereafter.
- <sup>(2)</sup> Refer to Notes 9 and 10 for further detail.
- <sup>(3)</sup> Tax-supported revenues are comprised of State General Revenue receipts, including primarily sales and use tax revenues, and revenues generated from taxes specifically pledged for repayment of debt. See Schedule C-3 for a more complete description of tax-supported revenues.
- <sup>(4)</sup> Population data used in calculation of this ratio can be found in Schedule D-1.

## Business-type Activities

Pledged Revenue	Public-Private Partnerships <sup>(1)(2)</sup>	Installment Purchases and Capital Leases	Total Primary Government	Debt as a Percentage of Tax-supported Revenues <sup>(3)</sup>	Debt Per Capita <sup>(4)</sup>
\$ 8,600	\$ —	\$ —	\$ 30,660	108.16%	\$ 1,630.74
8,230	—	—	30,392	102.83%	1,607.61
7,990	—	—	30,630	99.75%	1,605.88
6,107	—	4	27,853	86.14%	1,446.18
5,823	345	21	27,162	80.60%	1,392.40
4,808	376	19	24,557	69.47%	1,239.31
6,001	321	17	25,174	66.97%	1,249.41
5,350	262	16	22,992	59.04%	1,122.43
5,174	218	29	21,881	53.31%	1,049.92
4,885	215	16	21,084	49.18%	994.13

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

## SCHEDULE C-2

Fiscal Year	General Bonded Debt Outstanding						Debt as a Percentage of Tax-supported Revenue <sup>(1)</sup>	Debt Per Capita <sup>(2)</sup>
	Full Faith and Credit	Certificates of Participation	Total	Restricted Resources	Net General Bonded Debt Outstanding			
2010	\$ 13,782	\$ 846	\$ 14,628	\$ 247	\$ 14,381	50.73%	\$ 764.89	
2011	14,067	807	14,874	287	14,587	49.35%	771.59	
2012	13,405	766	14,171	290	13,881	45.20%	727.76	
2013	12,656	723	13,379	280	13,099	40.51%	680.13	
2014	11,816	676	12,492	263	12,229	36.29%	626.89	
2015	11,080	615	11,695	248	11,447	32.38%	577.69	
2016	10,712	573	11,285	252	11,033	29.35%	547.58	
2017	9,984	533	10,517	218	10,299	26.45%	544.78	
2018	9,693	492	10,185	163	10,022	24.42%	480.89	
2019	9,375	422	9,797	80	9,717	22.66%	458.16	

Note: Details regarding the state's outstanding debt can be found in Notes 8 and 9 to the Financial Statements.

<sup>(1)</sup> Tax-supported revenues are comprised of State General Revenue receipts, including primarily sales and use tax revenues, and revenues generated from taxes specifically pledged for repayment of debt. See Schedule C-3 for a more complete description of tax-supported revenues.

<sup>(2)</sup> Population data used in calculation of this ratio can be found in Schedule D-1.

**Legal Debt Margin  
Last Ten Fiscal Years  
(dollars in millions)**

Legal debt margin calculated for fiscal year 2018-2019:

Tax-supported revenues <sup>(1)</sup>	\$42,874
Debt limit <sup>(2)</sup>	2,572
Debt applicable to limit:	
Aggregate debt service on tax-supported debt	<u>1,989</u>
Legal debt margin	<u>\$ 583</u>

	2010 <sup>(3)</sup>	2011 <sup>(3)</sup>	2012 <sup>(3)</sup>	2013 <sup>(3)</sup>	2014	2015	2016	2017	2018	2019
Debt limit <sup>(2)</sup>	\$ 1,701	\$ 1,773	\$ 1,843	\$ 1,940	\$ 2,022	\$ 2,121	\$ 2,255	\$ 2,337	\$ 2,463	\$ 2,572
Total debt applicable to limit	<u>2,095</u>	<u>2,204</u>	<u>2,191</u>	<u>2,196</u>	<u>1,887</u>	<u>1,971</u>	<u>2,053</u>	<u>2,178</u>	<u>2,295</u>	<u>1,989</u>
Legal debt margin	<u>\$ (394)</u>	<u>\$ (431)</u>	<u>\$ (348)</u>	<u>\$ (256)</u>	<u>\$ 135</u>	<u>\$ 150</u>	<u>\$ 202</u>	<u>\$ 159</u>	<u>\$ 168</u>	<u>\$ 583</u>
Total net debt applicable to the limit as a percentage of debt limit.	123.16%	124.31%	118.88%	113.20%	93.32%	92.93%	91.03%	93.20%	93.18%	77.33%

<sup>(1)</sup> For purposes of this Schedule C-3, tax-supported revenues are comprised of the general revenues of the state, including primarily sales and use tax receipts, and the specific state tax revenues pledged for payment of debt service. Tax-supported debt is debt secured by the full faith and credit of the state or payable from general revenue or specified state tax sources. As of June 30, 2019, the total outstanding balance of tax-supported debt was approximately \$16,958,800,000.

<sup>(2)</sup> The state debt fiscal responsibility policy, Section 215.98, Florida Statutes, establishes the ratio of tax-supported debt service to tax-supported revenues as the benchmark debt ratio for purposes of setting the state's legal debt margin. Under the present policy, if the ratio exceeds 6%, additional tax-supported debt may be authorized only if the legislature determines the additional debt is in the best interest of the state. If the ratio exceeds 7%, additional tax-supported debt may be authorized only if the legislature determines it is necessary to address a critical state emergency. The 6% ratio has been used to determine the debt limit in this schedule.

<sup>(3)</sup> In Fiscal Years 2010, 2011, 2012, and 2013 tax-supported debt service exceeded 7% of tax-supported revenues.

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

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

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

Year Ended 6/30	Revenue <sup>(1)</sup>	Less Operating Expenses	Net Available for Debt Service	Debt Service		Coverage Ratio
				Debt Service Principal	Interest <sup>(2)</sup>	
<b>Florida Turnpike</b>						
2010	611,596	172,422	439,174	91,405	132,816	1.96
2011	611,946	180,060	431,886	99,000	144,061	1.78
2012	620,201	173,704	446,497	105,060	138,179	1.84
2013	767,985	157,388	610,597	111,680	133,549	2.49
2014	808,374	157,343	651,031	116,398	130,033	2.64
2015	894,589	177,160	717,429	120,990	132,991	2.82
2016	987,149	192,458	794,691	129,620	131,805	3.04
2017	1,044,530	208,198	836,332	133,590	123,804	3.25
2018	1,063,729	233,020	830,709	140,640	115,874	3.24
2019	1,078,094	238,344	839,750	143,680	115,300	3.24
<b>Florida Forever/Preservation 2000/Everglades</b>						
2010	622,282	—	622,282	275,925	127,008	1.54
2011	669,440	—	669,440	308,085	125,948	1.54
2012	729,901	—	729,901	321,675	104,460	1.71
2013	950,700	—	950,700	345,485	88,253	2.19
2014	1,049,500	—	1,049,500	97,960	72,963	6.14
2015	1,229,100	—	1,229,100	102,715	67,113	7.24
2016	2,276,900	—	2,276,900	106,415	63,456	13.40
2017	2,417,800	—	2,417,800	110,955	58,213	14.29
2018	2,510,000	—	2,510,000	112,810	51,784	15.25
2019	2,651,100	—	2,651,100	116,305	45,272	16.41
<b>Lottery Education<sup>(3)</sup></b>						
2010	1,247,150	—	1,247,150	156,660	145,787	4.12
2011	1,184,000	—	1,184,000	168,607	146,329	3.76
2012	1,321,663	—	1,321,663	176,845	134,745	4.24
2013	1,424,307	—	1,424,307	185,661	125,883	4.57
2014	1,495,409	—	1,495,409	194,105	118,649	4.78
2015	1,496,371	—	1,496,371	203,389	108,556	4.80
2016	1,692,551	—	1,692,551	211,921	98,398	5.45
2017	1,656,348	—	1,656,348	219,805	85,327	5.43
2018	1,758,329	—	1,758,329	244,688	71,054	5.57
2019	1,927,054	—	1,927,054	199,770	57,290	7.50
<b>Alligator Alley</b>						
2010	19,948	6,360	13,588	1,460	1,988	3.94
2011	19,737	7,059	12,678	1,525	1,923	3.68
2012	19,647	7,243	12,404	1,590	1,858	3.60
2013	25,115	7,409	17,706	1,660	1,790	5.13
2014	26,755	8,272	18,483	1,740	1,707	5.36
2015	28,601	8,525	20,076	1,830	1,620	5.82
2016	30,656	8,757	21,899	1,920	1,529	6.35
2017	32,383	8,594	23,789	2,015	1,433	6.90
2018	33,003	9,973	23,030	1,765	1,031	8.24
2019	34,749	10,416	24,333	1,805	994	8.70
<b>Sunshine Skyway</b>						
2019	28,809	8,756	20,053	—	—	2.92 <sup>(4)</sup>

Year Ended 6/30	Revenue <sup>(1)</sup>	Less Operating Expenses	Net Available for Debt Service	Debt Service		Coverage Ratio
				Debt Service Principal	Interest <sup>(2)</sup>	
<b>State Infrastructure Bank</b>						
2010	48,924	—	48,924	7,075	5,296	3.95
2011	56,698	—	56,698	8,265	4,962	4.29
2012	76,531	—	76,531	11,200	4,548	4.86
2013	64,368	—	64,368	9,955	3,988	4.62
2014	69,407	—	69,407	10,710	3,491	4.89
2015	56,750	—	56,750	10,085	2,955	4.35
2016	51,131	—	51,131	8,845	2,451	4.53
2017	47,269	—	47,269	8,655	2,009	4.43
2018	43,041	—	43,041	8,160	1,576	4.42
2019	35,362	—	35,362	7,200	1,168	4.23
<b>Florida Hurricane Catastrophe Fund Finance Corporation<sup>(5)</sup></b>						
2010	1,798,380	15,467	1,782,913	256,655	115,739	4.78
2011	1,714,728	15,644	1,699,084	269,485	122,919	4.32
2012	1,791,238	14,642	1,776,596	282,660	121,597	4.38
2013	1,746,135	17,071	1,729,064	3,796,795	80,687	0.44 <sup>(6)</sup>
2014	1,789,748	17,650	1,772,098	300,000	83,746	4.61
2015	1,564,480	18,687	1,545,793	325,000	65,194	3.95
2016	1,205,500	18,774	1,186,726	—	44,052	26.93
2017	1,181,244	19,505	1,161,739	—	46,758	24.84
2018	1,252,540	19,548	1,232,992	—	34,590	35.64
2019	1,559,827	23,544	1,536,283	—	—	N/A
<b>State University System Bonds</b>						
2011	37,798	—	37,798	16,240	11,306	1.37
2012	40,055	—	40,055	16,495	10,766	1.47
2013	51,730	—	51,730	17,335	9,614	1.92
2014	55,766	—	55,766	12,835	8,796	2.58
2015	53,960	—	53,960	13,460	8,032	2.51
2016	55,768	—	55,768	14,010	7,352	2.61
2017	56,193	—	56,193	9,390	6,740	3.48
2018	58,324	—	58,324	9,525	5,765	3.81
2019	58,547	—	58,547	9,945	4,576	4.03
<b>University Auxiliary Bonds</b>						
<b>Parking System Revenue Bonds</b>						
<b>Florida International University</b>						
2011	10,009	3,212	6,797	2,230	2,165	1.55
2012	11,435	4,673	6,762	2,710	2,865	1.21
2013	12,663	4,062	8,601	2,815	2,151	1.73
2014	13,762	5,032	8,730	2,655	3,023	1.54
2015	13,845	4,863	8,982	2,875	3,457	1.42
2016	14,377	5,676	8,702	3,000	3,321	1.38
2017	15,651	6,202	9,449	3,135	3,192	1.49
2018	15,275	5,600	9,675	3,280	3,047	1.53
2019	15,601	6,296	9,304	3,430	2,893	1.47
<b>University of South Florida</b>						
2011	12,544	7,277	5,267	1,990	1,570	1.48
2012	13,549	7,944	5,605	2,130	1,429	1.57
2013	13,187	7,799	5,388	2,205	1,354	1.51
2014	13,783	7,661	6,122	2,285	1,272	1.72
2015	13,905	7,942	5,964	2,380	1,179	1.68
2016	14,150	8,148	6,002	2,485	1,075	1.69
2017	13,977	7,880	6,097	2,340	717	1.99
2018	14,701	8,526	6,175	2,495	441	2.10
2019	15,111	8,327	6,784	2,550	386	2.31

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

Year Ended 6/30	Revenue <sup>(1)</sup>	Less Operating Expenses	Net Available for Debt Service	Debt Service		Coverage Ratio
				Debt Service Principal	Interest <sup>(2)</sup>	
<b>Florida Agricultural &amp; Mechanical University</b>						
2011	2,628	1,338	1,290	155	77	5.56
2012	2,708	1,261	1,447	160	70	6.29
2013	2,422	1,538	884	170	61	3.82
2014	2,216	1,501	715	180	53	3.07
2015	2,195	1,118	1,077	190	43	4.62
2016	1,942	1,039	903	200	33	3.87
2017	1,877	1,171	706	210	23	3.03
2018	1,922	1,597	325	220	12	1.40 <sup>(7)</sup>
<b>University of Florida</b>						
2011	12,276	7,388	4,888	1,905	1,225	1.56
2012	12,255	7,320	4,935	2,075	1,055	1.58
2013	11,988	7,545	4,443	2,165	965	1.42
2014	12,499	7,176	5,323	2,260	870	1.70
2015	12,530	7,294	5,236	1,510	791	2.28
2016	13,093	7,298	5,794	1,570	729	2.52
2017	13,920	7,811	6,109	1,640	662	2.63
2018	14,801	6,197	8,604	980	537	5.67
2019	15,744	6,330	9,414	1,020	820	5.12
<b>Florida Atlantic University</b>						
2011	5,708	2,233	3,475	750	508	2.76
2012	6,962	3,486	3,476	805	456	2.76
2013	7,324	2,821	4,503	835	544	3.27
2014	7,161	3,164	3,997	1,300	779	1.92
2015	7,072	4,103	2,969	1,325	753	1.43
2016	7,277	4,208	3,069	1,365	713	1.48
2017	7,327	3,135	4,192	1,405	672	2.02
2018	7,230	2,977	4,253	1,460	616	2.05
2019	7,325	2,897	4,428	1,515	558	2.14
<b>University of Central Florida</b>						
2011	16,181	3,379	12,801	2,235	1,567	3.37
2012	18,576	3,149	15,427	2,880	1,833	3.27
2013	19,199	3,545	15,654	3,065	1,674	3.30
2014	19,251	3,335	15,916	3,275	1,639	3.24
2015	21,248	3,445	17,803	3,410	1,505	3.62
2016	21,972	4,204	17,768	3,540	1,374	3.62
2017	22,189	3,962	18,227	3,150	1,218	4.17
2018	22,597	3,890	18,707	3,280	1,081	4.29
2019	25,185	4,214	20,971	2,765	973	5.61
<b>Florida State University</b>						
2011	9,857	2,145	7,712	2,605	1,901	1.71
2012	11,104	2,347	8,757	3,395	2,223	1.56
2013	11,879	2,660	9,219	3,515	2,112	1.64
2014	11,045	3,027	8,018	3,620	1,994	1.43
2015	11,892	3,204	8,688	3,025	1,903	1.76
2016	11,669	3,298	8,371	3,050	1,771	1.74
2017	12,175	3,515	8,660	3,165	1,549	1.84
2018	12,241	3,248	8,993	3,389	1,351	1.90
2019	12,174	3,133	9,040	3,506	1,230	1.91
<b>Housing System Revenue Bonds</b>						
<b>Florida Agricultural &amp; Mechanical University</b>						
2013	11,600	6,856	4,744	1,216	3,145	1.09
2014	11,146	7,297	3,849	2,684	3,228	0.65
2015	14,068	7,499	6,569	2,820	3,096	1.11
2016	14,910	7,605	7,304	2,959	2,957	1.23
2017	14,524	6,608	7,916	3,110	2,811	1.34
2018	16,219	8,031	8,188	3,266	2,658	1.38
2019	16,047	9,707	6,340	815	1,731	2.49



Year Ended 6/30	Revenue <sup>(1)</sup>	Less Operating Expenses	Net Available for Debt Service	Debt Service		Coverage Ratio
				Debt Service Principal	Interest <sup>(2)</sup>	
<b>Florida International University</b>						
2011	23,518	12,418	11,099	3,430	3,694	1.56
2012	25,069	14,049	11,020	3,765	3,395	1.54
2013	25,991	14,149	11,842	3,975	4,691	1.37
2014	30,469	16,622	13,847	5,175	4,521	1.43
2015	29,110	14,529	14,582	5,390	4,312	1.50
2016	30,611	13,141	17,469	5,465	3,840	1.88
2017	29,939	16,856	13,083	3,750	3,668	1.76
2018	31,280	17,720	13,560	3,915	3,503	1.83
2019	31,728	17,079	14,649	4,100	3,319	1.97
<b>University of Florida</b>						
2011	44,885	27,209	17,676	2,235	2,625	3.64
2012	45,673	33,519	12,154	2,630	2,265	2.48
2013	48,964	32,770	16,194	3,680	3,125	2.38
2014	52,210	35,004	17,206	3,500	3,040	2.63
2015	54,588	35,076	19,512	4,580	3,509	2.41
2016	59,717	38,192	21,524	4,705	3,346	2.67
2017	57,787	39,120	18,667	4,800	3,058	2.38
2018	56,893	37,308	19,585	5,045	2,779	2.50
2019	56,544	39,483	17,061	5,255	2,553	2.19
<b>Florida Atlantic University</b>						
2011	14,802	6,119	8,683	2,405	3,357	1.51
2012	16,299	6,419	9,880	2,585	3,177	1.71
2013	16,498	7,481	9,017	2,690	3,077	1.56
2014	15,898	7,153	8,745	2,795	2,971	1.52
2015	14,828	7,574	7,254	2,900	2,862	1.26
2016	16,665	8,136	8,529	3,020	2,746	1.48
2017	17,859	8,844	9,015	3,130	2,434	1.62
2018	18,072	7,676	10,396	2,935	2,452	1.93
2019	19,698	8,233	11,466	3,045	2,335	2.13
<b>University of Central Florida</b>						
2011	22,872	11,509	11,363	2,740	3,766	1.75
2012	24,712	11,910	12,802	2,985	3,382	2.01
2013	25,577	14,208	11,369	3,125	5,117	1.38
2014	29,316	17,450	11,866	3,125	5,117	1.44
2015	29,455	14,831	14,624	4,225	4,565	1.66
2016	30,882	16,641	14,241	4,395	4,400	1.62
2017	31,063	16,274	14,789	4,580	4,210	1.68
2018	30,085	16,417	13,668	4,795	3,987	1.56
2019	32,299	18,720	13,579	5,040	3,593	1.57
<b>Florida State University</b>						
2011	32,671	16,925	15,745	3,215	5,628	1.78
2012	35,639	16,416	19,223	3,815	5,998	1.96
2013	39,011	15,963	23,048	4,140	5,652	2.35
2014	42,203	18,193	24,010	4,285	6,886	2.15
2015	43,194	19,302	23,892	4,675	6,774	2.09
2016	45,281	21,230	24,051	6,065	7,841	1.73
2017	43,690	22,736	20,955	6,010	7,971	1.50
2018	49,798	24,695	25,103	7,605	7,691	1.64
2019	49,179	23,237	25,942	7,940	7,345	1.70
<b>Student Health and Wellness Center Revenue Bonds University of Central Florida</b>						
2011	10,856	—	10,856	320	299	17.55
2012	12,754	—	12,754	345	271	20.70
2013	13,243	—	13,243	360	256	21.50
2014	14,127	—	14,127	375	242	22.90
2015	16,610	—	16,610	395	226	26.76
2016	16,992	—	16,992	410	209	27.45
2017	17,116	—	17,116	425	191	27.79
2018	17,519	—	17,519	445	172	28.40
2019	17,920	—	17,920	465	152	29.05

Year Ended 6/30	Revenue <sup>(1)</sup>	Less Operating Expenses	Net Available for Debt Service	Debt Service		Coverage Ratio
				Debt Service Principal	Interest <sup>(2)</sup>	
<b>Florida State University</b>						
2011	8,734	—	8,734	—	—	3.67 <sup>(8)</sup>
2012	13,404	—	13,404	1,075	1,305	5.63
2013	14,232	—	14,232	1,110	1,272	5.97
2014	13,851	—	13,851	1,155	1,228	5.81
2015	14,842	—	14,842	1,200	1,182	6.23
2016	14,794	—	14,794	1,245	1,134	6.22
2017	14,941	—	14,941	1,310	1,072	6.27
2018	15,026	—	15,026	1,360	1,019	6.32
2019	14,901	—	14,901	1,415	965	6.26
<b>University of North Florida</b>						
2012	3,834	—	3,834	400	929	2.88
2013	3,985	—	3,985	410	618	3.88
2014	4,248	—	4,248	420	627	4.06
2015	4,243	—	4,243	435	614	4.04
2016	4,179	—	4,179	450	600	3.98
2017	4,187	—	4,187	460	586	4.00
2018	4,281	—	4,281	475	572	4.09
2019	4,484	—	4,484	490	558	4.28
<b>Bookstore Revenue Bonds</b>						
<b>University of Central Florida</b>						
2011	1,978	434	1,543	195	95	5.31
2012	1,788	485	1,303	220	76	4.40
2013	1,880	401	1,479	230	65	5.02
2014	1,840	548	1,292	240	53	4.41
<b>Student Services Center Revenue Bonds</b>						
<b>University of Florida</b>						
2014	21,347	—	21,347	1,045	1,571	8.16
2015	23,952	—	23,952	1,340	1,891	7.41
2016	25,861	—	25,861	1,410	1,824	8.00
2017	28,012	—	28,012	1,480	1,754	8.66
2018	28,504	—	28,504	1,555	1,680	8.81
2019	29,263	—	29,263	1,630	1,602	9.05
<b>DOT Financing Corporation Bonds</b>						
2019	4,694,931	—	4,694,931	9,205	6,285	303.10
<b>Water Pollution Control Bonds</b>						
2011	96,063	—	96,063	21,285	19,019	2.38
2012	120,674	—	120,674	25,405	24,721	2.41
2013	87,796	—	87,796	34,155	23,514	1.52
2014	90,986	—	90,986	34,840	22,025	1.60
2015	96,548	—	96,548	34,875	20,534	1.74
2016	86,109	—	86,109	32,930	19,001	1.66
2017	79,218	—	79,218	31,700	17,500	1.61
2018	78,977	—	78,977	28,770	16,077	1.76
2019	84,834	—	84,834	28,030	14,664	1.99
<b>Inland Protection Bonds</b>						
2011	211,533	—	211,533	5,080	4,695	21.64
2012	189,683	—	189,683	5,335	3,403	21.71
2013	188,346	—	188,346	5,605	3,181	21.44
2014	192,444	—	192,444	5,885	2,931	21.83
2015	198,432	—	198,432	6,180	2,637	22.50
2016	206,566	—	206,566	6,485	2,323	23.45
2017	212,852	—	212,852	6,810	2,000	24.16
2018	222,483	—	222,483	7,000	1,802	25.28
2019	235,565	—	235,565	7,205	1,586	26.80

Year Ended 6/30	Revenue <sup>(1)</sup>	Less Operating Expenses	Net Available for Debt Service	Debt Service		Coverage Ratio
				Debt Service Principal	Interest <sup>(2)</sup>	
<b><i>Seaport Investment Program</i></b>						
2014	200,000	—	200,000	2,387	6,195	23.30
2015	200,000	—	200,000	2,145	6,436	23.31
2016	200,000	—	200,000	2,250	6,329	23.31
2017	200,000	—	200,000	2,365	6,217	23.31
2018	200,000	—	200,000	2,485	6,098	23.30
2019	200,000	—	200,000	2,605	5,974	23.31

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

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

<sup>(3)</sup> Source: Department of Lottery, Audited Financial Statements.

<sup>(4)</sup> Coverage shown based on maximum annual debt service of \$6,874,250 for illustrative purposes.

<sup>(5)</sup> Florida Hurricane Catastrophe Bonds debt service is reduced by interest earnings on bond proceeds and bond proceeds used to repay principal.

<sup>(6)</sup> In Fiscal Year 2008, Florida Hurricane Catastrophe Fund executed a \$3.5 billion liquidity bond issue. The proceeds of the issue were used to redeem the bonds at maturity in Fiscal Year 2013. The coverage ratio shown is based only on the net revenue and does not include the bond proceeds used to redeem the bonds. Including the bond proceeds, the coverage ratio is 1.35.

<sup>(7)</sup> FAMU Parking Bonds, Series 1997 final payment was in Fiscal Year 2018.

<sup>(8)</sup> Coverage shown based on maximum annual debt service of \$2,382,950 for illustrative purposes.

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

SCHEDULE D-1

Year	Population			Personal Income (in millions)		
	Florida - April 1	Percent Change from Prior Year	U.S. - July 1	Percent Change from Prior Year	Florida	U.S.
2010	18,801,332	0.61%	309,326,085	1.72%	\$ 725,074	\$ 12,551,597
2011	18,905,070	0.55%	311,580,009	0.73%	764,634	13,326,770
2012	19,074,434	0.90%	313,874,218	0.74%	793,429	14,010,140
2013	19,259,543	0.97%	316,057,727	0.70%	795,425	14,181,095
2014	19,507,369	1.29%	318,386,421	0.74%	856,162	14,991,715
2015	19,815,183	1.58%	320,742,673	0.74%	915,896	15,717,760
2016	20,148,654	1.68%	323,071,342	0.73%	942,461	16,121,183
2017	20,484,142	1.67%	325,147,121	0.64%	1,004,144	16,878,796
2018	20,840,568	1.74%	327,167,434	0.62%	1,066,447	17,819,158
2019	21,208,589	1.77%	329,158,518	0.61%	1,123,269	18,620,382

<sup>(1)</sup> Unemployment rates are annualized (average of monthly rates).

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

Note: Historical data are from the: U.S. Department of Commerce; University of Florida; U.S. Department of Labor; and Florida Department of Education. Forecast data are based on the Florida Demographic Estimating Conference (December 2019), and the National and Florida Economic Estimating Conferences (December 2019).

Sources: Florida Legislature, Florida Department of Education

**State of Florida  
Population by Age**

Age Group	2000 Census	Percent	2010 Census	Percent	2020 Projection	Percent
0 - 14	3,034,656	18.99%	3,284,608	17.47%	3,633,855	16.86%
15 - 24	1,942,430	12.15%	2,457,140	13.07%	2,580,927	11.97%
25 - 44	4,569,515	28.59%	4,720,799	25.11%	5,356,422	24.85%
45 - 64	3,628,573	22.70%	5,079,161	27.01%	5,579,028	25.88%
65 and Over	2,807,650	17.57%	3,259,602	17.34%	4,405,754	20.44%
Total	15,982,824	100.00%	18,801,310	100.00%	21,555,986	100.00%

Source: Forecast from December 2019 Florida Demographic Estimating Conference adjusted by age percentages from Florida Population Studies, Bulletin 184, June 2019, University of Florida, Bureau of Economic and Business Research. Year 2000 Census data incorporates adjustments for age misreporting prepared by the University of Florida, Bureau of Economic and Business Research.

Per Capita Personal Income		Unemployment Rate <sup>(1)</sup>		Median Age	Public School Enrollment <sup>(2)</sup>
Florida	U.S.	Florida	U.S.	Florida	Florida
\$ 38,565	\$ 40,577	11.1%	9.6%	40.6	2,634,382
40,446	42,772	10.0%	8.9%	40.9	2,643,396
41,596	44,636	8.5%	8.1%	41.0	2,667,830
41,300	44,869	7.2%	7.4%	41.1	2,691,322
43,889	47,087	6.3%	6.2%	41.3	2,720,074
46,222	49,004	5.5%	5.3%	41.5	2,756,127
46,775	49,900	4.8%	4.9%	41.6	2,791,244
49,021	51,911	4.2%	4.4%	41.6	2,817,076
51,172	54,465	3.6%	3.9%	41.7	2,833,115
52,963	56,570	3.4%	3.7%	41.7	2,846,857

**Industry Sector Employment**  
**For Calendar Years 2018 and 2009**  
**(in thousands)**

SCHEDULE D-2

Industry	Calendar Year 2018		Calendar Year 2009	
	Employment	Percentage of Total Employment <sup>(1)</sup>	Employment	Percentage of Total Employment <sup>(1)</sup>
Health Care and Social Assistance	1,137	12.85%	923	12.60%
Retail Trade	1,132	12.79%	933	12.74%
Accommodation and Food Services	994	11.23%	742	10.13%
Local Government	716	8.09%	747	10.20%
Administrative Support and Waste Services	687	7.76%	482	6.58%
Professional, Scientific, and Technical Services	572	6.46%	435	5.94%
Construction	541	6.11%	397	5.42%
Finance and Insurance	387	4.37%	333	4.55%
Manufacturing	372	4.20%	324	4.42%
Other Services <sup>(2)</sup>	354	4.00%	301	4.11%
<b>Total</b>	<b>6,892</b>	<b>77.86%</b>	<b>5,617</b>	<b>76.69%</b>

Note: Privacy requirements prevent the state from obtaining and reporting specific information about the largest employers in the state's jurisdiction. Reporting by industry reveals the degree of concentration in the state's total employment base.

In December 2018, Florida's seasonally adjusted total nonagricultural employment was 8,989,900, an increase of 211,900 jobs (+2.4 percent) over the year. Florida's annual job growth rate had been positive for 100 out of 101 months. The only month not positive was due to Hurricane Irma that hit the state in September 2017. Prior to August 2010, the state had been losing jobs for three years. In December 2018, all ten major industries gained jobs over the year with professional and business services (+43,500 jobs) gaining the most followed by education and health services (+40,100 jobs).

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

	2018	2009
Total non-agricultural employment (in thousands)	8,782	7,235
Total agricultural employment (in thousands)	68	88
<b>Total employment</b>	<b>8,850</b>	<b>7,323</b>

<sup>(2)</sup> "Other Services" include the following: Automotive repair and maintenance, personal and laundry services, and religious, grantmaking, civic, professional, and similar organizations.

Sources: Florida Department of Economic Opportunity, Bureau of Workforce Statistics and Economic Research, Quarterly Census of Employment and Wages Program (for agricultural employment) and the U.S. Bureau of Labor Statistics, Current Employment Statistics Program (for all other industry data)

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

Function (state) <sup>(2)</sup>	Fiscal Year						
	2010	2011	2012	2013	2014	2015	2016
General Government	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—
Human Services	—	—	—	—	—	—	—
Criminal Justice and Corrections	—	—	—	—	—	—	—
Natural Resources and Environment	—	—	—	—	—	—	—
Transportation	—	—	—	—	—	—	—
Judicial Branch	—	—	—	—	—	—	—
<b>Total</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Function (federal)</b>							
Financial administration	15,542	15,212	16,778	25,974	25,856	25,596	25,713
Streets and highways	7,048	6,751	6,116	5,821	5,827	5,810	5,685
Public welfare	12,723	12,278	14,148	13,784	13,736	13,829	13,852
Police protection	5,079	4,981	5,201	5,181	5,314	5,395	5,306
Natural resources and environment	7,687	7,481	7,437	7,245	7,185	7,143	7,126
Health	16,917	16,303	15,437	14,957	14,414	13,448	13,418
Housing and community development <sup>(1)</sup>	28	31	39	87	44	42	78
Community development <sup>(1)</sup>	256	278	53	37	36	34	—
Criminal justice and corrections	41,229	39,051	35,875	25,524	24,114	25,376	24,661
Utility and transportation	315	301	270	269	259	257	245
Employee security	1,439	1,481	1,563	1,384	1,446	1,346	1,295
Education	2,251	2,272	2,251	2,184	2,147	2,185	2,109
Judicial branch	4,117	4,009	4,042	4,097	4,112	4,055	4,098
Other	1,802	1,724	2,698	999	1,025	1,020	782
<b>Total</b>	<b>116,433</b>	<b>112,153</b>	<b>111,908</b>	<b>107,543</b>	<b>105,515</b>	<b>105,536</b>	<b>104,368</b>

Note: FTE's are calculated based on a 40 hours work week. A numerical designator is based on 100% for a full-time employee (i.e., 1.00 point for a FTE working 40 hours). All others are prorated accordingly.

<sup>(1)</sup> In fiscal year 2015-16 a Legislative Budget Request from Department of Economic Opportunity was approved to combine the functions of Community Development with Housing.

<sup>(2)</sup> In fiscal year 2018-19, reporting by federal function was changed to reporting by state function to mirror the primary government functions presented within the Government-Wide Statement of Activities financial statement of the State of Florida's Comprehensive Annual Financial Report.

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



Fiscal Year		
2017	2018	2019
—	—	31,692
—	—	2,624
—	—	22,743
—	—	30,495
—	—	5,000
—	—	5,333
—	—	3,305
—	—	101,192

25,906	25,869	—
5,647	5,662	—
13,817	13,998	—
5,384	5,452	—
6,995	7,094	—
13,104	13,156	—
73	79	—
—	—	—
24,858	25,174	—
253	246	—
1,279	1,265	—
2,090	2,094	—
4,098	4,142	—
1,002	974	—
104,506	105,205	—

**Operating Indicators by Function  
Last Ten Fiscal Years**

	Fiscal Year				
	2010	2011	2012	2013	2014
<b>General Government</b>					
<b>Department of Revenue</b>					
Total administered taxes ( <i>in millions \$</i> )	29,677	31,391	31,989	34,659	41,095
<b>Department of Management Services <sup>(1)</sup></b>					
Number of retired members covered	302,978	318,881	333,870	347,147	362,216
<b>Education</b>					
<b>Universities</b>					
University enrollments	312,259	321,503	329,737	334,989	337,750
Degrees awarded	73,579	76,021	79,323	81,260	83,001
<b>Human Services</b>					
<b>Department of Health <sup>(2)</sup></b>					
Number of live births	214,519	213,237	212,954	215,194	219,905
Number of deaths	172,509	172,856	175,849	180,014	185,038
<b>Department of Children and Families</b>					
Supplemental Nutrition Assistance Program (SNAP) recipients	2,726,167	3,170,445	3,326,637	3,581,136	3,565,520
SNAP households	1,452,191	1,725,855	1,815,239	1,962,933	1,946,026
<b>Criminal Justice and Corrections</b>					
<b>Department of Corrections</b>					
Inmate admissions	36,992	34,992	32,279	33,295	32,442
Community supervision admissions	94,387	92,258	90,880	88,819	86,369
Facility population	102,232	102,319	100,527	100,884	100,942
<b>Natural Resources and Environment</b>					
<b>Department of Environmental Protection</b>					
State park and trail visitations	20,110,021	20,442,212	24,983,179	25,575,794	27,170,451
<b>Florida Fish and Wildlife Conservation Commission</b>					
Fishing and hunting licenses <sup>(3)</sup>	1,576,518	1,534,518	1,638,055	1,544,549	2,350,586
<b>Transportation</b>					
<b>Department of Highway Safety &amp; Motor Vehicles</b>					
Registrations <sup>(4)</sup>	19,496,005	19,197,024	20,024,942	20,259,599	21,357,026
Titles issued <sup>(4)</sup>	5,104,919	5,361,258	5,039,215	5,362,575	6,014,150
Traffic crashes <sup>(2)(5)</sup>	235,461	227,998	281,340	316,943	344,170
<b>Department of Transportation <sup>(2)</sup></b>					
Daily vehicle miles traveled ( <i>in thousands</i> )	286,902	288,007	284,051.8	287,977	288,398
<b>Judicial Branch</b>					
<b>Judicial Branch System</b>					
Number of cases filed/added:					
Circuit criminal defendants	201,785	196,453	188,669	186,117	176,768
County criminal	433,437	405,248	367,478	361,046	355,981
County civil	483,521	459,538	477,024	438,963	417,323
Traffic	500,316	483,644	472,662	383,776	280,102
Family court	347,049	349,222	322,854	289,752	281,154
Circuit civil	490,092	293,415	305,732	294,124	198,856
Probate	98,553	100,849	101,606	107,144	114,024

Note: Items denoted as unavailable have not been calculated for reporting as of the date of this CAFR.

<sup>(1)</sup> The Florida Retirement System includes retirees from the following employer groups: State Agencies, County Agencies, District School Boards, Universities, State Colleges, Cities, Special Districts, Hospitals, and Other. Refer to Note 6 and Other Required Supplementary Information for further details.

<sup>(2)</sup> Information for this agency and/or item is only reported by calendar year. Information reported in each column represents calendar year ended December 31.

<sup>(3)</sup> Beginning in 2014, the count being included reports the number of actual licenses versus prior years that reported the count of license holders.

<sup>(4)</sup> Includes motor vehicles, manufactured homes, and vessels.

<sup>(5)</sup> Effective July 1, 2012, Section 316.066, F.S., was amended to require all law enforcement agencies to report additional crash data to the Department of Highway Safety and Motor Vehicles. The 2012 data reflects six months of the reporting change in crashes and the 2013 data reflects a full year of the reporting change in crashes. The statutory change resulted in more crash reports being received for reporting.

Sources: Florida Department of Revenue, Florida Retirement System, Florida Board of Governors, Florida Department of Health, Florida Department of Children and Families, Florida Department of Corrections, Florida Department of Environmental Protection, Florida Department of Agriculture and Consumer Services, Florida Department of Highway Safety and Motor Vehicles, Florida Department of Transportation, Florida State Courts

Fiscal Year				
2015	2016	2017	2018	2019
43,589	44,528	46,148	48,502	51,689
377,671	394,527	406,018	415,483	424,612
341,044	345,672	352,116	358,522	362,157
84,445	86,118	87,845	91,390	93,962
224,273	225,018	223,579	221,508	Unavailable
191,488	197,236	203,353	205,461	Unavailable
3,693,396	3,597,030	3,270,816	3,168,733	2,995,799
2,029,951	1,971,469	1,736,445	1,692,603	1,582,961
30,985	30,289	28,783	27,916	28,782
83,064	83,176	83,293	83,820	84,497
100,050	99,119	97,794	96,256	95,626
31,108,245	31,840,658	32,219,989	28,178,773	29,446,353
2,406,822	2,532,883	2,562,063	2,543,028	2,570,014
22,695,334	22,546,058	22,783,727	23,337,413	23,630,831
6,615,964	6,098,475	6,122,750	6,527,961	6,578,659
374,342	395,785	402,385	403,626	Unavailable
307,532	322,051	322,835	334,216	Unavailable
171,414	171,670	169,529	170,117	177,592
341,499	317,587	316,029	293,282	308,438
431,868	428,401	470,957	536,779	619,737
285,716	282,362	278,528	196,313	254,973
284,629	288,430	286,659	277,239	268,870
181,222	176,740	171,515	164,776	208,433
115,746	118,989	122,498	117,356	132,856

**Capital Assets by Function  
Last Ten Fiscal Years**

	Fiscal Year				
	2010	2011	2012	2013	2014
<b><u>General Government</u></b>					
<b>Department of Management Services</b>					
Buildings <sup>(1)</sup>	85	84	86	88	88
<b><u>Education</u></b>					
<b>Universities and colleges<sup>(2)</sup></b>					
Assignable square feet (in thousands)	51,787	54,488	54,890	56,277	57,938
<b><u>Human Services</u></b>					
<b>Department of Health</b>					
Buildings	57	57	73	36	38
Vehicles	327	328	323	315	378
<b>Department of Children and Families</b>					
Buildings	223	530	296	211	211
<b><u>Criminal Justice and Corrections</u></b>					
<b>Department of Corrections</b>					
Correctional institutions	62	61	63	55	56
Work camps, forestry camps	43	41	40	39	38
Work release centers	34	34	33	32	35
Other facilities	5	4	7	16	16
<b><u>Natural Resources and Environment</u></b>					
<b>Division of Recreation and Parks</b>					
Number of state parks, greenways, and trails	160	160	171	171	171
Acres of land owned	702,730	704,139	788,982	789,059	788,619
<b>Department of Environmental Protection</b>					
Acres of land owned <sup>(3)</sup>	4,535,931	4,563,632	4,239,023	4,245,742	4,268,885
<b>Florida Fish and Wildlife Conservation Commission</b>					
Vehicles	1,669	1,637	1,876	1,637	1,800
<b><u>Transportation</u></b>					
<b>Department of Transportation</b>					
Highway lane miles	42,711	42,883	43,138	43,337	43,514
Vehicles	5,125	4,683	4,607	4,703	4,406
Buildings	1,774	1,745	391	385	383
<b><u>Judicial Branch</u></b>					
<b>Judicial Branch System</b>					
Machinery and equipment	9,760	9,697	9,199	10,495	10,656

<sup>(1)</sup> Beginning with fiscal year 2019, the count included state-owned buildings occupied by full-time equivalent State employees. Previously, the count included certain State-owned buildings not occupied by full-time equivalent employees.

<sup>(2)</sup> Universities and colleges are presented in the CAFR as discretely presented component units of the state.

<sup>(3)</sup> Acreage information includes a cumulative total of acres acquired through each program and by donations and exchanges. The Water Management Districts have acquired and hold title to lands through other programs that are not included in this schedule.

Sources: Florida Department of Management Services, Florida Department of Education, Florida Department of Health, Florida Department of Corrections, Florida Division of Recreation and Parks, Florida Department of Transportation, Florida Department of Financial Services, Division of Risk Management, Florida State Courts, Florida Fish and Wildlife Conservation Commission

Fiscal Year				
2015	2016	2017	2018	2019
90	91	91	91	72
58,122	61,706	62,210	62,786	63,056
38	36	34	34	36
353	369	370	367	371
211	227	227	227	227
55	56	57	57	57
44	43	42	41	41
34	33	32	29	30
17	17	17	17	17
201	174	174	175	175
792,999	791,145	790,852	793,882	796,021
4,281,419	4,284,333	4,319,159	4,345,489	4,377,710
1,835	1,787	2,050	2,050	2,050
43,665	43,819	44,064	44,311	44,701
4,188	4,170	4,170	4,145	4,004
417	571	478	435	471
12,295	12,949	12,659	12,505	11,651

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**STATE OF FLORIDA AUDITOR GENERAL**

**Financial and Federal Single Audit**

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

In Accordance With the Uniform Guidance

For the Fiscal Year Ended  
June 30, 2019



Sherrill F. Norman, CPA  
Auditor General

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.

Please address inquiries regarding financial statement-related findings directly to Kathryn Walker, CPA, Audit Manager, by e-mail at [kathrynwalker@aud.state.fl.us](mailto:kathrynwalker@aud.state.fl.us) or by telephone at (850) 412-2781.

Please address all other inquiries regarding this report to Samantha Perry, CPA, Audit Manager, by e-mail at [samanthaperry@aud.state.fl.us](mailto:samanthaperry@aud.state.fl.us) or by telephone at (850) 412-2762.

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

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## SUMMARY OF REPORT ON FINANCIAL STATEMENTS

The State of Florida's basic financial statements, as of and for the fiscal year ended June 30, 2019, were fairly presented, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our report is included in the Florida Comprehensive Annual Financial Report for the fiscal year ended June 30, 2019, issued by the Chief Financial Officer.

## SUMMARY OF REPORT ON INTERNAL CONTROL AND COMPLIANCE

### Internal Control Over Financial Reporting

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

- The Florida Department of Financial Services (FDFS), Statewide Financial Reporting Section (SFRS), recorded incorrect amounts for debt related to capital assets to Net Position – Net investments in capital assets (Net investments in capital assets). (Finding No. 2019-001)

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

- The FDFS incorrectly recognized tobacco settlement amounts owed to the State as revenues prior to the amounts becoming available. Additionally, the FDFS did not record net receivables and unavailable revenue for all tobacco settlement amounts. (Finding No. AM 2019-01)
- The Florida Department of Transportation overstated disposition gain (loss) and Capital contributions amounts. (Finding No. AM 2019-02)
- The Florida Department of Health did not properly account for all construction work in progress and recorded incorrect amounts for construction work in progress to Capital assets, net and Human services, expenses for the 2017-18 and 2018-19 fiscal years. (Finding No. AM 2019-03)

## SUMMARY OF REPORT ON FEDERAL AWARDS

State agencies, universities, and colleges administered approximately 565 Federal awards programs and program clusters during the 2018-19 fiscal year. Expenditures for the 23 major programs totaled \$25.6 billion, or approximately 69 percent of the total expenditures of \$36.9 billion, as reported on the supplementary Schedule of Expenditures of Federal Awards.

Compliance requirements for Federal awards programs are established in the *Office of Management and Budget (OMB) Compliance Supplement*. Types of compliance requirements include: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Eligibility; Equipment and Real Property Management; Matching, Level of Effort, Earmarking; Period of Performance; Procurement and Suspension and Debarment; Program Income; 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:

- The Florida Division of Emergency Management (FDEM) did not always obtain and maintain documentation to support costs charged to the 2017 Wildfires and Hurricanes Indemnity Program (WHIP). Additionally, the FDEM did not evaluate subrecipient risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward or develop appropriate subrecipient monitoring plans based on an assessed risk of noncompliance and did not verify that all applicable subrecipients of the Disaster Grants program were audited. These instances of noncompliance resulted in opinion qualifications. (Finding No. 2019-002 – WHIP, and Finding Nos. 2019-040 and 2019-041 – Disaster Grants – Public Assistance (Presidentially Declared Disasters))
- The Florida Department of Military Affairs (FDMA) could not demonstrate that, prior to entering into covered transactions, the FDMA determined that the contractors were not suspended, debarred, or otherwise excluded by the Federal Government. Additionally, the FDMA did not include in applicable contractual agreements a clause requiring the contractor to comply with Federal guidance on suspension and debarment. These instances of noncompliance resulted in an opinion qualification. (Finding No. 2019-004 – National Guard Military Operations and Maintenance Projects)
- For the Unemployment Insurance (UI) program, we are unable to express, and do not express, an opinion on the Florida Department of Economic Opportunity's (FDEO's) compliance with the Reporting compliance requirement because the FDEO did not submit the required Federal Financial Reports to the Employment and Training Administration. (Finding No. 2019-014 – Unemployment Insurance)
- For the UI program, we are unable to express, and do not express an opinion on the Florida Department of Revenue's (FDOR's) compliance with the Special Tests and Provisions – Match with Internal Revenue Service (IRS) 940 Federal Unemployment Tax Act Tax Form compliance requirement because the FDOR could not provide a copy of the certification files provided to the IRS evidencing the match of employer tax payments with credits claimed for the payments on the employer's Form 940 or Schedule H. (Finding No. 2019-016 – Unemployment Insurance)
- The Florida Department of Children and Families did not always timely review and process Income Eligibility and Verification System data exchange responses, which resulted in an opinion qualification. (Finding No. 2019-030 – Temporary Assistance for Needy Families)
- Florida Agency for Persons with Disabilities records did not always evidence that continued stay reviews were completed for beneficiaries of Intermediate Care Facility Services for Individuals with Intellectual Disabilities in accordance with the time frame specified by Federal regulations, resulting in an opinion qualification. (Finding No. 2019-035 – Medicaid Cluster)

The results of our audit also disclosed other instances of noncompliance pertaining to programs administered by various State agencies and a college, 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 and one college involving internal control over compliance and its operation that we consider 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 instances described in the previous paragraphs on compliance for the WHIP (Finding No. 2019-002), National Guard Military Operations and Maintenance Projects (Finding No. 2019-004), Unemployment Insurance (Finding Nos. 2019-014 and 2019-016), Temporary Assistance for Needy Families (Finding No. 019-030), Medicaid Cluster (Finding No. 2019-035), and Disaster Grants – Public Assistance (Presidentially Declared Disasters) (Finding Nos. 2019-040 and 2019-041), are deficiencies in internal control over compliance considered to be material weaknesses.

## SUMMARY OF REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The State's **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** (SEFA) is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the State's basic financial statements. The State's SEFA does not include Federal awards expenditures for the State's blended component units; CareerSource Florida, Inc. and the Florida Commission on Community Service; discretely presented component units of the State's universities and colleges; or discretely presented component units other than the State's universities and colleges. In our opinion, the SEFA is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## AUDIT SCOPE

As a condition of receiving Federal funds, the OMB requires, as described in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), 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, 2019. We also subjected supplementary information contained in the State's Comprehensive Annual Financial Report and the State's SEFA 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 and program clusters that we identified as major programs for the fiscal year ended June 30, 2019. We also performed procedures to assess the reasonableness of the **SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS** prepared by the State of Florida.

## AUDIT OBJECTIVES

The objectives of our audit were to:

- Express 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.
- Express an opinion concerning whether the State's SEFA was presented fairly, in all material respects, in relation to the State's basic financial statements as a whole.
- Obtain an understanding of the internal control over financial reporting and the internal control over compliance for each major Federal awards program or program cluster, assess the control risk, and perform tests of controls, unless the controls were deemed to be ineffective.

- Express opinions concerning whether the State complied, in all material respects, with Federal statutes, regulations, and the terms and conditions of Federal awards that may have a direct and material effect applicable to each of the major Federal awards programs and program clusters.
- Determine whether management had taken appropriate actions to correct deficiencies noted in our previous audit reports.
- Assess the reasonableness of the Summary Schedule of Prior Audit Findings prepared by the State.

## AUDIT 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 the Uniform Guidance.



Sherrill F. Norman, CPA  
Auditor General

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

## **INDEPENDENT AUDITOR'S REPORT ON 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, 2019, and the related notes to the financial statements, which collectively comprise the State of Florida's basic financial statements, and have issued our report thereon dated February 21, 2020. Our report includes a reference to other auditors who audited the financial statements of the Prepaid College Program Fund, Florida Turnpike System, Hurricane Catastrophe Fund, College Savings Plan and the trust fund maintained by the State Board of Administration to account for the investments of the Public Employee Optional Retirement Program, assets and investment income of the Florida Retirement System Defined Benefit Pension Plan, Florida Housing Finance Corporation, Citizens Property Insurance Corporation, component units related to the State's universities and 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 State'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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in Finding No. 2019-001 in the **Financial Statements Findings** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**, that we consider to be a significant deficiency.

### **Compliance and Other Matters**

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

### **Additional Matters**

We noted three additional matters that we reported to management as Finding Nos. AM 2019-01, AM 2019-02, and AM 2019-03 in the **ADDITIONAL MATTERS** section as listed in the table of contents.

### **Management Responses to Findings**

Management's response to the significant deficiency identified in our audit is described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** Financial Statements Finding No. 2019-001. Management responses to the additional matters identified in our audit are included in the **ADDITIONAL MATTERS** section as listed in the table of contents. The 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 communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
February 21, 2020

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Sherrill F. Norman, CPA  
Auditor General

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

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

### 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 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, 2019. 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, 2019, that are not included in the State's **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**. Our audit of the State of Florida's major Federal programs did not include the operations of the blended component units, CareerSource Florida, Inc. and the Florida Commission on Community Service; 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 Federal statutes, regulations, and the terms and conditions of its Federal awards 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 qualified and unmodified opinions on compliance for major Federal programs. However, our audit does not provide a legal determination of the State of Florida's compliance.

***Basis for Qualified Opinion on the 2017 Wildfires and Hurricanes Indemnity Program, National Guard Military Operations and Maintenance (O&M) Projects, Unemployment Insurance, Temporary Assistance for Needy Families, Medicaid Cluster, and Disaster Grants – Public Assistance (Presidentially Declared Disasters)***

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

<b>Finding No. 2019-</b>	<b>CFDA No.</b>	<b>Major Program (or Cluster) Name</b>	<b>Compliance Requirement</b>
002	10.120	2017 Wildfires and Hurricane Indemnity Program	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
004	12.401	National Guard Military Operations and Maintenance (O&M) Projects	Procurement and Suspension and Debarment
030	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions – Income Eligibility and Verification System
035	93.775, 93.777, 93.778	Medicaid Cluster	Special Tests and Provisions – Utilization Control and Program Integrity
040	97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	Subrecipient Monitoring
041	97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	Subrecipient Monitoring

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

As described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**, we were unable to obtain sufficient appropriate audit evidence supporting that the State of Florida complied with requirements regarding the following:

<b>Finding No. 2019-</b>	<b>CFDA Nos.</b>	<b>Major Program (or Cluster) Name</b>	<b>Compliance Requirements</b>
014	17.225	Unemployment Insurance	Reporting
016	17.225	Unemployment Insurance	Special Tests and Provisions – Match with Internal Revenue Service (IRS) 940 Federal Unemployment Tax Act (FUTA) Tax Form

Consequently, we were unable to determine whether the State of Florida complied with those requirements applicable to the programs.

***Qualified Opinion on the 2017 Wildfires and Hurricanes Indemnity Program, National Guard Military Operations and Maintenance (O&M) Projects, Unemployment Insurance, Temporary Assistance for Needy Families, Medicaid Cluster, and Disaster Grants – Public Assistance (Presidentially Declared Disasters)***

In our opinion, except for the noncompliance and possible effects of the matters 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 2017 Wildfires and Hurricanes Indemnity Program, National Guard Military Operations and Maintenance (O&M) Projects, Unemployment Insurance, Temporary Assistance for Needy Families, Medicaid Cluster, and Disaster Grants – Public Assistance (Presidentially Declared Disasters) for the fiscal year ended June 30, 2019.

***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, 2019.

***Other Matters***

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** as:

<b>Finding Nos. 2019-:</b>			
003	013	018-019	025-026
028-029	033	036-039	042

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

The State of Florida’s responses to the noncompliance findings identified in our audit are described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**. The State of Florida’s 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 the Uniform Guidance, 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 and included in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** to be material weaknesses:

<b>Finding No. 2019-</b>	<b>CFDA Nos.</b>	<b>Major Program (or Cluster) Name</b>	<b>Compliance Requirements</b>
002	10.120	2017 Wildfires and Hurricane Indemnity Program	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
004	12.401	National Guard Military Operations and Maintenance (O&M) Projects	Procurement and Suspension and Debarment
014	17.225	Unemployment Insurance	Reporting
016	17.225	Unemployment Insurance	Special Tests and Provisions – Match with Internal Revenue Service (IRS) 940 Federal Unemployment Tax Act (FUTA) Tax Form
030	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions – Income Eligibility and Verification System
035	93.775, 93.777, 93.778	Medicaid Cluster	Special Tests and Provisions – Utilization Control and Program Integrity
040	97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	Subrecipient Monitoring
041	97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	Subrecipient Monitoring

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 and included in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** to be significant deficiencies:

**Finding Nos. 2019-:**

003	005-013	015	018
020-024	026-027	029	032-034
036	039	042	

The State of Florida’s 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 of Florida’s responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.



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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
March 20, 2020



Sherrill F. Norman, CPA  
Auditor General

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

## INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

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, 2019, 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, 2020, 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) 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 "Sherrill F. Norman".

Sherrill F. Norman, CPA  
February 21, 2020

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# **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

## **SECTION I - SUMMARY OF AUDITOR'S RESULTS**

### **Financial Statements**

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: 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 Federal programs:

Material weaknesses identified? Yes

Significant deficiencies identified? Yes

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

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

**2017 Wildfires and Hurricanes Indemnity Program (10.120)**

**National Guard Military Operations and Maintenance (O&M) Projects (12.401)**

**Unemployment Insurance (17.225)**

**Temporary Assistance for Needy Families (93.558)**

**Medicaid Cluster (93.775, 93.777, and 93.778)**

**Disaster Grants – Public Assistance (Presidentially Declared Disasters) (97.036)**

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes

Dollar threshold used to distinguish between Type A and Type B programs: \$55,330,917

Auditee qualified as low-risk auditee? No

**LISTING OF MAJOR PROGRAMS  
FISCAL YEAR ENDED JUNE 30, 2019**

Name of Federal Program or Cluster (1)	CFDA Number(s)	Total Expenditures
2017 Wildfires and Hurricanes Indemnity Program	10.120	\$ 87,019,510
Supplemental Nutrition Assistance Program Cluster	10.551 & 10.561	4,208,524,402
Child Nutrition Cluster	10.553, 10.555, 10.556 & 10.559	1,295,412,235
Child and Adult Care Food Program	10.558	297,569,386
National Guard Military Operations and Maintenance (O&M) Projects	12.401	44,858,483
Unemployment Insurance	17.225	449,010,616
Workforce Innovation and Opportunity Act Cluster	17.258, 17.259 & 17.278	153,477,904
Clean Water State Revolving Fund Cluster	66.458 & 66.482	48,101,672
Drinking Water State Revolving Fund Cluster	66.468 & 66.483	90,853,552
Federal Family Education Loans	84.032	49,749,552
Hurricane Education Recovery	84.938	128,974,631
Immunization Cooperative Agreements	93.268	306,600,812
Temporary Assistance for Needy Families	93.558	367,503,692
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	50,175,895
Stephanie Tubbs Jones Child Welfare Services Program	93.645	16,692,678
Social Services Block Grant	93.667	156,942,168
Children's Health Insurance Program	93.767	503,120,507
Medicaid Cluster (2)	93.775, 93.777, & 93.778	15,951,669,834
HIV Care Formula Grants	93.917	179,280,889
Block Grants for Community Mental Health Services	93.958	42,917,655
Block Grants for Prevention and Treatment of Substance Abuse	93.959	113,356,916
Disability Insurance/SSDI Cluster	96.001 & 96.006	137,626,317
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	<u>905,022,718</u>
<b>Total</b>		<b><u>\$26,529,986,381</u></b>

Notes: (1) The Schedule of Expenditures of Federal Awards identifies the programs included within the respective clusters.  
(2) This program included ARRA funds expended during the 2018-19 fiscal year.

## SECTION II - FINANCIAL STATEMENTS FINDINGS

Our audit of the State of Florida's basic financial statements for the fiscal year ended June 30, 2019, disclosed a certain matter 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**. The finding is 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.

## SIGNIFICANT DEFICIENCY

### NET INVESTMENTS IN CAPITAL ASSETS

<b>Finding Number</b>	<b>2019-001</b>
<b>Opinion Unit</b>	Governmental Activities
<b>Financial Statements Account Titles</b>	Net Position – Net investments in capital assets; Net Position – Unrestricted
<b>SW Fund Number</b>	N/A
<b>State Agency</b>	<b>Florida Department of Financial Services (FDFS)</b>
<b>OLO-GF-SF-FID</b>	N/A
<b>Financial Statement Line Codes</b>	5310 and 5910
<b>Adjustment Amount</b>	\$14,503,526,000
<b>Statistically Valid Sample</b>	N/A

**Finding** The FDFS, Statewide Financial Reporting Section (SFRS), recorded incorrect amounts for debt related to capital assets to Net Position - Net investments in capital assets (Net investments in capital assets).

**Criteria** Governmental Accounting Standards Board (GASB) Codification Section 1800.156 specifies that the *net investment in capital assets* component of net position is to consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of debt instruments that are attributable to the acquisition, construction, or improvement of those assets. Significant unspent related debt proceeds or deferred inflows of resources should not be included in the calculation of Net investments in capital assets.

Chief Financial Officer *Procedures for Government-Wide Financial Statements* provide a list of the documents and calculations needed to complete the government-wide statements, including the calculation of Net investments in capital assets.

**Condition** The SFRS established financial statement forms for State agencies to assist the SFRS in the compilation of the State's Comprehensive Annual Financial Report, including the determination of total outstanding bonds payable and the Amount deferred on refunding of debt. Additionally, the SFRS receives documentation from State agencies indicating which outstanding bonds were related to Governmental Activities capital assets.

During the 2018-19 fiscal year, the Governmental Activities, Capital assets, net totaled \$78.54 billion and outstanding bonds related to capital assets totaled \$2.3 billion. Our review of the SFRS calculation for Net investments in capital assets disclosed instances in which incorrect amounts were recorded. Specifically, we noted that the SFRS:

- Converted the amounts provided by State agencies in the Net investments in capital assets calculation to thousands, except for the Deferred inflow and Deferred outflow amounts for the Amount deferred on refunding of debt, resulting in deferred for refunding amounts totaling \$16.4 million being recorded as \$16.4 billion.
- Used unamortized premiums totaling \$2.1 billion to calculate the net of related debt portion of Net investments in capital assets instead of the actual unamortized premiums of \$155.9 million.

**Cause** According to SFRS management, while established procedures provided steps and calculations needed to determine Net investments in capital assets, such procedures did not provide for and SFRS staff did not evaluate the amounts used in the calculation for consistency and reasonableness. Additionally, SFRS

management did not review the appropriateness of the Net investments in capital assets calculation to ensure that errors, if any, were timely detected and corrected.

**Effect**

Prior to audit adjustment, the Governmental Activities, Net investments in capital assets account was overstated by \$14,503,526,000 and the Net Position – Unrestricted account was understated by \$14,503,526,000.

**Recommendation**

We recommend that SFRS management enhance controls to ensure that SFRS staff evaluate all governmental activities amounts provided by State agencies for consistency and reasonableness prior to completion of the government-wide financial statements. Additionally, we recommend that SFRS management enhance controls to ensure that supervisory review of government-wide net position calculations is conducted to promote the timely detection and correction of errors.

**State Agency Response**

We concur. The SFRS will enhance its review process through the creation and implementation of a financial statement reconciliation tool which will assist management in the review, identification, and correction of presentation errors noted between the respective financial statement line items. Additionally, updates to SFRS procedures will be made to include the use of the tool during review and include a comprehensive list of validation criteria that will be used by management to ensure the consistency and reasonableness of the amounts presented in the financial statements of the State of Florida.



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### Section III - Federal Awards 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 \$25,000. To identify the nature and significance of each finding, we have identified each finding with one or more of the following designations:

- **Disclaimer of Opinion.** A finding that presents conditions where the auditor is unable to express an opinion on a compliance requirement for a major Federal program. A disclaimer would be appropriate when the auditor is not able to perform procedures sufficient to enable the auditor to form an opinion on compliance. This would include findings of inadequate records that resulted in restrictions being placed on the scope of the audit.
- **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 noncompliance with Federal statutes, regulations, or the terms and conditions of Federal awards related to a major Federal program, the effects of which are material to the major Federal program as a whole.
- **Noncompliance.** A finding presenting noncompliance with Federal statutes, regulations, or the terms and conditions of Federal awards related to a major Federal program caused by error or fraud, the effects of which are material in relation to a type of compliance requirement identified in the *OMB 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 identified in the *OMB 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 identified in the *OMB 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 statute, regulation, or the terms and conditions of a Federal award, 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.

As part of the audit process, our findings were provided to the applicable entities for management's response. The responses were prepared by entity management and are included within the audit findings as well as Management's Corrective Action Plan.

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. An **Index of Federal Findings by Federal Agency and Compliance Requirement** is included to assist Federal grantor agencies in identifying applicable findings.

## U.S. DEPARTMENT OF AGRICULTURE

<b>Finding Number</b>	<b>2019-002</b>
<b>CFDA Number</b>	10.120
<b>Program Title</b>	<b>2017 Wildfires and Hurricanes Indemnity Program (WHIP)</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
<b>State Entity</b>	<b>Florida Division of Emergency Management (FDEM)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	USDA-FSA-2018-001 2018
<b>Statistically Valid Sample</b>	No
<b>Finding Type</b>	Opinion Qualification and Material Weakness Questioned Costs – \$917,256.70
<b>Finding</b>	The FDEM did not always obtain and maintain documentation to support costs charged to the WHIP.
<b>Criteria</b>	<p>2 CFR 200.403(g) – <i>Factors affecting allowability of costs</i> – Except where otherwise authorized by statute, costs must be adequately documented to be allowable under Federal awards.</p> <p>2 CFR 200.404 – <i>Reasonable costs</i> – A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. Consideration must be given to market prices for comparable goods or services for the geographic area.</p>
<b>Condition</b>	During the 2018-19 fiscal year, the FDEM provided \$81,154,535 in WHIP funds to 451 subrecipients (citrus producers). To receive reimbursement for WHIP project expenditures, the FDEM required citrus producers to submit an application and provide supporting documentation for each expense item for which reimbursement was requested. Our examination of FDEM records for 25 expenditure transactions, totaling \$19,496,193.19, disclosed that, for 10 transactions totaling \$4,533,340.85, FDEM records did not support that the transactions were allowable or reasonable. Subsequent to audit inquiry, the FDEM obtained supporting documentation from the citrus producers for some expenditures. However, for 6 unsupported expenditure transactions, questioned costs totaled \$917,256.70.
<b>Cause</b>	According to FDEM management, the expenditures were not supported due to staff oversight during the payment review process. Additionally, the FDEM did not require staff to review certain types of expenditure documentation for reasonableness prior to payment.
<b>Effect</b>	Absent appropriate documentation, the FDEM cannot demonstrate the allowability or reasonableness of WHIP expenditures and such amounts could be subject to disallowance by the Federal grantor agency.
<b>Recommendation</b>	We recommend that FDEM management strengthen reimbursement processing controls to ensure that FDEM records evidence that all costs charged to the WHIP are allowable and reasonable.
<b>State Entity Response</b>	Subsequent to audit inquiry, FDEM has substantiated \$326,624.85 of the questioned costs and is in the process of obtaining additional documentation to support \$46,700.00 to comply with 2 CFR 200.403(g). FDEM does not expect recoupment will be necessary. The remaining \$543,931.85 in questioned costs are related to arm's length transactions. The transactions described regularly occur as an industry standard. Many Citrus Recovery Block Grant (CRBG) applicants own groves and the caretaking companies that service and manage them. While the companies have the same owner, each company is operating as a separate legal entity. FDEM compared claimed costs to prices from other unaffiliated producer records as well as other market data sources area in

accordance with 2 CFR 200.404. All costs are evaluated and must be deemed eligible, reasonable and appropriate prior to payment. Subsequent to audit inquiry and prior to the audit report, the analyses found all claimed costs to be eligible and reasonable.

FDEM concurs with the auditor's recommendation and will strengthen reimbursement controls to ensure all costs are validated and determined reasonable prior to payment.

## U.S. DEPARTMENT OF AGRICULTURE

<b>Finding Number</b>	<b>2019-003</b>
<b>CFDA Number</b>	10.558
<b>Program Title</b>	<b>Child and Adult Care Food Program (CACFP)</b>
<b>Compliance Requirement</b>	Subrecipient Monitoring
<b>State Entity</b>	<b>Florida Department of Health (FDOH)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	5FL300350 2019 and 5FL300340 2019
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Finding</b>	The FDOH did not include the correct citations to Federal regulations in subaward agreements.
<b>Criteria</b>	2 CFR Part 200.331 – <i>Requirements for pass-through entities</i> - All pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and include certain information at the time of the subaward (e.g., applicable Federal regulations) and, if any of those data elements change, include the changes in subsequent subaward modifications.
<b>Condition</b>	Pursuant to Federal regulations, the FDOH used a Permanent Contract to document the FDOH's notification to subrecipients of applicable Federal regulations. During the 2018-19 fiscal year, the FDOH disbursed CACFP funds totaling approximately \$291 million to 2,204 subrecipients. Our review of the Permanent Contract disclosed that the Contract did not include the correct citations to applicable Federal regulations. According to the CACFP grant award, effective December 2014 CACFP funds were subject to the requirements included in 2 CFR 200 (Uniform Guidance); however, the Permanent Contract directed subrecipients to comply with regulations that predated the Uniform Guidance.
<b>Cause</b>	According to FDOH management, the FDOH did not notify subrecipients of the changes in applicable Federal regulations through the subaward because the FDOH is still in the process of revising the Permanent Contract to ensure compliance with Federal and State contract requirements.
<b>Effect</b>	The failure to notify subrecipients of the correct Federal regulations through the subaward may result in subrecipient noncompliance with Federal regulations.
<b>Recommendation</b>	We recommend that FDOH management revise the Permanent Contract to ensure that subrecipients are appropriately notified of the correct Federal regulations.
<b>State Entity Response</b>	<p>The Bureau of Child Care Food Programs (CCFP) is working with the Office of General Counsel (OGC) on an amendment to the Permanent Contract for CCFP contractors that executed agreements from July 1, 2019 through January 31, 2020. The existing Permanent Contract has been updated with the correct citations from 2 CFR 200, and will be used for any new contractors that come on the program starting February 1, 2020. CCFP is also working with OGC on comprehensive revisions to the Permanent Contract and Attachments which will be given to all 2,200+ subrecipients for execution on or before June 30, 2020.</p> <p>As part of the annual renewal process, all subrecipients are notified of the applicable 2 CFR Part 200 requirements through a question on the renewal application, through financial management training, and through an Audit Report Certification Form sent to all CCFP contractors from the FDOH Federal Compliance and Audit Management section.</p>

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## U.S. DEPARTMENT OF DEFENSE

**Finding Number** 2019-004  
**CFDA Number** 12.401  
**Program Title** National Guard Military Operations and Maintenance (O&M) Projects  
**Compliance Requirement** Procurement and Suspension and Debarment  
**State Entity** Florida Department of Military Affairs (FDMA)  
**Federal Grant/Contract Number and Grant Year** W911YN-19-2-1000  
**Statistically Valid Sample** No  
**Finding Type** Opinion Qualification and Material Weakness  
**Prior Year Finding** Report No. 2019-186, Finding No. 2018-005

**Finding** The FDMA could not demonstrate that, prior to entering into covered transactions, the FDMA determined that the contractors were not suspended, debarred, or otherwise excluded by the Federal Government. Additionally, the FDMA did not include in applicable contractual agreements a clause requiring the contractor to comply with Federal guidance on suspension and debarment.

**Criteria** 2 CFR 180.300 – *What must I do before I enter into a covered transaction with another person at the next lower tier?* – When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by: (a) Checking System for Award Management (SAM) Exclusions, (b) Collecting a certification from that person, or (c) Adding a clause or condition to the covered transaction with that person.

United States Department of Defense, National Guard Bureau - *Master Cooperative Agreement* – The grantee agrees to check SAM to verify contractor eligibility to receive contracts. The verification shall be documented in the contract files. Also, for each contract for an amount equal to or greater than \$25,000, the grantee must include a clause requiring the contractor to comply with the guidance on suspension and debarment included in 2 CFR 180.

**Condition** During the 2018-19 fiscal year, the FDMA entered into 55 contractual agreements with 35 contractors utilizing O&M Projects funds totaling \$24,290,219. We examined FDMA records for 3 contractual agreements, totaling \$535,630, entered into with 3 contractors during the 2018-19 fiscal year. Our examination disclosed that FDMA records did not evidence that, prior to entering into the contractual agreements, the FDMA verified through SAM that the contractors were not suspended, debarred, or otherwise excluded. In addition, our examination disclosed that, although each contract exceeded \$25,000, the FDMA did not include in the 3 contractual agreements a clause requiring the contractor to comply with guidance on suspension and debarment. Our review of the FDMA *Construction Facility Management Office Contract Management Branch Standard Operating Procedures* disclosed that the *Procedures* did not require FDMA staff to verify that a contractor was not suspended, debarred, or otherwise excluded prior to entering into a contractual agreement or require that applicable contracts include a clause related to suspension and debarment compliance.

**Cause** FDMA policies and procedures did not require staff to verify through SAM that a contractor was not suspended, debarred, or otherwise excluded prior to entering into a contract, nor require that a clause related to suspension and debarment compliance be included in applicable contractual agreements.

**Effect** Absent adequate controls, the risk is increased that the FDMA could unknowingly enter into covered transactions with contractors who have been suspended, debarred, or otherwise excluded by the Federal Government. In addition,



O&M Projects funds provided to contractors could be subject to disallowance by the United States Department of Defense.

**Recommendation**

We again recommend that FDMA management enhance policies and procedures to ensure that FDMA records evidence that, prior to entering into covered transactions, the FDMA verified through SAM that contractors were not suspended, debarred, or otherwise excluded by the Federal Government. We also continue to recommend that FDMA management enhance policies and procedures to require that all contracts equal to or greater than \$25,000 include a clause requiring the contractor to comply with the guidance on suspension and debarment included in 2 CFR 180.

**State Entity Response**

We concur with your finding and recommendation. We are still in the process of enhancing our policies to include reviewing SAM for exclusions prior to contracting with a company. Additionally, we are working to require that all new contracts include proper language requiring the contractor to comply with the guidance on suspension and debarment.

## U.S. DEPARTMENT OF LABOR

<b>Finding Number</b>	<b>2019-005</b>
<b>CFDA Number</b>	17.225
<b>Program Title</b>	<b>Unemployment Insurance (UI)</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
<b>State Entity</b>	<b>Florida Department of Economic Opportunity (FDEO)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2019-186, Finding No. 2018-013
<b>Finding</b>	Internal controls for the Electronic Payment Card (EPC) Processing and Settlement System need improvement
<b>Criteria</b>	2 CFR 200.303 – <i>Internal Controls</i> – The non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.
<b>Condition</b>	<p>The FDEO contracted with a service organization to provide services that enable UI claimants to receive UI benefits to which they are entitled through an electronic access card (debit card). During the 2018-19 fiscal year, the FDEO processed UI benefit payments totaling approximately \$358 million. Benefit payments distributed via debit card totaled approximately \$76 million.</p> <p>The service organization obtained an independent service auditor's report for the period July 1, 2018, through June 30, 2019, in which the service organization's auditors qualified their opinion related to logical access, network security, and computer operations controls. Given the significance of the service organization's role in the UI program, internal control weaknesses reported in the service auditor's report could significantly impact the UI program.</p>
<b>Cause</b>	The service organization had not effectively established certain IT controls, including controls related to logical access, network security, and computer operations.
<b>Effect</b>	Absent appropriate EPC Processing and Settlement System controls, the FDEO has reduced assurance that UI data is appropriately safeguarded.
<b>Recommendation</b>	We again recommend that the FDEO ensure that the service organization takes timely and appropriate corrective action to resolve the deficiencies noted in the independent service auditor's report.
<b>State Entity Response</b>	We concur with the finding. The contracted service organization is implementing process improvements and system enhancements to improve internal controls.

## U.S. DEPARTMENT OF LABOR

<b>Finding Number</b>	<b>2019-006</b>
<b>CFDA Number</b>	17.225
<b>Program Title</b>	<b>Unemployment Insurance (UI)</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments and UI Program Integrity – Overpayments
<b>State Entity</b>	<b>Florida Department of Economic Opportunity (FDEO)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2019-186, Finding No. 2018-012

**Finding** In our information technology operational audit report No. 2019-183, dated March 2019, we noted in Finding 4 that Reemployment Assistance Claims and Benefits Information System (RA System) application edits for postmark and received dates and related date sequencing need improvement. As of June 2019, the FDEO had not corrected the identified deficiencies.

**Criteria** Effective application controls include edits to reasonably assure that data is valid and recorded in the proper format and include, among others, field format controls, required field controls, limit and reasonableness controls, valid combination of related data field values, and master file matching.

**Condition** The RA System is a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. During the 2018-19 fiscal year, the FDEO made UI benefit payments totaling approximately \$358 million.

Our information technology operational audit disclosed that the controls over postmark and received dates and related date sequencing in the RA System need improvement. Specifically, the *Date Received* field erroneously updated automatically to the current date each time the document was assigned, reassigned, or indexed in the RA System. Also, when FDEO and contractor employees made manual entries to the *Date Received* field to correct the automatic updating or to the *Date Received* or the *Date Postmarked* fields in the normal course of work, no system edits existed to ensure that the dates sequenced correctly. For example, the RA System did not prevent the user from entering a date in the *Date Received* field that was prior to the date in the *Date Postmarked* field. Also, no edit existed to prevent the user from manually entering a future date in the *Date Received* field.

While the FDEO identified application edits to ensure the accuracy and integrity of dates in the RA System during the scanning and indexing process, as of June 2019, the edits had not been implemented. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2018-19 fiscal year.

**Cause** While FDEO management issued a program change request to prevent the RA System from automatically updating the *Date Received* field to the current date, the program change request had not been prioritized for implementation. FDEO management also indicated that there had been no program changes to the RA System to ensure dates sequenced correctly and that the FDEO would address the date sequencing issues after the program changes for the *Date Received* field had been implemented.

**Effect**

The lack of appropriate application edits increases the risk that the accuracy of claims, benefit payments, and employer chargeability may be compromised and that benefit payments and employer charges may be based on incorrect information.

**Recommendation**

We recommend that FDEO management improve application edits to help ensure the accuracy and integrity of the dates in the RA System.

**State Entity Response**

We concur with the finding. Application edits have been identified to improve the accuracy and integrity of the dates in the RA System. Application edits were completed in September 2019.

## U.S. DEPARTMENT OF LABOR

<b>Finding Number</b>	<b>2019-007</b>
<b>CFDA Number</b>	17.225
<b>Program Title</b>	<b>Unemployment Insurance (UI)</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments and UI Program Integrity – Overpayments
<b>State Entity</b>	<b>Florida Department of Economic Opportunity (FDEO)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2019-186, Finding No. 2018-012
<b>Finding</b>	In our information technology operational audit report No. 2019-183, dated March 2019, we noted in Finding 5 Reemployment Assistance Claims and Benefits Information System (RA System) control deficiencies causing language translation errors on forms and documents and incorrect error messages. As of June 2019, the FDEO had not corrected the identified deficiencies.
<b>Criteria</b>	Effective application input controls during data entry include system-generated error messages that provide timely and useful information and error handling procedures to reasonably ensure that errors and irregularities are timely and accurately detected, reported, and corrected.
<b>Condition</b>	<p>The RA System is a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. During the 2018-19 fiscal year, the FDEO made UI benefit payments totaling approximately \$358 million.</p> <p>Our information technology operational audit disclosed control deficiencies in the RA System causing language translation errors on forms and documents and incorrect error messages. While FDEO management indicated that they initiated a four-phased project to address the identified deficiencies, as of June 2019, the project was not expected to be completed until the end of 2020. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2018-19 fiscal year.</p>
<b>Cause</b>	<p>Certain language translation deficiencies previously identified had not been prioritized for implementation and additional language translation deficiencies were subsequently identified as part of our audit report No. 2019-183, but not corrected.</p> <p>For an error message provided in response to a claimant's failure to fully complete the <i>Discharged-Intoxication and Use of Intoxicants During Working Hours</i> questionnaire that had not been corrected, the existing ticket to correct the problem had not been prioritized. We also noted that an incorrect error message that prevented the submission of a straight <i>Disaster Unemployment Assistance</i> application was subsequently identified but not corrected.</p>
<b>Effect</b>	Effective controls related to language translations on forms and documents and appropriate error messages are essential to the timely and accurate detection, reporting, and correction of errors and irregularities and to ensure the completeness, accuracy, and validity of input data.

**Recommendation**

To help ensure the completeness, accuracy, and validity of RA System input data, we recommend that FDEO management continue efforts to implement effective controls related to language translations on forms and documents and enhance the appropriateness of error messages.

**State Entity Response**

We concur with the finding. FDEO has identified a project-level effort to address language translations on forms and documents as well as appropriateness of error messages. The four-phased project continues to be an on-going priority of FDEO.

## U.S. DEPARTMENT OF LABOR

<b>Finding Number</b>	<b>2019-008</b>
<b>CFDA Number</b>	17.225
<b>Program Title</b>	<b>Unemployment Insurance (UI)</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments and UI Program Integrity – Overpayments
<b>State Entity</b>	<b>Florida Department of Economic Opportunity (FDEO)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2019-186, Finding No. 2018-012

**Finding** In our information technology operational audit report No. 2019-183, dated March 2019, we noted in Finding 6 that the procedures for the document intake and indexing processes need improvement to help ensure that all documents received for processing in the Reemployment Assistance Claims and Benefits Information System (RA System) are timely and accurately indexed to the appropriate claimant, claim, and claim issue. As of June 2019, the FDEO had not corrected the identified deficiencies.

**Criteria** Effective input controls include procedures to provide reasonable assurance that all inputs into the application have been authorized, accepted for processing, and accounted for and any missing or unaccounted for source documents or input files have been identified and investigated. As part of the claimant application process, claimants, employers, and third parties may be required to submit certain documents and information to the FDEO or respond to fact-finding documents issued by the FDEO. Response due dates are determined by the RA System or FDEO staff based on the document type. For appropriate processing, documents and information received by the FDEO should be timely linked to the appropriate claimant, claim, and claim issue to avoid unnecessary delays or cause the system to inappropriately process a claim or claim issue without consideration of documentation received but not yet indexed or processed.

**Condition** The RA System is a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. During the 2018-19 fiscal year, the FDEO made UI benefit payments totaling approximately \$358 million.

Our information technology operational audit disclosed that the FDEO lacked procedures to provide reasonable assurance that all received documents were timely and accurately indexed to the appropriate claimant, claim, and claim issue, including the reconciliation of received documents through the intake mail and fax processes with the documents indexed to the claimant, claim, and claim issue in the RA System. Also, documents received by the FDEO that did not contain sufficient information to index the document to the appropriate claimant, claim, or claim issue were placed in a folder on a shared drive for further investigation by adjudication staff and subsequent indexing to the appropriate claimant, claim, or claim issue in the RA System. However, if the investigation was unsuccessful after 30 days, adjudication staff purged the document from the shared drive.

While the FDEO continues to identify and develop improved procedures for the document intake and indexing process, as of June 2019, the uncorrected deficiencies remained a significant deficiency for the 2018-19 fiscal year.

<b>Cause</b>	Due to the lack of procedures, the FDEO could not demonstrate that it made good faith efforts to investigate and identify source documents received prior to purging them. While FDEO management had submitted program change requests in March 2015 and May 2015 related to accurate indexing and document tracking, efforts to remediate the indexing and document tracking issues had not been implemented.
<b>Effect</b>	The lack of adequate procedures for the document intake and indexing processes limits FDEO management's assurance that all documents received for processing in the RA System were sufficiently investigated and timely and accurately indexed to the appropriate claimant, claim, and claim issue, thereby increasing the risk of inaccurate claim determinations that may result in erroneous benefit payments and employer charges.
<b>Recommendation</b>	We recommend that FDEO management improve procedures for the document intake and indexing processes to help ensure that all documents received for processing in the RA System are timely and accurately indexed to the appropriate claimant, claim, and claim issue to improve the accuracy of claim determinations, benefit payments, and employer charges.
<b>State Entity Response</b>	We concur with the finding. FDEO continues to identify and develop improved operating procedures for the document intake and indexing processes.



## U.S. DEPARTMENT OF LABOR

<b>Finding Number</b>	<b>2019-009</b>
<b>CFDA Number</b>	17.225
<b>Program Title</b>	<b>Unemployment Insurance (UI)</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments and UI Program Integrity – Overpayments
<b>State Entity</b>	<b>Florida Department of Economic Opportunity (FDEO)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2019-186, Finding No. 2018-012
<b>Finding</b>	In our information technology operational audit report No. 2019-183, dated March 2019, we noted in Finding 7 that controls over the distribution of written claimant and employer claim notices continue to need improvement to help ensure that claim notices are timely distributed. As of June 2019, the FDEO had not corrected the identified deficiencies.
<b>Criteria</b>	<p>Effective application processing controls include procedures to identify, analyze, and correct the incomplete execution of transactions, and monitoring procedures to ensure that data is timely and accurately processed.</p> <p>Section 443.151(2)(a), Florida Statutes, <i>Procedure concerning claims</i> – The FDEO must notify claimants and employers regarding monetary and nonmonetary determinations of eligibility.</p> <p>Section 443.151(3)(a), Florida Statutes, <i>Procedure concerning claims</i> – The FDEO shall promptly provide a notice of claim to the claimant’s most recent employing unit and all employers whose employment records are liable for benefits under the monetary determination. The employer must respond to the notice of claim within 20 days after the mailing date of the notice, or in lieu of mailing, within 20 days after delivery of the notice. If a contributing employer or its agent fails to timely or adequately respond to the notice of claim or request for information, the employer’s account may not be relieved of benefit charges.</p> <p>Section 443.151(5), Florida Statutes, <i>Procedure concerning claims</i> – The FDEO shall notify each employer who is liable for reimbursements in lieu of contributions for payment of the benefits at the address on file with the FDEO or its tax collection service provider, of the initial determination of the claim and must be given 10 days to respond. A contributing employer who responds within the allotted time limit may not be charged for benefits paid under an erroneous determination if the decision is ultimately reversed.</p> <p>20 CFR 625, Appendix B – <i>Standard for Claim Determinations – Separation Information</i> – The State must include in written notices of determinations furnished to claimants sufficient information to enable them to understand the determinations, the reasons therefor, and their rights to protest, request reconsideration, or appeal.</p>
<b>Condition</b>	The Reemployment Assistance Claims and Benefits Information System (RA System) is a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and

communicate with FDEO staff. During the 2018-19 fiscal year, the FDEO made UI benefit payments totaling approximately \$358 million.

Our information technology operational audit disclosed that controls related to the distribution of written claimant and employer claim notices needed improvement. Specifically, we noted that:

- During nightly processing, some claim issues remained in an “in progress” status after a determination or redetermination was recorded in the RA System for the claim issue. As a result, some written claimant and employer claim notices were not created and distributed.
- For claims that were determined to be monetarily eligible, some employer claim notices were not generated. As a result, the claim notices were not distributed on the following business day.
- Contrary to Federal regulations, written claim notices for claimants who were determined ineligible due to a claimant identity issue identified by the Fraud Initiative Rating and Rules Engine (FIRRE) process were not distributed to the claimants and claimants’ records were indefinitely locked.

As part of our information technology operational audit, we also evaluated RA System FIRRE processes to determine whether the FDEO timely distributed written determination letters to claimants when claimants’ records were locked due to claimant identity issues being identified by the FIRRE processes. The FDEO’s standard for timely distribution of the determination letters was within 48 hours of the response due date that was stated within the Suspicious Activity Notification Delivery letter previously sent to the claimant. We evaluated 40 of the 5,086 determination letters distributed from July 1, 2017, through September 13, 2018, to determine whether the letters were timely distributed to the claimants. Because of the absence of documentation, we were unable to determine whether the letters were timely distributed for 2 of the 40 determination letters evaluated. For 8 of the remaining 38 determination letters evaluated, we concluded that the letters were not timely distributed and ranged from 2 to 376 days late.

While the FDEO continues to identify and correct RA System issues preventing the timely distribution of written claimant and employer claim notices, the uncorrected deficiencies remained a significant deficiency for the 2018-19 fiscal year.

**Cause** FDEO management indicated that certain work-arounds, which included running daily scripts, were created to bypass system defects related to the distribution of claim notices. While the work-arounds forced the RA System to create and distribute certain claimant and employer claim notices, the work-arounds did not correct the original system defect and the failure of the RA System to timely distribute some claimant and employer claim notices persisted.

**Effect** Without appropriate controls over the distribution of written claimant and employer claim notices, the risk is increased that claimants may be denied due process or determination decisions may be made based on incorrect data causing benefit payments and employer charges to be inappropriately processed.

**Recommendation** We recommend that FDEO management continue efforts to identify and correct RA System defects and improve the controls over the distribution of written claimant and employer claim notices to help ensure that claim notices are timely distributed.

**State Entity Response** We concur with the finding. System enhancements have been identified to address the first two bullets with an expected resolution by the end of 2020. The third bullet was previously resolved with a business process update in September 2019.

## U.S. DEPARTMENT OF LABOR

<b>Finding Number</b>	<b>2019-010</b>
<b>CFDA Number</b>	17.225
<b>Program Title</b>	<b>Unemployment Insurance (UI)</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments and UI Program Integrity – Overpayments
<b>State Entity</b>	<b>Florida Department of Economic Opportunity (FDEO)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2019-186, Finding No. 2018-012
<b>Finding</b>	<p>In our information technology operational audit report No. 2019-183, dated March 2019, we noted in Finding 8 that Reemployment Assistance Claims and Benefits Information System (RA System) processes related to System-generated claim issues need improvement to help ensure that claims are accurately and timely processed. As of June 2019, the FDEO had not corrected the identified deficiencies.</p>
<b>Criteria</b>	Data processing controls include procedures to ensure that data is processed completely, accurately, and timely, and retains its validity during processing.
<b>Condition</b>	<p>The RA System is a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. During the 2018-19 fiscal year, the FDEO made UI benefit payments totaling approximately \$358 million.</p> <p>The RA System is designed to automatically generate issues for a claim based on predefined parameters in the System. FDEO staff are responsible for resolving the claim issues to avoid a delay in eligibility determinations and benefits payments. As part of our information technology operational audit, we reviewed documentation and defect tickets initiated by the FDEO to correct defects related to the appropriate generation of claim issues in the RA System. Our review disclosed that the RA System encountered processing defects related to the appropriate generation of claim issues.</p> <p>While the FDEO identified a potential system enhancement to address the appropriate generation of claim issues, due to competing priorities, the enhancement had not been implemented as of June 2019. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2018-19 fiscal year.</p>
<b>Cause</b>	FDEO management indicated that, initially, they were unable to reproduce the circumstances of the defect that prevented the generation of claim issues in the RA System and a data fix was performed to correct the claims. Subsequently, in May 2017, FDEO Information Technology staff determined that the defect may be caused by paging back and forth by the claimant; however, FDEO management indicated that, as of February 21, 2019, a solution was still being investigated to remediate the defect.
<b>Effect</b>	The appropriate generation of claim issues by the RA System would promote data completeness, accuracy, and validity and provide assurance that determination decisions are based on correct data and that claims will be accurately and timely processed.

**Recommendation**

We recommend that FDEO management continue efforts to identify and correct RA System processes related to the appropriate generation of claim issues to help ensure that claims are accurately and timely processed.

**State Entity Response**

We concur with the finding. FDEO has identified a proposed plan of action to detect and provide resolution to errors related to the appropriate generation of claim issues.

## U.S. DEPARTMENT OF LABOR

<b>Finding Number</b>	<b>2019-011</b>
<b>CFDA Number</b>	17.225
<b>Program Title</b>	<b>Unemployment Insurance (UI)</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments and UI Program Integrity – Overpayments
<b>State Entity</b>	<b>Florida Department of Economic Opportunity (FDEO)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2019-186, Finding No. 2018-012
<b>Finding</b>	<p>In our information technology operational audit report No. 2019-183, dated March 2019, we noted in Finding 12 that deficiencies exist in Reemployment Assistance Claims and Benefits Information System (RA System) automated controls and processing of data that result in claimant benefit overpayments and erroneous claimant and employer charges. As of June 2019, the FDEO had not corrected the identified deficiencies.</p>
<b>Criteria</b>	<p>Automated application controls help ensure consistent treatment of data and that data processing consistently adheres to management's intention and requirements. Information systems process groups of identical transactions similarly; therefore, any inaccuracies arising from erroneous computer programming or design will occur consistently in similar transactions.</p>
<b>Condition</b>	<p>The RA System is a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. During the 2018-19 fiscal year, the FDEO made UI benefit payments totaling approximately \$358 million.</p> <p>Our information technology operational audit disclosed that the FDEO experienced deficiencies in the automated controls and processing of data in the RA System causing inaccurate and erroneous claimant benefit payments, claimant overpayment charges, and employer charges in the RA System.</p> <p>While the FDEO identified system enhancements to address the issues noted, due to competing priorities and the large-scale efforts identified to resolve the finding, the system enhancements had not been implemented as of June 2019. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2018-19 fiscal year.</p>
<b>Cause</b>	<p>FDEO management acknowledged that RA System claim processing deficiencies continued and that such deficiencies result in inaccurate claimant benefit payments, claimant overpayment charges, and excess employer charges.</p>
<b>Effect</b>	<p>Effective automated controls and controls that promote the consistent and accurate processing of data would prevent inaccurate claimant benefit payments, claimant overpayment charges, and excess employer charges that may affect the integrity of RA System data.</p>
<b>Recommendation</b>	<p>To prevent inaccurate and erroneous claimant benefit payments, claimant overpayment charges, and excess employer charges from being generated by the RA System, we recommend that FDEO management enhance RA System automated controls and improve the processing of data.</p>

**State Entity Response**

We concur with the finding. FDEO has identified a large-scale project-level effort enhancement to resolve automated controls and improve the processing of data.

## U.S. DEPARTMENT OF LABOR

<b>Finding Number</b>	<b>2019-012</b>
<b>CFDA Number</b>	17.225
<b>Program Title</b>	<b>Unemployment Insurance (UI)</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments and UI Program Integrity – Overpayments
<b>State Entity</b>	<b>Florida Department of Economic Opportunity (FDEO)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2019-186, Finding No. 2018-012

**Finding** In our information technology (IT) operational audit report No. 2019-183, dated March 2019, we noted in Finding 15 some access controls related to Reemployment Assistance Claims and Benefits Information System (RA System) user access privileges need improvement to promote an appropriate separation of duties and restrict users to only those functions necessary for their assigned job duties. As of June 2019, the FDEO had not corrected the identified deficiencies.

**Criteria** Effective access controls include measures that restrict user access privileges to data and IT resources to only those functions that promote an appropriate separation of duties and are necessary for the user's assigned job duties.

Agency for State Technology Rule 74-2.003(1)(d)(3), Florida Administrative Code, specifies that each agency shall ensure that access permissions and authorizations are managed incorporating the principles of least privilege and separation of duties. Workers shall be granted access to agency IT resources based on the principles of least privilege and need-to-know determination.

**Condition** The RA System is a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. During the 2018-19 fiscal year, the FDEO made UI benefit payments totaling approximately \$358 million.

As part of our IT operational audit, we reviewed the accounts for 50 RA System users assigned one or more of the five roles identified as high-risk by FDEO management to determine the appropriateness of the access privileges assigned. Our review disclosed that users had been assigned three of the five high-risk roles that were not required for the users' assigned job duties. Based on these role assignments:

- 33 RA System users could update claimant contact information including claimant addresses.
- 3 RA System users could update claimant payment information including check and direct deposit information.
- 43 RA System users could request claimant payments.
- 3 RA System users could update claimant authentication information such as social security numbers.
- 16 RA System users could issue and authorize (release) manual payments.

According to FDEO management, the FDEO has identified a project-level effort to establish procedures to restrict users to only those functions necessary for their assigned job duties; however, the procedures had not been implemented as of June 2019. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2018-19 fiscal year.

**Cause**

According to FDEO management, design limitations in the RA System prevented the users from being restricted to functions necessary for their assigned job duties.

**Effect**

Assigning access privileges to high-risk functions within the RA System that are inappropriate or not required for the user's job duties increases the risk of unauthorized modification, loss, or disclosure of claimant data.

**Recommendation**

We recommend that FDEO management limit access privileges to the RA System to promote an appropriate separation of duties and to restrict users to only those functions necessary for their assigned job duties.

**State Entity Response**

We concur with the finding. FDEO has discussed a project-level effort and is working to establish procedures to restrict users to only those functions necessary for their assigned job duties.



## U.S. DEPARTMENT OF LABOR

<b>Finding Number</b>	<b>2019-013</b>
<b>CFDA Number</b>	17.225
<b>Program Title</b>	<b>Unemployment Insurance (UI)</b>
<b>Compliance Requirement</b>	Period of Performance
<b>State Entity</b>	<b>Florida Department of Economic Opportunity (FDEO)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	UI-29835-17-55-A-12 2017, UI-31287-18-55-A-12 2018, and UI-30211-17-60-A-12 2017
<b>Statistically Valid Sample</b>	No
<b>Finding Type</b>	Noncompliance and Significant Deficiency Questioned Costs – \$23,634.26 (Federal Grant Nos. UI-29835-17-55-A-12 \$1,188.78; UI-31287-18-55-A-12 \$3,816.80; UI-30211-17-60-A-12 \$18,628.68)
<b>Finding</b>	FDEO expenditures charged to the UI program were not always incurred during the authorized period of performance.
<b>Criteria</b>	2 CFR Part 200.309 – <i>Period of Performance</i> – A non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance.
<b>Condition</b>	During the 2018-19 fiscal year, the FDEO expended approximately \$449 million in UI program funds, including approximately \$358 million in benefit payments. Our analysis and examination of records relating to selected expenditures paid by the FDEO during the 2018-19 fiscal year disclosed five expenditures, totaling \$23,634.26, that were not incurred during the authorized period of performance.
<b>Cause</b>	FDEO management indicated that FDEO review procedures did not include a comparison of expenditures to a grant's authorized period of performance. As a result, expenditures were inadvertently charged to the wrong grant number.
<b>Effect</b>	Expenditures charged to a Federal award that are not incurred during the authorized period of performance could be subject to disallowance by the Federal grantor agency.
<b>Recommendation</b>	We recommend that the FDEO enhance review procedures to ensure that expenditures are incurred during the authorized period of performance and charged to the appropriate grant.
<b>State Entity Response</b>	FDEO will move the referenced expenditures to an allowable grant with a period of performance consistent with their dates of service. FDEO's processes have also been updated to review transactions for period of performance during the life of the grant as well as the closeout period.

## U.S. DEPARTMENT OF LABOR

<b>Finding Number</b>	<b>2019-014</b>
<b>CFDA Number</b>	17.225
<b>Program Title</b>	<b>Unemployment Insurance (UI)</b>
<b>Compliance Requirement</b>	Reporting
<b>State Entity</b>	<b>Florida Department of Economic Opportunity (FDEO)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Disclaimer of Opinion and Material Weakness
<b>Prior Year Finding</b>	Report No. 2019-186, Finding No. 2018-015
<b>Finding</b>	The FDEO did not submit the required Federal Financial Reports to the Employment and Training Administration (ETA).
<b>Criteria</b>	UI Report Handbook No. 401, <i>ETA 227 – Overpayment Detection and Recovery Activities</i> – The ETA 227 report is due to the U.S. Department of Labor, ETA, quarterly on the first day of the second month after the quarter of reference.
<b>Condition</b>	<p>The FDEO processes all UI claims payment transactions through the Reemployment Assistance Claims and Benefits Information System (RA System), a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data.</p> <p>The ETA 227 report provides information on overpayments of intrastate and interstate claims under the regular State UI program and under Federal UI programs, including the Unemployment Compensation for Federal Employees, Unemployment Compensation for Ex-Service members, and Extended Benefits programs. FDEO accomplishments related to benefit payment controls are shown in the ETA 227 report and the ETA and the FDEO need such information to monitor the integrity of the benefit payment processes in the RA System. However, our inquiries of FDEO management disclosed that, during the 2018-19 fiscal year, the FDEO did not submit the required quarterly ETA 227 reports to the ETA.</p>
<b>Cause</b>	FDEO management indicated that the ETA 227 reports were not submitted due to a line by line review of the ETA 227 report initiated by the FDEO in May 2018 to address known data errors in the RA System. According to FDEO management, as of October 2019, the validation of the ETA 227 report was completed.
<b>Effect</b>	Absent the ETA 227 report information, the ETA and FDEO are unable to effectively monitor the integrity of the UI benefit payment processes. In addition, the FDEO is not in compliance with Federal regulations.
<b>Recommendation</b>	We recommend that FDEO take appropriate steps to ensure that ETA 227 reports are submitted in accordance with Federal regulations.
<b>State Entity Response</b>	We concur with the finding. FDEO completed its ETA 227 report validation project in October 2019 and has submitted all ETA 227 reports due as of January 2020. The next required submission is scheduled for May 2020.

## U.S. DEPARTMENT OF LABOR

<b>Finding Number</b>	<b>2019-015</b>
<b>CFDA Number</b>	17.225
<b>Program Title</b>	<b>Unemployment Insurance (UI)</b>
<b>Compliance Requirement</b>	Reporting and Special Tests and Provisions – Employer Experience Rating and Match with Internal Revenue Service (IRS) 940 Federal Unemployment Tax Act (FUTA) Tax Form
<b>State Entity</b>	<b>Florida Department of Revenue (FDOR)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Significant Deficiency
<b>Finding</b>	Internal controls for UI tax payment processing need improvement.
<b>Criteria</b>	2 CFR 200.303 – <i>Internal Controls</i> – The non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.
<b>Condition</b>	<p>The FDOR contracted with a service organization to provide tax filing solutions for multiple tax type types, including UI taxes. During the 2018-19 fiscal year, the FDOR received UI tax payments from employers totaling approximately \$525 million. The service organization was responsible for processing \$132.6 million in UI tax payments.</p> <p>The service organization obtained an independent service auditor's report for the period January 1, 2018, through December 31, 2018, in which the service organization's auditors qualified their opinion related to risk management and application development activities. Given the significance of the service organization's role in the UI program, internal control weaknesses reported in the service auditor's report could significantly impact the UI program.</p>
<b>Cause</b>	The service organization had not effectively established certain IT controls, including the establishment of a risk management program, the separation of application development duties, and the proper design of the change management process.
<b>Effect</b>	Absent appropriate UI tax payment processing controls, the FDOR has reduced assurance that the UI tax data is appropriately safeguarded.
<b>Recommendation</b>	We recommend that the FDOR ensure that the service organization takes timely and appropriate corrective action to resolve the deficiencies noted in the independent service auditor's report.
<b>State Entity Response</b>	FDOR will ensure the service organization takes timely and appropriate corrective action to resolve the deficiencies noted in the independent service auditor's report.

## U.S. DEPARTMENT OF LABOR

<b>Finding Number</b>	<b>2019-016</b>
<b>CFDA Number</b>	17.225
<b>Program Title</b>	<b>Unemployment Insurance (UI)</b>
<b>Compliance Requirement</b>	Special Tests and Provisions – Match with Internal Revenue Service (IRS) 940 Federal Unemployment Tax Act (FUTA) Tax Form
<b>State Entity</b>	<b>Florida Department of Revenue (FDOR)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Disclaimer of Opinion and Material Weakness
<b>Finding</b>	The FDOR could not provide a copy of the certification files provided to the IRS evidencing the match of employer tax payments with credits claimed for the payments on the employer's Form 940 or Schedule H.
<b>Criteria</b>	<p>26 CFR 31.3302(a)-3 – <i>Proof of credit under section 3302(a)</i> – States are required to annually certify for each taxpayer the total amount of contributions required to be paid under State law for the calendar year and the amounts and dates of such payments for the taxpayer to be allowed the credit against FUTA tax. To accomplish this certification, States annually match employer tax payments with credits claimed for these payments on the employer's Form 940 or Schedule H.</p> <p>IRS Publication 4485 – <i>Guide for the Certification of State FUTA Credits</i> – In September of each year, the IRS creates a FUTA Identification Data file of Form 940 or Schedule H filers to send to each state agency. The IRS distributes the FUTA Identification Data file to the states in October. State agencies are required to provide FUTA certification data to the IRS by January 31 of the following year.</p>
<b>Condition</b>	<p>The FUTA provides for cooperation between the Federal Government and state governments in the establishment and administration of UI. The employer is subject to a payroll tax levied by the Federal Government and state governments. The IRS uses the FUTA Certification Program to verify with the states that the credit claimed by the employer on the Form 940 or Schedule H was actually paid to the states' unemployment funds.</p> <p>On January 4, 2019, the FDOR uploaded FUTA certification files to the IRS. However, although we requested, the FDOR could not provide copies of the certification files provided to the IRS evidencing the match of employer tax payments with credits claimed for the payments on the employer's Form 940 or Schedule H.</p>
<b>Cause</b>	FDOR management indicated that copies of the certification files submitted to the IRS were inadvertently deleted and the files were unable to be recovered.
<b>Effect</b>	Absent documentation that the FDOR's certification of FUTA tax credits was supported by a match of employer tax payments with credits claimed, the FDOR cannot demonstrate that employer credits claimed on the Form 940 or Schedule H related to amounts paid to the State's unemployment fund.
<b>Recommendation</b>	We recommend that the FDOR enhance controls to ensure that copies of FUTA certification files submitted to the IRS are retained and evidence the match of employer tax payments with credits claimed for the payments.
<b>State Entity Response</b>	The archiving and retention of FUTA certification files had been manually performed in the past. FDOR's Information Services Program is currently testing a new process that will automatically archive copies of the certification copies for retention, and prevent this issue from reoccurring.

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## U.S. ENVIRONMENTAL PROTECTION AGENCY

<b>Finding Number</b>	<b>2019-018</b>
<b>CFDA Number</b>	66.468
<b>Program Title</b>	<b>Capitalization Grants for Drinking Water State Revolving Funds (DWSRF)</b>
<b>Compliance Requirement</b>	Procurement and Suspension and Debarment
<b>State Entity</b>	<b>Florida Department of Environmental Protection (FDEP)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	98452218 2018
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Finding</b>	The FDEP did not appropriately verify the suspension and debarment status of all subrecipients receiving DWSRF funds.
<b>Criteria</b>	2 CFR 180.300 – <i>What must I do before I enter into a covered transaction with another person at the next lower tier?</i> – When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by: (a) Checking System for Award Management (SAM) Exclusions, (b) Collecting a certification from that person, or (c) Adding a clause or condition to the covered transaction with that person.
<b>Condition</b>	Pursuant to Federal regulations, the FDEP utilized two separate standard application forms for private and public subrecipients seeking funding for DWSRF projects. During the 2018-19 fiscal year, the FDEP made 15 subawards, totaling \$42,567,681, to public subrecipients and 2 subawards, totaling \$2,608,433, to private subrecipients utilizing DWSRF funds. We examined the standard application forms and noted that, while the application form for private subrecipients included a clause requiring the subrecipient to comply with the suspension and debarment requirements, the application for public subrecipients did not have a similar certification requirement. Additionally, FDEP records did not evidence that, prior to entering into the subaward agreements with the public subrecipients, that the FDEP verified through SAM that the subrecipients were not suspended, debarred, or otherwise excluded or that the FDEP had obtained a certification from each subrecipient demonstrating that the subrecipient was not suspended, debarred, or otherwise excluded.
<b>Cause</b>	FDEP management was not aware that suspension and debarment requirements applied to public subrecipients as well as private subrecipients.
<b>Effect</b>	Absent the verification of the suspension and debarment status of all subrecipients, the risk is increased that the FDEP may enter into covered transactions with subrecipients who have been suspended, debarred, or otherwise excluded by the Federal Government. In addition, DWSRF funds provided to ineligible subrecipients could be subject to disallowance by the U.S. Environmental Protection Agency.
<b>Recommendation</b>	We recommend that FDEP management revise the standard application for public subrecipients to include a certification requiring the subrecipient to comply with the suspension and debarment requirements specified in Federal regulations.
<b>State Entity Response</b>	Upon receiving this finding, the State Revolving Fund Program implemented a procedure to verify all applicants in SAM.gov during loan application review. In addition, the Program will request permission to do rulemaking to update the standard State Revolving Fund loan application to include a certification from the subrecipient that they are in compliance with Federal regulations for suspension and debarment.

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## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>2019-019</b>
<b>CFDA Number</b>	84.032
<b>Program Title</b>	<b>Federal Family Education Loans</b>
<b>Compliance Requirement</b>	Special Tests and Provisions – Assignment of Defaulted Loans to the United States Department of Education (USED)
<b>State Entity</b>	<b>Florida Department of Education (FDOE)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	N/A
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Noncompliance
<b>Finding</b>	The FDOE did not assign all eligible loans to the USED.
<b>Criteria</b>	<p>34 CFR 682.409 – <i>Mandatory assignment by guaranty agencies of defaulted loans to the Secretary</i> – The state must assign to the USED any loan that meets all of the following criteria as of April 15 each year:</p> <ul style="list-style-type: none"><li>• The unpaid principal balance is at least \$100.</li><li>• The loan, and other loans held by the state for that borrower, have been held by the state for at least 5 years.</li><li>• A payment has not been received on the loan in the last year.</li><li>• A judgment has not been entered on the loan against the borrower.</li></ul> <p>Guaranty Agency Assignments Operational Procedures – <i>Appendix I</i> – All loans meeting the assignment criteria must be transmitted to the USED by December 31. The transmittal must be completed by submitting the eligible loan data in batches through the Student Aid Internet Gateway (SAIG). Additionally, the hard copy files must be sent to the USED no later than 2 weeks after the batch file has been accepted by the USED.</p>
<b>Condition</b>	According to FDOE records, 38,520 loans were eligible for assignment to the USED as of April 15, 2018. During the period May 2018 through December 2018, the FDOE submitted eight batches of loan data to the USED SAIG that included 13,678 loans eligible for assignment. Of the 13,678 loans, 12,782 loans were accepted by the USED; however, the FDOE did not assign the remaining 25,738 loans before December 31, 2018.
<b>Cause</b>	According to FDOE management, staff limitations prevented the FDOE from assigning all eligible loans before the December 31, 2018, deadline.
<b>Effect</b>	By not assigning all eligible loans to the USED, the USED does not have the loan information necessary to manage defaulted loans.
<b>Recommendation</b>	We recommend that the FDOE ensure that all eligible loans are assigned to the USED in accordance with Federal regulations and procedures.
<b>State Entity Response</b>	<p>In connection with the Department’s subrogation process, OSFA is required to send the USDOE an official forecast and timeline for submission. The Department sent to the USDOE the number of eligible loans and the number of loans per month that OSFA would be submitting for Subrogation. The USDOE acknowledged the forecast and timeline without issue or comment, and only asked to be notified if there were any changes to the timeline.</p> <p>The USDOE requires the Department to provide a full borrower file for each loan that will be assigned for Subrogation. The files contain all borrower information</p>



which include Lender information prior to OSFA's ownership and any documents or correspondence after claim payment, until the loan is assigned to USDOE.

To ensure fulfillment of this requirement, the Department has contracted with an external vendor to carry out this aspect of the servicing requirements for OSFA. The use of the vendor will increase OSFA's ability to efficiently meet the program's obligations in the future.

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

<b>Finding Number</b>	<b>2019-020</b>
<b>CFDA Number</b>	Various (See Condition)
<b>Program Title</b>	<b>Various (See Condition)</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
<b>State Entity</b>	<b>Florida Department of Children and Families (FDCF)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	See table in Condition below
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Significant Deficiency

**Finding** The FDCF did not ensure that the service organization’s internal controls related to the allocation of costs for FDCF employees performing functions directly related to certain Federal programs were appropriately designed and operating effectively.

**Criteria** 2 CFR 200.303 and 45 CFR 75.303 – *Internal controls* – The non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

**Condition** The FDCF contracted with a service organization to provide annual licenses, hosting, and support for the Web-based Random Moment Sampling (WebRMS) Application. The WebRMS Application uses random sampling techniques to determine the percentage of time spent on a particular Federal program by employees who deliver services that benefit various Federal programs. The FDCF utilizes the labor distribution information to allocate Federal awards to benefitting Federal programs.

While the FDCF tracked and reviewed the labor distribution information prepared by the service organization, the FDCF did not evaluate the design or operating effectiveness of the service organization’s internal controls, either internally or by obtaining and reviewing an independent service auditor’s report that adequately described the service organization’s internal controls and the auditor’s opinion on the effectiveness of the internal controls related to the allocation of costs for FDCF employees performing functions directly related to various Federal programs.

During the 2018-19 fiscal year, the WebRMS Application was used by the FDCF to allocate costs, totaling \$68,833,773, to the following major Federal programs:

CFDA Number	Program	Federal Grant Number and Grant Year	Federal Expenditures at the FDCF	Costs Allocated to Federal Program Using WebRMS Application
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	5FL400402 - 2019	\$ 80,464,068	\$38,521,410
93.558	Temporary Assistance for Needy Families	1801FLTANF - 2018 1901FLTANF - 2019	220,823,636	5,603,274
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	1801FLRCMA - 2018 1901FLRCMA - 2019	35,131,878	451,830
93.667	Social Services Block Grant	G-1801FLSOAR - 2018 G-1901FLSOSR - 2019	84,910,585	4,720,602
93.778	Medical Assistance Program	1905FL5ADM - 2019	127,592,610	19,536,657
<b>Totals</b>			<b><u>\$548,922,777</u></b>	<b><u>\$68,833,773</u></b>

**Cause**

The FDCF did not require the service organization to provide an independent service auditor's report.

**Effect**

Absent an evaluation of the design and operating effectiveness of the service organization's internal controls over the WebRMS Application, the FDCF has reduced assurance that the sampling techniques used by the service organization are statistically valid, are operating as designed, and costs are appropriately allocated to Federal programs.

**Recommendation**

We recommend that the FDCF ensure that the service organization's internal controls related to the WebRMS Application are appropriately designed and operating effectively either internally or by obtaining and reviewing an independent service auditor's report.

**State Entity Response**

FDCF concurs with this recommendation and will either require the vendor to provide an independent service auditor's report or perform internally an evaluation of the internal controls related to the WebRMS Application to ensure internal controls are appropriately designed and operating effectively. The service organization is a for-profit organization that specializes in the provision of cost allocation services. FDCF has used this vendor for the past 20 plus years to provide its RMS and webRMS services, which are used by other states and is known by the U.S. Department of Health and Human Services, Division of Cost Allocation.

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

<b>Finding Number</b>	<b>2019-021</b>
<b>CFDA Number</b>	Various (See Condition)
<b>Program Title</b>	<b>Various (See Condition)</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Matching, Level of Effort, Earmarking, Period of Performance, Procurement and Suspension and Debarment, Reporting, Subrecipient Monitoring, and Special Tests and Provisions
<b>State Entity</b>	<b>Florida Agency for State Technology (FAST)</b> (Transferred to the Florida Department of Management Services (FDMS) effective July 1, 2019)
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2019-186, Finding No. 2018-021
<b>Finding</b>	In our information technology (IT) operational audit report No. 2020-149, dated March 2020, we noted in Finding 5 that some access privileges did not promote an appropriate separation of duties or were not necessary based on users' assigned job responsibilities.
<b>Criteria</b>	<p>Effective access controls include measures that restrict user access privileges to data and IT resources to only those functions that promote an appropriate separation of duties and are necessary for users' assigned job responsibilities. Appropriately restricted access privileges help protect data and IT resources from unauthorized modification, loss, or disclosure.</p> <p>Section 282.201(1)(f), Florida Statutes – <i>State data center</i> – The State Data Center (SDC) shall assume administrative access rights to resources and equipment, including servers, network components, and other devices, consolidated into the State Data Center. State agencies are to relinquish administrative rights to consolidated resources and equipment and the SDC is to provide customer entities with access to applications, servers, network components, and other devices necessary for entities to perform business activities and functions.</p>
<b>Condition</b>	<p>The SDC, established within the FAST, provides data center services for customer entities. As part of our IT operational audit, we evaluated administrative access privileges to the mainframe, Windows server, and Oracle database environments, and the interconnected network domains. Our audit procedures disclosed user accounts with administrative access privileges to mainframe environment resources that were not assigned to SDC staff. Specifically, we noted that:</p> <ul style="list-style-type: none"><li>• For the Resource Access Control Facility (RACF) mainframe security environment applicable to three logical partitions (LPARs) assigned to one State agency, 20 of the 35 active accounts with one or more administrative access authorities were assigned to the State agency's staff as of April 26, 2019. The administrative access authorities included the ability to copy, reorganize, catalog, scratch user or data sets, specify logging options, and have full control over all RACF user profiles.</li><li>• For the CA Top Secret mainframe security environment applicable to one State agency's LPAR, 1 of the 7 active administrative accounts with unlimited scope privileges as of May 2, 2019, was assigned to State agency staff. This account had the ability to create a terminal session.</li></ul>

Our audit procedures also disclosed server accounts with administrative access privileges that were not appropriate and that administrative access accounts for the Oracle production database clusters were not assigned to current SDC staff.

Additionally, our audit procedures disclosed the existence of user accounts with administrative access as of April 12, 2019, on three of the six SDC-managed network domains that were not appropriate, including active administrative user accounts assigned to employees who had separated from employment. Specifically, as shown in the table below, 7 of the 163 active accounts with administrative access were not appropriate.

### Inappropriate Network Administrative Access Privileges

Network Domain	Number of Accounts with Administrative Access Privileges on an SDC-Managed Domain		
	Total Administrative Accounts	Inappropriately Assigned to SDC Staff	Access Assigned to Former Employees
1	52	1	2
2	74	-	1
3	37	2	1
<b>Total</b>	<b><u>163</u></b>	<b><u>3</u></b>	<b><u>4</u></b>

Two of the 4 accounts assigned to former employees were assigned to one individual and, as of April 12, 2019, the 4 accounts assigned to the 3 former employees had remained active from 71 to 308 days after the employees' separation dates.

The SDC provides services for various systems managed by the Florida Department of Children and Families (FDCF), Florida Division of Emergency Management (FDEM), Florida Department of Economic Opportunity (FDEO), Florida Department of Revenue (FDOR), and the Florida Department of Health (FDOH). Systems at the FDCF include the Florida Online Recipient Integrated Data Access System, the GRANT System, the Collocated Cost Journal Transfer System, and the Refugee Services Database Application. The system at the FDEM is the Florida PA System. The system at the FDEO is the Reemployment Assistance Claims and Benefits Information System (RA System). The system at the FDOR is the System for Unified Taxation (SUNTAX). Systems at the FDOH include the Florida State Health Online Tracking System (SHOTS), the Management Information and Payment System (MIPS), the AIDS Drug Assistance Program (ADAP) Database, and the AIDS Information Management System (AIMS).

These systems are used to administer aspects of the following major Federal programs:

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

10.558 – Child and Adult Care Food Program

17.225 – Unemployment Insurance

93.268 – Immunization Cooperative Agreements

93.558 – Temporary Assistance for Needy Families (TANF)

93.566 – Refugee and Entrant Assistance State/Replacement Designee Administered Programs

93.645 – Stephanie Tubbs Jones Child Welfare Services Program

93.667 – Social Services Block Grant

93.775, 93.777, and 93.778 – Medicaid Cluster

93.917 – HIV Care Formula Grants

93.958 – Block Grants for Community Mental Health Services

93.959 – Block Grants for Prevention and Treatment of Substance Abuse

97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)

**Cause**

SDC management stated the user accounts with administrative access privileges to resources that were not assigned to SDC staff were assigned to customers for administration of the customers' resources. Additionally, SDC management indicated that the administrative accounts required analysis to determine whether the accounts were necessary and that, as part of an ongoing effort to remove unnecessary accounts with excessive permissions, database administration staff were working with the respective customer entities to ensure the accounts could be removed.

**Effect**

Inappropriate and unnecessary administrative access privileges to the mainframe, Windows server, and Oracle database environments, and the interconnected network domains, increase the risk of unauthorized modification, loss, or disclosure of data and IT resources.

**Recommendation**

To promote compliance with State law and an appropriate separation of duties, we recommend that FDMS management properly restrict administrative access privileges to the mainframe, Windows servers, and Oracle database environments, and the interconnected network domains, to only those functions necessary for the user's assigned job responsibilities and ensure administrative accounts are timely disabled when no longer necessary.

**State Entity Response**

The Department concurs. The Department will continue to evaluate and improve access control processes to ensure access to IT resources is appropriately restricted.

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

<b>Finding Number</b>	<b>2019-022</b>
<b>CFDA Number</b>	Various (See Condition)
<b>Program Title</b>	<b>Various (See Condition)</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Matching, Level of Effort, Earmarking, Period of Performance, Procurement and Suspension and Debarment, Reporting, Subrecipient Monitoring, and Special Tests and Provisions
<b>State Entity</b>	<b>Florida Agency for State Technology (FAST)</b> (Transferred to the Florida Department of Management Services (FDMS) effective July 1, 2019)
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2019-186, Finding No. 2018-021
<b>Finding</b>	In our information technology (IT) operational audit report No. 2020-149, dated March 2020, we noted in Finding 10 that certain State Data Center (SDC) security controls related to logical access, user authentication, and logging and monitoring, need improvement to ensure the confidentiality, integrity, and availability of customer entity data and related IT resources.
<b>Criteria</b>	Security controls are intended to protect the confidentiality, integrity, and availability of data and related IT resources.
<b>Condition</b>	<p>The SDC, established within the FAST, provides data center services for customer entities. Our IT operational audit disclosed that certain SDC security controls related to logical access, user authentication, and logging and monitoring, need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising SDC data and related IT resources. However, we have notified appropriate FDMS management of the specific issues. The deficiencies noted we consider collectively to be a significant deficiency.</p> <p>The SDC provides services for various systems managed by the Florida Department of Children and Families (FDCF), Florida Division of Emergency Management (FDEM), Florida Department of Economic Opportunity (FDEO), Florida Department of Revenue (FDOR), and the Florida Department of Health (FDOH). Systems at the FDCF include the Florida Online Recipient Integrated Data Access System, the GRANT System, the Collocated Cost Journal Transfer System, and the Refugee Services Database Application. The system at the FDEM is the Florida PA System. The system at the FDEO is the Reemployment Assistance Claims and Benefits Information System (RA System). The system at the FDOR is the System for Unified Taxation (SUNTAX). Systems at the FDOH include the Florida State Health Online Tracking System (SHOTS), the Management Information and Payment System (MIPS), the AIDS Drug Assistance Program (ADAP) Database, and the AIDS Information Management System (AIMS).</p>

These systems are used to administer aspects of the following major Federal programs:

- 10.551, 10.561 – Supplemental Nutrition Assistance Program (SNAP) Cluster
- 10.558 – Child and Adult Care Food Program
- 17.225 – Unemployment Insurance
- 93.268 – Immunization Cooperative Agreements
- 93.558 – Temporary Assistance for Needy Families (TANF)
- 93.566 – Refugee and Entrant Assistance State/Replacement Designee Administered Programs
- 93.645 – Stephanie Tubbs Jones Child Welfare Services Program
- 93.667 – Social Services Block Grant
- 93.775, 93.777, 93.778 – Medicaid Cluster
- 93.917 – HIV Care Formula Grants
- 93.958 – Block Grants for Community Mental Health Services
- 93.959 – Block Grants for Prevention and Treatment of Substance Abuse
- 97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)

<b>Cause</b>	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising SDC data and related IT resources.
<b>Effect</b>	Without appropriate security controls related to logical access, user authentication, and logging and monitoring, the risk is increased that the confidentiality, integrity, and availability of customer entity data and related IT resources may be compromised.
<b>Recommendation</b>	We recommend that FDMS management improve certain security controls related to logical access, user authentication, and logging and monitoring to ensure the confidentiality, integrity, and availability of SDC data and related IT resources.
<b>State Entity Response</b>	The Department concurs. The Department will continue to evaluate and improve security controls to ensure the confidentiality, integrity and availability of data and IT resources.



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

<b>Finding Number</b>	<b>2019-023</b>
<b>CFDA Number</b>	Various (See Condition)
<b>Program Title</b>	<b>Various (See Condition)</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Matching, Level of Effort, Earmarking, Period of Performance, Procurement and Suspension and Debarment, Reporting, Subrecipient Monitoring, and Special Tests and Provisions
<b>State Entity</b>	<b>Florida Agency for State Technology (FAST)</b> (Transferred to the Florida Department of Management Services (FDMS) effective July 1, 2019)
<b>Federal Grant/Contract Number and Grant Year</b>	Various
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Significant Deficiency
<b>Prior Year Finding</b>	Report No. 2019-186, Finding No. 2018-021
<b>Finding</b>	In our information technology (IT) operational audit report No. 2020-149, dated March 2020, we noted in Finding 6 that State Data Center (SDC) processes for performance and documentation of periodic access reviews need improvement to ensure assigned access remains appropriate.
<b>Criteria</b>	<p>FAST Rule 74-2.003(1)(a)(6), Florida Administrative Code – <i>Access Control</i> – Agency information owners are to review access rights (privileges) periodically based on system categorization or assessed risk.</p> <p>FAST Procedure AST-BWS-AP-001, <i>Active Directory Account Audit Procedure</i></p> <p>FAST Procedure AST-BIOS-P-100, <i>Physical Access Control Procedure</i></p> <p>FAST Procedure AST-ED-P-0021, <i>Employee Action Procedure</i></p>
<b>Condition</b>	<p>The SDC, established within the FAST, provides data center services for customer entities. As part of our IT operational audit, we evaluated the SDC's periodic review of access privileges. FAST rules require agency information owners to review access rights (privileges) periodically based on system categorization or assessed risk. Periodic reviews of user access privileges help ensure that only authorized users have access and that the access provided to each user remains appropriate. An effective periodic review consists of identifying the current logical and physical access privileges of all users and evaluating the assigned access privileges to ensure that they align with users' job responsibilities.</p> <p>Our audit procedures disclosed that the periodic access privilege review processes performed by the SDC need improvement. Specifically:</p> <ul style="list-style-type: none"><li>• In response to our request for documentation of periodic reviews performed for Windows server local administrative and Active Directory administrative accounts, SDC management stated that in accordance with <i>Active Directory Account Audit Procedure</i>, periodic reviews of some administrative accounts were initiated using a scheduled task that ran a script biweekly in all SDC domains. The script generated a report of administrative access for each domain and automatically converted the reports to service requests requiring staff review. The reviewer created a change ticket for any account requiring changes (e.g., disabling). Our examination of the reports disclosed that:<ul style="list-style-type: none"><li>○ A report generated on March 25, 2019, for one domain did not contain all administrative accounts for the domain. SDC management further stated that reports were not generated, nor access reviewed, for Windows server local administrative accounts.</li></ul></li></ul>

- 1 of the 20 active accounts listed on the report dated March 25, 2019, was for an employee who had separated from AST employment on January 31, 2019. The biweekly reviews were ineffective as the account remained active and was not discovered during four biweekly reviews, including the review of the report generated on March 25, 2019.
- Although SDC management responsible for Oracle access within the Database Section of the Bureau of Central Services reviewed the access of current staff members within the Bureau on a periodic basis, not all active accounts, including accounts assigned to customer entities, were evaluated. Additionally, SDC staff had not established ownership of all active accounts to ensure that all noncustomer accounts were included in the SDC review.
- SDC management responsible for open systems access within the Open Systems Section of the Bureau of Central Services performed a quarterly review of access privileges granted to Open Systems Section staff. Reports were generated individually for each employee within the Open Systems Section with assigned server access. The reviews were not comprehensive as accounts on some servers could be omitted because the reviews were not performed on a server by server basis and did not encompass administrative accounts within the service management system assigned to others, including other SDC staff, customers, or historical accounts from prior data center administrations.

As part of our IT operational audit, we also evaluated the *Physical Access Control Procedure* and *Employee Action Procedure* and related process for periodic reviews of physical access privileges to the SDC buildings. The *Physical Access Control Procedure* required reviews of access be initiated in March and September of each year. The procedure further stated that supervisors would receive a notice to review access, including access to SDC buildings, according to the process details documented in the *Employee Action Procedure*. We found that periodic reviews of assigned physical access privileges were performed for staff with unlimited access privileges to the data center facility; however, periodic reviews were not performed for SDC staff with limited access privileges to the data center facility or for FDMS staff with access to the Sadowski Building.

The SDC provides services for various systems managed by the Florida Department of Children and Families (FDCF), Florida Division of Emergency Management (FDEM), Florida Department of Economic Opportunity (FDEO), Florida Department of Revenue (FDOR), and the Florida Department of Health (FDOH). Systems at the FDCF include the Florida Online Recipient Integrated Data Access System, the GRANT System, the Collocated Cost Journal Transfer System, and the Refugee Services Database Application. The system at the FDEM is the Florida PA System. The system at the FDEO is the Reemployment Assistance Claims and Benefits Information System (RA System). The system at the FDOR is the System for Unified Taxation (SUNTAX). Systems at the FDOH include the Florida State Health Online Tracking System (SHOTS), the Management Information and Payment System (MIPS), the AIDS Drug Assistance Program (ADAP) Database, and the AIDS Information Management System (AIMS).

These systems are used to administer aspects of the following major Federal programs:

10.551, 10.561 – Supplement Nutrition Assistance Program (SNAP) Cluster

10.558 – Child and Adult Care Food Program

17.225 – Unemployment Insurance

93.268 – Immunization Cooperative Agreements

93.558 – Temporary Assistance for Needy Families (TANF)

93.566 – Refugee and Entrant Assistance State/Replacement Designee Administered Programs

93.645 – Stephanie Tubbs Jones Child Welfare Services Program

93.667 – Social Services Block Grant

93.775, 93.777, 93.778 – Medicaid Cluster

93.917 – HIV Care Formula Grants

93.958 – Block Grants for Community Mental Health Services

93.959 – Block Grants for Prevention and Treatment of Substance Abuse

97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)

**Cause**

According to SDC management, the script generated to document review of access only reported the *Enterprise*, *Schema*, and *Domain Admins* security groups for Active Directory and did not include the *Administrators* security group. SDC management also stated that customer entity user and application accounts were managed by the customers and were not reviewed by the SDC. In response to our audit inquiry related to the physical access controls, SDC management stated that, although a periodic review was not performed, all badge requests were submitted by supervisors through the ticketing system, which served as documentation of a review.

**Effect**

Without documented effective processes for performing comprehensive reviews of access privileges using complete access lists, management's assurance that user access privileges were properly authorized and remain appropriate is limited.

**Recommendation**

We recommend that FDMS management perform comprehensive periodic reviews of logical and physical access privileges for users, maintain documentation of the reviews conducted, and ensure that access privileges are timely removed when no longer needed.

**State Entity Response**

The Department concurs. The Department will continue to evaluate and improve access control processes to ensure access to IT resources is appropriately restricted.

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

<b>Finding Number</b>	<b>2019-024</b>
<b>CFDA Number</b>	84.032 and 93.558
<b>Program Title</b>	<b>Federal Family Education Loans and Temporary Assistance for Needy Families (TANF)</b>
<b>Compliance Requirement</b>	Federal Family Education Loans – Reporting and Special Tests and Provisions – Conditions of Reinsurance Coverage; Death, Disability, Closed Schools, False Certification, Unpaid Refunds, Bankruptcy, and Teacher Loan Forgiveness Claims; Default Aversion Assistance; Collection Efforts; Federal Share of Borrower Payments; Assignment of Defaulted Loans to the United States Department of Education (USED); Federal Fund and Agency Operating Fund; Investments – Federal Fund; Collection Charges; and Enforcement Action TANF – Special Tests and Provisions - Child Support Non-Cooperation
<b>State Entity</b>	<b>Florida State University (FSU)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	N/A – Federal Family Education Loans 1801FLTANF 2018 and 1901FLTANF 2019
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Significant Deficiency
<b>Finding</b>	In our information technology (IT) operational audit report No. 2020-054, dated November 2019, we noted in Finding 2 that certain security controls related to physical access, logging and monitoring, and logical access for the Northwest Regional Data Center (NWRDC), an auxiliary operation of FSU, need improvement to help ensure the confidentiality, integrity, and availability of data and related IT resources.
<b>Criteria</b>	Security controls are intended to protect the confidentiality, integrity, and availability of data and IT resources.
<b>Condition</b>	<p>The NWRDC provides data center services for various customer entities and IT systems, including the Federal Family Education Loan Program (FFELP) System at the Florida Department of Education (FDOE) and the Child Support Automated Management System (CAMS) at the Florida Department of Revenue (FDOR).</p> <p>The FDOE, Office of Student Financial Assistance (OSFA), is responsible for providing access to and administering State and Federal grants, scholarships, and loans to students seeking financial assistance for postsecondary study. The OSFA is the designated guaranty agency for the State of Florida for all FFELP loans with first disbursements prior to July 1, 2010, and the OSFA utilizes the FFELP System to administer FFELP loans. During the 2018-19 fiscal year, the FDOE expended \$49,749,552 under the FFELP program.</p> <p>The Florida Department of Children and Families (FDCF) is responsible for providing cash assistance under the TANF program. Benefit payments under the program are contingent upon the client’s cooperation with child support enforcement (CSE). The FDOR operates the CSE program and utilizes CAMS to provide services to parents and to maintain case member information, paternity and support establishment, enforcement of ordered obligations for support, and collection and distribution of support payments. During the 2018-19 fiscal year, the FDCF made TANF cash assistance payment totaling \$132,470,380.</p> <p>Our IT operational audit disclosed that certain NWRDC security controls related to physical access, logging and monitoring, and logical access needed improvement. We are not disclosing the specific details of the issues to avoid the possibility of compromising NWRDC customer entity data and related IT resources. However, appropriate NWRDC management were notified of the</p>

specific issues. The deficiencies noted we consider collectively to be a significant deficiency.

**Cause**

We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising NWRDC customer entity data and related IT resources.

**Effect**

Without appropriate security controls related to physical access, logging and monitoring, and logical access, the risk is increased that the confidentiality, integrity, and availability of customer entity data and related IT resources may be compromised.

**Recommendation**

We recommend that NWRDC management improve certain security controls related to physical access, logging and monitoring, and logical access to ensure the confidentiality, integrity, and availability of NWRDC customer entity data and related IT resources.

**State Entity Response**

NWRDC agrees with the finding and has improved controls in these areas. The following are updates for the three named items:

- Physical Access – Complete. NWRDC has improved its controls, and we plan to work with the Florida Auditor General personnel during their next operational audit to ensure they are satisfied with control improvements to address this item.
- Logging & Monitoring – Complete. NWRDC has implemented the audit recommendation.
- Logical Access – Complete. NWRDC has implemented the audit recommendation.

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

<b>Finding Number</b>	<b>2019-025</b>
<b>CFDA Number</b>	10.558 and 93.917
<b>Program Title</b>	<b>Child and Adult Care Food Program (CACFP) HIV Care Formula Grants</b>
<b>Compliance Requirement</b>	Subrecipient Monitoring
<b>State Entity</b>	<b>Florida Department of Health (FDOH)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	5FL300350 2018 and 2019, 5FL300340 2018 and 2019, X08HA32362 2018, and X07HA00057 2018 and 2019
<b>Statistically Valid Sample</b>	No
<b>Finding Type</b>	Noncompliance
<b>Finding</b>	The FDOH did not verify that all applicable subrecipients were audited or timely issue management decisions for subrecipient audit findings.
<b>Criteria</b>	2 CFR 200.331 – <i>Requirements for pass-through entities</i> – All pass-through entities must verify that every subrecipient is audited as required by Subpart F – <i>Audit Requirements</i> when it is expected that the subrecipient’s Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in 2 CFR 200.501 – <i>Audit requirements</i> . The pass-through entity’s monitoring of the subrecipient must include following up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award detected through audits. The pass-through entity is responsible for issuing a management decision for audit findings pertaining to the Federal award within 6 months of acceptance of the audit report by the Federal Audit Clearinghouse, in accordance with 2 CFR 200.521 – <i>Management decision</i> .
<b>Condition</b>	<p>During the 2018-19 fiscal year, the FDOH provided approximately \$291 million in CACFP funds to subrecipients and approximately \$76 million in HIV Care Formula Grants funds to subrecipients. To determine which subrecipients are required to be audited, the FDOH analyzes expenditure data and utilizes Audit Report Certification Forms that require subrecipients to certify whether or not an audit is required. The FDOH documented on an audit tracking log the dates audit reports were received, the dates corrective actions were taken, and the dates that the FDOH determined that sufficient corrective actions had been taken to address audit findings. Upon receipt of an audit report, the FDOH was to review the report and complete a Single Audit Report Checklist to document the review of the audit report.</p> <p>Our examination of the FDOH audit tracking log and FDOH expenditure data disclosed that the FDOH did not send to 5 CACFP subrecipients and 2 HIV Care Formula Grants subrecipients an Audit Report Certification Form or otherwise verify that the subrecipients were audited.</p> <p>In addition, our review of 21 audit reports included on the FDOH’s audit tracking log disclosed that, for 11 of the reports related to 7 CACFP subrecipients and 4 HIV Care Formula Grant subrecipients, the FDOH was unable to provide completed Single Audit Report Checklists evidencing that the FDOH obtained and reviewed the audit reports to ensure the timely issuance of management decisions, if necessary. We also noted that 1 of the 11 audit reports included audit findings related to the HIV Care Formula Grant program. Our examination of the management decision disclosed that the FDOH did not issue the management decision until subsequent to our audit inquiry (406 days late).</p>

<b>Cause</b>	According to FDOH management, the FDOH did not verify that the subrecipients were audited and the subrecipient audits were not timely obtained and reviewed due to coding errors in the data used to identify subrecipients, staffing reductions, and a review backlog. These issues contributed to the untimely issuance of the required management decision.
<b>Effect</b>	Absent verification that all applicable subrecipients were audited, the FDOH may not obtain the required audit reports to verify that all subrecipients complied with applicable Federal laws, regulations, and provisions of contracts and grant agreements. In addition, absent this verification and timely review of all required subrecipient audit reports, the FDOH may not ensure that any deficiencies noted during audit were appropriately followed up on or timely issue required management decisions.
<b>Recommendation</b>	We recommend that the FDOH take steps to verify that audit reports from all applicable subrecipients are timely obtained and reviewed to ensure that the subrecipients took timely and appropriate action to address all applicable deficiencies and to facilitate the timely issuance of management decisions.
<b>State Entity Response</b>	FDOH agrees that out of 2,499 records, seven providers (five sub-recipients from the CACFP and two from HIV Care Formula Grant) were omitted from the Export_FLAIR_Master_File that FDOH uses to generate certification forms to sub-recipient providers. The “glitch” was discovered, and the program codes were updated by the Florida Accounting Information Resource system team November 11, 2019. FDOH will perform a review of the Master File program codes each year prior to running the report to further reduce the potential for a similar incident. In addition, FDOH will modify the single audit report review workflow beginning July 1, 2020 to prioritize management decision letters to those providers with audit findings at the start of each audit reporting cycle, rather than on a first in/first out method. This will allow FDOH to meet the additional workload requirements under 2 CFR 200, while at the same time increasing the compliance level for the timeline prescribed under 2 CFR 200.521 - Management decision.

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

<b>Finding Number</b>	<b>2019-026</b>
<b>CFDA Number</b>	93.268
<b>Program Title</b>	<b>Immunization Cooperative Agreements</b>
<b>Compliance Requirement</b>	Period of Performance
<b>State Entity</b>	<b>Florida Department of Health (FDOH)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	6 NH23IP000741-05-02 2018
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Noncompliance and Significant Deficiency Questioned Costs – \$348,618.89
<b>Finding</b>	FDOH expenditures charged to the Immunization Cooperative Agreements program were not always incurred during the authorized period of performance.
<b>Criteria</b>	2 CFR 200.309 – <i>Period of performance</i> – A non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance.
<b>Condition</b>	During the 2018-19 fiscal year, the FDOH expended \$306,600,812 in Federal funds, including \$293,881,585 for vaccines, for the Immunization Cooperative Agreements program. Our analysis and examination of records related to expenditures paid by the FDOH during the 2018-19 fiscal year disclosed 13 expenditures, totaling \$348,618.89, that were not incurred during the authorized period of performance.
<b>Cause</b>	According to FDOH management, upon the change of a fiscal year, the accounting codes used to identify expenditures to a particular grant are updated in the FDOH's accounting system. FDOH management indicated that the expenditures were charged to the incorrect grant because the expenditures were paid during the accounting codes update and FDOH staff did not identify the expenditures as being charged incorrectly during the review process.
<b>Effect</b>	Expenditures charged to a Federal award that were not incurred during the authorized period of performance could be subject to disallowance by the Federal grantor agency.
<b>Recommendation</b>	We recommend that the FDOH enhance review procedures to ensure that costs are attributable to the authorized period of performance and are charged to the correct grant.
<b>State Entity Response</b>	<p>Moving forward, when fiscal codes (Other Cost Accumulators (OCA) and Grant Number) for a new grant year are updated, all monthly expenditures will be audited internally by the Immunization Section's Grant Analyst and the Bureau of Epidemiology's Grant Manager to ensure that each payment is charged to the appropriate grant OCA for the time period indicated on the invoices. Any necessary corrections will be made as soon as they are identified and verified prior to the submission of the Federal Financial Report.</p> <p>Additionally, the program office will communicate with county health departments and other partners, to review invoices to ensure they were processed with the correct coding, and reflect the correct period of performance.</p> <p>These new processes will ensure the program complies with the project period integrity for each year of the grant.</p>



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

<b>Finding Number</b>	<b>2019-027</b>
<b>CFDA Number</b>	93.268
<b>Program Title</b>	<b>Immunization Cooperative Agreements</b>
<b>Compliance Requirement</b>	Special Tests and Provisions - Control, Accountability, and Safeguarding of Vaccine and Record of Immunization
<b>State Entity</b>	<b>Florida Department of Health (FDOH)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	6 NH23IP000741-05-02 2018
<b>Statistically Valid Sample</b>	No
<b>Finding Type</b>	Significant Deficiency
<b>Finding</b>	FDOH records did not always demonstrate that access to the Provider Education Assessment and Reporting system (PEAR) was only granted to authorized users and that the access privileges granted were appropriate.
<b>Criteria</b>	<p>Agency for State Technology (AST) Rule 74-2.003(1), Florida Administrative Code - <i>Access Control</i> - Each agency shall ensure that access to information technology resources is limited to authorized users, processes, or devices, and to authorized activities and transactions.</p> <p>AST Rule 74-2.003(5), Florida Administrative Code - <i>Information Protection Processes and Procedures</i> - Each agency shall ensure that security policies, processes and procedures are maintained and used to manage protection of information systems and assets.</p>
<b>Condition</b>	<p>The FDOH uses PEAR, a Federally owned system, to document field staff and provider interactions to ensure compliance with program requirements. As of June 30, 2019, 41 FDOH employees had access to PEAR. During the 2018-19 fiscal year, the FDOH expended Immunization Cooperative Agreements program funds totaling \$306,600,812.</p> <p>Our review of FDOH access controls for PEAR disclosed that controls over access needed improvement. Specifically, although requested, the FDOH could not provide documentation demonstrating the request for and approval of access privileges for 2 of 5 of the FDOH users selected for testing.</p>
<b>Cause</b>	FDOH management indicated that the FDOH had not established procedures for maintaining documentation evidencing the request for and approval of access to PEAR.
<b>Effect</b>	Absent procedures requiring that appropriate user access authorization documentation be prepared and maintained, the FDOH cannot demonstrate that access to PEAR is appropriately limited to authorized users for authorized purposes. Additionally, the data stored in PEAR may be at increased risk of compromise.
<b>Recommendation</b>	We recommend that the FDOH establish procedures addressing the preparation and maintenance of PEAR user access authorization documentation.
<b>State Entity Response</b>	<p>Vaccines for Children (VFC) Field Staff are responsible for conducting VFC-related site visits at VFC-enrolled provider sites. Requirements for conducting these types of visits are outlined in the Centers for Disease Control and Prevention's (CDC's) Immunization Program Operations Manual and its Vaccines for Children Operations Guide. For purposes of conducting VFC-related site visits, field staff are referred to as reviewers.</p> <p>Reviewers joining the VFC program must have access to CDC's PEAR. Access to PEAR is initiated by the Immunization Section's VFC Unit. Access to PEAR is granted by the CDC. Once access to PEAR is granted by the CDC, the VCF Unit</p>

can manage a reviewer's status (deactivate or reactivate reviewers and update reviewer email addresses, as applicable).

To initiate the process of gaining PEAR access:

The VFC Unit's Manager (VFC Manager) or VFC Assistant Manager will provide the site visit reviewer with PEAR Access Request Form.

The reviewer will complete the form and return it to the VFC Manager or Assistant Manager.

The VFC Manager or Assistant Manager will sign the form.

The signed form will be scanned and emailed to the CDC Public Health Advisor.

The CDC Public Health Advisor (PHA) will email CDC's Project Officer asking that the reviewer be granted access to the CDC's Secure Access Management Services (SAMS) system.

SAMS will send an email invitation to join SAMS along with identity proofing documents.

The reviewer will complete the identity proofing document and provide it to the PHA for signature.

The PHA will sign the form, scan the form along with the PEAR Access Request Form and store it at the following location: I:\IMM\Field Operations\PEAR Access Requests.

The reviewer will then email the completed identity proofing document to SAMS, as instructed by the CDC invitation to join SAMS.

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

<b>Finding Number</b>	<b>2019-028</b>
<b>CFDA Number</b>	93.558 and 93.667
<b>Program Title</b>	<b>Temporary Assistance for Needy Families (TANF) Cluster and Social Services Block Grant (SSBG)</b>
<b>Compliance Requirement</b>	Activities Allowed and Unallowed and Allowable Costs/Cost Principles
<b>State Entity</b>	<b>Florida Department of Children and Families (FDCF)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	1801FLTANF 2018 and G-1801FLSOSR 2018
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Noncompliance Questioned Costs – \$47,194.43 G-1801FLSOSR 2018
<b>Finding</b>	The FDCF used incorrect allocation percentages for a protective investigations cost objective, resulting in costs being charged to the incorrect Federal program.
<b>Criteria</b>	2 CFR 200.405 – <i>Allocable costs</i> – If a cost benefits two or more projects or activities in proportions that can determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit.
<b>Condition</b>	<p>The FDCF utilizes the Grants and Other Revenue, Allocation and Tracking System (GRANTS) to provide for a detailed analysis of grant activity. GRANTS tracks grant related expenditures and revenues, assigns expenditures to funding sources, calculates Federal earnings, assists in financial and Federal reporting, and the drawing of cash from the Federal Government.</p> <p>The primary flow of data within GRANTS starts with expenditure data in the Florida Accounting Information Resource Subsystem (FLAIR). Expenditures in FLAIR are assigned to various cost objectives, depending on the budget entity, category, and other cost accumulator that the expenditure is coded to in FLAIR. The expenditures (costs) charged to the cost objectives are then allocated based on factors such as the percentage of clients eligible for a Federal program or the percentage of abuse hotline calls received for adults and children. The allocation percentages for each cost objective are reviewed and approved by management and then entered into GRANTS.</p> <p>Our review of the allocation percentages included in GRANTS disclosed that, for one protective investigations cost objective, the FDCF entered the incorrect allocation percentages for the quarter ended September 30, 2018. As a result, the FDCF overallocated \$47,194.43 in protective investigations costs to the SSBG program and \$125,875.79 to State general revenue, and underallocated costs totaling \$173,070.22 to TANF.</p>
<b>Cause</b>	According to FDCF management, the last six digits of the allocation percentages were transposed when entered into GRANTS and the error was not discovered during supervisory review.
<b>Effect</b>	Expenditures were incorrectly allocated, resulting in costs being charged to the incorrect Federal program.
<b>Recommendation</b>	We recommend that the FDCF enhance supervisory review procedures to ensure that accurate allocation percentages are entered into GRANTS and used as the basis to allocate protective investigations costs to Federal programs.
<b>State Entity Response</b>	FDCF concurs with this recommendation and is currently in the process of transitioning from a quarterly manual input of cost allocation statistics to an automated quarterly cost allocation statistical upload into the GRANTS system to eliminate the risk of error. In the interim, FDCF will enhance supervisory review procedures to ensure that accurate allocation percentages are input to the GRANTS system.

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

**Finding Number** 2019-029  
**CFDA Number** Various (See Condition)  
**Program Title** Various (See Condition)  
**Compliance Requirement** Period of Performance  
**State Entity** Florida Department of Children and Families (FDCF)  
**Federal Grant/Contract Number and Grant Year** Various (See Condition)  
**Statistically Valid Sample** No  
**Finding Type** Noncompliance and Significant Deficiency  
 Questioned Costs - \$22,824,663.10  
**Prior Year Finding** Report No. 2019-186, Finding No. 2018-025

**Finding** FDCF expenditures charged to various Federal program grants were not always incurred during the authorized period of performance.

**Criteria** 2 CFR 200.309 – *Period of performance* – A non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance.

**Condition** During the 2018-19 fiscal year, the FDCF expended approximately \$541 million in Federal funds for the programs noted in the table below. Our analysis and examination of records related to selected expenditures paid by the FDCF during the 2018-19 fiscal year disclosed 29 expenditures, totaling \$22,824,663.10, that were not incurred during the authorized period of performance.

CFDA	Program	Federal Grant Number and Year	Federal Expenditures	Questioned Costs
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	5FL400402 2019	\$ 80,464,068	\$ 21,198.56
93.558	Temporary Assistance for Needy Families	1901FLTANF 2019	220,823,636	7,211,409.94
93.667	Social Services Block Grant	G-1901FLSOSR 2019	84,910,585	1,026,003.49
93.958	Block Grants for Community Mental Health Services	3B09SM010010-19S2 2019	42,693,243	1,345,596.64
93.959	Block Grants for Prevention and Treatment of Substance Abuse	2B08TI010010-19 2019	112,045,760	13,220,454.47
<b>Totals</b>			<b><u>\$540,937,292.00</u></b>	<b><u>\$ 22,824,663.10</u></b>

**Cause** FDCF management indicated that the expenditures were charged to the incorrect grant due to the inability to monitor which grants costs were charged to.

**Effect** Expenditures charged to a Federal award that were not incurred during the authorized period of performance could be subject to disallowance by the Federal grantor agency.

**Recommendation** We recommend that the FDCF establish a monitoring process to ensure that costs are attributable to the authorized period of performance and are charged to the correct grant. We also recommend that the FDCF review expenditure data and records to determine the total costs that were charged to the grants in error.

**State Entity Response**

FDCF concurs with this recommendation. FDCF will work with our various Federal agencies to discuss challenges with respect to period of performance. In addition, FDCF is taking steps to ensure expenditures are identified in the appropriate period where the benefit to the state was realized.

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

<b>Finding Number</b>	<b>2019-030</b>
<b>CFDA Number</b>	93.558
<b>Program Title</b>	<b>Temporary Assistance for Needy Families (TANF)</b>
<b>Compliance Requirement</b>	Special Tests and Provisions – Income Eligibility and Verification System
<b>State Entity</b>	<b>Florida Department of Children and Families (FDCF)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	1801FLTANF 2018 and 1901FLTANF 2019
<b>Statistically Valid Sample</b>	No
<b>Finding Type</b>	Opinion Qualification and Material Weakness
<b>Prior Year Finding</b>	Report No. 2019-186, Finding No. 2018-026
<b>Finding</b>	The FDCF did not always timely review and process Income Eligibility and Verification System (IEVS) data exchange responses.
<b>Criteria</b>	<p>42 USC 1320b-7 – <i>Income and eligibility verification system</i> – A State must have in effect an income and eligibility verification system.</p> <p>45 CFR 205.55 – <i>Requirements for requesting and furnishing eligibility and income information</i></p> <p>Program Policy Manual Section 3020.0100 – <i>Data Exchange</i> and Section 3020.0102 – <i>Processing Time Standards</i> – FDCF staff are to dispose of data exchange responses considered verified upon receipt within 10 calendar days and all other data exchange responses within 45 calendar days.</p>
<b>Condition</b>	<p>During the 2018-19 fiscal year, the FDCF made TANF cash benefit payments totaling \$132,470,380. Federal regulations require the FDCF to verify certain eligibility information through electronic data exchanges with other State and Federal agencies. Eligibility information is maintained in the Florida Online Recipient Integrated Data Access (FLORIDA) System. As part of the IEVS data exchange process, the FLORIDA System compares the data exchange response to eligibility information in the System; however, resolving data exchange responses requires employee action.</p> <p>As part of our audit, we examined FDCF eligibility records for 25 clients (cases), including 20 cases for which the FDCF was required to review and process IEVS data exchange responses. Our examination disclosed 9 instances related to 5 cases where the FDCF did not review and process the IEVS data exchange responses within the established time frames. Of the 9 instances, we noted 5 instances where the data exchanges were required to be reviewed and processed within 45 days but were reviewed and processed 11 to 102 days late. In the other 4 instances, the data exchanges were required to be processed within 10 days but were reviewed and processed 6 to 86 days late.</p> <p>In addition, we obtained IEVS Data Exchange Reports for August 2018, November 2018, and May 2019 to determine the number of data exchange responses that were not timely reviewed and processed. The three reports included a total of 767,591 data exchange responses that were not timely reviewed and processed, including 288,756 responses that were verified upon receipt. Specifically, the 767,591 data exchange responses were reviewed and processed 143 to 379 days late.</p>
<b>Cause</b>	According to FDCF management, the completion of IEVS data exchanges is a manual process requiring employee action. Due to the volume of data exchanges and the inability of the FLORIDA System to integrate IEVS data, actions were not timely performed.
<b>Effect</b>	Failure to timely review and process data exchange information may preclude the FDCF from promptly identifying changes in client eligibility status.

**Recommendation**

We recommend that the FDCF take appropriate actions to improve controls, including evaluating staffing resources and necessary system enhancements, to ensure that data exchange responses are reviewed and processed within established time frames.

**State Entity Response**

Regarding the identified cases where the Income Eligibility and Verification System data exchanges were not processed timely, the department concurs. Due to the overall volume of data exchanges for the Economic Self-Sufficiency Program, and the inability of the FLORIDA System to integrate data, the department will establish an extensive project management component to determine system enhancements and identify process improvements to ensure data exchanges are processed timely. Furthermore, the department is actively working a request for funds from the Florida Legislature to improve system and data integration and the overall functionality of the department's information technology systems.

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

<b>Finding Number</b>	<b>2019-032</b>
<b>CFDA Number</b>	93.767 and 93.775, 93.777, and 93.778
<b>Program Title</b>	<b>Children's Health Insurance Program and Medicaid Cluster</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
<b>State Entity</b>	<b>Florida Department of Health (FDOH)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	1805FL5021 2018, 1905FL5021 2019, 1805FL5MAP 2018, and 1905FL5MAP 2019
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Significant Deficiency
<b>Finding</b>	The FDOH did not obtain or review the required independent service auditor's report that would ensure that the service organization's internal controls related to processing Children's Medical Services (CMS) medical claims payments were appropriately designed and operating effectively.
<b>Criteria</b>	2 CFR 200.303 and 45 CFR 75.303 – <i>Internal controls</i> – The non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.
<b>Condition</b>	<p>The FDOH contracted with a service organization to process and pay claims submitted by health care providers for the payment of services provided to CMS recipients that met CMS Plan requirements. The contract specified that the service organization was to submit an independent service auditors report to the FDOH by October 1st of each year of the contract. The service organization paid CMS medical claims totaling \$57,946,562 during the 2018-19 fiscal year. Effective February 1, 2019, the FDOH contracted with a provider to assist in the administration of the CMS Plan through a Managed Medical Assistance Program. The service organization is to process outstanding CMS medical claims through the end of the contract in February 2020.</p> <p>During the 2018-19 fiscal year, the FDOH did not obtain or review the required independent service auditor's report to evaluate the design and operating effectiveness of the service organization's internal controls related to the processing of CMS medical claims payments.</p>
<b>Cause</b>	FDOH management indicated that the report was unavailable due to an unresolved compliance matter with the service organization.
<b>Effect</b>	Absent an evaluation of the design and operating effectiveness of the service organization's internal controls related to the payment of CMS medical claims, the FDOH has reduced assurance that CMS claims payments are accurate and appropriate.
<b>Recommendation</b>	We recommend that the FDOH ensure that the service organization's internal controls related to CMS medical claims payments are appropriately designed and operating effectively by obtaining and reviewing an independent service auditor's report and, as necessary, ensuring appropriate corrective action is taken to resolve noted deficiencies.
<b>State Entity Response</b>	The State of Florida and the FDOH CMS Managed Care Plan (CMS Plan) management fund appropriately designed effective medical claims payment systems with two third-party administrators (TPA) as of February 1, 2019. MED3000 is the TPA for the service delivery model that ended January 31, 2019. WellCare Health Plans (WellCare) is contractually responsible to FDOH CMS Plan management as the TPA for the service delivery model implemented



February 1, 2019. The FDOH CMS Plan management will continue to require compliance from the two TPAs providing CMS Plan services. For example, the CMS Plan management received WellCare's independent service auditor's report for the period April 1, 2018 through March 31, 2019.

While MED3000 made a business economies of scale decision to not comply with the Annual Service Organization Control (SOC) 1 Type II Audit and Health Information Portability and Accountability Act (HIPAA) Compliance Review, other internal controls and processes have remained in place. CMS Plan management will continue to execute internal controls for the MED3000 claims lag payment and continue to seek compliance regarding the breach of the requirement for the SOC 1 report.

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

<b>Finding Number</b>	<b>2019-033</b>
<b>CFDA Number</b>	93.566, 93.775, 93.777, and 93.778
<b>Program Title</b>	<b>Refugee and Entrant Assistance State/Replacement Designee Administered Programs (REAP) and Medicaid Cluster</b>
<b>Compliance Requirement</b>	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
<b>State Entity</b>	<b>Florida Agency for Health Care Administration (FAHCA)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	1801FLRCMA 2018, 1901FLRCMA 2019, 1805FL5MAP 2018, and 1905FL5MAP 2019
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Noncompliance and Significant Deficiency
	Questioned Costs – \$133,386.66 (CFDA No. 93.566 – Federal Share \$136.62; Federal Grant Nos. 1801FLRCMA \$45.54 and 1901FLRCMA \$91.08; CFDA No. 93.778 – Federal Share \$81,317.53; Federal Grant Nos. 1805FL5MAP \$13,985.17 and 1905FL5MAP \$67,332.36)
<b>Finding</b>	Fee for service medical claim payments made to providers of Medicaid and REAP services were not always paid in accordance with established fee schedules.
<b>Criteria</b>	42 CFR 447.45(f)(iv) – <i>Timely claims payment</i> – For all claims, the agency must conduct prepayment claims review consisting of verification that a payment does not exceed any reimbursement rates or limits in the Medicaid State Plan.  FAHCA Rule 59G-4.002, Florida Administrative Code – <i>Provider Reimbursement Schedules and Billing Codes</i> (Provider Fee Schedule) – Florida Medicaid reimburses for services rendered in the fee-for-service delivery system based on a fee schedule.
<b>Condition</b>	The FAHCA contracted with a fiscal agent to provide the Florida Medicaid Management Information System (FMMIS) that is used to process Medicaid and REAP fee for service claims submitted by providers. During the 2018-19 fiscal year, \$5.8 billion in Medicaid and \$1.2 million in REAP fee for service medical claims were processed. We examined FAHCA records for claim payments made to providers to determine whether the claim payments were in accordance with the Provider Fee Schedule. Our examination disclosed that, for one provider type and procedure code, the claims were not paid in accordance with the Provider Fee Schedule, resulting in an \$133,386.66 overpayment to eight providers.
<b>Cause</b>	FAHCA management indicated that the incorrect payment rates were programmed in FMMIS, resulting in the claims being paid in the incorrect amount.
<b>Effect</b>	Absent appropriate controls, claims may be paid in incorrect amounts and not be timely detected by FAHCA personnel.
<b>Recommendation</b>	We recommend that the FAHCA implement controls to ensure that all claims are paid for the correct amount and that FAHCA review the payment rates programmed in FMMIS to ensure that the payment rates are correct.
<b>State Entity Response</b>	To ensure that future Medicaid Fee Schedules are implemented into the Florida Medicaid Management Information System (FMMIS) correctly, the FAHCA has developed a Corrective Action Plan (CAP). The CAP has two components:  1. FAHCA will document a standard process for tracking the annual Medicaid fee schedule updates. The new procedure guide will include detailed instruction and processes for cross bureau meetings, tracking fee schedule updates, and system update verifications.  2. FAHCA will reprocess all fee-for-service claims identified in the audit as paying an incorrect rate. When the reprocessing occurs, the FMMIS will adjust the claims, and the Federal Share reduction will be automatically reported on the CMS-64.

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

**Finding Number** 2019-034  
**CFDA Number** 93.775, 93.777, and 93.778  
**Program Title** Medicaid Cluster  
**Compliance Requirement** Allowable Costs/Cost Principles  
**State Entity** Florida Agency for Health Care Administration (FAHCA)  
**Federal Grant/Contract Number and Grant Year** 1805FL5MAP 2018 and 1905FL5MAP 2019  
**Statistically Valid Sample** N/A  
**Finding Type** Significant Deficiency  
**Prior Year Finding** Report No. 2019-186, Finding No. 2018-029

**Finding** The FAHCA did not adequately ensure that the service organization's internal controls related to the invoicing, collecting, and reporting of drug rebates were operating effectively.

**Criteria** 2 CFR 200.303 and 45 CFR 75.303 – *Internal controls* – The non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

**Condition** The FAHCA contracted with a service organization to invoice and collect rebates from, and resolve related disputes with, pharmaceutical manufacturers, and to provide required utilization data to the Centers for Medicare and Medicaid Services (CMS).

Each quarter, the FAHCA provided the service organization, from the Florida Medicaid Management Information System, pharmacy and medical claims data for drug costs paid during the quarter. The claims data included both Medicaid fee-for-service and Medicaid managed care claims. The service organization merged the claims data with rebate rates provided by the CMS and the State's Supplemental/Preferred Drug List vendor to calculate the amount of drug rebates to be invoiced to pharmaceutical manufacturers. Rebate collections for the 2018-19 fiscal year totaled approximately \$1.9 billion and approximately 2.6 million prescriptions were associated with the invoiced rebates per month.

The contract, effective February 1, 2014, specified that the FAHCA may conduct, or have conducted, performance reviews, compliance reviews, or both, of the service organization's procedures, computer system, and accounting records. Effective February 2018, the FAHCA amended the contract to require the service organization to provide the FAHCA with a System and Organization Controls (SOC 1) report prepared in accordance with applicable attestation standards established by the American Institute of Certified Public Accountants. A subsequent contract amendment required the service organization to provide a SOC 1 Type 1 report on May 31, 2019, and a SOC 1 Type 2 report for the fiscal years thereafter.

While the FAHCA tracked and reviewed contractually required reports and scorecards prepared by the service organization that indicated compliance with contractual requirements, and obtained the SOC 1 Type 1 report which evaluated the design of the service organization's internal controls related to the invoicing, collecting, and reporting of drug rebates, the FAHCA did not adequately evaluate the operating effectiveness of the service organization's internal controls, either internally or by obtaining a SOC 1 Type 2 report.

<b>Cause</b>	According to FAHCA management, the FAHCA amended the contract with the service organization to require the service organization to provide SOC 1 reports; however, due to the timing of the amendment, a SOC 1 Type 2 report could not be provided for the 2018-19 fiscal year.
<b>Effect</b>	Absent an evaluation of the operating effectiveness of the service organization's internal controls for the invoicing, collection, and reporting of drug rebates, the FAHCA has reduced assurance that drug rebate invoices are accurate.
<b>Recommendation</b>	We recommend that the FAHCA ensure that the service organization's internal controls related to the invoicing, collecting, and reporting of drug rebates are appropriately designed and operating effectively by obtaining and reviewing a SOC 1 Type 2 report.
<b>State Entity Response</b>	<p>The contract between FAHCA and the service organization has been amended. The amendment required the service organization to obtain an SSAE-18 Audit Report to ensure that the service organization internal controls related to invoicing, collecting, and reporting of drug rebates are appropriately designed and operating effectively. The service organization submitted an SSAE-18 Audit Report to FAHCA on May 31, 2019, pertaining to the SOC1, Type 1 audit which reported on the design of the vendor's internal controls.</p> <p>The service organization is also required to submit an SSAE-18 Audit Report by August 15, 2020 pertaining to the SOC 1 Type 2 audit that will cover the operating effectiveness of the vendor's controls.</p>

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

<b>Finding Number</b>	<b>2019-035</b>
<b>CFDA Number</b>	93.775, 93.777, and 93.778
<b>Program Title</b>	<b>Medicaid Cluster</b>
<b>Compliance Requirement</b>	Special Tests and Provisions – Utilization Control and Program Integrity
<b>State Entity</b>	<b>Florida Agency for Persons with Disabilities (FAPD)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	1805FL5MAP 2018 and 1905FL5MAP 2019
<b>Statistically Valid Sample</b>	No
<b>Finding Type</b>	Opinion Qualification and Material Weakness
<b>Prior Year Finding</b>	Report No. 2019-186, Finding No. 2018-031
<b>Finding</b>	FAPD records did not always evidence that continued stay reviews were completed for beneficiaries of Intermediate Care Facility Services for Individuals with Intellectual Disabilities (ICF-IIDs) in accordance with the time frame specified by Federal regulations.
<b>Criteria</b>	42 CFR Part 456.431 – Continued stay review required
<b>Condition</b>	<p>During the 2018-19 fiscal year, Medicaid payments for ICF services totaled \$299,113,570 and related to 2,519 ICF-IID beneficiaries. Federal regulations specify that a continued stay review must be completed every 6 months to determine whether the beneficiary's continued stay in the ICF-IID facility is needed. The FAPD is responsible for conducting continued stay reviews for all residents of public and private ICF-IID facilities and ensuring that resident utilization review plans provide for a review of each beneficiary's continued stay in the ICF at least every 6 months.</p> <p>We examined FAPD continued stay review records related to 60 ICF-IID beneficiaries to determine whether the reviews were timely completed. We noted that FAPD records did not evidence the conduct of a required continued stay review for 12 ICF-IID beneficiaries in accordance with the time frame specified by Federal regulations.</p>
<b>Cause</b>	FAPD management indicated that documentation evidencing conduct of the required continued stay reviews could not be located due to employee turnover.
<b>Effect</b>	Absent documentation of completed continued stay reviews, the FAPD cannot demonstrate that continued stay determinations for ICF-IID beneficiaries are completed within the time frame specified by Federal regulations or that a beneficiary's continued stay in an ICF-IID facility is needed.
<b>Recommendation</b>	We again recommend that FAPD management take steps, including implementing adequate record retention controls, to ensure that continued stay reviews of ICF-IID beneficiaries are timely completed and appropriately documented in accordance with Federal regulations.
<b>State Entity Response</b>	The Agency for Persons with Disabilities concurs with this finding.

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

<b>Finding Number</b>	<b>2019-036</b>
<b>CFDA Number</b>	93.775, 93.777, and 93.778
<b>Program Title</b>	<b>Medicaid Cluster</b>
<b>Compliance Requirement</b>	Special Tests and Provisions – Utilization Control and Program Integrity
<b>State Entity</b>	<b>Florida Agency for Health Care Administration (FAHCA)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	1805FL5MAP 2018 and 1905FL5MAP 2019
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Finding</b>	The FAHCA did not ensure that all external quality review activities were performed in accordance with Federal requirements.
<b>Criteria</b>	42 CFR 438.358(b) – <i>Activities related to external quality review</i> – For each managed care organization (MCO), prepaid inpatient health plan (PIHP), or prepaid ambulatory health plan (PAHP), the State or an external quality review organization (EQRO) must perform external quality review (EQR) activities, including a validation of performance improvement projects (PIPs) that were underway during the preceding 12 months; a validation of MCO, PIHP, or PAHP performance measures during the preceding 12 months; and a review, conducted within the previous 3-year period, to determine the MCO's, PIHP's, or PAHP's compliance with Federal standards and quality assessment and performance improvement requirements.
<b>Condition</b>	During the 2018-19 fiscal year, the FAHCA contracted with an EQRO to perform certain EQR activities for FAHCA Medicaid managed care programs, in addition to the EQR activities conducted by the FAHCA. The EQR activities the EQRO was to perform included a validation of PIPs and applicable performance measures. As part of our audit, we examined records related to the EQR activities conducted by the FAHCA and the EQRO during the 2018-19 fiscal year. Our examination disclosed that the FAHCA did not conduct a 3-year compliance review for the period December 2015 through December 2018.
<b>Cause</b>	According to FAHCA management, to facilitate the completion of the 3-year compliance review, a standardized compliance review tool had been developed to allow multiple FAHCA Bureaus to link information captured through FAHCA monitoring activities to the Federal standards, including an established threshold to determine health plan compliance; however, the compliance review tool had not been incorporated into current FAHCA monitoring practices.
<b>Effect</b>	Absent a 3-year review of compliance with Federal standards and quality assessment and performance improvement requirements, the FAHCA cannot demonstrate compliance with Federal regulations.
<b>Recommendation</b>	We recommend that the FAHCA incorporate the standardized compliance review tool into FAHCA monitoring activities and take actions to ensure that the 3-year compliance review and all EQR activities performed by the EQRO are timely conducted in accordance with Federal regulations.
<b>State Entity Response</b>	FAHCA, in conjunction with its EQRO, has developed a comprehensive compliance review tool that integrates both federal and state monitoring requirements. The tool identifies the FAHCA unit that is responsible for the monitoring activity and the frequency with which monitoring must occur for every federal EQRO regulation and all state contract requirements. FAHCA is in year two of the three-year federally required review cycle. At this time, FAHCA has completed approximately 80% percent of the requirements for the federally required review and has scheduled all remaining review activities to be completed by the end of the 3-year cycle.

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

<b>Finding Number</b>	<b>2019-037</b>
<b>CFDA Number</b>	93.775, 93.777, and 93.778
<b>Program Title</b>	<b>Medicaid Cluster</b>
<b>Compliance Requirement</b>	Special Tests and Provisions – Inpatient Hospital and Long-Term Care Facility Audits
<b>State Entity</b>	<b>Florida Agency for Health Care Administration (FAHCA)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	1805FL5MAP 2018 and 1905FL5MAP 2019
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Noncompliance
<b>Finding</b>	The FAHCA did not ensure that inpatient hospital cost reports were periodically audited in accordance with the approved Florida Medicaid State Plan and Federal regulations.
<b>Criteria</b>	<p>42 CFR 447.253(g) – <i>Audit requirements</i> – The Medicaid agency must provide for periodic audits of the financial and statistical records of participating providers.</p> <p>42 CFR 447.253(i) – <i>Rates paid</i> – The Medicaid agency must pay for inpatient hospital and long-term care services using rates determined in accordance with methods and standards specified in an approved State plan.</p> <p>Florida Medicaid State Plan – Florida Title XIX Inpatient Hospital Reimbursement Plan, Version XLV, Effective July 1, 2018 – <i>Cost Finding and Cost Reporting</i> – Each hospital participating in the Florida Medicaid program shall file a cost report no later than 5 calendar months after the close of its cost reporting year.</p>
<b>Condition</b>	<p>During the 2018-19 fiscal year, the FAHCA reimbursed inpatient hospitals participating in the Medicaid program, except for State mental health hospitals, utilizing the Diagnosis-Related Groups (DRG) payment method. The DRG is a classification system that reflects clinically similar groupings of services that can be expected to consume similar amounts of hospital resources and is intended to provide for payment in full, without the need for subsequent cost settlement. Although inpatient hospitals reimbursed using the DRG payment method are not subject to subsequent cost settlement, cost reports continue to be required to determine inpatient cost-to-charge ratios that are used to calculate outlier payments and evaluate payment levels within the Medicaid program.</p> <p>As part of our audit, we requested that FAHCA management provide audited cost reports used to calculate payment rates for inpatient hospitals participating in the Medicaid program. Our inquiry disclosed that the FAHCA did not obtain audited cost reports or perform periodic audits of inpatient hospital cost reports, as required by the approved Medicaid State Plan and Federal regulations.</p>
<b>Cause</b>	According to FAHCA management, with the implementation of the DRG payment method, the FAHCA no longer obtained or used cost report data to calculate inpatient hospitals payment rates because the DRG payment method classifies inpatient stays and determines the rates based on a combination of the classification of services and the hospital where the services were rendered.
<b>Effect</b>	Absent evaluation of audited inpatient hospital cost reports, the FAHCA cannot demonstrate the reasonableness of reimbursements using the DRG payment method. Additionally, the FAHCA cannot demonstrate compliance with the approved Medicaid State Plan and Federal regulations.
<b>Recommendation</b>	We recommend that FAHCA management take steps to ensure that inpatient hospital cost reports are obtained and audited in accordance with the approved Medicaid State Plan to help evaluate payment levels within the Medicaid program and ensure compliance with Federal regulations.

**State Entity Response**

FAHCA agrees that the State Plan could be updated to provide the clarity that the cost report audits only apply to the hospitals reimbursed on a cost basis. The State Plan effective July 1, 2019 has been updated to reflect that only the state mental health hospitals, which are paid on a cost basis, must submit cost reports for audits.



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

<b>Finding Number</b>	<b>2019-038</b>
<b>CFDA Number</b>	93.775, 93.777, and 93.778
<b>Program Title</b>	<b>Medicaid Cluster</b>
<b>Compliance Requirement</b>	Special Tests and Provisions – Provider Eligibility (Screening and Enrollment)
<b>State Entity</b>	<b>Florida Agency for Health Care Administration (FAHCA)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	1805FL5MAP 2018 and 1905FL5MAP 2019
<b>Statistically Valid Sample</b>	No
<b>Finding Type</b>	Noncompliance Questioned Costs – \$1,074,169.66 (CFDA No. 93.778 - Federal Share \$656,141.08; Federal Grant Nos. 1805FL5MAP \$154,072.59 and 1905FL5MAP \$502,068.49)
<b>Finding</b>	FAHCA records did not evidence that site visits of Medicaid Program providers were conducted in accordance with Federal regulations.
<b>Criteria</b>	<p>42 CFR 455.432(a) - <i>Site visits</i> – The State Medicaid agency must conduct pre-enrollment and post-enrollment site visits of providers who are designated as “moderate” or “high” categorical risks to the Medicaid Program. The purpose of the site visit is to verify that the information submitted to the State Medicaid agency is accurate and to determine compliance with Federal and State enrollment requirements.</p> <p>42 CFR 455.414 – <i>Revalidation of enrollment</i> – The State Medicaid agency must revalidate the enrollment of all providers regardless of provider type at least every 5 years.</p> <p>42 CFR 455.450(b)(2) – <i>Screening for providers designated as moderate categorical risk</i> – When the State Medicaid agency designates a provider as a “moderate” categorical risk, a State Medicaid agency must conduct on-site visits in accordance with Federal enrollment requirements.</p>
<b>Condition</b>	We examined FAHCA records for 40 providers enrolled in the Medicaid Program, including 17 designated as a “high” or “moderate” categorical risk, who received payments during the 2018-19 fiscal year to determine whether the providers met Program eligibility requirements. Our examination disclosed that, for 4 of the 17 providers, FAHCA records did not evidence that the FAHCA conducted a pre-enrollment site visit. In addition, for 2 of the 17 providers, the FAHCA could not provide documentation evidencing that a revalidation enrollment site visit was conducted at least every 5 years. Our review of the payments made to the 6 providers during the 2018-19 fiscal year disclosed that the FAHCA paid the providers \$656,141.08 in Federal funds.
<b>Cause</b>	FAHCA management indicated that the providers had hospital privileges and therefore, site visits were not required. In addition, FAHCA management indicated that the revalidation site visits were not conducted due to established procedures not being followed.
<b>Effect</b>	Absent site visits, the FAHCA cannot verify that the information submitted by providers is accurate or demonstrate that the providers are eligible for enrollment, or continued enrollment, in the Medicaid Program in accordance with Federal regulations.
<b>Recommendation</b>	We recommend that the FAHCA ensure that providers seeking enrollment in the Florida Medicaid Program receive site visits in accordance with Federal regulations. In addition, we recommend that the FAHCA revalidate the enrollment of providers at least every 5 years in accordance with Federal regulations.

**State Entity Response**

FAHCA will initiate an internal workgroup to review and compare FAHCA's site visit rules with the applicable federal regulations. Any deviations will be analyzed and, where appropriate, the Florida Medicaid policy will be modified.

FAHCA will schedule site visits for the providers identified in the audit.

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## SOCIAL SECURITY ADMINISTRATION

<b>Finding Number</b>	<b>2019-039</b>
<b>CFDA Number</b>	96.001 and 96.006
<b>Program Title</b>	<b>Disability Insurance (DI)/Supplemental Security Income (SSI) Cluster</b>
<b>Compliance Requirement</b>	Reporting
<b>State Entity</b>	<b>Florida Department of Health (FDOH)</b>
<b>Federal Grant/Contract Number and Grant Year</b>	04-18-04FLDI00 2018
<b>Statistically Valid Sample</b>	No
<b>Finding Type</b>	Noncompliance and Significant Deficiency
<b>Finding</b>	The FDOH did not correctly report the hours worked or the equivalent full-time positions for employees engaged in activities related to the DI/SSI Cluster on a Federal report.
<b>Criteria</b>	The United States Social Security Administration (SSA) Program Operations Manual DI 39506.230 requires the FDOH to submit an SSA-4514 form quarterly to the SSA.
<b>Condition</b>	<p>The SSA-4514 form is used to report the number of hours worked and the number of equivalent full-time positions for employees engaged in DI/SSI Cluster activities by staffing category and employment status (i.e., full-time, part-time, or temporary). The report should reflect all hours worked by employees engaged in DI/SSI Cluster activities during the reporting period.</p> <p>Our examination of the SSA-4514 form submitted by the FDOH to the SSA for the quarter ended September 30, 2018, disclosed that the FDOH did not accurately report the number of hours worked or the number of equivalent full-time positions. Specifically, the FDOH understated the number of hours worked for on-duty, holiday and leave, and overtime by 108,556.50, 26,172.50 and 7,636.25 hours, respectively. Additionally, the FDOH understated the number of equivalent full-time positions for full-time, part-time, and temporary employees by 246.67, 0.18, and 29.65 positions, respectively.</p>
<b>Cause</b>	FDOH management indicated that an unidentified system error caused the report to be misstated. Additionally, FDOH review processes were insufficient to detect and correct the reporting errors.
<b>Effect</b>	The SSA-4514 form submitted by the FDOH to the SSA did not include accurate data.
<b>Recommendation</b>	We recommend that the FDOH take appropriate steps, including identifying the system error and enhancing review processes, to ensure amounts reported on SSA-4514 forms submitted to the SSA are accurate.
<b>State Entity Response</b>	<p>Florida Division of Disability Determinations' (DDD) Finance and Accounting (F&amp;A) in conjunction with DDD's Bureau of Information Services has identified the error as a general network error that occurred while downloading the People First data. This error caused only a portion of the timesheet data to be downloaded and processed for this report.</p> <p>DDD's Bureau of Information Services is adding an automated check that will verify the integrity of the data that has been downloaded. F&amp;A is also implementing an internal monitoring tool that will compare the previous report submission with the current report to identify abnormal changes in hours being reported, from quarter to quarter. This monitoring tool will be reviewed by management in conjunction with the United States Social Security Administration (SSA) - 4514 form prior to submission to SSA. The next SSA-4514 submission is due by April 30, 2020.</p>

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## U.S. DEPARTMENT OF HOMELAND SECURITY

**Finding Number** 2019-040  
**CFDA Number** 97.036  
**Program Title** Disaster Grants – Public Assistance (Presidentially Declared Disasters)  
**Compliance Requirement** Subrecipient Monitoring  
**State Entity** Florida Division of Emergency Management (FDEM)  
**Federal Grant/Contract Number and Grant Year** Various  
**Statistically Valid Sample** N/A  
**Finding Type** Opinion Qualification and Material Weakness  
**Prior Year Finding** Report No. 2019-186, Finding No. 2018-036

**Finding** The FDEM did not evaluate subrecipient risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward or develop appropriate subrecipient monitoring plans based on an assessed risk of noncompliance.

**Criteria** 2 CFR 200.331 – *Requirements for pass-through entities* – All pass-through entities must evaluate each subrecipient’s risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. All pass-through entities must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward, and that subaward performance goals are achieved.

**Condition** During the 2018-19 fiscal year, the FDEM was responsible for 1,553 active large projects, with obligations totaling \$1,831,373,057, related to 17 declared disasters. Our audit disclosed that the FDEM had not evaluated subrecipient risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward. Additionally, our audit found that, although the FDEM conducted subrecipient monitoring, the FDEM had not developed subrecipient monitoring plans based on an assessed risk of subrecipient noncompliance. Subsequently, in August 2019, the FDEM finalized and implemented policies and procedures for evaluating subrecipient risk of noncompliance and developing monitoring plans based on the assessments.

**Cause** As of June 2019, the FDEM had not established policies and procedures for conducting subrecipient risk assessments and developing monitoring plans based on an assessed risk of subrecipient noncompliance.

**Effect** Absent evaluating the risk of subrecipient noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward, and developing appropriate subrecipient monitoring plans based on a risk assessment, the FDEM cannot demonstrate that the monitoring performed appropriately addressed the highest risk subrecipients or adequately evaluated subrecipient compliance with financial and programmatic grant agreement requirements. Additionally, the FDEM cannot demonstrate compliance with applicable Federal regulations.

**Recommendation** We recommend that FDEM management assess subrecipient risk of noncompliance for all subrecipients and develop monitoring plans based on the assessed level of risk in accordance with established FDEM policies and procedures and applicable Federal regulations.

**State Entity Response**

FDEM developed a Subrecipient Compliance Program SOP, created a Compliance Unit to perform these duties, and began subrecipient risk assessments during the audit period. As recognized in the Condition above, the SOP was finalized and implemented in August 2019. All subrecipients for all open Public Assistance grants have been assessed for risk of non-compliance and have been assigned a risk rating based on the procedures outlined in the SOP. These risk ratings correspond to monitoring plans that are being implemented.

## U.S. DEPARTMENT OF HOMELAND SECURITY

**Finding Number** 2019-041  
**CFDA Number** 97.036  
**Program Title** Disaster Grants – Public Assistance (Presidentially Declared Disasters)  
**Compliance Requirement** Subrecipient Monitoring  
**State Entity** Florida Division of Emergency Management (FDEM)  
**Federal Grant/Contract Number and Grant Year** Various  
**Statistically Valid Sample** N/A  
**Finding Type** Opinion Qualification and Material Weakness  
**Prior Year Finding** Report No. 2019-186, Finding No. 2018-035

**Finding** The FDEM did not verify that all applicable subrecipients were audited.

**Criteria** 2 CFR 200.331 – *Requirements for pass-through entities* – All pass-through entities must verify that every subrecipient is audited as required by Subpart F – *Audit Requirements* when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in 2 CFR 200.501 – *Audit requirements*. The pass-through entity's monitoring of the subrecipient must include following up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award detected through audits. The pass-through entity is responsible for issuing a management decision for audit findings pertaining to the Federal award in accordance with 2 CFR 200.521 – *Management decision*.

**Condition** During the 2018-19 fiscal year, the FDEM provided \$652,957,092 in Disaster Grants funds to 909 subrecipients. Our inquiries of FDEM management disclosed that the FDEM did not perform procedures to verify that all applicable subrecipients were audited as required by 2 CFR 200.501. As a result, the FDEM could not demonstrate that all required audits were obtained and reports reviewed to ensure that subrecipients took timely and appropriate action on all applicable deficiencies noted in the audits or whether the FDEM issued management decisions for applicable audit findings. Subsequently, in August 2019, the FDEM finalized and implemented policies and procedures for obtaining and reviewing subrecipient audits from all applicable subrecipients.

**Cause** As of June 2019, the FDEM had not established policies and procedures for obtaining and reviewing audit reports from all applicable subrecipients.

**Effect** Absent verification that all applicable subrecipients were audited, the FDEM may not obtain the required audit reports to verify that all subrecipients complied with applicable Federal laws, regulations, and provisions of contracts and grant agreements. In addition, the FDEM may not ensure that any deficiencies noted during audit were appropriately followed up on or issue required management decisions.

**Recommendation** We recommend that FDEM management obtain and review audit reports from all applicable subrecipients in accordance with established FDEM policies and procedures and applicable Federal regulations.

**State Entity Response** During the audit period, FDEM determined the population of subrecipients with Federal Single Audits needing reviews and began obtaining and reviewing reports. As recognized in the Condition above, the Subrecipient Compliance Program SOP was finalized and implemented in August 2019. FDEM has obtained and reviewed all audit reports required to be submitted by law, regulation, and policy. Management letters and subsequent follow up is completed as needed.



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## U.S. DEPARTMENT OF EDUCATION

<b>Finding Number</b>	<b>2019-042</b>
<b>CFDA Number</b>	84.063 and 84.268
<b>Program Title</b>	<b>Student Financial Assistance Cluster</b> <b>Federal Pell Grant Program (Pell)</b> <b>Federal Direct Student Loans (Direct Loan)</b>
<b>Compliance Requirement</b>	Special Tests and Provisions – Return of Title IV Funds
<b>State Entity</b>	<b>Daytona State College (DSC)</b>
<b>Statistically Valid Sample</b>	N/A
<b>Finding Type</b>	Noncompliance and Significant Deficiency Questioned Costs – \$44,536 (CFDA No. 84.063 - \$14,927 and CFDA No. 84.268 - \$29,609)
<b>Finding</b>	DSC did not always accurately calculate the amount of Title IV grant and loan assistance that the student earned as of the student’s withdrawal date or timely return the appropriate amount of unearned funds to the United States Department of Education (USED).
<b>Criteria</b>	34 CFR 668.22 - <i>Treatment of Title IV funds When a Student Withdraws</i>  (a)(1) When a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV grant or loan assistance the student earned as of the student’s withdrawal date.  (j)(1) For a student who begins attendance, an institution must return the amount of unearned Title IV funds as soon as possible, but no later than 45 days after the date of the institution’s determination that the student withdrew.
<b>Condition</b>	From the population of 546 students who withdrew from classes and received \$1,288,815 in Pell and Direct Loan funds during the Spring 2019 Term, we examined DSC records to determine whether DSC accurately and timely calculated the funds earned by the students and timely returned any unearned funds to the USED. Our examination disclosed that DSC did not include book voucher funds as institutional charges when calculating the student’s earned Title IV funds and, consequently, understated the amount of unearned funds due to the USED. Subsequent to our audit inquiry, DSC reviewed the records for all students who withdrew from classes and received Pell and Direct Loan funds during the Fall 2018, Spring 2019, and Summer 2019 Terms and identified, for 321 students, \$14,927 in Pell and \$26,609 in Direct Loan unearned funds not previously identified or returned to the USED.
<b>Cause</b>	According to DSC management, an unknown coding issue in the PeopleSoft Campus Solutions module that occurred prior to the start of the Fall 2018 Term impacted the calculation of student’s earned financial aid by excluding Title IV book voucher funds from institutional charges.
<b>Effect</b>	Absent the accurate calculation of Title IV grant or loan funds earned by students at their withdrawal dates, unearned funds were not accurately determined or timely returned to the USED.
<b>Recommendation</b>	DSC should work with the software vendor to address the coding issue in the PeopleSoft Campus Solutions module and ensure that unearned Title IV grant and loan funds for students who withdraw from DSC are accurately calculated and timely returned.
<b>State Entity Response</b>	DSC identified there was an issue in mid-September 2019 and subsequently traced it back to the coding in People Soft Campus Solutions not reading the correct information beginning June 2018. Shortly after it was identified, DSC not only reached out to the vendor, but also updated the coding to ensure the

students who were issued book vouchers and withdrew had accurate charges picked up. Additionally, DSC conducted an analysis of all students during the period of review and returned the additional Pell and Direct Loan funds back to their respective programs via COD on 12/9/19 and 11/20/19, respectively. Moving forward the College will continue to monitor unearned funds sent to the USED to ensure all qualifying funds are returned in a timely manner.

## ***ADDITIONAL MATTERS***

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Our audit of the State of Florida's basic financial statements for the fiscal year ended June 30, 2019, disclosed additional 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**. Additional matters are issues that, in the auditor's opinion, should be reported, but which are not categorized as a significant deficiency or material weakness.

## ADDITIONAL MATTER

### UNAVAILABLE REVENUE

<b>Finding Number</b>	<b>AM 2019-01</b>
<b>Opinion Unit</b>	Aggregate Remaining Fund Information
<b>Financial Statements</b>	Fines, forfeits, settlements and judgments; Unavailable revenue; and
<b>Account Titles</b>	Receivables, net
<b>SW Fund Number</b>	203400
<b>State Agency</b>	<b>Florida Department of Financial Services (FDFS)</b>
<b>OLO-GF-SF-FID</b>	43-20-2-123001
<b>GL Codes</b>	61660, 47300, 15100
<b>Adjustment Amount</b>	\$130,016,297, \$132,769,405, \$2,753,108
<b>Statistically Valid Sample</b>	N/A

**Finding** The FDFS incorrectly recognized tobacco settlement amounts owed to the State as revenues prior to the amounts becoming available. Additionally, the FDFS did not record net receivables and unavailable revenue for all tobacco settlement amounts.

**Criteria** Governmental Accounting Standards Board (GASB) Codification Section N50.126 specifies that revenues should be recognized in the accounting period when the revenues become available and measurable. The FDFS, Statewide Financial Reporting Section (SFRS), *Statewide Financial Statement Guidance* manual provides that the modified accrual method of accounting is to be used by governmental funds, revenues are considered available if collection occurs within 60 days of fiscal year end, and amounts are considered receivable as soon as an enforceable legal claim is obtained. Amounts not considered available are to be recorded to a receivable and deferred inflows as unavailable revenue.

**Condition** Section 17.41, Florida Statutes, established the Tobacco Settlement Clearing Trust Fund to receive payments pursuant to the settlement of *State of Florida v. American Tobacco Co.*, No. 95-1466AH (Fla. 15th Cir. Ct. 1996). During the 2018-19 fiscal year, the FDFS incorrectly recorded the principal amount owed by R.J. Reynolds Tobacco Company (R.J. Reynolds), but not collected within 60 days of fiscal year end, as revenue - Fines, forfeits, settlements and judgements, instead of a deferred inflow, Unavailable revenue. Additionally, although the FDFS recorded a receivable for the principal amount, the FDFS did not record an asset, Receivables, net, or a deferred inflow, Unavailable revenue, for the interest R.J. Reynolds owed the FDFS. According to FDFS management, the FDFS had not received the principal payment from R.J. Reynolds as of November 4, 2019.

**Cause** According to FDFS management, the receivable and revenue were recorded within 60 days of fiscal year end as part of year-end closing; however, no subsequent evaluation of the appropriateness of the amounts recorded was performed. Additionally, the FDFS inadvertently did not record the interest portion of the receivable.

**Effect** Prior to audit adjustment, Fines, forfeits, settlements and judgments were overstated by \$130,016,297, Unavailable revenue was understated by \$132,769,405, and Receivables, net was understated by \$2,753,108.

**Recommendation** We recommend that FDFS management enhance year-end closing procedures to ensure that only amounts received within 60 days of fiscal year end are recorded as revenues. Additionally, we recommend that FDFS management ensure that all receivables, including interest, are properly recorded.

**State Agency Response**

The Office of Finance and Budget concurs with the Auditor General's finding. OFB Reconciliation and Reporting unit has reviewed and updated the year end checklist to include:

- Establishing receivables for the outstanding amounts owed by the tobacco companies
- Reviewing receivables at 09/30 and up to the completion of the CAFR to reclass as needed.

OFB Reconciliation and Reporting unit has also reviewed and updated procedure 2.8.01 Year End Financial Statements Preparation to include:

- Review of receivables at 09/30 to determine if any need to be reclassified.

**Estimated Corrective  
Action Date**

1/7/2020

**Agency Contact and  
Telephone Number**

Alexandra Weimorts, Bureau Chief, 850/413-2092

## ADDITIONAL MATTER

### PROPERTY DISPOSITION GAIN (LOSS) AND CAPITAL CONTRIBUTIONS

<b>Finding Number</b>	<b>AM 2019-02</b>
<b>Opinion Unit</b>	Transportation Fund (Proprietary)
<b>Financial Statements Account Titles</b>	Property disposition gain (loss) and Capital contributions
<b>SW Fund Number</b>	505501
<b>State Agency</b>	<b>Florida Department of Transportation (FDOT)</b>
<b>OLO-GF-SF-FID</b>	550000-50-8-471001 and 550000-80-9-000001
<b>GL Codes</b>	65200 and 75200
<b>Adjustment Amount</b>	\$180,109,458
<b>Statistically Valid Sample</b>	N/A
<b>Finding</b>	The FDOT overstated Property disposition gain (loss) and Capital contributions amounts.
<b>Criteria</b>	<p>Governmental Accounting Standards Board Codification Section 2200.191 specifies that the reassignment of capital assets from governmental activities to an enterprise fund is to be reported as a capital contribution. In the reverse situation in which capital assets are reassigned from an enterprise fund to governmental activities, the disposal of the capital assets is to be reported by the enterprise fund as a nonoperating expense.</p> <p>The Florida Department of Financial Services (FDFS) <i>FLAIR Procedures Manual</i> requires governmental assets purchased with general capital asset funds to be accounted for in Governmental Activities. The FDFS, Statewide Financial Reporting Section, <i>Statewide Financial Statements Guidance</i> manual specifies that the movement of capital assets between Governmental Activities and proprietary funds are to be accounted for as transfers in general ledger codes 652XX and 752XX.</p>
<b>Condition</b>	Information related to the FDOT's SunRail fund is reported as part of the State's Transportation Fund (Proprietary). In accordance with FDFS procedures, to account for changes in SunRail fund capital assets during the 2018-19 fiscal year, the FDOT recorded a property transfer in to Governmental Activities and a Property disposition loss to the SunRail fund totaling \$180,109,458. Subsequent to accounting for current year Capital contributions, the FDOT correctly recorded a property transfer out to Governmental Activities totaling \$244,752,020. However, instead of eliminating the SunRail fund Property disposition loss and only recording current year Capital contributions totaling \$64,642,562, the FDOT incorrectly recorded to Capital contributions the June 30, 2019, capital asset balance totaling \$244,752,020.
<b>Cause</b>	In response to our audit inquiry, FDOT management indicated that an oversight resulted in incorrect entries being recorded that overstated the Property disposition gain (loss) and Capital contributions accounts.
<b>Effect</b>	Prior to audit adjustment, the Property disposition gain (loss) and Capital contributions accounts were overstated by \$180,109,458.
<b>Recommendation</b>	We recommend that FDOT management enhance review procedures to ensure that entries to record capital assets are appropriate and to promote the timely detection and correction of financial statement reporting errors.
<b>State Agency Response</b>	The Department concurs with the finding. Upon discovery of the issue, the Department has completed training for the Property Accountants on the proper accounting entries for transfers between proprietary and governmental funds. In addition, we have updated our year-end processes to include a management review of such entries to ensure accurate financial reporting.

**Estimated Corrective  
Action Date**

07/31/2020

**Agency Contact and  
Telephone Number**

Jason Adank, 850-414-4864



**ADDITIONAL MATTER**  
**CAPITAL ASSETS, NET**

<b>Finding Number</b>	<b>AM 2019-03</b>
<b>Opinion Unit</b>	Governmental Activities
<b>Financial Statements</b>	Net position – beginning, as restated; Human services, expenses; and
<b>Account Titles</b>	Capital assets, net
<b>SW Fund Number</b>	800000
<b>State Agency</b>	<b>Florida Department of Health (FDOH)</b>
<b>OLO-GF-SF-FID</b>	640000-80-9-641111
<b>GL Codes</b>	54200, 71100, and 27800
<b>Adjustment Amount</b>	\$41,379,332, \$2,776,730, \$44,156,062
<b>Statistically Valid Sample</b>	N/A

**Finding** The FDOH did not properly account for all construction work in progress and recorded incorrect amounts for construction work in progress to Capital assets, net and Human services, expenses for the 2017-18 and 2018-19 fiscal years.

**Criteria** Governmental Accounting Standards Board (GASB) Codification Section 2250.123 specifies that the correction of an error in previously issued financial statements should be accounted for and reported as a prior-period adjustment and excluded from the change in net position section of the government-wide statement of activities.

Chief Financial Officer (CFO) Memorandum No. 05 (2011-12), *Statewide Financial Statements Capital Asset Guidance and Rules for Tangible Personal Property*, states that construction work in progress is to reflect the economic construction activity status of buildings and other structures, infrastructure, additions, alterations, reconstruction, and installation, which are substantially incomplete.

CFO *Procedures for Government-Wide Financial Statements* provide that amounts recorded to Capital assets, net are used to determine the Net investments in capital assets amount.

FDOH policies and procedures, *Preparation of Financial Statements*, specify that the Office of Budget and Revenue Management (OBRM) is to prepare, based on a construction report provided by the Bureau of General Services (BGS), a schedule of construction work in progress amounts for the fiscal year, including the life-to-date (LTD) expenditures for each project. The OBRM is to provide the schedule to the Bureau of Finance and Accounting (BFA) for use in determining and recording the fiscal year-end amounts for construction work in progress and current expenditures.

**Condition** During the 2018-19 fiscal year, the OBRM did not provide and the BFA did not request LTD construction work in progress expenditure amounts. Instead, year-to-date (YTD) expenditure amounts totaling \$9,711,988 were provided and used to record construction work in progress and current expenditure amounts. Subsequent to our audit inquiry, BFA management obtained a corrected 2018-19 fiscal year construction work in progress schedule from the OBRM that showed LTD expenditure amounts totaling \$53,868,050. During the 2017-18 fiscal year, although the OBRM provided the BFA LTD construction work in progress expenditure amounts totaling \$48,956,470, BFA staff used YTD expenditure amounts totaling \$7,577,138 to record construction work in progress and current expenditure amounts.

**Cause** According to FDOH management, for the 2018-19 fiscal year, the BGS Design and Construction Section Budget Manager was responsible for confirming the accuracy of construction work in progress amounts prepared by the BGS and the OBRM and the BFA had not established a process to ensure amounts provided by the BGS and used to record construction work in progress and current

expenditures were accurate. Additionally, FDOH management indicated that, for the 2017-18 fiscal year, staff turnover and inadequate oversight resulted in BFA staff using YTD instead of LTD amounts.

**Effect**

Prior to audit adjustment, the Governmental Activities, Human services, expenses and Capital assets, net accounts were understated by \$2,776,730 and \$44,156,062, respectively, and the Net position – beginning, as restated account was understated by \$41,379,332. Additionally, the Governmental Activities, Net investments in capital assets account was understated by \$44,156,062.

**Recommendation**

We recommend that FDOH management enhance controls to ensure that BGS, OBRM, and BFA staff adhere to established policies and procedures for accounting for construction work in progress and current expenditure amounts.

**State Agency Response**

We concur.

The Department of Health will be reviewing and updating procedures for the Preparation of Financial Statements and training applicable staff to ensure that all are adhering to the established procedures. Additionally, the construction work in progress spreadsheet will be prepared by the Bureau of General Services and provided to the Bureau of Finance and Accounting and the Office of Budget and Revenue Management to ensure the same report is used consistently throughout the agency.

**Estimated Corrective  
Action Date**

March 31, 2020

**Agency Contact and  
Telephone Number**

Terri Mulkey, Finance and Accounting Director III  
850-245-4511

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# **STATE OF FLORIDA**

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

**FOR FISCAL YEAR ENDED JUNE 30, 2019**

**STATE OF FLORIDA**  
**FISCAL YEAR ENDED JUNE 30, 2019**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b><u>AFRICAN DEVELOPMENT FOUNDATION</u></b>				
Research And Development Programs Cluster: Other Federal Awards <i>Passed through from Florida Institute of Technology</i>	13.RD	202356 (UF) /PO#W057017	-	146,864
<b>Total Research And Development Programs Cluster:</b>			-	146,864
<b>TOTAL AFRICAN DEVELOPMENT FOUNDATION</b>			-	146,864
<b><u>CONSUMER PRODUCT SAFETY COMMISSION</u></b>				
Virginia Graeme Baker Pool and Spa Safety Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component Program	87.002		-	13,392
<b>Total Excluding Cluster:</b>	87.051		-	339,896
<b>Research And Development Programs Cluster:</b>			-	353,288
Other Federal Awards	87.RD	CPSC-S-16-0060	-	115,806
<b>Total Research And Development Programs Cluster:</b>			-	115,806
<b>TOTAL CONSUMER PRODUCT SAFETY COMMISSION</b>			-	469,094
<b><u>ELECTION ASSISTANCE COMMISSION</u></b>				
Help America Vote Act Requirements Payments 2018 HAVA Election Security Grants	90.401		-	115,745
<b>Total Excluding Cluster:</b>	90.404		17,417,286	17,417,286
<b>TOTAL ELECTION ASSISTANCE COMMISSION</b>			17,417,286	17,533,031
<b><u>EXECUTIVE OFFICE OF THE PRESIDENT</u></b>				
High Intensity Drug Trafficking Areas Program <i>Passed through from Santa Rosa County</i> <i>Passed through from St. Johns County</i>	95.001	MOU	-	274,896
<b>Total Excluding Cluster:</b>	95.001	MOU	-	10,893
<b>TOTAL EXECUTIVE OFFICE OF THE PRESIDENT</b>			-	61,645
<b>TOTAL EXECUTIVE OFFICE OF THE PRESIDENT</b>			-	347,434
<b>TOTAL EXECUTIVE OFFICE OF THE PRESIDENT</b>			-	347,434
<b><u>FEDERAL COMMUNICATIONS COMMISSION</u></b>				
Communications Information and Assistance and Investigation of Complaints Other Federal Awards	32.001		-	11,500
	32.U09	0022163661	-	1,620,246
	32.U09	00000024819	-	289,092
	32.U09	1351	-	115,195
<b>Total Excluding Cluster:</b>	32.U09	1739	-	966,054
<b>TOTAL FEDERAL COMMUNICATIONS COMMISSION</b>			-	3,002,087
<b>TOTAL FEDERAL COMMUNICATIONS COMMISSION</b>			-	3,002,087
<b><u>LIBRARY OF CONGRESS</u></b>				
Research And Development Programs Cluster: Other Federal Awards	42.RD	GA10C0011	-	78,766
<b>Total Research And Development Programs Cluster:</b>			-	78,766
<b>TOTAL LIBRARY OF CONGRESS</b>			-	78,766
<b><u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u></b>				
Science Education <i>Passed through from Florida Space Grant Consortium</i>	43.001		488,781	1,245,178
	43.008		-	110,037
	43.008	NNX15-008	-	376

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
**FISCAL YEAR ENDED JUNE 30, 2019**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Florida Space Grant Consortium</i>	43.008	NNX15-016	-	913
<i>Passed through from Texas State University</i>	43.008	150012-82232-7	-	10,378
Cross Agency Support	43.009		-	69,473
Space Technology	43.012		-	58,079
Other Federal Awards	43.U11	80KSC019P0013	-	19,453
	43.U11	80NSSC17K0088	-	13,099
<b>Total Excluding Cluster:</b>			488,781	1,526,986
<b>Research And Development Programs Cluster:</b>				
Science	43.001		2,800,370	10,889,713
<i>Passed through from Arizona State University</i>	43.001	18-313	-	63,819
<i>Passed through from Florida Space Research Institute Inc</i>	43.001	UCF01-0000208032	-	4
<i>Passed through from Georgia Institute of Technology</i>	43.001	RJ249G1	-	95,121
<i>Passed through from Health Research, Inc.</i>	43.001	5221-01	-	20,804
<i>Passed through from Johns Hopkins Univ Appl Phy Lab(JHU/APL)</i>	43.001	135496	-	9,084
<i>Passed through from Kent State University</i>	43.001	411734-USFL	-	21,564
<i>Passed through from North Carolina State University</i>	43.001	2016-2332-03 / Prime: NNX16AQ34G	-	9,389
<i>Passed through from Oregon State University</i>	43.001	NS299A-A	-	35,752
<i>Passed through from Pennsylvania State University</i>	43.001	5081-UF-NASA-M37G	-	609
<i>Passed through from Pennsylvania State University</i>	43.001	Sub Award# 5616-FIU-NASA-H03G	-	120,620
<i>Passed through from Pennsylvania State University</i>	43.001	5597-ISF-NASA-D70G	-	55,268
<i>Passed through from Pennsylvania State University</i>	43.001	5615-USF-NASA-H03G	-	74,798
<i>Passed through from Planetary Science Institute</i>	43.001	1579UCF	-	58,109
<i>Passed through from SETI Institute</i>	43.001	SC 4302	-	9,984
<i>Passed through from Stone Aerospace/PSC, Inc.</i>	43.001	AGR0010049	-	36,655
<i>Passed through from University of California, Davis</i>	43.001	A18-2017-S002	-	71,818
<i>Passed through from University of California, Santa Barbara</i>	43.001	KK1701	-	129,362
<i>Passed through from University of Denver</i>	43.001	SC37607-01/P0153802	-	82,680
<i>Passed through from University of Louisville</i>	43.001	ULRF 16-1097	-	43,108
<i>Passed through from University of Maryland Center for Environmental Science</i>	43.001	SA07523058	-	64,783
<i>Passed through from University of Minnesota</i>	43.001	H006183802	-	52,751
<i>Passed through from University of New Hampshire</i>	43.001	L0001	-	6,874
<i>Passed through from University of Oklahoma</i>	43.001	2016-51	-	34,312
<i>Passed through from University of Puerto Rico</i>	43.001	Subaward #: 2014-11-A	-	14,323
<i>Passed through from University of Wisconsin-Madison</i>	43.001	776K020	-	10,364
<i>Passed through from Yale University</i>	43.001	GR101549(CON-80001035)	-	2,574
Aeronautics	43.002		-	53,177
<i>Passed through from Texas A&amp;M University</i>	43.002	M1703307	-	140,607
<i>Passed through from University of Colorado</i>	43.002	1547501	-	38,864
<i>Passed through from University of Colorado</i>	43.002	1553371	-	76,070
Exploration	43.003		40,260	750,099
<i>Passed through from Northwestern University</i>	43.003	60047992	-	134,157
<i>Passed through from Rice University</i>	43.003	R53641	-	26,525
Space Operations	43.007		103,904	960,948
<i>Passed through from Center for the Advancement of Science in Space, Inc.</i>	43.007	GA-2017-253	106,480	106,480
<i>Passed through from Center for the Advancement of Science in Space, Inc.</i>	43.007	GA-2015-218	-	28,874

**STATE OF FLORIDA**  
**FISCAL YEAR ENDED JUNE 30, 2019**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Education	43.008		90,362	563,219
Passed through from Orlando Science Center	43.008	NNX16AM34G	-	103,833
Cross Agency Support	43.009		-	611,161
Passed through from Space Telescope Science Institute	43.009	HST-AR-15042.001-A	-	112,430
Space Technology	43.012		-	866,984
Passed through from Massachusetts Institute of Technology	43.012	100623	-	37,417
Passed through from Massachusetts Institute of Technology	43.012	S4740 FO 248337	-	1,325
Passed through from Michigan Technological University	43.012	1607060ZZ - PO099837	-	103,552
Passed through from Michigan Technological University	43.012	1607060ZZ	-	645,065
Passed through from North Carolina State University	43.012	2017312701	-	12,291
Passed through from Trans Astronautica Corp.	43.012	80NSSC18K0110UCF	-	4,678
Passed through from University of California, Berkeley	43.012	00009707	-	103,266
Other Federal Awards	43.RD	NNG12PQ28C	648,351	823,208
	43.RD	NNX15 018	-	6,000
	43.RD	80NSSC18P3447	-	14,003
	43.RD	80NSSC18P2582	-	33,618
	43.RD	80NSSC18P1037	-	33,183
	43.RD	80NSSC18P0066	-	1,456
	43.RD	1480376	-	26,290
	43.RD	#1479519	-	3,348
Passed through from a.i. solutions, Inc.	43.RD	TEMP RELEASE	-	20,281
Passed through from a.i. solutions, Inc.	43.RD	AIS-E3-18-004	-	63,686
Passed through from a.i. solutions, Inc.	43.RD	AISE317012	-	20,220
Passed through from ALLVAR Alloys	43.RD	AGR00013411	-	28,660
Passed through from Boeing Company	43.RD	1340697	-	76,660
Passed through from CFD Research Corporation	43.RD	20120686	-	44,575
Passed through from Florida Space Grant Consortium	43.RD	UCF01-0000257651	-	1,770
Passed through from Florida Space Grant Consortium	43.RD	FSGC-04/NNX15-007	-	11,499
Passed through from Honeybee Robotics, Ltd.	43.RD	473.SBC.001	-	28,092
Passed through from Inerdisciplinary Consulting Corporation	43.RD	IC2 / NNX16CL19C	-	168
Passed through from Inerdisciplinary Consulting Corporation	43.RD	AGR00012341	-	21,773
Passed through from Inerdisciplinary Consulting Corporation	43.RD	AGR00012115	-	87,226
Passed through from Jet Propulsion Laboratory	43.RD	AGR00010116	-	21,982
Passed through from Jet Propulsion Laboratory	43.RD	1624033	-	36,576
Passed through from Jet Propulsion Laboratory	43.RD	1419699	-	335,225
Passed through from Jet Propulsion Laboratory	43.RD	1568175	-	826
Passed through from Jet Propulsion Laboratory	43.RD	1568206	-	233
Passed through from Jet Propulsion Laboratory	43.RD	1594069	-	20,276
Passed through from Jet Propulsion Laboratory	43.RD	1595820	-	18,017
Passed through from Jet Propulsion Laboratory	43.RD	RSA No. 1586015	-	1,026
Passed through from Pegasense, LLC	43.RD	072718UCF-STTR	-	32,885
Passed through from Rocco, LLC	43.RD	072618UCFSBIRIGHZSAW	-	35,000
Passed through from Science Systems and Applications, Inc.	43.RD	SCRC017044	-	48,960
Passed through from Semplastics, LLC.	43.RD	21606-16-013	-	6,252
	43.RD	NNX16CM02C	-	13,866

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
**FISCAL YEAR ENDED JUNE 30, 2019**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Southwest Research Institute</i>	43.RD	K99060IRG	-	17,966
<i>Passed through from Southwest Research Institute</i>	43.RD	K99079CAC	-	20,265
<i>Passed through from Space Telescope Science Institute</i>	43.RD	AWD-001694	-	3,928
<i>Passed through from Space Telescope Science Institute</i>	43.RD	AWD-001594	-	8,250
<i>Passed through from Space Telescope Science Institute</i>	43.RD	HST-AR-13906.004-A	-	30,493
<i>Passed through from Space Telescope Science Institute</i>	43.RD	HST-AR-15043.001-A	-	37,854
<i>Passed through from Space Telescope Science Institute</i>	43.RD	HST-GO-14139.007-A	-	2,234
<i>Passed through from Space Telescope Science Institute</i>	43.RD	HST-GO-15094.004-A	-	3,909
<i>Passed through from Space Telescope Science Institute</i>	43.RD	HST-GO-15308.001-A	-	30,165
<i>Passed through from Space Telescope Science Institute</i>	43.RD	HSTGO15379002A	-	8,243
<i>Passed through from Space Telescope Science Institute</i>	43.RD	JWST-ERS-01355.003-A	-	6,284
<i>Passed through from Stone Aerospace/PSC, Inc.</i>	43.RD	AWD-001408	-	31,009
<i>Passed through from Universities Space Research Association</i>	43.RD	AGR DTD 02-14-2019	-	1,270
<i>Passed through from Universities of Arizona</i>	43.RD	NAS2-97001	-	27
<i>Passed through from University of Colorado at Boulder</i>	43.RD	Y603233	-	106,873
<i>Passed through from Vencore</i>	43.RD	1556355	-	398,616
<i>Passed through from Wyle Laboratories</i>	43.RD	PO-0011380	-	15,522
		T73103	-	18,772
<b>Total Research And Development Programs Cluster:</b>			3,789,727	20,153,784
<b>TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>			4,278,508	21,680,770
<b>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION</b>				
National Historical Publications and Records Grants	89.003		-	49,314
<b>Total Excluding Cluster:</b>			-	49,314
<b>TOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION</b>			-	49,314
<b>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES</b>				
Promotion of the Arts Grants to Organizations and Individuals	45.024		17,500	128,842
<i>Passed through from Arts Midwest</i>	45.024	21812	-	15,000
<i>Passed through from Arts Midwest</i>	45.024	00021794	-	11,297
Promotion of the Arts Partnership Agreements	45.025		229,738	751,423
Promotion of the Humanities Federal/State Partnership				
<i>Passed through from Florida Humanities Council</i>	45.129	Subward: ANL-0025 /original award: GR-0818-4535-2485	-	5,000
<i>Passed through from Florida Humanities Council</i>	45.129	SO-253160-17	-	6,345
<i>Passed through from Florida Humanities Council</i>	45.129	GR-0918-4549-2499	-	2,613
<i>Passed through from Florida Humanities Council</i>	45.129	GR-0618-4524-2481	-	1,886
<i>Passed through from Florida Humanities Council</i>	45.129	CC-HS18-UF-1805	-	39,194
<i>Passed through from Florida Humanities Council</i>	45.129	CC-HS19-UF1913	-	176
<i>Passed through from Florida Humanities Council</i>	45.129	GR-0218-4498-2472	-	5,000
<i>Passed through from Florida Humanities Council</i>	45.129	GR-0618-4526-2483	-	5,000
Promotion of the Humanities Division of Preservation and Access	45.149		29,698	158,611
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		-	150,416
Promotion of the Humanities Public Programs				
<i>Passed through from American Library Association</i>	45.164	4158487247	-	36
<i>Passed through from American Library Association</i>	45.164	8930340262	-	16



STATE OF FLORIDA  
FISCAL YEAR ENDED JUNE 30, 2019  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Promotion of the Humanities Office of Digital Humanities	45.169		-	110,682
Museums for America	45.301		-	8,713
Museum Grants for African American History and Culture				
<i>Passed through from Institute of Museum and Library Services</i>	45.309	MH-00-18-0014-18	-	50,998
<i>Passed through from Institute of Museum and Library Services</i>	45.309	AAHC-FY16	-	2,944
Grants to States	45.310		-	8,768,065
National Leadership Grants	45.312		-	882
Peace Corps' Global Health and PEPFAR Initiative Program	45.400		-	13,407
Other Federal Awards	45.U12	PC-15-8-069	-	16,637
<b>Total Excluding Cluster:</b>			276,936	10,253,183
<b>Research And Development Programs Cluster:</b>				
Promotion of the Arts Grants to Organizations and Individuals	45.024		-	18,506
Promotion of the Humanities Challenge Grants	45.130		-	2,741
Promotion of the Humanities Division of Preservation and Access	45.149		1,566	1,716
Promotion of the Humanities Research	45.161		-	2,305
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		-	58,207
Promotion of the Humanities Office of Digital Humanities	45.169		-	101,078
Museum Grants for African American History and Culture				
<i>Passed through from City of Miami</i>	45.309	MH-00-17-0022-17	-	54,936
National Leadership Grants	45.312		29,043	80,004
Laura Bush 21st Century Librarian Program	45.313		-	60,950
<i>Passed through from University of Texas, Austin</i>	45.313	UTA18-001204	-	3,749
<b>Total Research And Development Programs Cluster:</b>			30,609	384,192
<b>TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES</b>			307,545	10,637,375
<b>NATIONAL SCIENCE FOUNDATION</b>				
Social, Behavioral, and Economic Sciences	47.075		-	49,820
Education and Human Resources	47.076		-	457,050
<i>Passed through from COLLIN COUNTY COMMUNITY COLLEGE DISTRICT</i>	47.076	DUE-1205077	-	263
<b>Total Excluding Cluster:</b>			-	507,133
<b>Research And Development Programs Cluster:</b>				
Engineering Grants	47.041		608,718	15,509,206
<i>Passed through from Arizona State University</i>	47.041	17-128	-	28,021
<i>Passed through from Boston University</i>	47.041	4500002856 (EWD)	-	17,181
<i>Passed through from Boston University</i>	47.041	4500002857 (Inclusion)	-	40,940
<i>Passed through from Boston University</i>	47.041	4500002502;4500002503;4500002504 & 4500002735	-	393,097
<i>Passed through from Boston University</i>	47.041	4500002852-Thrust 2	-	160,871
<i>Passed through from Boston University</i>	47.041	4500002855-Thrust4	-	132,008
<i>Passed through from Brigham Young University</i>	47.041	18-0535	-	11,744
<i>Passed through from California State University, Long Beach</i>	47.041	SG191516100UCF	-	39,715
<i>Passed through from Capacitech Energy LLC</i>	47.041	NSF STTR 17-545	-	53,234
<i>Passed through from Colorado School of Mines</i>	47.041	401532-5801	-	3,275
<i>Passed through from Colorado State University</i>	47.041	Sub #: G-00973-10 / PTE #: CBET-14444758	-	128,032
<i>Passed through from Drexel University</i>	47.041	820095-1	-	8,366
<i>Passed through from Georgia Institute of Technology</i>	47.041	RD928-G1, Prime EFRI-1332348	-	294,848

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
**FISCAL YEAR ENDED JUNE 30, 2019**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from Georgia Institute of Technology	47.041	RJ126-G1	-	2,824
Passed through from Iowa State University	47.041	420-04-13A	-	92,397
Passed through from Lorand Technologies Inc.	47.041	1843260	-	1,219
Passed through from North Carolina State University	47.041	2008-1015-02	-	43,080
Passed through from North Carolina State University	47.041	2019-0640-02	-	23,665
Passed through from North Carolina State University	47.041	2017-2662-02	-	93,928
Passed through from North Carolina State University	47.041	2012-1067-03, Prime EEC-1160483	-	360,399
Passed through from North Carolina State University	47.041	2008-1015-04	-	92,342
Passed through from North Carolina State University	47.041	2008-1015-16	-	93,315
Passed through from Nova Southeastern University	47.041	331236	-	29,711
Passed through from Ohio State University	47.041	Subaward# 60054657 / 2CFR 200.415 / PO# RP01449345	-	54,216
Passed through from QLEDcures LLC	47.041	1843101	-	19,775
Passed through from Rensselaer Polytechnic Institute	47.041	A12860	-	9,854
Passed through from Sensatek Propulsion Technology, Inc.	47.041	1745661	-	39,846
Passed through from Stereology Resource Center, Inc.	47.041	NSFG-1746511-18	-	42,887
Passed through from TAO Connect	47.041	AGR DTD 11-29-2016	-	48,715
Passed through from Texas A&M University	47.041	Subaward No: M1801376	-	476,857
Passed through from The Research Foundation for SUNY	47.041	AWD-001444	-	17,505
Passed through from University of California, Berkeley	47.041	Sub #00008421-06 (Prime#ECCS-0939514)	-	62,539
Passed through from University of Maryland, College Park	47.041	43923-Z4727001	-	2,868
Passed through from University of Miami	47.041	SPC-000906	-	5,205
Passed through from University of Minnesota	47.041	A0005261701	14,000	120,609
Passed through from University of Notre Dame	47.041	203435UFL	-	1,922
Passed through from University of Pennsylvania	47.041	575274 PO#4141848	-	2,235
Passed through from University of Texas, Austin	47.041	UTA18-000264 (Prime# 1636449)	-	4,413
Passed through from University of Virginia	47.041	GA11262.159608	-	32,915
Passed through from University of Washington	47.041	UWSC9485 / BPO 19000	-	43,394
Mathematical and Physical Sciences	47.049		14,712,042	66,548,402
Passed through from American Physical Society	47.049	OMG-2017-10	-	5,913
Passed through from Association of Universities for Research in Astronomy, Inc.	47.049	N52129C	5,132,874	5,161,774
Passed through from Association of Universities for Research in Astronomy, Inc.	47.049	NBI 588C	-	28,647
Passed through from Cornell University	47.049	75548-10812	-	78,402
Passed through from Georgia Institute of Technology	47.049	RK153-G3	-	36,169
Passed through from Georgia Institute of Technology	47.049	RG173-G4	-	183,214
Passed through from Massachusetts Institute of Technology	47.049	5710003785	-	74,287
Passed through from Northwestern University	47.049	SP0041522-PROJ0011821	-	61,483
Passed through from Oregon State University	47.049	S1685A-A	-	2,581
Passed through from Pennsylvania State University	47.049	5868-UF-NSF-9916	-	119,728
Passed through from Pennsylvania State University	47.049	5145-UCF-NSF-0620	-	13,296
Passed through from Princeton University	47.049	SUB0000183	-	1,178,805
Passed through from Rice University	47.049	R3F561	-	4,911
Passed through from UEC	47.049	GTT16149	-	11,948
Passed through from University of Colorado	47.049	Sub Award No.1554566	-	60,775
Passed through from University of Illinois at Urbana-Champaign	47.049	079649-15794	-	96,222

**STATE OF FLORIDA**  
**FISCAL YEAR ENDED JUNE 30, 2019**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from University of Nebraska - Lincoln	47.049	AWD-001343	-	1,709
Passed through from University of Notre Dame	47.049	None	-	4,000
Passed through from University of Notre Dame	47.049	AGR DTD 06-08-2017	-	1,200
Passed through from University of Utah	47.049	10039142-FL	-	36,289
Geosciences	47.050	-	372,515	9,850,400
Passed through from Clark University	47.050	AWD-000686	-	10,262
Passed through from Columbia University	47.050	11(GG009393-01)	-	44,870
Passed through from Columbia University	47.050	2(GG008992)	-	156,101
Passed through from Columbia University	47.050	73(GG009393) and Amd No 1	-	23,012
Passed through from Fort Hays State University	47.050	16-0024b	-	15,680
Passed through from Regents of the University of Minnesota	47.050	A003176721	-	4,438
Passed through from Research Foundation of CUNY	47.050	AWD-001215	-	12,792
Passed through from Savannah State University	47.050	2153-48-FAMU	-	14,131
Passed through from Texas A&M University	47.050	AWD-000890	-	48,353
Passed through from University Corporation for Atmospheric Research	47.050	1641177	-	7,579
Passed through from University of Alabama	47.050	A00-208-S001	-	538
Passed through from University of Alabama	47.050	UA18-010	-	104,248
Passed through from University of California, Berkeley	47.050	00009255/ PO# BB00846773	-	18,417
Passed through from University of California, San Diego	47.050	838399755	-	8,436
Passed through from University of Georgia	47.050	SUB00001907	-	56,360
Passed through from University of New Hampshire	47.050	AWD-000159	-	37,753
Passed through from University of New Hampshire	47.050	Sub: 16-021 / Prime: EAR-1331841	-	199,387
Passed through from University of Rhode Island	47.050	0005156/120716	-	21,772
Passed through from University of South Carolina	47.050	18-3507	-	28,653
Passed through from University of Texas, Austin	47.050	1537546	-	6,980
Passed through from Virginia Institute of Marine Science	47.050	719022-712683	-	6,388
Passed through from Virginia Institute of Marine Science	47.050	71851P-712683	-	14,899
Passed through from Virginia Polytechnic Institute	47.050	479711-19300	-	16,521
Passed through from Woods Hole Oceanographic Institute	47.050	F042105850002	-	23,674,640
Computer and Information Science and Engineering	47.070	-	1,977,028	-
Passed through from Clemson University	47.070	20252062012518	-	10,898
Passed through from College of Charleston	47.070	521156-FLORIDA	-	21,052
Passed through from Georgia Institute of Technology	47.070	RJ444-G1	-	22,741
Passed through from Indiana University	47.070	1737585	-	51,911
Passed through from Louisiana State University	47.070	PO-0000024722	-	18,243
Passed through from North Carolina State University	47.070	2014-1086-01	-	28,039
Passed through from Purdue University	47.070	10001257014	-	25,900
Passed through from State University of New York	47.070	792171142110/2	-	23,415
Passed through from Texas A&M University	47.070	28-M1703055	-	8,956
Passed through from University of California, Los Angeles	47.070	0145GYB037	-	78,069
Passed through from University of Minnesota	47.070	A006581301	-	26,825
Passed through from University of South Carolina	47.070	AWD-001582	-	18,906
Passed through from University of Texas, El Paso	47.070	226100958C; Prime#CNS-1551221	-	52,865
Passed through from University of Texas, El Paso	47.070	226100998F; prime#1834620	-	38,080
Passed through from University of Texas, San Antonio	47.070	1000001383	-	12,123

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from University of Utah	47.070	10037345-FLO	-	120,794
Passed through from University of Washington, Seattle	47.070	UWSC9863	-	71,567
Passed through from Virginia Polytechnic Institute	47.070	479879-19300	-	25,960
Biological Sciences	47.074		1,560,923	19,131,614
Passed through from Boyce Thompson Institute for Plant Research	47.074	16-03	-	151,230
Passed through from Cary Institute of Ecosystem Studies	47.074	3392/200201975	-	5,000
Passed through from Colorado State University	47.074	G-03811-2	-	5
Passed through from Harvard University	47.074	SubAward #: 131463-5104197 / Prime: DRL-1612	-	5,665
Passed through from Iowa State University	47.074	400-41-08-41-5450	-	45,264
Passed through from Kansas State University	47.074	400-41-08-41-5450-N	-	28,816
Passed through from Michigan State University	47.074	S19022	-	112,182
Passed through from Oakland University	47.074	RC104982UFL	-	242,174
Passed through from Oregon State University	47.074	34743/UF-1	-	46,484
Passed through from Pennsylvania State University	47.074	S1929A-B	-	275,678
Passed through from Stanford University	47.074	4189-UF-NSF-2742	-	39,033
Passed through from Stanford University	47.074	1518681	-	139,341
Passed through from Texas A&M University	47.074	61082473-118374	10,028	37,183
Passed through from University of California, Riverside	47.074	M1901127   PTE: 1903760	-	688
Passed through from University of Connecticut	47.074	S-000995	-	27,677
Passed through from University of Florida	47.074	165816	-	33,910
Passed through from University of Florida	47.074	UFDSP00010654	-	8,681
Passed through from University of Georgia	47.074	UFDSP00011365	-	653,945
Passed through from University of Hawaii	47.074	RC371-289/S001132	-	222,644
Passed through from University of Houston	47.074	MA1235	-	36,005
Passed through from University of Illinois	47.074	Subaward# R-18-0091	-	17,399
Passed through from University of Michigan	47.074	2012-04655-01	-	178,273
Passed through from University of Michigan	47.074	3004020994	-	56,260
Passed through from University of Nebraska	47.074	3003313790	-	105,415
Passed through from University of Puerto Rico	47.074	45-0811-1005-301	-	14,175
Passed through from University of Washington	47.074	Subaward: 2016-003 Prime: DEB 1546686	-	44,214
Passed through from University of Wisconsin-Madison	47.074	UWSC10801 BPO No. 35400	-	15,760
Passed through from Various DNPO	47.074	600K095	-	279,898
Passed through from Villanova University	47.074	None	-	120,200
Passed through from Virginia Institute of Marine Science	47.074	525874	-	23,381
Social, Behavioral, and Economic Sciences	47.075	720844-712683	212,078	7,367
Passed through from Arizona State University	47.075	16-818	-	3,299,705
Passed through from Carnegie Mellon University	47.075	1122598-388836	-	201,976
Passed through from Tufts University	47.075	BSC1313775/NSF775-A130001	-	29,853
Passed through from University of Alabama, Tuscaloosa	47.075	UA18-004	-	494
Passed through from University of California, Santa Barbara	47.075	KK1823	-	6,015
Passed through from University of Colorado	47.075	1554969	-	26,331
Passed through from University of Miami	47.075	AWD-001139	-	2,366
Passed through from University of Missouri	47.075	C00056651-2	-	79,900
Education and Human Resources	47.076		1,030,060	10,558
				27,875,556

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from American Association for the Advancement of Science	47.076	Subcontract Agreement # 2402-A	7,016	
Passed through from American Association for the Advancement of Science	47.076	2419-A	29,149	
Passed through from American Mathematical Association of Two Year Colleges	47.076	PS-2	12,442	
Passed through from American Physical Society	47.076	BP-003-2017	23	
Passed through from American Physical Society	47.076	0062015	11,563	
Passed through from Arizona State University	47.076	ASUB00000131	14,025	
Passed through from Bethune-Cookman University	47.076	U60957-12192016	6,869	
Passed through from Business Higher Education Forum	47.076	770-020	180,911	
Passed through from Cal State San Bernardino University Enterprises Corporation	47.076	GT-18162	15,000	
Passed through from Carleton College	47.076	28-1976	28,740	
Passed through from Center for Occupational Research & Development	47.076	C2018-001	26,454	
Passed through from Child Trends Incorporated	47.076	1696	16,200	
Passed through from COLLEGE OF LAKE COUNTY	47.076	DUE-1601172/539000-06-06614	86,990	
Passed through from COLLIN COUNTY COMMUNITY COLLEGE DISTRICT	47.076	DUE-1700530	3,670	
Passed through from Collin County Community College District	47.076	DUE-1205077	95	
Passed through from Florida A & M University	47.076	C4965	596	
Passed through from Florida A & M University	47.076	C-4967	571	
Passed through from Jobs for the Future	47.076	1760993	48,215	
Passed through from Louisiana Transportation Research Center	47.076	16-2ST/DOTLT1000101	4,498	
Passed through from Michigan State University	47.076	RC107542FIU	112,410	
Passed through from North Carolina State University	47.076	2018067401	76,227	
Passed through from North Carolina State University	47.076	2017-0608-01	57,195	
Passed through from North Carolina State University	47.076	2016-2453-002	143,348	
Passed through from Old Dominion University Research Foundation	47.076	14-145-340681	5,019	
Passed through from Rochester Institute of Technology	47.076	Subaward Number 31575-03	31,399	
Passed through from ROCHESTER INSTITUTE OF TECHNOLOGY	47.076	DUE-1501756	45,794	
Passed through from Seattle University	47.076	DUE-1224868	1,167	
Passed through from Spelman College	47.076	24335-01	6,233	
Passed through from The Concord Consortium	47.076	329.19.01	54,989	
Passed through from THIRTEEN Productions, LLC	47.076	None	20,747	
Passed through from Twin Cities Public Television, Inc.	47.076	21301-01-03714	39,989	
Passed through from University of Colorado	47.076	1552993	30,889	
Passed through from University of Colorado	47.076	1552994	55,795	
Passed through from University of Connecticut	47.076	154148	12,818	
Passed through from University of Florida CIBER Program	47.076	Subaward: UFDSPP00011381 Prime Award: DUE-1161177	13,896	
Passed through from University of Puerto Rico	47.076	2017-2018-011	38,557	
Passed through from University of Virginia	47.076	Subaward: GA11151 150165 Prime Award 1534835	44,420	
Passed through from Wichita State University	47.076	1601710-01	88,980	
Polar Programs	47.078		25,417	
Passed through from University of Alaska Fairbanks	47.078	UAF 18-01.31	1,849	
Office of International Science and Engineering	47.079		759,446	
Passed through from University of South Alabama	47.079	1743802	34,668	
Office of Cyberinfrastructure	47.080		78,908	
Passed through from University of California, San Diego	47.080	33528780	3,834	
			311,875	

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Office of Integrative Activities	47.083			66,383
Other Federal Awards				
	47.RD	IPA	-	8,928
	47.RD	UFDSP00011996	-	42,322
	47.RD	OIA-1744622	-	30,842
	47.RD	ECCS-1915772	-	7,700
	47.RD	ECCS-1701699	-	201,218
	47.RD	DEB-1657963	-	135,366
	47.RD	DBI-1852123	-	64,795
	47.RD	CBET-1640291	-	87,964
	47.RD	AWD-001800	-	2,154
	47.RD	AGR DTD 06-16-2017	-	208,191
	47.RD	7603FI4608	-	14,984
	47.RD	1745751	-	351,707
	47.RD	1701484	-	183,439
	47.RD	1656987	-	163,270
	47.RD	TEMP	-	81,626
	47.RD	TEMP	-	9,915
	47.RD	00122350	-	1,422
	47.RD	AGR DTD 5-28-2019	-	836
	47.RD	Subaward# M1802409	-	41,909
<b>Total Research And Development Programs Cluster:</b>				185,290,855
<b>TOTAL NATIONAL SCIENCE FOUNDATION</b>				185,797,988
<b>OTHER FEDERAL GRANTS</b>				
Other Federal Awards	99.U20	F630288896010	-	634,852
<b>Total Excluding Cluster:</b>			-	634,852
<b>TOTAL OTHER FEDERAL GRANTS</b>				634,852
<b>PEACE CORPS</b>				
Other Federal Awards	08.U01	PC-14-8-068	-	17,295
	08.U01	PC158060	-	14,286
<b>Total Excluding Cluster:</b>			-	31,581
<b>TOTAL PEACE CORPS</b>				31,581
<b>U.S.AGENCY FOR INTERNATIONAL DEVELOPMENT</b>				
USAID Foreign Assistance for Programs Overseas	98.001		-	5,439
<i>Passed through from National Academy of Sciences</i>	98.001	2000007150	-	32,309
<i>Passed through from The Task Force for Global Health</i>	98.001	USAID2017	-	45,651
<b>Total Excluding Cluster:</b>			-	83,399
<b>Research And Development Programs Cluster:</b>				
USAID Foreign Assistance for Programs Overseas	98.001		3,289,969	9,630,302
<i>Passed through from Convergent Engineering</i>	98.001	AID-OAA-F-13-00077	-	5,996
<i>Passed through from Kansas State University</i>	98.001	S18069	-	12,869
<i>Passed through from National Academy of Sciences</i>	98.001	2000009142	-	46,885
<i>Passed through from National Academy of Sciences</i>	98.001	2000009141	-	46,479
<i>Passed through from RTI International</i>	98.001	2-330-0213997	-	25,987
<i>Passed through from University of Michigan, Ann Arbor</i>	98.001	3004946411	-	9,746

See accompanying notes to the Schedule of Expenditures of Federal Awards

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Virginia Polytechnic Institute</i>	98.001	451555-19300	-	12,351
Institutional Capacity Building (ICB)				
<i>Passed through from Center for International Forestry Research</i>	98.005	09/09/16	-	27,673
Other Federal Awards				
<i>Passed through from Chemonics International, Inc.</i>	98.RD	SUB-600	-	12,738
<i>Passed through from Chemonics International, Inc.</i>	98.RD	SUB 402	-	20,587
<i>Passed through from Chemonics International, Inc.</i>	98.RD	SUB-601	-	26,106
<i>Passed through from Creative Associates International</i>	98.RD	FSU-2015-001	-	259,119
<i>Passed through from Educational Development Center</i>	98.RD	2018-0036	-	246,158
<i>Passed through from Egyptian Cultural and Educational Bureau</i>	98.RD	CHK No 2489	-	4,000
<i>Passed through from International Fertilizer Development Center</i>	98.RD	AGR00011779	-	48,516
<i>Passed through from International Fertilizer Development Center</i>	98.RD	AGR DTD 08-03-2018	-	41,660
<i>Passed through from International Food Policy Research Institute</i>	98.RD	RA No. 2018X022.UOF	10,000	55,525
<i>Passed through from Michigan State University</i>	98.RD	RC102095BHEARD-BANGL	-	26,039
<i>Passed through from Michigan State University</i>	98.RD	RC102095BHEARD-MALAW	-	26,068
<i>Passed through from Michigan State University</i>	98.RD	RC102095-B2002	-	3,906
<i>Passed through from Michigan State University</i>	98.RD	000RC102095BHEARD-GHANA	-	21,813
<i>Passed through from U.S. - Egypt Science and Technology Joint Boar</i>	98.RD	2000007140	-	41,057
<b>Total Research And Development Programs Cluster:</b>			3,299,969	10,651,580
<b>TOTAL U. S. AGENCY FOR INTERNATIONAL DEVELOPMENT</b>			3,299,969	10,734,979
<b>U. S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				
Retired and Senior Volunteer Program				
AmeriCorps				
<i>Passed through from AmeriCorps</i>	94.002		-	45,240
<i>Passed through from Florida Commission on Community Service</i>	94.006	unknown	-	336,736
<i>Passed through from FLORIDA COMMISSION ON COMMUNITY SERVICE</i>	94.006	15AFHFL0010011	-	113,313
<i>Passed through from FLORIDA COMMISSION ON COMMUNITY SERVICE</i>	94.006	17AC194573	-	240,720
<i>Passed through from University of Arizona</i>	94.006	18AC205462	-	212,072
<i>Passed through from Volunteer Florida</i>	94.006	ASUB00000148	141,868	107,969
<i>Passed through from Volunteer Florida</i>	94.006	17ACHFL0020001	-	183,448
<i>Passed through from Volunteer Florida</i>	94.006	18AC206461	-	20,749
Volunteers in Service to America	94.013		-	217,089
<i>Passed through from Corporation for National and Community Service</i>	94.013	07VSSFL019	-	14,770
Social Innovation Fund				
<i>Passed through from AARP Foundation</i>	94.019	14SIHDC001/INC-2016020001	-	219,742
<i>Passed through from AARP Foundation</i>	94.019	INC-2016-02-0071	-	70,740
Other Federal Awards	94.U18	PC-14-8-059	-	5,459
<b>Total Excluding Cluster:</b>			141,868	1,936,135
<b>Foster Grandparent/Senior Companion Cluster:</b>				
Senior Companion Program	94.016		181,795	312,881
<b>Total Foster Grandparent/Senior Companion Cluster:</b>			181,795	312,881
<b>TOTAL U. S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>			323,663	2,249,016
<b>U. S. DEPARTMENT OF AGRICULTURE</b>				
Agricultural Research Basic and Applied Research	10.001		-	13,096
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	14,625,005

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
**FISCAL YEAR ENDED JUNE 30, 2019**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from 1890 Universities Foundation</i>	10.025	0000004278	-	5,278
Wildlife Services				
<i>Passed through from Tuskegee University</i>	10.028	14-7100-0357-CA	-	33,158
Wetlands Reserve Program	10.072		-	22,919
Biofuel Infrastructure Partnership	10.117		-	3,798,311
2017 Wildfires and Hurricanes Indemnity Program	10.120		85,308,583	87,019,510
Market Protection and Promotion	10.163		-	1,496,761
Transportation Services	10.167		-	66,156
Farmers Market Promotion Program				
<i>Passed through from Florida Certified Organic Growers and Consumers Inc.</i>	10.168	GM02281	-	10,678
Specialty Crop Block Grant Program - Farm Bill	10.170		16,490	5,949,741
<i>Passed through from Pennsylvania State University</i>	10.170	01/21/2019	-	2,229
Organic Certification Cost Share Programs	10.171		-	99,414
Grants for Agricultural Research, Special Research Grants				
<i>Passed through from Auburn University</i>	10.200	15-CHS-205205-UF	52,139	238,821
Cooperative Forestry Research	10.202		-	61,116
Higher Education - Graduate Fellowships Grant Program	10.210		-	89,048
Sustainable Agriculture Research and Education				
<i>Passed through from Texas A&amp;M - Ag Programs Contracts &amp; Grants</i>	10.215	M1803791	-	487
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	RD309-134/S001198	-	1,089
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	RD309-134/S001195	-	3,196
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	RD309-137/S001369	-	10,499
1890 Institution Capacity Building Grants	10.216		-	95,543
Higher Education - Institution Challenge Grants Program	10.217		-	25,798
<i>Passed through from Texas Tech University</i>	10.217	21A453-02	-	4,558
Higher Education - Multicultural Scholars Grant Program	10.220		-	80,707
Hispanic Serving Institutions Education Grants	10.223		101,551	367,115
<i>Passed through from Texas A&amp;M University</i>	10.223	S17-502008-FIU	-	68,887
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226		-	12,429
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		-	7,323
Integrated Programs	10.303		-	18,000
Homeland Security Agricultural	10.304		303,164	461,145
Organic Agriculture Research and Extension Initiative	10.307		-	63,232
Specialty Crop Research Initiative	10.309		241,964	1,030,542
<i>Passed through from Clemson University</i>	10.309	1760-207-2020386	-	76,955
<i>Passed through from Texas A&amp;M - Ag Programs Contracts &amp; Grants</i>	10.309	07-M1703028	-	9,059
<i>Passed through from University of California, Davis</i>	10.309	201500955-04	-	21,910
<i>Passed through from University of Georgia</i>	10.309	RF332-692.5054166	-	136
<i>Passed through from University of Georgia</i>	10.309	SUB00000419	-	10,381
Agriculture and Food Research Initiative (AFRI)	10.310		-	358,536
<i>Passed through from Michigan State University</i>	10.310	RC105883UF	-	39,192
<i>Passed through from North Carolina State University</i>	10.310	2015-0097-21	-	35,825
<i>Passed through from University of Maryland, College Park</i>	10.310	39950-25786002	-	19,034
<i>Passed through from University of Tennessee</i>	10.310	8500031742	-	7,103
Beginning Farmer and Rancher Development Program	10.311		-	43,060

See accompanying notes to the Schedule of Expenditures of Federal Awards



**STATE OF FLORIDA**  
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from American Farmland Trust</i>	10.311	AGR DTD 05-18-2017	-	1,063
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10.318		-	91,250
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	10.326		-	5,818
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	10.328		239,637	497,639
<i>Passed through from Cornell University</i>	10.328	83814-10955	-	3,844
<i>Passed through from University of Tennessee</i>	10.328	9500061988	-	51,784
Crop Protection and Pest Management Competitive Grants Program	10.329		1,250	171,974
Veterinary Services Grant Program	10.336		-	41,404
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		-	95,415
Food Safety Cooperative Agreements	10.479		-	60,473
Cooperative Extension Service	10.500		-	7,929,443
<i>Passed through from Kansas State University</i>	10.500	S18085	-	34,225
<i>Passed through from Kansas State University</i>	10.500	S19099	-	28,910
<i>Passed through from Kansas State University</i>	10.500	S17150	-	602
<i>Passed through from University of Arkansas</i>	10.500	31000-13	-	27,318
<i>Passed through from University of Arkansas</i>	10.500	31000-03	-	10,641
<i>Passed through from University of Missouri</i>	10.500	C00059381-1	-	15,931
Expanded Food and Nutrition Education Program	10.514		-	1,967,994
Renewable Resources Extension Act and National Focus Fund Projects	10.515		-	139,402
Professional Standards for School Nutrition Employees	10.547		-	66,499
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		-	343,726,257
Child and Adult Care Food Program	10.558		-	297,569,386
State Administrative Expenses for Child Nutrition	10.560		295,480,838	16,644,924
WIC Farmers' Market Nutrition Program (FMNP)	10.572		456,861	253,452
Team Nutrition Grants	10.574		-	80,172
Senior Farmers Market Nutrition Program	10.576		120,339	120,982
Child Nutrition Discretionary Grants Limited Availability	10.579		1,405,842	2,363,915
Fresh Fruit and Vegetable Program	10.582		6,804,831	6,804,831
Market Access Program	10.601		-	3,567,380
Food for Progress			-	
<i>Passed through from Volunteers for Economic Growth Alliance</i>	10.606	SG 2017-4	-	2,123
Forestry Research	10.652		-	389,179
Cooperative Forestry Assistance	10.664		516,542	3,672,627
Urban and Community Forestry Program	10.675		-	22,457
Forest Legacy Program	10.676		-	50,324
Forest Stewardship Program	10.678		-	18,089
Forest Health Protection	10.680		-	198,014
National Fish and Wildlife Foundation	10.683		-	828
International Forestry Programs	10.684		-	40,728
Good Neighbor Authority	10.691		-	30,656
10.697 State & Private Forestry Hazardous Fuel Reduction Program	10.697		-	118,500
Partnership Agreements	10.699		-	195,789
Soil and Water Conservation	10.902		-	321,985
Environmental Quality Incentives Program	10.912		-	566,981

See accompanying notes to the Schedule of Expenditures of Federal Awards

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Conservation Stewardship Program	10.924		-	57,086
Agricultural Conservation Easement Program	10.931		-	155,415
Regional Conservation Partnership Program	10.932		-	11,851
Technical Agricultural Assistance				
<i>Passed through from Texas A&amp;M Research Foundation</i>	10.960	M1800539	-	21,304
Cochran Fellowship Program-International Training-Foreign Participant	10.962		-	184,741
Other Federal Awards			5,017	83,164
	10.U02	024845	-	164,945
	10.U02	024853	-	127,231
	10.U02	024049	-	4,730
	10.U02	025743	-	36,784
	10.U02	024848	-	52,563
	10.U02	024849	-	88,022
	10.U02	024850	-	24,483
	10.U02	17-PA-11080500-018	-	47,386
	10.U02	16-CS-11330144-036	-	2,148
	10.U02	13-CS-11330144-050	-	107,041
	10.U02	185018	-	2,715
	10.U02	QCPS #0001645360	-	805,575,799
<b>Total Excluding Cluster:</b>			391,055,048	278,042,330
<b>Child Nutrition Cluster:</b>				976,188,764
School Breakfast Program	10.553		277,839,986	14,505
National School Lunch Program	10.555		880,355,612	41,166,636
Special Milk Program for Children	10.556		14,505	1,295,412,235
Summer Food Service Program for Children	10.559		39,693,207	2,228,168
<b>Total Child Nutrition Cluster:</b>			1,197,903,310	7,673,753
<b>Food Distribution Cluster:</b>				75,897,158
Commodity Supplemental Food Program	10.565		464,404	85,799,079
Emergency Food Assistance Program (Administrative Costs)	10.568		7,596,840	-
Emergency Food Assistance Program (Food Commodities)	10.569		-	-
<b>Total Food Distribution Cluster:</b>			8,061,244	2,387,274
<b>Forest Service Schools and Roads Cluster:</b>				2,387,274
Schools and Roads - Grants to States	10.665		-	-
<b>Total Forest Service Schools and Roads Cluster:</b>			-	-
<b>Research And Development Programs Cluster:</b>				2,837,113
Agricultural Research Basic and Applied Research	10.001		66,263	13,303
<i>Passed through from Rutgers State University</i>	10.001	0256-ARS17-UFL	-	1,375
<i>Passed through from U.S. Civilian Research and Development Foundation</i>	10.001	AGR DTD 01-04-2018	-	2,136,106
Plant and Animal Disease, Pest Control, and Animal Care	10.025		107,237	30,543
<i>Passed through from University of California, Riverside</i>	10.025	S-000753	-	3,224
Specialty Crop Block Grant Program - Farm Bill	10.170		-	41,860
<i>Passed through from Center for Produce Safety</i>	10.170	2018CPS14	-	9,280
<i>Passed through from Florida Specialty Crop Foundation</i>	10.170	22906	-	1,107
<i>Passed through from Florida Specialty Crop Foundation</i>	10.170	22908	-	1,016
<i>Passed through from Florida Specialty Crop Foundation</i>	10.170	22916	-	13,752
<i>Passed through from Pennsylvania State University</i>	10.170	6078-UF-COP-7030	-	-

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Passed through from Pennsylvania State University	10.170	01/21/2019	-	9,839
Passed through from University of California, San Diego	10.170	S-000876	-	56,161
Grants for Agricultural Research, Special Research Grants	10.200		-	1,572,512
Passed through from Mississippi State University-SRAC	10.200	AGR DTD 04-04-2017	-	20,676
Passed through from Mississippi State University-SRAC	10.200	AGR DTD 9-28-18	-	161
Passed through from Mississippi State University-SRAC	10.200	UF-TAL-DiMaggio	-	5,181
Passed through from Mississippi State University-SRAC	10.200	AGR DTD 06-07-2017	-	4,879
Passed through from Mississippi State University-SRAC	10.200	AGR DTD 09-14-2017	-	2,560
Passed through from University of Maine	10.200	UMS-1061	-	27,514
Cooperative Forestry Research	10.202		-	728,469
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		-	3,427,521
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		-	2,248,504
Animal Health and Disease Research	10.207		-	22,610
Higher Education - Graduate Fellowships Grant Program	10.210		43,744	350,288
Small Business Innovation Research				
Passed through from Applied Food Technologies, Inc.	10.212	AGR DTD 10-05-2016	-	6,783
Passed through from GeoSpider, Inc.	10.212	AGR00012366	-	16,624
Passed through from GeoSpider, Inc.	10.212	2013-33610-21547	-	12,853
Passed through from GeoSpider, Inc.	10.212	2016-33610-25473	-	5,863
Passed through from NVE Corporation	10.212	PO-31627	-	12,569
Passed through from TDA Research, Inc.	10.212	BF-7101.005.UF.17.01	-	45,736
Passed through from TDA Research, Inc.	10.212	BF-7101.004.UF.17.01	-	1,755
Passed through from TDA Research, Inc.	10.212	BF-7101.006.UF.18.01	-	15,247
Passed through from Trelis Growing Systems, LLC	10.212	AGR00012862	-	2,928
Sustainable Agriculture Research and Education	10.215		-	3,968
Passed through from Auburn University	10.215	18-EPP-246897-UF	-	31,324
Passed through from University of Georgia	10.215	SUB00001740	-	6,258
Passed through from University of Georgia	10.215	SUB00001575	-	4,042
Passed through from University of Georgia	10.215	SUB00001076 (RD309-134)	-	76,001
Passed through from University of Georgia	10.215	RD309-137/S001519	-	7,058
Passed through from University of Georgia	10.215	RD309-137/S001458	-	1,494
Passed through from University of Georgia	10.215	RD309-137/S001443	-	5,568
Passed through from University of Georgia	10.215	RD309-137/S001374	-	9,899
Passed through from University of Georgia	10.215	RD-309-129/S000832	-	453
Passed through from University of Georgia	10.215	2017-38640-26914	-	3,303
Passed through from University of Georgia SARE/ACE	10.215	RD309-144/S001703	-	11,399
Passed through from University of Georgia SARE/ACE	10.215	RD309-137/S001533	-	11,953
Passed through from University of Georgia SARE/ACE	10.215	RD309-137/S001372	-	6,921
Passed through from University of Georgia SARE/ACE	10.215	SUB000001839	-	369
Passed through from University of Georgia SARE/ACE	10.215	SUB000001796	-	10,447
Passed through from University of Georgia SARE/ACE	10.215	SUB000001872	-	1,146
Passed through from University of Georgia SARE/ACE	10.215	SUB000001800	-	1,695
Passed through from University of Georgia SARE/ACE	10.215	SUB000001517	-	1,922
Passed through from University of Georgia SARE/ACE	10.215	SUB000001704	-	2,862
Passed through from University of Georgia SARE/ACE	10.215		-	43,168

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from University of Georgia SARE/ACE	10.215	SUB00001694	-	31,610
Passed through from University of Georgia SARE/ACE	10.215	SUB00001685	-	15,202
Passed through from University of Georgia SARE/ACE	10.215	SUB00001651	-	6,179
Passed through from University of Georgia SARE/ACE	10.215	SUB00001577	-	14,931
Passed through from University of Georgia SARE/ACE	10.215	SUB00001553	-	867
1890 Institution Capacity Building Grants	10.216		-	670,531
Passed through from Tuskegee University	10.216	36 22091 462 76190	-	1,602
Passed through from University of Arkansas at Pine Bluff	10.216	229-23-11011019	-	68,513
Passed through from University of Maryland Eastern Shore	10.216	2018-38821-27759	-	51,473
Passed through from West Virginia University	10.216	WYSU-2016-01	-	20,544
Higher Education - Institution Challenge Grants Program	10.217		96,320	175,086
Biotechnology Risk Assessment Research				
Passed through from North Carolina State University	10.219	2019-0194-03	-	16,548
Hispanic Serving Institutions Education Grants	10.223		115,315	319,525
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		16,474	54,637
Passed through from Colorado State University	10.250	G-14765-5	-	42,336
Passed through from Cornell University	10.250	77867-10650	-	1,586
Integrated Programs	10.303		64,634	243,254
Passed through from University of Georgia	10.303	SUB00001791	-	33,364
Organic Agriculture Research and Extension Initiative	10.307		126,657	775,979
Passed through from Clemson University	10.307	2050-207-2012799	-	57,521
Passed through from Clemson University	10.307	1880-207-2011599	-	67,006
Passed through from University of Georgia	10.307	SUB00001842	-	7,949
Resident Instruction Grants for Insular Area Activities	10.308		-	174,961
Specialty Crop Research Initiative	10.309		3,104,798	11,098,257
Passed through from Clemson University	10.309	1760-207-2020386	2,032	149,749
Passed through from Clemson University	10.309	1939-207-2011761	-	251,832
Passed through from Cornell University	10.309	79598-10784	-	42,547
Passed through from Kansas State University	10.309	S16137	-	42,192
Passed through from Michigan State University	10.309	RC104285G	-	21,355
Passed through from New Mexico Consortium	10.309	NMC-2015-0383.01	-	72,836
Passed through from North Carolina State University	10.309	2016-1498-03	-	111,098
Passed through from Rutgers State University	10.309	0585-PO# 900453	-	33,163
Passed through from Rutgers State University	10.309	0675-PP2018-Khachatryan	-	75,882
Passed through from Rutgers State University	10.309	PO 549520	-	56,486
Passed through from Texas A&M - Ag Programs Contracts & Grants	10.309	M1803481	-	43,357
Passed through from Texas A&M - Ag Programs Contracts & Grants	10.309	M1900022	-	29,210
Passed through from Texas A&M - Ag Programs Contracts & Grants	10.309	06-S15065	-	13,821
Passed through from Texas A&M Research Foundation	10.309	433683	-	111,821
Passed through from University of Arizona	10.309	201500955-04	-	994,655
Passed through from University of California, Davis	10.309	A18-0496-S001	-	180,076
Passed through from University of California, Davis	10.309	S000775	-	217,199
Passed through from University of California, San Diego	10.309	S-001118	-	53
Passed through from University of California, San Diego	10.309	S000776	-	13,591
Passed through from University of California, Santa Cruz	10.309	A18-0425-S002-P0667295	-	23,368

**STATE OF FLORIDA**  
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Passed through from University of Florida	10.309	UFDSP00011165	-	127,472
Passed through from University of Georgia	10.309	SUB00000419	-	11,549
Passed through from University of Georgia	10.309	RF332-692/5054166	-	2,442
Passed through from University of Washington	10.309	126409-G003523	-	16,893
Agriculture and Food Research Initiative (AFRI)	10.310	-	2,678,222	10,636,991
Passed through from Cold Spring Harbor Laboratory	10.310	51640212	-	31,866
Passed through from Cornell University	10.310	80632-10898	-	7,104
Passed through from Cornell University	10.310	84146-11045	-	8,661
Passed through from Johns Hopkins Bloomberg School of Public Health	10.310	2003791674	-	186,061
Passed through from Kansas State University	10.310	S19003	-	59,048
Passed through from Michigan State University	10.310	RC105883UF	-	52,908
Passed through from Mississippi State University	10.310	182040310017.01	-	13,502
Passed through from NC Agricultural and Technical State University	10.310	240796B	-	47,125
Passed through from North Carolina State University	10.310	2017-1986-01	-	50,736
Passed through from North Carolina State University	10.310	2015-0097-18	-	28,195
Passed through from Rutgers State University	10.310	TEMP	-	15,302
Passed through from Rutgers State University	10.310	SUB0129-PO 594922	-	68,465
Passed through from Rutgers State University	10.310	266675	-	4,398
Passed through from University of Arizona	10.310	C0054406-5	-	42,982
Passed through from University of Missouri	10.310	A15-0169-S007	-	53,740
Passed through from University of Tennessee	10.310	9500061942	-	23,595
Passed through from University of Vermont	10.310	29034SUBUCF	12,460	211,930
Passed through from Virginia Polytechnic Institute	10.310	422403-19300	-	1,114
Begining Farmer and Rancher Development Program	10.311	-	13,626	69,808
Sun Grant Program				
Passed through from University of Tennessee	10.320	9500029122	-	80,944
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	10.326	-	-	18,495
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	10.328	-	-	5,940
Crop Protection and Pest Management Competitive Grants Program				
Passed through from Auburn University	10.329	17-EPP-205193-UF	77,274	261,421
Passed through from Clemson University	10.329	1971-207-2012221	-	32,460
Passed through from Iowa State University	10.329	416-44-26A	-	11,658
Passed through from North Carolina State University	10.329	2018-3200-03	-	6,595
Passed through from North Carolina State University	10.329	2018-3200-02	-	4,714
Passed through from North Carolina State University	10.329	2016-3101-01	-	9,509
Passed through from North Carolina State University	10.329	2015-0085-35	-	25,166
Passed through from University of Georgia	10.329	SUB00001805	-	28,771
Alfalfa and Forage Research Program				872
Passed through from University of California, Davis	10.330	A18-0619-S001	-	50,129
Passed through from University of Georgia	10.330	SUB00001546	-	26,902
Rural Business Development Grant	10.351	-	-	207,604
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443	-	-	91,718
Cooperative Extension Service	10.500	-	-	3,300,873
Food for Progress				

See accompanying notes to the Schedule of Expenditures of Federal Awards

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from International Executive Service Corps</i>				
Forestry Research	10.606	100129	-	215,428
Urban and Community Forestry Program	10.652		-	131,563
Forest Health Protection	10.675		1,336	246,200
National Forest Foundation	10.680		-	58,374
Partnership Agreements	10.682		-	2,170
Norman E. Borlaug International Agricultural Science and Technology Fellowship	10.699		-	39,342
Soil and Water Conservation	10.777		-	75,707
<i>Passed through from US Endowment for Forestry &amp; Communities, Inc.</i>				
Soil Survey	10.902	E18-28	-	122,034
Agricultural Statistics Reports	10.903		-	33,186
Technical Agricultural Assistance	10.950		-	75,579
Other Federal Awards	10.960		-	7,208
	10.RD	12046W18P0054	-	72,787
	10.RD	N117HMFPPXXXG044	-	420,714
	10.RD	AWD-001107	-	61,732
	10.RD	59-6034-9-006	-	1,206
	10.RD	58-6618-4-035	-	552
	10.RD	58-3060-6-033	-	52,149
	10.RD	19-JV-11221636-069	-	2,257
	10.RD	17-PA-11080500-027	-	24,124
	10.RD	17-JV-11221636-115	-	11,749
	10.RD	16-JV-11242306-050	-	77,189
	10.RD	16267022-01	-	11,288
	10.RD	15-CR-11330110-069	-	4,324
	10.RD	13-CA-11330144-070	-	52,044
	10.RD	17-JV-11330129-103	-	3,741
	10.RD	AGR DTD 07-18-2017	-	4,498
	10.RD	549058	-	66,138
	10.RD	FL-043-FY19	-	799
	10.RD	TC# FL-040-FY-18	-	9,018
	10.RD	TO # FL-041-FY18	-	7,731
	10.RD	19-77	-	17,837
	10.RD	6225-TASCLAB-UFL	-	20,553
			6,526,392	48,225,793
<b>Total Research And Development Programs Cluster:</b>				
<b>SNAP Cluster:</b>				
Supplemental Nutrition Assistance Program	10.551		-	4,105,561,822
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		8,054,579	102,957,585
<i>Passed through from CareerSource Gulf Coast</i>				
<b>Total SNAP Cluster:</b>				
			8,054,579	4,208,524,402
			1,611,600,573	6,445,924,582
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>				
<b>U.S. DEPARTMENT OF COMMERCE</b>				
Ocean Exploration	11.011	18-08-B-187	-	12,099
<i>Passed through from National Marine Sanctuary Foundation</i>				
<i>Passed through from National Marine Sanctuary Foundation</i>				
Cluster Grants	11.020		174,528	332,531

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
**FISCAL YEAR ENDED JUNE 30, 2019**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from CareerSource Broward</i>	11.020	ED16HIDQ0200018	-	852
Bipartisan Budget Act of 2018	11.022		-	54,974
Economic Development Technical Assistance	11.303		-	116,045
Interjurisdictional Fisheries Act of 1986	11.407		5,500	140,105
Sea Grant Support	11.417		332,181	2,420,927
<i>Passed through from City of Cedar Key</i>	11.417	AGR DTD 12-05-2018	-	29,986
<i>Passed through from Florida Atlantic University</i>	11.417	UR-KI11	-	241
<i>Passed through from S.C. Sea Grant Consortium</i>	11.417	AGR DTD 04-24-2018	-	5,984
<i>Passed through from Stetson University</i>	11.417	UFDSP00011308	-	3,961
<i>Passed through from Stetson University</i>	11.417	294202UFDSP00011191	-	1,476
<i>Passed through from University of Southern Mississippi</i>	11.417	USM-GR05600-02	-	24,669
<i>Passed through from University of Southern Mississippi</i>	11.417	USM-8006133-R/RCE-12 (UF)	-	6,693
Coastal Zone Management Administration Awards	11.419		736,070	2,934,877
Coastal Zone Management Estuarine Research Reserves	11.420		77,335	2,586,578
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program				
<i>Passed through from Virginia Institute of Marine Science</i>	11.427	F546001802	-	5,334
Marine Sanctuary Program	11.429		10,095	37,030
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes				
<i>Passed through from University of Miami</i>	11.432	F590624458001	-	30,897
<i>Passed through from University of Miami</i>	11.432	SPC-000582	-	116,976
Marine Fisheries Initiative	11.433		-	223,554
Cooperative Fishery Statistics	11.434		-	159,318
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.434	F726012779	-	247,223
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.434	F726012779002	-	2,062,650
Southeast Area Monitoring and Assessment Program	11.435		-	565,610
<i>Passed through from South Carolina Department of Natural Resources</i>	11.435	F576000286	-	15,241
Marine Mammal Data Program	11.439		-	427,705
Regional Fishery Management Councils				
<i>Passed through from South Atlantic Fishery Management Council</i>	11.441	F596015280055	-	59,524
<i>Passed through from South Atlantic Fishery Management Council</i>	11.441	570648302	-	20,352
Gulf Coast Ecosystem Restoration Sciences, Observation, Monitoring, and Technology				
<i>Passed through from University of Southern Mississippi</i>	11.451	64-6000818	-	23,689
Unallied Industry Projects	11.452		240,369	294,273
Unallied Management Projects	11.454		-	87,499
<i>Passed through from South Carolina Department of Natural Resources</i>	11.454	F073707549001	-	5,063
Habitat Conservation				
<i>Passed through from Martin County Board of County Commissioners</i>	11.463	F596000743001	-	20,639
Unallied Science Program	11.472		172,967	886,389
<i>Passed through from Georgia Department of Natural Resources</i>	11.472	F581130945001	-	8,679
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.472	ACQ-210-039-2016-UFL	-	1,155
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.472	ACQ-210-039-2018-UFL	-	49,495
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.472	ACQ-210-039-2017-UFL2	-	73,492
Atlantic Coastal Fisheries Cooperative Management Act	11.474		-	252,294
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		-	198,688
Educational Partnership Program	11.481		-	175,139

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Coral Reef Conservation Program	11.482		-	586,486
<i>Passed through from The Nature Conservancy</i>	11.482	F530242652001	-	47,204
State and Local Implementation Grant Program	11.549		-	160,142
Science, Technology, Business and/or Education Outreach	11.620		-	748
Patent and Trademark Technical Information Dissemination	11.900		-	41,867
Other Federal Awards	11.003	WC-133W-14-CN-0141	-	290,685
<i>Passed through from Duke Clinical Research Institute</i>	11.003	CE01-203/5926-01	-	6,500
<i>Passed through from Duke University</i>	11.003	CE01-120	-	3,500
<i>Passed through from Earth Networks</i>	11.003	NOAA-DG133W10NC2029	-	120,994
<i>Passed through from ECS Federal, LLC</i>	11.003	18001390	-	71,510
<i>Passed through from Suwannee River Water Management District</i>	11.003	AGR00010773 5-21-2018	-	33,045
<b>Total Excluding Cluster:</b>			1,749,045	16,082,589
<b>Economic Development Cluster:</b>				
Economic Adjustment Assistance	11.307		-	171,149
<b>Total Economic Development Cluster:</b>				171,149
<b>Research And Development Programs Cluster:</b>				
NOAA Mission-Related Education Awards	11.008		-	83,583
Ocean Exploration	11.011		1,316	35,399
<i>Passed through from Duke University</i>	11.011	343-0760	-	4,361
<i>Passed through from Mote Marine Laboratory, Inc.</i>	11.011	AWD-001634	-	26,684
<i>Passed through from Woods Hole Oceanographic Institute</i>	11.011	A101395	-	22,648
<i>Passed through from Woods Hole Oceanographic Institute</i>	11.011	AWD-001596	-	18,496
Integrated Ocean Observing System (IOOS)	11.012		-	52,879
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	IOOS.16(028)USFML.OBS.1	-	30,818
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	IOOS.16(028)USF.CL.GLD.1	-	92,491
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	IOOS.16(028)USF	-	136,540
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	01200006	-	14
<i>Passed through from Texas A&amp;M Research Foundation</i>	11.012	02-S160275	-	136,274
<i>Passed through from Texas A&amp;M University</i>	11.020		-	28,167
Cluster Grants	11.303		-	49,706
Economic Development Technical Assistance	11.312		150,418	228,752
Research and Evaluation Program				
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	11.400	USM-8006122-02.01	-	44,276
Interjurisdictional Fisheries Act of 1986	11.407	AWD-001146	-	1,541
Sea Grant Support	11.417		477,573	869,599
<i>Passed through from Florida Fish and Wildlife Conservation Commission</i>	11.417	Fund 294202/FL-Sea Grant	-	2,878
<i>Passed through from Stetson University</i>	11.417	18-06 548001-1000	-	455,977
<i>Passed through from Texas A&amp;M Research Foundation</i>	11.417	M1802924	-	13,010
<i>Passed through from Texas A&amp;M University</i>	11.417	18-11 548001-1000	-	151,374
<i>Passed through from Texas A&amp;M University</i>	11.417	UFDSP00011498	-	90,192
<i>Passed through from University of Florida</i>	11.417	UFDSP00011838	-	1,869
<i>Passed through from University of Florida</i>	11.417	UFDSP00011834	-	550
<i>Passed through from University of Puerto Rico</i>	11.417	2018-2019-002	-	28,993

See accompanying notes to the Schedule of Expenditures of Federal Awards



**STATE OF FLORIDA**  
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from University of Southern Mississippi	11.417	USM-GR05879-001	-	36,989
Coastal Zone Management Administration Awards				
Passed through from University of Alaska Anchorage	11.419	3004636440	-	113,467
Passed through from University of Michigan	11.419	3003841313	48,310	163,581
Passed through from University of Michigan	11.419	Rookery Bay NERR	-	130,070
Passed through from University of Michigan	11.419	3004228392	31,229	246,810
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		-	54,645
Passed through from Emory University	11.427	T456285 / NA15NMF4270347	-	7,778
Passed through from South Carolina Department of Natural Resources	11.427	SCDNR FY2017-004	-	5,751
Passed through from University of South Carolina	11.427	19-3738 PO#2000042841	-	35,533
Passed through from University of the Virgin Islands	11.427	AWD-000904	-	7,897
Marine Sanctuary Program				
Passed through from Global Foundation for Ocean Exploration, Inc.	11.429	AWD-001712	-	1,962
Climate and Atmospheric Research	11.431		-	501,840
Passed through from University of Hawaii	11.431	MA1318	-	61,261
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432		583,253	1,798,538
Passed through from Florida Atlantic University	11.432	#URK28/FAU-AWD000009	-	31,930
Passed through from Global Science & Technology, Inc.	11.432	2019-supplement	-	43,294
Passed through from Mississippi State University	11.432	191001.363513.01D	-	225,050
Passed through from Mississippi State University	11.432	191001.363513.01H	-	17,240
Passed through from Mississippi State University	11.432	191001.363513.01F	-	68,034
Passed through from Mississippi State University	11.432	191001.363513.01A	-	111,615
Passed through from Mississippi State University	11.432	191001.363513.01B	-	57,345
Passed through from Mississippi State University	11.432	191001.363513.01C	-	67,905
Passed through from University of Miami	11.432	SPC-000413	-	98,114
Passed through from University of Miami	11.432	SPC-000604	-	39,328
Passed through from University of Miami	11.432	Subaward to FIU SPC-000284	-	77,775
Passed through from University of Miami	11.432	SPC-000919 / PTE: NA15OAR4320064	-	33,202
Passed through from University of Miami	11.432	SPC-000288; Order #AD16274	-	12,426
Passed through from University of Miami	11.432	SPC-000501	-	34
Passed through from University of Miami	11.432	SPC-000619	-	55,991
Passed through from University of Miami	11.432	SPC-000174	-	243,925
Passed through from University of Miami	11.432	SPC-000173	-	102,886
Passed through from University of Miami	11.432	SPC-000608	-	99,404
Passed through from University of Miami	11.432	NA15OAR4320064	-	28,132
Passed through from University of Miami	11.432	SPC-	-	19,802
000287; Order#AD14576; Prime: NA15AOR4320064			-	
Marine Fisheries Initiative	11.433		15,000	170,958
Passed through from Mote Marine Laboratory and Aquarium	11.433	MML 110-606	-	29,835
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	11.451		69,976	604,726
Passed through from Louisiana State University	11.451	PO-000038938	-	44,064
Passed through from University of Miami	11.451	SPC-000175	-	9,484
Passed through from University of Southern Mississippi	11.451	USM-GR05842-003	-	71,197
Passed through from University of Southern Mississippi	11.451	USM-GR05833-01	-	104,838

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Unallied Management Projects	11.454		19,061	152,742
Passed through from National Fish and Wildlife Foundation	11.454	0303.17.057796	-	63,981
Passed through from South Carolina Department of Natural Resources	11.454	SCDNR-FY2017-002	-	2,287
Passed through from South Carolina Department of Natural Resources	11.454	SCDNR-FY2017-005	-	2,745
Passed through from Texas A&M University-Corpus Christi	11.454	M19000116	-	3,629
Passed through from University of South Alabama	11.454	150455-01	-	42,521
Weather and Air Quality Research	11.459		-	338,272
Habitat Conservation	11.463		-	15,120
Passed through from Stratus Consulting	11.463	Z200-4S-2153 TO 001	-	6
Applied Meteorological Research	11.468		59,975	272,165
Unallied Science Program	11.472		-	44,368
Passed through from Alaska Department of Fish and Game	11.472	AWD-001377	-	99,525
Passed through from Gulf States Marine Fisheries Commission	11.472	ACQ-210-039-2017-UFL	-	49,214
Office for Coastal Management				
Passed through from NatureServe	11.473	FL-033-FY17	-	5,529
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		183,685	455,145
Passed through from George Mason University	11.478	E2039522	-	4,304
Passed through from Lehigh University	11.478	AWD-001593	-	3,647
Passed through from Louisiana State University	11.478	PO0000011130	-	55,261
Passed through from Texas A&M University	11.478	16-01-101515	-	10,693
Educational Partnership Program	11.481		1,814,639	2,801,044
Coral Reef Conservation Program	11.482		-	12,748
Passed through from Nature Conservancy	11.482	FCO-04162018-001	-	16,593
Measurement and Engineering Research and Standards	11.609		-	825,903
Passed through from The Regents of University of California	11.609	S000949	-	97,227
Manufacturing Extension Partnership				
Passed through from MAF Center for Advanced Manufacturing Excellence	11.611	70NANB15H041	-	685,854
Science, Technology, Business and/or Education Outreach	11.620		48,077	284,554
Other Federal Awards	11.RD	MOU PR095	-	15,107
	11.RD	MOA-2014-053/8973	-	1,190,910
	11.RD	1333MFI8PNTFFN0026	-	1,912
	11.RD	WC-133F-14-CN-0127	-	19,812
	11.RD	1333NDI9PNB730233	-	10,214
	11.RD	WC-133F-13-SE-1547	-	12,184
	11.RD	AWD-001758	-	1,342
Passed through from Coastal Carolina University	11.RD	70NANB18H260	-	9,214
Passed through from Global Strategic Solutions	11.RD	None	-	101,339
Passed through from TDI-Brooks International, Inc.	11.RD	18-02 548001-1000	-	809,146
Passed through from Texas A&M Research Foundation	11.RD	18-ADMIN-001	-	50,417
Passed through from Western Pacific Regional Fishery Management Council				
<b>Total Research And Development Programs Cluster:</b>			3,502,512	16,808,401
<b>TOTAL U. S. DEPARTMENT OF COMMERCE</b>			5,251,557	33,062,139
<b>U. S. DEPARTMENT OF DEFENSE</b>				
Procurement Technical Assistance For Business Firms	12.002		-	402,371
Passed through from Doodittle Institute	12.002	Task Order 5	-	216,003
Passed through from Rhodes & Brito Architects	12.002	TRACES-FA2521-18-D-0002	-	3,329

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
**FISCAL YEAR ENDED JUNE 30, 2019**  
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		-	828,583
Collaborative Research and Development				
<i>Passed through from Battelle Memorial Institute</i>	12.114	US001-0000719951	-	4,597
Basic and Applied Scientific Research	12.300		-	334,237
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.330		-	448,828
ROTC Language and Culture Training Grants				
<i>Passed through from Institute of International Education</i>	12.357	2603-UFL-31-GO-051-PO3	81,719	48,646
Military Construction, National Guard	12.400		-	7,869,183
National Guard Military Operations and Maintenance (O&M) Projects	12.401		-	44,858,483
National Guard Challenge Program	12.404		-	4,090,670
Military Medical Research and Development	12.420		-	102,031
<i>Passed through from American Barn Association</i>	12.420	ABRUPT	-	38,999
<i>Passed through from Creare, LLC</i>	12.420	82528	-	7,384
<i>Passed through from Geneva Foundation</i>	12.420	S-1288-01	-	19,464
<i>Passed through from Tampa VA Research &amp; Education Foundation</i>	12.420	HT0014-19-C-0004	-	16,768
<i>Passed through from Tampa VA Research &amp; Education Foundation</i>	12.420	USF-IMAP1802	-	8,012
<i>Passed through from Tampa VA Research &amp; Education Foundation</i>	12.420	USF-IMAP1901	-	19,412
<i>Passed through from Tampa VA Research &amp; Education Foundation</i>	12.420	USF-IMAP1902	-	8,293
Basic Scientific Research	12.431		-	38,668
The Language Flagship Grants to Institutions of Higher Education				
<i>Passed through from Institute of International Education</i>	12.550	0054-UFL-24-AFLI-280-PO2	-	229,339
<i>Passed through from Institute of International Education</i>	12.550	0054-UFL-24-AFLI-280-PO3	-	145,626
Centers for Academic Excellence	12.598		-	518,928
Economic Adjustment Assistance for State Governments	12.617		-	140,670
Troops to Teachers Grant Program	12.620		-	165,637
Basic, Applied, and Advanced Research in Science and Engineering				
<i>Passed through from Technology Student Association</i>	12.630	NONE	-	34,481
Science, Technology, Engineering and Mathematics (STEM) Educational Program: Science, Mathematics And Research for Transformation (SMART)	12.631		-	26,657
Legacy Resource Management Program	12.632		-	407,383
Donations/Loans of Obsolete DOD Property	12.700		-	2,514,582
Uniformed Services University Medical Research Projects				
<i>Passed through from Henry Jackson Foundation for the Advance</i>	12.750	4132	-	1,325
Language Grant Program	12.900		-	84,930
Information Security Grants	12.902		-	208,846
Other Federal Awards				
<i>Passed through from Doolittle Institute</i>	12.U04	M67854-17-D-2622	-	719,938
<i>Passed through from Doolittle Institute</i>	12.U04	AWD-001745	-	115,687
<i>Passed through from FLIR Detection Inc</i>	12.U04	FA2823-16-C-8004	-	103,824
<i>Passed through from Leidos, Inc.</i>	12.U04	Funding Memo 2017000442	-	2,735
	12.U04	AWD-001499	-	69,164
	12.U04	AFRICOM-1851	-	11,744
	12.U04	H92222-15-3-0001	-	120,454
	12.U04	H9222-15-x-xxx	-	1,178
	12.U04	PO 1310083876	-	4,293
	12.U04	P010201739	-	63,921

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Modelithics, Inc.</i>	12.U04	FA8650-18-C-5405	81,719	29,375
<b>Total Excluding Cluster:</b>				65,084,678
<b>Research And Development Programs Cluster:</b>				
Procurement Technical Assistance For Business Firms	12.002			267,514
Flood Control Projects				
<i>Passed through from Analysis Planning and Management (APM) Institute</i>	12.106	TO# SC2015-05-02-05		838
<i>Passed through from Analysis Planning and Management (APM) Institute</i>	12.106	SC2015-05-02-03		802
<i>Passed through from Analysis Planning and Management (APM) Institute</i>	12.106	SC2015-05-02-05		1,117
Collaborative Research and Development	12.114			29,227
<i>Passed through from Battelle Memorial Institute</i>	12.114	US001-00000721020		2,371
Commercial Technologies for Maintenance Activities Program				
<i>Passed through from National Center for Manufacturing Sciences</i>	12.225	201762-140903		338,315
Basic and Applied Scientific Research	12.300		3,765,703	14,710,255
<i>Passed through from Aptima, Inc.</i>	12.300	11611992		104,469
<i>Passed through from Cornell University</i>	12.300	78559-10700		209,871
<i>Passed through from Georgia State University</i>	12.300	SP00012914-04		17,991
<i>Passed through from Northwestern University</i>	12.300	SP0042757PROJ0012040		167,923
<i>Passed through from Nova SouthEastern University</i>	12.300	AWD-000763		93,307
<i>Passed through from Ohio State University</i>	12.300	60051246; PO#RF01485729		553,415
<i>Passed through from Old Dominion University Research Foundation</i>	12.300	17-302-100617-010		46,447
<i>Passed through from OptoXense Inc</i>	12.300	OAI-VAT05-18093		12,003
<i>Passed through from The Regents of University of California</i>	12.300	N000141712705		45,504
<i>Passed through from University of Missouri</i>	12.300	C00053045-1		88,615
<i>Passed through from University of Rochester</i>	12.300	417031/URFAO; GR510618		21,912
<i>Passed through from University of Texas, Arlington</i>	12.300	12606015561		21,570
Scientific Research - Combating Weapons of Mass Destruction	12.351		516,757	1,740,901
<i>Passed through from ALAKAI Defense Systems</i>	12.351	DTRA-NIDEL-001		9,536
<i>Passed through from Anomalee, Inc.</i>	12.351	USF-HDTRA-15-P-0053		20,334
<i>Passed through from CUBRC, Inc.</i>	12.351	08036S2		175,389
<i>Passed through from Northern Arizona University</i>	12.351	1003421-01		140,538
<i>Passed through from University of California, Los Angeles</i>	12.351	0518 G UB676		122,028
<i>Passed through from University of New Mexico</i>	12.351	433453-87CS		133,134
Research on Chemical and Biological Defense	12.360			565
<i>Passed through from Avian Research &amp; Conservation Inst Inc.</i>	12.360	W912HZ-17-2-0009		9,875
Military Medical Research and Development	12.420		1,904,023	9,561,785
<i>Passed through from American Burn Association</i>	12.420	AGR DTD 05-09-2013		1,127
<i>Passed through from Board of Regents Nevada System of Higher Education</i>	12.420	17-93ID-02		6,329
<i>Passed through from Boston Children's Hospital</i>	12.420	AGR DTD 11-30-2017		464
<i>Passed through from Charleston Research Institute</i>	12.420	Tuerk RESCUE		87
<i>Passed through from Citizens United for Research in Epilepsy</i>	12.420	AGT DTD 07-20-2018		222,177
<i>Passed through from Fox Chase Chemical Diversity Center, Inc.</i>	12.420	W81XWH1810638-FL		67,243
<i>Passed through from Lankeau Institute for Medical Research</i>	12.420	062860532		37,727
<i>Passed through from Loyola University Chicago</i>	12.420	206827 / W81XWH-15-1-0262		173,085
<i>Passed through from Mainstream Engineering Corporation</i>	12.420	AR0075E		129,191
<i>Passed through from National Trauma Institute</i>	12.420	NTI-CLOTT17-13		90,728

**STATE OF FLORIDA**  
**FISCAL YEAR ENDED JUNE 30, 2019**  
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from National Trauma Institute	12.420	NTI-CLOTT17-14	-	55,721
Passed through from Ocean State Research Institute	12.420	292206	-	3,856
Passed through from Oregon Health & Science University	12.420	1006037-UCF	-	29,257
Passed through from Phoenix Pharmacalabs, Inc.	12.420	AWD-001661	-	64,114
Passed through from Soar Technology, Inc.	12.420	SCI7024	-	21,672
Passed through from St. Joseph's Hospital and Medical Center	12.420	32689UFL	-	13,497
Passed through from Tampa VA Research & Education Foundation	12.420	2USF-IMAP1800	-	39,443
Passed through from Torrey Pines Institute for Molecular Studies	12.420	2USF-IMAP1900	-	44,695
Passed through from University of California, San Diego	12.420	AWD-001109	-	4,001
Passed through from University of California, San Francisco	12.420	96450890;MP Inv# S9001964	-	86,822
Passed through from University of California, San Francisco	12.420	9250sc	-	55,346
Passed through from University of California, San Francisco	12.420	8598sc	-	62,446
Passed through from University of California, San Francisco	12.420	11312sc	-	28,011
Passed through from University of Kentucky	12.420	PO # 7800004796	-	3,864
Passed through from University of Maryland, Baltimore	12.420	1802254	-	10,606
Passed through from University of Michigan	12.420	3003179757 CM 3290030	-	124,773
Passed through from University of Washington	12.420	UWSC10555 - BPO#32384	-	125,852
Passed through from Wake Forest University Health Sciences	12.420	WFUHS 441015 SR-05	-	107,184
Basic Scientific Research	12.431	ARRA - W911NF-15-1-0182	-	1,818
	12.431	ARRA - W911NF-15-1-0314	502,753	10,078,247
Passed through from Colorado State University	12.431	ARRA - W911NF-15-1-0314	-	61,989
Passed through from Florida Institute for Human and Machine Cognition, Inc.	12.431	G-45017-1	-	133,074
Passed through from Intelligent Automation, Inc.	12.431	W911NF-17-1-0047	-	56,475
Passed through from Northeastern University	12.431	2246-1	-	9,873
Passed through from Northeastern University	12.431	504108-78052; Prime #W911NF15-2-0026	-	61,174
Passed through from The College of William and Mary	12.431	504126-78050; Prime#W911NF-15-2-0026	-	104,947
Passed through from The Regents of University of California	12.431	SP0043247-PROJ0012178	-	20,941
Passed through from University of Southern California	12.431	AWD-001526	-	67,334
Centers for Academic Excellence	12.431	00008555	-	193,193
Basic, Applied, and Advanced Research in Science and Engineering	12.431	87889593	-	169,383
Passed through from Advanced Functional Fabrics of America	12.598	-	33,568	325,059
Passed through from Advanced Regenerative Manufacturing Institute	12.630	079979851	4,676	3,611,958
Passed through from Advanced Regenerative Manufacturing Institute	12.630	EWD 0002	98,262	461,388
Passed through from Cole Engineering Services, Inc	12.630	T0048	-	50,366
Passed through from MSRD	12.630	201818D00204 TASK ORDER 0	-	6,425
Passed through from Pennsylvania State University	12.630	D01-W911SR-14-2-0001-0022	60,818	250,000
Passed through from University of Utah	12.630	5687-UCF-DMDI1-1401	-	90,951
Science, Technology, Engineering and Mathematics (STEM) Educational Program: Science, Mathematics And Research for Transformation (SMART)	12.630	Sub# 10028801; PO#U000114244	-	63,549
Passed through from Academy of Applied Sciences	12.631	TOA #601608	-	111,302
Legacy Resource Management Program	12.632	1903.18.059462	-	686
Passed through from The Longleaf Alliance Inc.	12.740	-	-	3,979
Past Conflict Accounting	12.740	-	-	57,157

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Uniformed Services University Medical Research Projects	12.750	4070 \ PO# 925339	-	38,114
<i>Passed through from Henry M. Jackson Foundation for the Advancement of Military Medicine</i>	12.800		2,891,571	11,778,876
Air Force Defense Research Sciences Program	12.800	AWD-001335	-	108,392
<i>Passed through from Asian Office of Aerospace</i>	12.800	AWD-000224	-	12,700
<i>Passed through from Clarkson Aerospace Corp.</i>	12.800	1(GG014576)	-	4,138
<i>Passed through from Columbia University</i>	12.800	90136	-	208,293
<i>Passed through from Creare, Inc.</i>	12.800	IFT54-01	-	30,389
<i>Passed through from Intelligent Fusion Technology, Inc.</i>	12.800	210196A	-	53,591
<i>Passed through from North Carolina A&amp;T State University</i>	12.800	60052492	-	235,905
<i>Passed through from Ohio State University</i>	12.800	60059972	-	121,824
<i>Passed through from Ohio State University</i>	12.800	FA2386-17-1-4040	-	65,932
<i>Passed through from Osaka City University</i>	12.800	AI2831	-	17,264
<i>Passed through from Rensselaer Polytechnic Institute</i>	12.800	AI2897	-	7,664
<i>Passed through from Rensselaer Polytechnic Institute</i>	12.800	17-S8401-02-C1	-	80,679
<i>Passed through from Universal Technology Corporation</i>	12.800	1553956	-	53,392
<i>Passed through from University of Colorado Boulder</i>	12.800	110071	-	487,052
<i>Passed through from University of Connecticut</i>	12.800	UFDSP00011944	-	109,716
<i>Passed through from University of Florida</i>	12.800	3003830947	-	75,085
<i>Passed through from University of Michigan</i>	12.800	UNR-18-69	-	37,780
<i>Passed through from University of Nevada, Reno</i>	12.800	UTA16001295	-	172,829
<i>Passed through from University of Texas, Austin</i>	12.800	10042547-FL	-	63,646
<i>Passed through from University of Utah</i>	12.800	450519-19300	-	97,657
<i>Passed through from Virginia Polytechnic Institute</i>	12.901		-	92,531
Mathematical Sciences Grants	12.902		-	334,918
Information Security Grants	12.903		-	192,294
GenCyber Grants Program	12.905		-	73,687
CyberSecurity Core Curriculum	12.910		864,620	7,743,424
Research and Technology Development	12.910	Subaward No: 17-152 / 2 CFR 200.415	-	1,687
<i>Passed through from Arizona State University</i>	12.910	1101312034	-	21,075
<i>Passed through from Coleman Aerospace</i>	12.910	202390B	-	31,297
<i>Passed through from Florida Institute of Technology</i>	12.910	202394	-	35,184
<i>Passed through from Florida Institute of Technology</i>	12.910	HR001117C0124	-	29,142
<i>Passed through from Georgia Institute of Technology</i>	12.910	P010171146	-	171,571
<i>Passed through from Leidos, Inc.</i>	12.910	26996	-	213,605
<i>Passed through from Massachusetts Institute of Technology</i>	12.910	D16PC00085; Prime# D17PC00289	61,024	183,830
<i>Passed through from Octicus Technologies LLC</i>	12.910	5661-UF-DARPA-0055	-	188,106
<i>Passed through from Pennsylvania State University</i>	12.910	Temporary	-	21,965
<i>Passed through from Texas A&amp;M Research Foundation</i>	12.910	111471014	-	19,435
<i>Passed through from The Regents of University of California</i>	12.910	473261	-	183,090
<i>Passed through from University of Arizona</i>	12.910	00009712	-	33,288
<i>Passed through from University of California, Berkeley</i>	12.910	520131-01	-	16,464
<i>Passed through from University of Ottawa</i>	12.910	98330462/PO10642823	-	288,750
<i>Passed through from University of Southern California</i>	12.910	1705120/PO S232871	-	137,150
<i>Passed through from University of Texas</i>	12.910	WESU5011106128	-	29,334
<i>Passed through from Westleyan University</i>				

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA  
FISCAL YEAR ENDED JUNE 30, 2019  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards				
	12.RD	W912HZ18C0032	-	19,591
	12.RD	W912EP18P0009	-	70,482
	12.RD	W912EP19P0005	-	23,138
	12.RD	W912HQ-16-C-0002	-	23,356
	12.RD	W912HQ-16-P-0010	-	348
	12.RD	W912HQ18C0039	19,220	143,966
	12.RD	W912HZ-15-2-0007	-	200,142
	12.RD	W912HZ-15-2-0010	-	393,010
	12.RD	W912HZ-15-2-0017	-	157,033
	12.RD	W912HZ-17-2-0012	-	23,230
	12.RD	W91CRB-16-C-0035	-	235,488
	12.RD	FA865119D00037/FA865119F10	-	38,694
	12.RD	W911SR-18-C-0030	-	109,506
	12.RD	W912HZ-16-2-0018	-	103,670
	12.RD	FA252117P0041	-	69,117
	12.RD	HM047619C0006	-	8,866
	12.RD	FA8651-19-D-0037 FA-19-F-	-	12,557
	12.RD	FA8651-17-F-1033	-	251,366
	12.RD	FA8651-16-D-0310	-	145,826
	12.RD	FA8651-08-D-0108/053	-	28,294
	12.RD	FA8651-08-D-0108/047	-	1,619
	12.RD	FA8650-18-C-7825	-	497,715
	12.RD	FA865018C7824	954,829	1,529,953
	12.RD	FA865018C7823	707,091	1,676,807
	12.RD	FA702219CA001	-	4,611
	12.RD	FA865119D00037-FA865119F10	-	59,874
	12.RD	FA252118P0126	-	19,554
	12.RD	IPA0001800005	-	16,741
	12.RD	FA252115P0003	-	7,414
	12.RD	C#N0040617D00006;O#N0040618F0154	-	42,299
	12.RD	AWD-001757	-	6,260
	12.RD	AWD-001141	-	1,200
	12.RD	AWD-000942	-	152,714
	12.RD	AWD-000719	-	214,367
	12.RD	AGR0001026	-	97,493
	12.RD	AGR DTD 08-14-2018	-	38,664
	12.RD	201616031500006	6,038	11,499
	12.RD	1504-1900681528	-	5,656
	12.RD	FA702217C0003	-	76,878
	12.RD	N6134016C0014	-	378,190
	12.RD	W911NF15C0049	-	1,858,921
	12.RD	W900KK18F0009	-	536,441
	12.RD	W81XWH18C0331	264,622	1,185,988
	12.RD	W81XWH18C0164	-	642,000
	12.RD	W81XWH-17-P-0325	-	10,118

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	12.RD	None	-	237,636
	12.RD	N6600119C4017	-	81,410
	12.RD	N66001-15-C-4018	318,472	318,472
	12.RD	N62473-18-2-0011	-	611
	12.RD	N6134018F0103	-	367,474
	12.RD	N6134018C0029	-	382,567
	12.RD	W911QX13C0052	134,489	254,265
	12.RD	N6134014C1011	-	10,643
	12.RD	N61331-16-P-0484	-	56,094
	12.RD	N0018318P0286	-	12,000
	12.RD	N00173-18-P-0352	-	103,029
	12.RD	N00024-12-C-4220	258,191	3,947,336
	12.RD	N0001418P1018	-	72,161
	12.RD	2018-UNIV OF CFL-1	-	935
	12.RD	FSU-051518-1	-	26,165
	12.RD	FSU-072015-1-MOD3	-	62,670
	12.RD	22563	-	27,327
	12.RD	2018-474 TO No 1	-	39,483
	12.RD	2010-329	5,005	256,069
	12.RD	AGR DTD 4-13-2018	-	106,673
	12.RD	UF-INTEGR1-17-01	-	11,451
	12.RD	170277	-	66,128
	12.RD	202146	-	11,536
	12.RD	17-200	-	8
	12.RD	W56KGU-17-C-0050	-	3,960
	12.RD	FA8651-19-C-0020	-	32,064
	12.RD	FA8651-18-C-0090	-	65,029
	12.RD	ATO-12	-	118,862
	12.RD	US0010000590883	-	20,182
	12.RD	US0010000594514	-	32,690
	12.RD	US001-0000594482	-	237,526
	12.RD	AGR000011218	-	42,472
	12.RD	AWD-001442	-	7,956
	12.RD	13035	-	6,823
	12.RD	Subcontract # P000046042	47,000	218,614
	12.RD	P00030733	-	14,611
	12.RD	CTI-18-SC-001 TO1 MOD 1&2	-	49,995
	12.RD	0000006024	-	8,207
	12.RD	13-S7700-01-C1 (Prime#FA8650-13-C-5800)	-	19,654
	12.RD	IGG008736	-	37,115
	12.RD	GSS201802AFSTTRPHII	-	12,643
	12.RD	S618	-	40,186
	12.RD	APX02-N014 / PO172623	89,451	638,164
	12.RD	APX02-N014 PO 183676	-	220,647
	12.RD	160419080076	-	175,217



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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from Donald Danforth Plant Science Center	12.RD	23107-FL	-	98,485
Passed through from Doolittle Institute	12.RD	PO No 00207	-	29,714
Passed through from Duke University	12.RD	3130767	-	23,970
Passed through from Duke University	12.RD	AWD-001657	-	32,865
Passed through from Edaptive Computing, Inc.	12.RD	STAMP01-UFL-2019	-	19,575
Passed through from Edaptive Computing, Inc.	12.RD	SETS08-UFL-2018	-	27,267
Passed through from Electro Magnetic Applications, Inc.	12.RD	SBIR/STTR AF19A-T017	-	249
Passed through from Emergent BioSolutions Inc.	12.RD	PO 4500029519	-	390,301
Passed through from Emergent BioSolutions Inc.	12.RD	PO 4500048379	-	230,962
Passed through from Emergent BioSolutions Inc.	12.RD	PO 450008368	-	76,197
Passed through from Emergent BioSolutions Inc.	12.RD	PO No 4500029521	-	180,224
Passed through from Energy to Power Solutions (e2P)	12.RD	2017-001	-	114,000
Passed through from Engility	12.RD	PO - 0017648	-	39,835
Passed through from ENSCO, Inc.	12.RD	G27412-3943 TO 19	-	8,863
Passed through from ERC, Inc.	12.RD	PS160040	-	56,437
Passed through from Espey Manufacturing & Electronics Corporation	12.RD	116206	-	40,989
Passed through from Fibertek, Inc.	12.RD	PO #819032	-	1,355
Passed through from Foster Engineering Services, Inc.	12.RD	00126487	-	3,672
Passed through from Foster Engineering Services, Inc.	12.RD	UF AGR #6213	-	12,708
Passed through from Fox Chase Cancer Center	12.RD	W81XWH-14-1-0441 (FCCC#27792-04)	-	15,282
Passed through from General Capacitor LLC	12.RD	None	-	90,998
Passed through from General Dynamics	12.RD	40277384	-	123,296
Passed through from General Dynamics	12.RD	W911NF1020016	-	412,689
Passed through from General Dynamics	12.RD	40228614	-	250,356
Passed through from General Technical Services, LLC	12.RD	GTS-S-17-356	-	75,785
Passed through from Government of Israel Ministry of Defense	12.RD	4440335493	-	20,337
Passed through from Harris Corporation	12.RD	A000406217	-	325,885
Passed through from Hepburn and Sons LLC	12.RD	2018-441-FSU	-	32,687
Passed through from Hepburn and Sons LLC	12.RD	N6835-18-C-0070-FSU	-	205,715
Passed through from HRL Laboratories, LLC	12.RD	18038-190333-HS	-	32,480
Passed through from IERUS Technologies, Inc.	12.RD	2018-FSU-001	-	51,960
Passed through from Inertial Labs, Inc.	12.RD	W900KK17C0058	-	242,235
Passed through from Innovative Space Technologies, LLC	12.RD	AGR00008971	-	8,460
Passed through from Intelligent Automation, Inc.	12.RD	2327-1	-	189,901
Passed through from Intelligent Automation, Inc.	12.RD	2323-1	-	180,555
Passed through from Interdisciplinary Consulting Corporation	12.RD	AGR00009407	-	29,384
Passed through from Interdisciplinary Consulting Corporation	12.RD	14-000108732	-	6
Passed through from Interdisciplinary Consulting Corporation	12.RD	00126591	-	22,633
Passed through from Iowa State University	12.RD	421-24-14B	-	213,209
Passed through from IRGlare, LLC	12.RD	N6893619C0010	-	17,655
Passed through from Leidos	12.RD	P010211187	-	42,269
Passed through from Leidos, Inc.	12.RD	P010201739 TO No 4	-	128,557
Passed through from Leidos, Inc.	12.RD	P010201739 TO 3	-	255,602
Passed through from Leidos, Inc.	12.RD	P010201739 TO 5	-	20,158
Passed through from Lincoln Laboratory, Massachusetts Institute of Technology	12.RD	PO No. 7000447262	-	41,856

See accompanying notes to the Schedule of Expenditures of Federal Awards

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Passed through from Lockheed Martin Corporation	12.RD	4103870407	-	226,014
Passed through from Lockheed Martin Corporation	12.RD	41Z3869853	-	40,000
Passed through from Luna Innovations Incorporated	12.RD	No. 3612-CBD-1T/Prime# W911QY-18-P-0269	-	18,817
Passed through from M4 Engineering, Inc.	12.RD	None	-	126,726
Passed through from MacAulay-Brown, Inc.	12.RD	DSC3129-02	-	83,596
Passed through from MacAulay-Brown, Inc.	12.RD	DSC3129	-	21,169
Passed through from Mainstream Engineering Corporation	12.RD	NV0613	-	20,018
Passed through from Mainstream Engineering Corporation	12.RD	F001	-	165,600
Passed through from Mainstream Engineering Corporation	12.RD	AR0052	-	7,760
Passed through from Material Flow Solutions, Inc.	12.RD	PO No MS19DOD0302	-	43,695
Passed through from MaXentric Technologies LLC	12.RD	FIU-3929-1	-	25,268
Passed through from MaXentric Technologies LLC	12.RD	FIU-3931-1; Prime#W911NF-18-P-0008	-	26,409
Passed through from Metabiota, Inc.	12.RD	2018-01-LOA	-	44
Passed through from Metabiota, Inc.	12.RD	2017-09-DTRA	-	99,215
Passed through from NC Agricultural and Technical State University	12.RD	210169B	-	110,146
Passed through from Noise Control Engineering, LLC	12.RD	2018-037	-	24,115
Passed through from North Carolina A&T State University	12.RD	280952A	-	29,223
Passed through from Northrop Grumman Corporation	12.RD	7500158685	-	163,003
Passed through from Northwestern University	12.RD	SP0045959PROJ0012925	-	157,976
Passed through from Novaa Ltd	12.RD	N/A	-	30,400
Passed through from Oceanit Laboratories, Inc.	12.RD	AGR DTD 11-12-2018	-	6,023
Passed through from Ohio Aerospace Institute	12.RD	OAI-C2644-19296	-	44
Passed through from Old Dominion University Research Foundation	12.RD	19-116-100728	-	70,185
Passed through from OptoXense Inc	12.RD	140D6319C0010	-	51,589
Passed through from OptoXense Inc	12.RD	D17PC00397	-	4,345
Passed through from Pranalytica, Inc.	12.RD	HQ014718C7228	-	7,186
Passed through from Q-Chem, Inc.	12.RD	W911SR-17-C-0003	-	29,662
Passed through from Qrona Technologies	12.RD	None	15,827	124,996
Passed through from Raytheon Company	12.RD	N6833518C0331	-	38,387
Passed through from Reaction Systems, Inc.	12.RD	AWD-001241	-	1,101,059
Passed through from Riverside Research	12.RD	7019-1705	-	118,435
Passed through from Rockwell Collins, Inc.	12.RD	TEMP	-	20,185
Passed through from S Cook Productions LLC	12.RD	4506215419	-	261,229
Passed through from SA Photonics	12.RD	AGR00010915	-	132,167
Passed through from Sciperio	12.RD	4500UCF1812	-	27,697
Passed through from Sciperio	12.RD	01087-USF	-	46,201
Passed through from Sciperio	12.RD	01085-USF	-	18,251
Passed through from Smart Information Flow Technologies	12.RD	01076-USF	-	1,376
Passed through from Soar Technology, Inc.	12.RD	ACUMEN-FIU-01	-	24,094
Passed through from Soar Technology, Inc.	12.RD	SC18003	-	10,309
Passed through from Soar Technology, Inc.	12.RD	SC-18-022	-	7,460
Passed through from Southwest Research Institute	12.RD	SC18009	-	130,845
Passed through from Space Telescope Science Institute	12.RD	L9975RI	-	77,055
Passed through from Spectral Energies, LLC	12.RD	HSTAR14294001A	-	6,567
Passed through from Spectral Energies, LLC	12.RD	SB1720-001-1	-	65,800

**STATE OF FLORIDA**  
**FISCAL YEAR ENDED JUNE 30, 2019**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from Stanford University	12.RD	61198463-118661	-	49,509
Passed through from Systems Technology Incorporated	12.RD	AGR DTD 03/15/2017	-	109,128
Passed through from Tampa VA Research & Education Foundation	12.RD	USF-DOD-0393	-	29,410
Passed through from Texas Research Institute Austin, Inc.	12.RD	F-30111-500-01-SC1675	-	188,848
Passed through from The Geneva Foundation	12.RD	S-10738-02	-	24,350
Passed through from The Regents of University of California	12.RD	00008778	-	185,519
Passed through from Trisram Technologies, Inc.	12.RD	TTUCF-001	-	9,929
Passed through from Truvenic LLC	12.RD	FA8651-18-C-0073	-	95,756
Passed through from University of California, San Francisco	12.RD	11153sc	-	36,559
Passed through from University of Illinois	12.RD	084424-16325	-	212,919
Passed through from University of Maryland, College Park	12.RD	54662-Z9108202	-	697,324
Passed through from University of Massachusetts Lowell	12.RD	S5100000036497	-	87,637
Passed through from University of New Mexico	12.RD	650339-873Y	-	103,103
Passed through from VenatoRx Pharmaceuticals, Inc.	12.RD	AGR00010933	-	79,370
<b>Total Research And Development Programs Cluster:</b>				
<b>TOTAL U. S. DEPARTMENT OF DEFENSE</b>				13,524,010
<b>U. S. DEPARTMENT OF EDUCATION</b>				13,605,729
Adult Education - Basic Grants to States	84.002		27,813,138	37,068,333
Passed through from Hillsborough County School District	84.002	290-1918B-8CG01	-	3,770
Passed through from Hillsborough County School District	84.002	290-1919B-9CG01	-	364,406
Title I Grants to Local Educational Agencies	84.010		790,151,007	802,363,710
Migrant Education State Grant Program	84.011		19,955,577	20,371,748
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		229,177	1,536,462
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	84.015		-	1,003,883
Passed through from Cornell University	84.015	LAS06192018-5	-	7,920
Passed through from Duke University	84.015	LAS06192018-2	-	4,500
Passed through from Stanford University	84.015	LAS06192018-4	-	6,920
Passed through from University of New Mexico	84.015	LAS06192018-3	-	2,614
Undergraduate International Studies and Foreign Language Programs	84.016		-	61,476
Overseas Programs - Group Projects Abroad	84.021		-	97,448
Higher Education Institutional Aid	84.031		-	20,617,788
Passed through from Nova SouthEastern University	84.031	P031S130085	-	33,314
Federal Family Education Loans	84.032		-	49,749,552
Perkins Loan Cancellations	84.037		-	65,188
Career and Technical Education -- Basic Grants to States	84.048		-	66,173,086
Passed through from Flagler County School District	84.048	180-1619A-9CR01	37,694,931	25,000
Fund for the Improvement of Postsecondary Education	84.116		-	839,115
Passed through from Georgia State University	84.116	SP000213903	-	242,187
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126		-	204,048,675
Rehabilitation Long-Term Training	84.129		-	535,313
Migrant Education High School Equivalency Program	84.141		-	960,809
College Housing and Academic Facilities Loans	84.142		-	419,000
Migrant Education Coordination Program	84.144		92,424	92,424
Migrant Education College Assistance Migrant Program	84.149		-	1,017,808

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
**FISCAL YEAR ENDED JUNE 30, 2019**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

<b>FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY</b>	<b>CFDA#</b>	<b>AWARD NUMBER</b>	<b>AMOUNTS PASSED THROUGH TO SUBRECIPIENTS</b>	<b>FEDERAL EXPENDITURES</b>
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177		-	2,490,623
Special Education-Grants for Infants and Families	84.181		13,167,806	29,931,550
<i>Passed through from Iowa Department of Education</i>	84.181	015818	-	306,618
School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)	84.184		-	604,728
Safe and Drug-Free Schools and Communities-State Grants	84.186		-	557,784
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187		-	1,072,230
Education for Homeless Children and Youth	84.196		3,384,029	3,555,571
Graduate Assistance in Areas of National Need	84.200		-	46,069
Javits Gifted and Talented Students Education	84.206		-	385,727
Fund for the Improvement of Education	84.215		-	8,405
Centers for International Business Education	84.220		-	52,506
Charter Schools	84.282		8,309,551	9,216,767
<i>Passed through from Pinellas County School District</i>	84.282	FAIN # U282A160012	-	12,750
<i>Passed through from Tallahassee Community College</i>	84.282	PO-007780	-	1,125
Twenty-First Century Community Learning Centers	84.287		62,880,241	69,404,840
<i>Passed through from Boys &amp; Girls Club of Collier County FL Inc</i>	84.287	26512	-	134
Ready-To-Learn Television	84.295	34358-EDU	-	65,130
<i>Passed through from Corporation for Public Broadcasting</i>	84.295	None	-	2,219
<i>Passed through from Public Broadcasting Service</i>	84.305		282,828	1,366,316
Education Research, Development and Dissemination	84.305		-	29,337
<i>Passed through from Katholieke Universiteit Leuven</i>	84.305	R305DI50007-02	-	102,953
<i>Passed through from Vanderbilt University</i>	84.305	3419-019361	791,221	1,996,257
Special Education - State Personnel Development Research in Special Education	84.323		68,538	751,464
<i>Passed through from University of Rochester</i>	84.324	416647G	-	37,266
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		2,147,679	8,107,338
<i>Passed through from Salus University</i>	84.325	88404 Fall 2018	-	57,956
<i>Passed through from Salus University</i>	84.325	88404A2018	-	54,624
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		278,845	1,197,007
<i>Passed through from University of North Carolina, Chapel Hill</i>	84.326	5108653	-	135,639
<i>Passed through from University of Oregon</i>	84.326	224440B	-	357,798
<i>Passed through from University of Oregon</i>	84.326	282070L	-	253,729
Special Education Educational Technology Media, and Materials for Individuals with Disabilities	84.327		-	189
Gaming Early Awareness and Readiness for Undergraduate Programs	84.334		-	62,152
<i>Passed through from DUVAL COUNTY PUBLIC SCHOOLS</i>	84.334	P334A170075	-	343,722
<i>Passed through from DUVAL COUNTY SCHOOL BOARD</i>	84.334	P334A170075	-	71,042
<i>Passed through from Hillsborough County Public Schools</i>	84.334	Project: SCORE	-	540
<i>Passed through from Hillsborough County Public Schools</i>	84.334	PO Number 1202465	-	3,286
Child Care Access Means Parents in School	84.335		-	1,098,507
Teacher Quality Partnership Grants	84.336		-	13,109
Rural Education	84.358		2,415,941	2,547,224
English Language Acquisition State Grants	84.365		41,881,266	44,030,852
<i>Passed through from School District of Palm Beach County</i>	84.365	AWD-000919	-	57,401

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA  
FISCAL YEAR ENDED JUNE 30, 2019  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from School District of Palm Beach County</i>	84.365	AWD-001523	-	94,559
<i>Passed through from School District of Palm Beach County</i>	84.365	AWD-001522	-	85,730
<i>Passed through from School District of Palm Beach County</i>	84.365	AWD-001289	-	315
<i>Passed through from School District of Palm Beach County</i>	84.365	AWD-001024	-	29,225
<i>Passed through from School District of Palm Beach County</i>	84.365	AWD-001288	-	309
<i>Passed through from Suwannee County School Board</i>	84.365	SCSB 2018-92	-	1,750
Mathematics and Science Partnerships	84.366		-	41,105
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367		84,427,158	88,046,298
<i>Passed through from National Writing Project Corporation</i>	84.367	#99-FL05-SEED2017-CRWPAI	-	6,553
<i>Passed through from National Writing Project Corporation</i>	84.367	01-FL06-SEED2017-ILI	-	2,899
<i>Passed through from Orange County Public Schools</i>	84.367	480-2249B-9CT01	-	14,797
Grants for State Assessments and Related Activities	84.369		-	6,619,459
School Improvement Grants	84.377		17,546,266	17,668,422
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407		-	548,222
Education Innovation and Research (formerly Investing in Innovation (I3) Fund)				
<i>Passed through from Hillsborough County Public Schools</i>	84.411	#U41IC140098	-	12,470
<i>Passed through from Hillsborough County Public Schools</i>	84.411	PO# 1218062	-	135,213
<i>Passed through from Hillsborough County Public Schools</i>	84.411	PO# 1260281	-	184,792
<i>Passed through from Metro Nashville Public Schools</i>	84.411	2-00706-00	-	72,304
Race to the Top Early Learning Challenge				
<i>Passed through from Bright from the Start: Georgia Department of Early Care and Learning</i>	84.412	46900-921-V17UOR034	-	24,646
Graduate Research Opportunities for Minority Students (Minorities and Retirement Security Program)	84.414		-	29,839
Student Support and Academic Enrichment Program	84.424		35,276,842	36,073,615
Hurricane Education Recovery	84.938		73,320,716	128,974,631
Other Federal Awards				
<i>Passed through from Columbia County School District</i>	84.U16	H325D160019	-	282,710
<i>Passed through from Hillsborough County School Board</i>	84.U16	015-2129B-9CB01	-	151,772
<i>Passed through from Mathematica Policy Research</i>	84.U16	7603FI6660	-	67,246
<i>Passed through from National Writing Project Corporation</i>	84.U16	COQZI	-	5,734,071
<i>Passed through from National Writing Project Corporation</i>	84.U16	AGT DTD 07-25-2017	-	61,727
<i>Passed through from Vanderbilt University</i>	84.U16	0017075-ATS	-	9,365
	84.U16	40346S03623	-	34,174
	84.U16	ORSP 10108	-	134
	84.U16	01-928A Amendment 12	-	13
	84.U16	UNIV60602	-	54,595
<b>Total Excluding Cluster:</b>			1,222,115,161	1,673,165,893
<b>Research And Development Programs Cluster:</b>				
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	84.015		-	638,783
Undergraduate International Studies and Foreign Language Programs	84.016		-	43,815
Overseas Programs - Group Projects Abroad	84.021		-	27,079
Overseas Programs - Doctoral Dissertation Research Abroad	84.022		-	72,339
Special Education Grants to States	84.027		-	12,262
Higher Education Institutional Aid	84.031		198,925	7,362,977
<i>Passed through from Miami Dade College</i>	84.031	AGR DTD 08-08-2018	-	11,888
TRIO Student Support Services	84.042		-	786,571

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
**FISCAL YEAR ENDED JUNE 30, 2019**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
TRIO Educational Opportunity Centers	84.066		-	416,689
Fund for the Improvement of Postsecondary Education				
<i>Passed through from University of Wisconsin in Milwaukee</i>	84.116	163405510	-	12,948
Minority Science and Engineering Improvement	84.120		-	1,180,528
Special Education-Grants for Infants and Families				
<i>Passed through from University of Florida</i>	84.181	UFDSP00011840	-	125,003
Graduate Assistance in Areas of National Need	84.200		-	298,675
Javits Gifted and Talented Students Education				
<i>Passed through from Seminole County Public Schools</i>	84.206	SA151699CO	-	136,476
Federal Direct Student Loans	84.268		-	35,027,384
Comprehensive Centers				
<i>Passed through from University of Oregon</i>	84.283	251500A	-	336,997
Education Research, Development and Dissemination	84.305		481,710	5,984,541
<i>Passed through from Association of Public and Land Grant Universities</i>	84.305	N/A	-	21,914
<i>Passed through from Georgia State University</i>	84.305	SP00013440-01	-	14,652
<i>Passed through from Mills College</i>	84.305	001	-	169,030
<i>Passed through from Rutgers State University</i>	84.305	PO 633707 (5661)	-	148,289
<i>Passed through from University at Buffalo SUNY</i>	84.305	Federal Award No. R305A150230   Subaward # R980592	-	140,233
<i>Passed through from University of California, Irvine</i>	84.305	2018-3604	-	5,316
<i>Passed through from University of Georgia</i>	84.305	SUB00001886	-	2,489
<i>Passed through from University of South Carolina</i>	84.305	17-3372	-	15,440
<i>Passed through from University of Texas, Houston</i>	84.305	None	-	32,079
<i>Passed through from University of Washington</i>	84.305	UWSC10058	-	14,604
<i>Passed through from Vanderbilt University</i>	84.305	3147-019218	-	42,901
<i>Passed through from Vanderbilt University</i>	84.305	UNIV59604	-	115,713
<i>Passed through from Virginia Commonwealth University</i>	84.305	FP00006869-SA001	-	295,619
<i>Passed through from Virginia Commonwealth University</i>	84.305	PT109829-SC105295	-	10,843
Research in Special Education	84.324		1,322,619	5,295,262
<i>Passed through from Boston University Medical Campus</i>	84.324	4500001865	-	61,384
<i>Passed through from SRI International</i>	84.324	PO5030	-	115,871
<i>Passed through from Temple University</i>	84.324	261770-UFL	-	45,247
<i>Passed through from University at Buffalo SUNY</i>	84.324	Subaward No. R1140188   R324A180175	-	248,022
<i>Passed through from University at Buffalo SUNY</i>	84.324	Subaward No. R1023470 Federal Award No. R324A160133	-	22,229
<i>Passed through from University of Minnesota</i>	84.324	A005942801	-	71,445
<i>Passed through from University of Tennessee</i>	84.324	A18-0099-S005	-	42,180
<i>Passed through from Vanderbilt University</i>	84.324	UNIV58456 / 3631-019614	-	38,948
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		-	2,031,595
<i>Passed through from Vanderbilt University</i>	84.325	UNIV60176	-	17,950
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities				
<i>Passed through from University of North Carolina, Charlotte</i>	84.326	2015007905UCF	207,946	433,842
Child Care Access Means Parents in School	84.335		-	525,751
Teacher Quality Partnership Grants	84.336		-	123,538
Arts in Education				

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA  
FISCAL YEAR ENDED JUNE 30, 2019  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from School Board of Sarasota County</i>				
English Language Acquisition State Grants	84.351	Project Elevate	-	17,127
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.365		-	986,547
Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	84.407		-	8,849
Supporting Effective Educator Development Program	84.411		233,130	468,513
Other Federal Awards	84.423		321,595	862,130
	84.RD	R01994	-	40,808
	84.RD	ED-IES-17-C-0011	2,063,378	5,566,177
	84.RD	None	-	50,540
			4,829,303	70,578,032
<b>Total Research And Development Programs Cluster:</b>				
<b>Special Education Cluster (IDEA):</b>				
Special Education Grants to States	84.027		613,467,286	645,927,938
<i>Passed through from Polk County School Board</i>	84.027	530 2636B 6CB01	-	2,400
<i>Passed through from Putnam County School Board</i>	84.027	0750-19-028-75119	-	6,902
Special Education Preschool Grants	84.173		13,614,295	14,613,444
			627,081,581	660,550,684
<b>Total Special Education Cluster (IDEA):</b>				
<b>Student Financial Assistance Cluster:</b>				
Federal Supplemental Educational Opportunity Grants	84.007		-	29,656,547
Federal Work-Study Program	84.033		-	27,641,195
Federal Perkins Loan (FPL)-Federal Capital Contributions	84.038		-	55,479,466
Federal Pell Grant Program	84.063		-	1,305,336,527
Federal Direct Student Loans	84.268		-	1,775,985,434
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		-	244,537
			-	3,194,343,706
<b>Total Student Financial Assistance Cluster:</b>				
<b>TRIO Cluster:</b>				
TRIO Student Support Services	84.042		-	7,722,947
TRIO Talent Search	84.044		-	4,573,251
TRIO Upward Bound	84.047		-	8,311,139
TRIO Educational Opportunity Centers	84.066		-	2,212,897
TRIO McNair Post-Baccalaureate Achievement	84.217		-	718,646
			-	23,538,880
			1,854,026,045	5,622,177,195
<b>TOTAL U. S. DEPARTMENT OF EDUCATION</b>				
<b>U. S. DEPARTMENT OF ENERGY</b>				
State Energy Program	81.041		457,550	1,841,986
Weatherization Assistance for Low-Income Persons	81.042		2,025,934	2,270,316
Office of Science Financial Assistance Program	81.049		-	15,000
Conservation Research and Development	81.086		-	237,063
Renewable Energy Research and Development	81.087		-	37,859
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		-	50,503
State Energy Program Special Projects	81.119		-	12,451
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		1,126,979	1,192,108
<i>Passed through from Sistema Universitario Ana G. Mendez, dba Universidad de Turabo</i>	81.123	DE-NA0003330	-	88,639
Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128		-	456
State Heating Oil and Propane Program	81.138		-	9,193
Other Federal Awards	81.U15	8F-30201	-	177,246

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
**FISCAL YEAR ENDED JUNE 30, 2019**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	81.U15	B633801	-	8,483
Passed through from Battelle Memorial Institute	81.U15	325895	-	13,486
Passed through from Florida Atlantic University Research Corporation	81.U15	AWD-001587	-	5,910
Passed through from Lawrence Berkeley National Laboratory	81.U15	7460816	-	30,211
<b>Total Excluding Cluster:</b>			3,610,463	5,990,910
<b>Research And Development Programs Cluster:</b>				
Office of Science Financial Assistance Program	81.049	DE-SC0017872	1,529,768	16,089,476
Passed through from APECOR	81.049	208337	-	8,334
Passed through from Battelle Energy Alliance, LLC	81.049	F63460	-	42,037
Passed through from Central Michigan University	81.049	DESC001940001C767	-	140,849
Passed through from Combustion Research and Flow Technology, Inc.	81.049	31506	-	6,354
Passed through from Cryomagnetics, Inc.	81.049	23410-F	-	43,528
Passed through from Donald Danforth Plant Science Center	81.049	15-DOE-1044	-	40,437
Passed through from Duke University	81.049	554581	-	5,649
Passed through from Fermi National Accelerator Laboratory	81.049	RR068-G1	-	118,101
Passed through from Georgia Institute of Technology	81.049	130298-5111477	-	2,394
Passed through from Harvard University	81.049	2356-1	-	74,071
Passed through from Intelligent Automation, Inc.	81.049	2131-5	-	25,256
Passed through from Intelligent Automation, Inc.	81.049	2269-2	-	10,701
Passed through from Intelligent Automation, Inc.	81.049	DE-SC0017681	-	29,432
Passed through from Lighthouse Photonics, Inc.	81.049	S4689-PO 243510	-	9,995
Passed through from Massachusetts Institute of Technology	81.049	None	-	70,387
Passed through from Niu Energy	81.049	60071259	-	121,510
Passed through from Ohio State University	81.049	DESC0013245	-	212,254
Passed through from Parlow Technologies, LLC	81.049	ORPA001730	-	33,094
Passed through from Princeton University	81.049	DE-SC0011297	-	37,908
Passed through from Q-Chem, Inc.	81.049	Conversion of Landfill	-	31,333
Passed through from T2C- Energy, LLC	81.049	4/5/16CRT11665	-	12,827
Passed through from T2C- Energy, LLC	81.049	PO 15701	-	1,520
Passed through from Ultramet	81.049	157433	-	43,150
Passed through from University of Arizona	81.049	KK1615	-	-
Passed through from University of California, Santa Barbara	81.049	KK1947	-	18,547
Passed through from University of California, Santa Barbara	81.049	088950-16622	-	52,346
Passed through from University of Illinois	81.049	090634-16914	-	412,260
Passed through from University of Illinois	81.049	17863-Z7181001	-	594,949
Passed through from University of Maryland, College Park	81.049	SPC-000920   PTE: DE-SC0019433	-	887
Passed through from University of Miami	81.049	A006801502	-	15,125
Passed through from University of Minnesota	81.049	C00049468-1	-	125,582
Passed through from University of Missouri	81.049	17-3257/PO #2000030188	-	92,414
Passed through from University of South Carolina	81.049	A18-05333-S001	-	152,178
Passed through from University of Tennessee	81.086		44,033	131,359
Conservation Research and Development	81.086	1	-	945,709
Passed through from Institute for Market Transformation	81.086	SC-18-479	-	76,510
Passed through from Iowa State University	81.086	SC-14-392	-	141,070
Passed through from Iowa State University	81.086		-	5,303

See accompanying notes to the Schedule of Expenditures of Federal Awards



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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from North Carolina State University	81.086	2014-0654-62	-	122,717
Passed through from U.S. Automotive Materials Partnership	81.086	17-2998-AMP	-	92,199
Renewable Energy Research and Development	81.087		990,798	4,105,110
Passed through from Arizona State University	81.087	ASUB00000261	-	762
Passed through from BrightSpot Automation, LLC	81.087	DE-EE0008152	-	57,835
Passed through from Case Western Reserve University	81.087	RESS12579	-	61,313
Passed through from Florida Atlantic University	81.087	UR-K74	-	21,255
Passed through from Massachusetts Institute of Technology	81.087	101617	-	99,704
Passed through from Montana State University	81.087	G209-19-W7696	-	22,366
Passed through from Northwestern University	81.087	SP0045962-PROJ0014471	-	31,985
Passed through from University of Central Florida	81.087	16226104-06	-	2,382
Passed through from University of Central Florida	81.087	16226073	-	23,513
Passed through from University of Utah	81.087	10045325	-	12,100
Fossil Energy Research and Development	81.089		184,182	798,271
Passed through from Aerojet Rocketdyne, Inc.	81.089	PO # 2000666390	-	87,984
Passed through from University of Florida	81.089	UFOER00010126	-	8,022
Environmental Remediation and Waste Processing and Disposal	81.104		-	4,125,405
Passed through from Lawrence Livermore National Laboratory	81.104	000004599	-	10,872
Passed through from Savannah River Nuclear Solutions, LLC	81.104	000272350	8,631	49,917
Passed through from Savannah River Nuclear Solutions, LLC	81.104	TOA 0000332983	34,938	217,332
Passed through from Savannah River Nuclear Solutions, LLC	81.104	TOA-00000403082	-	78,736
Passed through from Savannah River Nuclear Solutions, LLC	81.104	TOA Number: 0000332982	34,845	271,878
Passed through from Savannah River Nuclear Solutions, LLC	81.104	TOA/PO No: 0000403081	-	138,954
Stewardship Science Grant Program	81.112		-	65,770
Passed through from Texas A&M University	81.112	M1803337	-	190,118
Defense Nuclear Nonproliferation Research	81.113		-	748
Passed through from Massachusetts Institute of Technology	81.113	5710003931	-	283,744
Passed through from University of Michigan	81.113	3003222388	-	224,154
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		-	-
Passed through from Georgia Institute of Technology	81.117	RH398-G1	-	30,235
Passed through from Georgia Institute of Technology	81.117	RH398-G2	-	16,904
Nuclear Energy Research, Development and Demonstration	81.121		176,609	1,451,954
Passed through from Massachusetts Institute of Technology	81.121	94659	-	36,341
Passed through from Pennsylvania State University	81.121	5748-UF-DOE-8564	-	123,562
Passed through from Pennsylvania State University	81.121	5770-UF-DOE-8717	-	20,827
Passed through from Pennsylvania State University	81.121	5738-UF-DOE-8688	-	4,983
Passed through from Rensselaer Polytechnic Institute	81.121	A12717	-	130,082
Passed through from Triad National Security, LLC	81.121	Subcontract # 527959	-	3,407
Passed through from University of California, Berkeley	81.121	00009928 / BB01185630	-	53,138
Passed through from University of Mississippi	81.121	16-10-023	-	76,396
Passed through from University of South Carolina	81.121	15-2828	-	5,547
Passed through from University of Texas	81.121	UTA16-001170	-	270,130
Passed through from University of Texas, Austin	81.121	UTA16-001171	-	67,224
Passed through from University of Wisconsin-Madison	81.121	808K220	-	35,141

See accompanying notes to the Schedule of Expenditures of Federal Awards

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122	SA1611104 (Prime#DE-OE0000779)	-	351,953
Passed through from University of Arkansas	81.123		1,184,737	1,487,878
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123	4300100976	-	26,381
Passed through from Consolidated Nuclear Security, LLC	81.123	226160664B; Prime#DE-NA0003865	-	161,040
Passed through from University of Texas, El Paso	81.124		137,084	1,506,404
Predictive Science Academic Alliance Program	81.135		1,064,271	1,541,571
Advanced Research Projects Agency - Energy	81.135	61328141-121206	-	100,370
Passed through from Stanford University	81.135	1242240+PO2606218	-	186,889
Passed through from United Technologies Research Center	81.135	16-870-FSU	-	19,310
Passed through from West Virginia University	81.137		-	262,332
Minority Economic Impact	81.RD	PO NO 635318	-	36,430
Other Federal Awards	81.RD	KAGN44250109	-	82,292
	81.RD	PO 2007144 Revision 1	-	6,736
	81.RD	PO 640844	-	94,875
	81.RD	80000866602UG	-	33,626
	81.RD	PO 642122	-	23,864
	81.RD	PO No 1978387	-	6,862
	81.RD	PO NO 652237	-	5,329
	81.RD	PO1991186	-	96
	81.RD	XAT-6-62160-01	-	14,236
	81.RD	XEU76261901	-	1,261
	81.RD	XEU76251805	-	17,955
	81.RD	KAGN44250108	-	3,713
	81.RD	PO No 1876780	-	9,003
	81.RD	4000157172	-	3,738
	81.RD	1759483	-	83,612
	81.RD	1805224	-	102,373
	81.RD	1844457	-	48,143
	81.RD	1932089	-	1,493
	81.RD	1953567	-	206
	81.RD	1982062	-	38,944
	81.RD	1983948-1838470	-	38,009
	81.RD	323521	-	97,806
	81.RD	KAGN44250107	-	5,148
	81.RD	0000403067/08KEL3FIU5	-	19,674
	81.RD	397655	-	89,813
	81.RD	1686298	-	14,202
	81.RD	0000332972/08KEL3FIU5	-	105,986
	81.RD	392323	-	6,225
	81.RD	4000166369	-	32,846
	81.RD	403071/08KEL3FIU2	-	16,363
	81.RD	405218	-	53,500
	81.RD	406414	-	11,792
	81.RD	454699	-	18,593

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	81.RD	563193	-	23,061
	81.RD	652385	-	27,823
	81.RD	7250229	-	7,623
	81.RD	AWD-001395	-	57,405
	81.RD	Contract No. 200220	-	89,541
	81.RD	FEDERAL LABS	-	814
	81.RD	AWD-001698	-	26,101
	81.RD	8F30168	-	10,915
	81.RD	7F30204	-	57,868
	81.RD	7F-30065	-	5
	81.RD	8F-30218	-	30,899
	81.RD	214376	-	11,999
	81.RD	4000166082	-	15,275
	81.RD	00138716	-	55,816
	81.RD	179009 RELEASE NO 1	-	46,529
	81.RD	179009 Release No 2	-	9,007
	81.RD	184744	-	72,584
	81.RD	191053	-	14,317
	81.RD	195808	-	55,236
	81.RD	196659	-	85,425
	81.RD	202752	-	118,061
	81.RD	213367	-	39,659
	81.RD	452339	-	10,974
	81.RD	319973	-	43,910
	81.RD	365032	-	2,946
	81.RD	ERA-100117	-	116,256
	81.RD	633381	-	19,534
	81.RD	PO #642044	-	24,592
	81.RD	641448	-	88,829
	81.RD	RJ847-S1	-	183,224
	81.RD	N000223136	-	111,758
	81.RD	200287	-	31,925
	81.RD	197571	-	7,969
	81.RD	19-D0253	-	14,666
	81.RD	7429282	-	16,493
	81.RD	B632871	-	37,484
	81.RD	B625997	-	49,853
	81.RD	497357	-	35,140
	81.RD	497442	-	56,190
	81.RD	369801	-	69,867
	81.RD	KAGX-8-82293-00	-	103,438
	81.RD	XEJ88218801	-	3,139
	81.RD	XEJ88226301	-	7,566
	81.RD	50336-78051	-	20,042
	81.RD	PO No 19485	-	61,619

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from Oak Ridge Associated Universities	81.RD	4000159561	-	13,739
Passed through from Sandia National Laboratories	81.RD	1985151	-	24,003
Passed through from Savannah River Nuclear Solutions, LLC	81.RD	TOA #: 0000332970	15,044	149,641
Passed through from Savannah River Nuclear Solutions, LLC	81.RD	272357	-	110,593
Passed through from Savannah River Nuclear Solutions, LLC	81.RD	TOA#:0000403078	-	86,420
Passed through from Savannah River Nuclear Solutions, LLC	81.RD	TOA#:0000403076	-	32,835
Passed through from Savannah River Nuclear Solutions, LLC	81.RD	TOA#: 0000403065	-	101,163
Passed through from Savannah River Nuclear Solutions, LLC	81.RD	TOA#: 0000332969	-	95,645
Passed through from Savannah River Nuclear Solutions, LLC	81.RD	TOA# 0000403079	-	86,193
Passed through from Savannah River Nuclear Solutions, LLC	81.RD	TOA# 0000332968	-	50,730
Passed through from Smart Information Flow Technologies	81.RD	PERFECTA-FIU-01	-	22,855
Passed through from The Regents of University of California	81.RD	7452730	-	13,224
Passed through from The Regents of University of California	81.RD	7447403	-	1,153
Passed through from The Regents of University of California	81.RD	7435569	-	24,724
Passed through from UT-Battelle, LLC	81.RD	4000143262	-	20,801
Passed through from UT-Battelle, LLC	81.RD	4000146837	-	20,920
Passed through from UT-Battelle, LLC	81.RD	4000100172	-	36,453
Passed through from UT-Battelle, LLC	81.RD	4000145793	-	74,391
Passed through from UT-Battelle, LLC	81.RD	4000148826	-	20,701
Passed through from UT-Battelle, LLC	81.RD	4000152630	-	30,351
Passed through from UT-Battelle, LLC	81.RD	4000159816	-	30,097
Passed through from UT-Battelle, LLC	81.RD	4000161708	-	19,040
Passed through from UT-Battelle, LLC	81.RD	4000162862	-	80,372
Passed through from UT-Battelle, LLC	81.RD	4000163270	-	38,458
Passed through from UT-Battelle, LLC	81.RD	4000166016	-	6,470
Passed through from UT-Battelle, LLC	81.RD	4000166724	-	11,093
Passed through from UT-Battelle, LLC	81.RD	4000171512	-	287
<b>Total Research And Development Programs Cluster:</b>			5,404,940	43,450,454
<b>TOTAL U. S. DEPARTMENT OF ENERGY</b>			9,015,403	49,441,364
<b>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Public Awareness Campaigns on Embryo Adoption	93.007	S160381-2	-	2,850
Passed through from Eastern Virginia Medical School				
Medical Reserve Corps Small Grant Program	93.008	MRC15-0391	-	13,855
Passed through from National Association of County and City Health Officials				
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.008	MRC16-0315C	-	2,132
Passed through from National Association of County and City Health Officials				
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.008	MRC16-1983C	-	8,778
Passed through from National Association of County and City Health Officials				
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.041		232,596	329,742
Passed through from National Association of County and City Health Officials				
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042		-	1,933,740
Passed through from National Association of County and City Health Officials				
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		1,766,308	1,818,833
Passed through from National Association of County and City Health Officials				
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048		340,626	629,789
Passed through from National Association of County and City Health Officials				
Alzheimer's Disease Demonstration Grants to States	93.051		88,553	103,372
Passed through from National Association of County and City Health Officials				
National Family Caregiver Support, Title III, Part E	93.052		12,211,968	14,764,249
Passed through from Senior Connection Center		M-15/17-USFOAA-2015	-	702

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Training in General, Pediatric, and Public Health Dentistry	93.059		-	523
Public Health Emergency Preparedness	93.069		14,814	28,190,659
Environmental Public Health and Emergency Response	93.070		201,956	1,962,176
Medicare Enrollment Assistance Program	93.071		1,426,974	1,664,960
Lifespan Respite Care Program	93.072		24,013	24,013
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073		37,267	922,507
<i>Passed through from University of South Carolina</i>	93.073	19-3771 PO#2000043073	-	57,349
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079		-	126,775
<i>Passed through from Hillsborough County Public Schools</i>	93.079	PO 1242787	-	30,816
<i>Passed through from The School Board of Duval County</i>	93.079	AGR-2018-035, AGR-2018-036, AGR-2019-004, AGR-2018-006	-	260,165
Blood Disorder Program: Prevention, Surveillance, and Research	93.080	SNU27DD001155-03-00	-	12,781
<i>Passed through from Hemophilia of Georgia</i>				
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086	01042016GRT11892	-	106,520
<i>Passed through from Champions for Children, Inc</i>				
Enhance Safety of Children Affected by Substance Abuse	93.087	VEN 019 USF	-	49,230
<i>Passed through from Family Support Services of North Florida</i>				
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	UGRT11815-09292016	-	110,349
<i>Passed through from Childrens Home Society of Florida</i>				
Food and Drug Administration Research	93.103		-	2,222,281
<i>Passed through from Elorac</i>				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.103	EL-1007-01-01	-	17,434
Area Health Education Centers	93.104		2,334,259	2,532,200
Maternal and Child Health Federal Consolidated Programs	93.107		300,234	356,670
<i>Passed through from American College of OB/GYN</i>				
<i>Passed through from Florida Association of Healthy Start Coalitions, Inc.</i>	93.110	02162016/50985	-	1,118,832
<i>Passed through from Florida Association of Healthy Start Coalitions, Inc.</i>	93.110	13-7	-	2,062
<i>Passed through from Hemophilia of Georgia</i>	93.110	16-04-FY1621	-	100,774
<i>Passed through from Zero to Three: National Center for Infants, Toddlers and Families</i>	93.110	5 H30MC24046-08-00	-	62,872
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.110	IU2DMC32394-01-00 / 2019010122	-	12,397
Nurse Anesthetist Traineeship	93.116		-	25,000
Emergency Medical Services for Children	93.124		-	4,987,616
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.127		-	195,981
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.130		-	133,891
Injury Prevention and Control Research and State and Community Based Programs	93.135		150,694	275,112
<i>Passed through from Panhandle Area Education Consortium</i>	93.136		863,298	782,197
Projects for Assistance in Transition from Homelessness (PATH)	93.136	16-181	-	2,286,405
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.150		4,242,049	58,810
Disabilities Prevention	93.153		479,202	4,242,049
<i>Passed through from University of South Florida</i>	93.153	6410-1013-01-B	-	1,886,864
<i>Passed through from National Association of Chronic Disease Directors</i>	93.184	SNU27DD001157-03-00	22,214	66,570
Graduate Psychology Education	93.184		-	498,006
<i>Passed through from University of Nebraska</i>	93.191	34-5507-1037-013	-	16,385
<i>Passed through from University of Nebraska</i>	93.191	34-5507-1034-012	-	294
			-	12

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Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		-	441,683
Family Planning Services	93.217		420,940	10,626,610
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235		1,369,069	3,448,193
Grants to States to Support Oral Health Workforce Activities	93.236		-	13,398
State Capacity Building	93.240		-	307,402
State Rural Hospital Flexibility Program	93.241		-	61,375
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	U60975-10012016	2,891,337	5,073,245
<i>Passed through from 13th Judicial Court Hillsborough County</i>	93.243	U60975-10012017	-	44,331
<i>Passed through from 13th Judicial Court Hillsborough County</i>	93.243	LB079	-	71,887
<i>Passed through from Central Florida Behavioral Health Network</i>	93.243	IU79SSM058234	-	10,773
<i>Passed through from Childrens Home Society of Florida</i>	93.243	UGRT11815-10012016	-	814
<i>Passed through from Childrens Home Society of Florida</i>	93.243	SubU79SSM059935	-	81,411
<i>Passed through from Community Based Care of Central FL, Inc</i>	93.243	U62013-9302018	-	23,052
<i>Passed through from Drug Abuse Comprehensive Office, Inc.</i>	93.243	PIP2	-	31,135
<i>Passed through from Hills Co Board of Co Commissioners</i>	93.243	UGRT10796-12032015	-	26,916
<i>Passed through from Hillsborough County Administrative</i>	93.243	IH79SSM062871 / 15SSM62871A	-	12,509
<i>Passed through from Jewish Community Services of South Florida, Inc.</i>	93.243	IH79SSM081099-01	-	641
<i>Passed through from Jewish Community Services of South Florida, Inc.</i>	93.243		-	2,857
Advanced Nursing Education Workforce Grant Program	93.247		-	2,040,486
Universal Newborn Hearing Screening	93.251		-	184,318
Family Planning Personnel Training	93.260	IASTWHI70065-01-00	-	9,201
<i>Passed through from Northeast Florida Healthy Start Coalition, Inc.</i>	93.260	APPP01	-	909
<i>Passed through from Northeast Florida Healthy Start Coalition, Inc.</i>	93.261	NU58DP006363-01-00	-	104,019
<i>Passed through from National Association of Chronic Disease Directors</i>	93.261	NU58DP006363-02-00	-	52,680
<i>Passed through from National Association of Chronic Disease Directors</i>	93.262		72,422	1,756,284
Occupational Safety and Health Program	93.268		-	306,600,812
Immunization Cooperative Agreements	93.270		-	405,806
Viral Hepatitis Prevention and Control	93.276		-	104,397
Drug-Free Communities Support Program Grants	93.283		-	209,309
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283	I7-CP-HCS-8346-RW-01	-	1,178,116
<i>Passed through from Broward County Board of County Commissioners</i>	93.283	SU38OT000143-05	-	19,025
<i>Passed through from Council of State and Territorial Epidemiologists</i>	93.283	NU38OT000297-01-00	-	19,349
<i>Passed through from Council of State and Territorial Epidemiologists</i>	93.283	IU01IP000791-02	-	7,249
<i>Passed through from Gorgas Memorial Institute for Health Studies</i>	93.301		66,185	75,650
Small Rural Hospital Improvement Grant Program	93.305		-	1,374,437
PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)				
Minority Health and Health Disparities Research	93.307	AGR-2019-010	-	4,295
<i>Passed through from The Regents of the University of California, San Francisco</i>	93.314		-	106,453
Early Hearing Detection and Intervention Information System (EHD1-IS) Surveillance Program	93.323		35,637	11,489,887
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.324		2,180,708	2,470,078
State Health Insurance Assistance Program	93.332		1,618,577	2,352,770
Cooperative Agreement to Support Navigators in Federally-facilitated Exchanges				

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
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The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels <i>Passed through from The Alzheimer's Disease and Related Disorders Association, Inc</i>	93.334	5NU58DP006115-03-00	-	21,913
Behavioral Risk Factor Surveillance System	93.336		-	58,944
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354		127,547	1,793,848
Nurse Education, Practice Quality and Retention Grants	93.359		94,500	858,347
Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development <i>Passed through from Stratatech Corporation</i>	93.360	HHSO100201500027C	-	64,444
State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	93.366		-	30,467
ACL Independent Living State Grants	93.369		-	4,652,038
ARRA - Nurse Faculty Loan Program	93.408	ARRA - Grant Index 800412	-	6,996
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health <i>Passed through from Council of State and Territorial Epidemiologists</i>	93.421	NU380T000297-01-00	-	5,766
NON-ACA/PPHF Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations <i>Passed through from Association of State and Territorial Health Officials</i>	93.424	6NU380T000161-04-02	27,500	60,000
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke-Financed in part by 2018 Prevention and Public Health Funds	93.426		69,794	1,573,334
ACL National Institute on Disability, Independent Living, and Rehabilitation Research <i>Passed through from Temple University</i>	93.433	262568-USF	165,572	9,679
Every Student Succeeds Act/Preschool Development Grants	93.434		-	165,572
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke- (WISEWOMAN)	93.435		-	125,102
WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION	93.436		-	151,559
Food Safety and Security Monitoring Project	93.448		-	292,290
ACL Assistive Technology	93.464		-	698,837
Alzheimer's Disease Program Initiative (ADPI)	93.470		-	44,565
Title IV-E Kinship Navigator Program	93.471		536,255	536,255
Public Health Training Centers Program <i>Passed through from Emory University</i>	93.516	T278656/T460657/T657419/	-	5,151
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	93.521		-	177,984
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	93.539		-	2,181,982
Promoting Safe and Stable Families <i>Passed through from Ounce of Prevention Fund of Florida, Inc.</i>	93.556		17,150,253	17,172,071
Child Support Enforcement	93.556	LJ959	-	16,154
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.563		28,238,202	199,748,402
Low-Income Home Energy Assistance	93.566		25,359,908	50,175,895
Community Services Block Grant	93.568		66,869,320	68,569,163
Refugee and Entrant Assistance Discretionary Grants	93.569		21,024,022	21,619,948
U.S. Repatriation	93.576		184,327	263,808
Refugee and Entrant Assistance Targeted Assistance Grants	93.579		-	17,234
State Court Improvement Program	93.584		1,589,211	1,695,713
	93.586		-	1,053,059

See accompanying notes to the Schedule of Expenditures of Federal Awards

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Community-Based Child Abuse Prevention Grants	93.590		1,379,081	1,663,321
Grants to States for Access and Visitation Programs	93.597		466,569	498,271
Chafee Education and Training Vouchers Program (ETV)	93.599		2,263,233	2,263,233
Head Start	93.600		216,388	1,109,576
Passed through from Early Learning Coalition of Miami-Dade-Monroe	93.600	PSA 18-23	-	3,223
Passed through from Early Learning Coalition of Miami-Dade-Monroe	93.600	PSA 17-23	-	7,808
Passed through from Lutheran Services Florida, Inc.	93.600	AGR-2018-055	-	7,851
Adoption and Legal Guardianship Incentive Payments	93.603	93603-16-003	-	388
Passed through from Nevada Department of Child and Family Services	93.603	QPI/JIT	-	11,571
Developmental Disabilities Basic Support and Advocacy Grants	93.630		-	15,062
Passed through from Florida Developmental Disabilities Council, Inc.	93.630	1008TRS18	-	45,783
Passed through from North Florida Office of Public Guardian, Inc.	93.630	None	-	1,653
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		-	568,301
ACA - Reinvestment of Civil Money Penalties to Benefit Nursing Home Residents	93.636		3,247	79,216
Passed through from State of Alabama	93.636	AWD-001318	3,100	56,288
Passed through from State of Georgia	93.636	AWD-001228	6,268	64,064
Passed through from State of Kentucky	93.636	AWD-001229	2,799	55,683
Passed through from State of Mississippi	93.636	AWD-001293	3,954	50,908
Passed through from State of North Carolina	93.636	AWD-001319	4,652	62,048
Passed through from State of Tennessee Department of Health	93.636	AWD-001274	4,734	56,007
Passed through from The State of South Carolina	93.636	AWD-001227	4,098	37,869
Children's Justice Grants to States	93.643		-	736,174
Stephanie Tubbs Jones Child Welfare Services Program	93.645		14,762,356	16,692,678
Adoption Opportunities	93.652		-	100,828
Foster Care Title IV-E	93.658		187,238,368	220,605,768
Passed through from Eckerd Youth Alternatives, Inc.	93.658	ARRA - LJ955	-	206,560
Passed through from University of California, Berkeley	93.658	ECA-C6-TRA-USE-FY21	-	1,087,600
Adoption Assistance	93.659	00009882	-	86,516
Social Services Block Grant	93.667		139,429,727	142,853,905
Passed through from Florida Department of Children and Families	93.667	QC6B2	57,019,305	156,886,653
Child Abuse and Neglect State Grants	93.669		1,285,833	55,515
Child Abuse and Neglect Discretionary Activities	93.670		-	1,285,833
Passed through from Our Kids of Miami-Dade/Monroe, Inc.	93.670	OK 6000-050	-	38,816
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		6,600,159	6,601,503
Chafee Foster Care Independence Program	93.674		12,401,157	12,509,506
Mental and Behavioral Health Education and Training Grants	93.732		-	357,577
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs - financed by Prevention and Public Health Funds (PPHF)	93.734		-	2,538
State Public Health Approaches for Ensuring Quiltline Capacity - Funded in part by Prevention and Public Health Funds (PPHF)	93.735		-	949,854
PPHF: Health Care Surveillance/Health Statistics - Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund	93.745		-	288,832
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds	93.752		-	656

See accompanying notes to the Schedule of Expenditures of Federal Awards



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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)	93.757		94,524	165,468
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758		10,000	814,775
Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	93.763		-	92,232
<i>Passed through from Alzheimer's Community Care</i>	93.763	UGRT11742-10222015	-	5,547
Children's Health Insurance Program	93.767		335,677,420	503,072,816
<i>Passed through from Florida Healthy Kids Corporation</i>	93.767	8218GRT10560	-	46,645
<i>Passed through from Florida Healthy Kids Corporation</i>	93.767	FHKC-2018	-	1,046
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations				
<i>Passed through from Health Services Advisory Group (HSAG)</i>	93.779	GRT11794-12/1/16	-	10,576
Opioid STR	93.788		44,003,094	52,831,540
Organized Approaches to Increase Colorectal Cancer Screening	93.800		44,674	1,261,219
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.815		-	499,722
Biomedical Research and Research Training	93.817		-	56,373
<i>Passed through from University of Miami</i>	93.859	2R25GM050083-12/664023	-	40,717
Child Health and Human Development Extramural Research	93.865		-	6,624
National Bioterrorism Hospital Preparedness Program	93.889		4,590,624	9,725,225
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898		3,785	8,536,271
Family and Community Violence Prevention Program				
<i>Passed through from University of Utah</i>	93.910	10032145	-	66,210
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	93.912		-	321,957
<i>Passed through from University of Alabama, Birmingham</i>	93.912	03212017/09450	-	71
<i>Passed through from University of Alabama, Birmingham</i>	93.912	03/21/2017/09450	-	801
Grants to States for Operation of State Offices of Rural Health	93.913		72,000	107,111
HIV Emergency Relief Project Grants	93.914		-	646,749
<i>Passed through from Board of County Commissioners Orange County</i>	93.914	Y18-1038, Y19-180D	-	214,577
<i>Passed through from Board of County Commissioners Orange County</i>	93.914	Y17-1018C-DG	-	45,400
<i>Passed through from City of Jacksonville</i>	93.914	AGR-2018-056	-	600,975
<i>Passed through from City of Jacksonville</i>	93.914	AGR-2019-014	-	164,345
<i>Passed through from Hillsborough County Board of County Commissioners</i>	93.914	H89HA00024	-	1,849,588
<i>Passed through from Hillsborough County Board of County Commissioners</i>	93.914	H.C. 12-0113	-	140,416
<i>Passed through from Orange County Board of County Commissioners</i>	93.914	Y17-1018D-DG	-	596,099
<i>Passed through from Palm Beach County Board of County Commissioners</i>	93.914	R2018-0830	-	605,813
HIV Care Formula Grants	93.917		76,239,384	177,580,945
<i>Passed through from Heart of Florida United Way</i>	93.917	CODLQ-5C	-	130,960
<i>Passed through from WellFlorida Council, Inc.</i>	93.917	RW-ACHD-Clinic-1619	-	1,098,374
<i>Passed through from WellFlorida Council, Inc.</i>	93.917	RW-Columbia-1619	-	41,083
<i>Passed through from WellFlorida Council, Inc.</i>	93.917	RW-Maition-1920	-	277,681
<i>Passed through from WellFlorida Council, Inc.</i>	93.917	RW-Putnam 1516	-	77,209
<i>Passed through from WellFlorida Council, Inc.</i>	93.917	WellFlorida Contract #-1619	-	74,637
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		-	3,605,393
Healthy Start Initiative	93.926		-	490,801
<i>Passed through from All Children's Hospital</i>	93.926	ACH19, AHC20	-	76,656

See accompanying notes to the Schedule of Expenditures of Federal Awards

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from Baylor College of Medicine	93.926	H49MC12793	-	33,223
Passed through from Northeast Florida Healthy Start Coalition, Inc.	93.926	90FK0067-01-00	-	37,605
Passed through from Northeast Florida Healthy Start Coalition, Inc.	93.926	AGR-2015-078, AGR-2015-078-A5	-	65,782
Passed through from Northeast Florida Healthy Start Coalition, Inc.	93.926	H49MC000511400	-	38,435
Passed through from The Healthy Start Coalition of Jefferson, Madison & Taylor Counties, Inc. Special Projects of National Significance	93.926	HSCNT	-	97,691
Passed through from Rutgers, The State University	93.928	#0706	-	38,560
Passed through from Rutgers, The State University	93.928	#0794	-	20,787
Passed through from Rutgers, The State University	93.928	#0715	-	34,700
HIV Prevention Activities Health Department Based HIV Demonstration, Research, Public and Professional Education Projects	93.940	-	8,481,570	37,781,096
Passed through from Research Triangle Institute International	93.941	1-312-0214934-52553L	-	205,667
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.944	-	413,192	1,513,705
Block Grants for Community Mental Health Services	93.946	-	-	332,505
Block Grants for Prevention and Treatment of Substance Abuse	93.958	-	38,550,176	42,917,655
Passed through from Chemical Addictions Recovery Effort	93.959	None	-	23,939
Passed through from Florida Alliance for Healthy Communities, Inc.	93.959	201801	-	646,187
The Zika Health Care Services Program	93.959	ZDA08	-	146,667
PPHF Geriatric Education Centers	93.966	-	446,875	819,830
Passed through from Southeast Florida Behavioral Health Network	93.969	-	293,520	1,376,854
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.969	1071	-	55,830
Passed through from Center for Applied Research Solutions	93.977	000406257-024	-	5,551,980
International Research and Research Training	93.982	-	2,624,890	6,374
Mental Health Disaster Assistance and Emergency Mental Health International Research and Research Training	93.989	-	-	2,628,352
Preventive Health and Health Services Block Grant	93.991	-	12,116	22,530
Maternal and Child Health Services Block Grant to the States	93.994	-	4,347,992	3,272,667
Passed through from Bay, Franklin, Gulf Healthy Start Coalition, Inc.	93.994	GRCHD18-19	-	19,649,300
Passed through from Capital Area Healthy Start Coalition	93.994	HSCNT	-	16,380
Passed through from Central Healthy Start, Inc.	93.994	DEL-1819	-	17,220
Passed through from Central Healthy Start, Inc.	93.994	DEH-18DEC	-	823
Passed through from Central Healthy Start, Inc.	93.994	CIT-18DEC/CIT-19JUN	-	309
Passed through from Children Services Council of Palm Beach	93.994	DES-18DEC	-	18,649
Passed through from Children Services Council of Palm Beach	93.994	584	-	198
Passed through from Children Services Council of Palm Beach	93.994	618	-	32,345
Passed through from Children Services Council of Palm Beach	93.994	661	-	367,950
Passed through from Chipola Healthy Start Coalition	93.994	CCHD 18-19	-	53,217
Passed through from Escambia County Healthy Start Coalition, Inc.	93.994	HCHD171801	-	27,441
Passed through from Florida Keys Healthy Start Coalition	93.994	EB912/COSFG	-	54,373
Passed through from Hillsborough County, Inc.	93.994	MCHD-18-19 HS	-	51,807
Passed through from Healthy Start Coalition of Manatee County, Inc.	93.994	COSGG-04	-	238,996
Passed through from Healthy Start Coalition of Manatee County, Inc.	93.994	FDOHMAN1819DE	-	7,809
Passed through from Healthy Start Coalition of North Central Florida	93.994	DEP 1516	-	3,031
Passed through from Healthy Start Coalition of Osceola County, Inc.	93.994	HS Medicaid Amendment 18-19	-	1,536
			-	66,666

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Passed through from Healthy Start Coalition of Pasco County, Inc.	93.994	2016-2017 HSPAS COSFM NON Medicaid	-	82,434
Passed through from Healthy Start Coalition of Pinellas	93.994	HSCNT	-	67,277
Passed through from Healthy Start Coalition of Santa Rosa County, Inc.	93.994	HSSR 1819 Amendment #1	-	221,251
Passed through from Healthy Start Coalition of Sarasota County, Inc.	93.994	FDHSC-HSCC-18-19-1	-	33,979
Passed through from Healthy Start Coalition of Southwest Florida, Inc.	93.994	#G-HCHD-PN-R2-2018-1	-	45,636
Passed through from Healthy Start Coalition of Southwest Florida, Inc.	93.994	CCCA	-	19,149
Passed through from Healthy Start Coalition of Southwest Florida, Inc.	93.994	CENA	-	522
Passed through from Healthy Start Coalition of Southwest Florida, Inc.	93.994	MAR-19JUN	-	12,072
Passed through from Healthy Start Coalition of Southwest Florida, Inc.	93.994	COL-18DEC	-	5,858
Passed through from Healthy Start Coalition of North Central Florida, Inc.	93.994	HSDMO1415	-	32,619
Passed through from Healthy Start Coalition of Miami-Dade, Inc.	93.994	FDH1819	-	2,205
Passed through from Indian River County Healthy Start Coalition, Inc.	93.994	18-19-(001)	-	263,199
Passed through from Northeast Florida Healthy Start Coalition, Inc.	93.994	AGR-2015-077, AGR-2015-077-A5	-	41,374
Passed through from Northeast Florida Healthy Start Coalition, Inc.	93.994	AGR-2018-052, AGR-2018-052-A1	-	341,940
Passed through from Northeast Florida Healthy Start Coalition, Inc.	93.994	AGR-2019-003	-	557,004
Passed through from Northeast Florida Healthy Start Coalition, Inc.	93.994	CHD 10-016	-	131,061
Passed through from Northeast Florida Healthy Start Coalition, Inc.	93.994	COSFA	-	550
Passed through from Okeechobee County Family Health/Healthy Start Coalition	93.994	HS-DS 18-19 CFDS #93,994 TITLE V	-	6,624
Passed through from The Healthy Start Coalition of Flagler & Volusia Counties, Inc.	93.994	HS-DS-16/17-01	-	36,000
Passed through from The Healthy Start Coalition of Flagler and Volusia Counties, Inc.	93.994	HA HSCCS 2018	-	38,901
Passed through from The Healthy Start Coalition of Hardee, Highlands & Polk Counties, Inc.	93.994	PO HSCCS - 2017-2018	-	238,773
Passed through from The Healthy Start Coalition of Hardee, Highlands & Polk Counties, Inc.	93.994	COSGL-A2	-	5,085
Passed through from The Healthy Start Coalition of Jefferson, Madison & Taylor Counties, Inc.	93.994	H80CS24128	-	15,724
Passed through from The Healthy Start Coalition of Okaloosa and Walton Counties, Inc.	93.994		-	-
Assisted Outpatient Treatment			-	-
Passed through from Pinellas County	93.997	IHT9SM063549-01	-	37,468
Passed through from Pinellas County Florida	93.997	FY19USFAOT	-	11,603
Other Federal Awards	93.U17	MED146	-	164
	93.U17	SR975	-	102,093
	93.U17	7603F02508	-	11,000
	93.U17	SR972	-	192,754
	93.U17	16PAI605231	-	49,359
	93.U17	SR400	-	1,984,870
	93.U17	Order # BI87A4	50,000	-
	93.U17	MED164	-	53
	93.U17	SR974	-	85,063
	93.U17	SR974	-	1,688,859
	93.U17	HHS01002018000101	-	2,716,604
	93.U17	COQZP	-	418,241
	93.U17	B3BCC2	-	8,817
	93.U17	B3457F	-	7,746
	93.U17	PO No B4B9B2	-	68,128
	93.U17	7603F18433	-	350
	93.U17	ABESAC/AEC67E	-	1,529
	93.U17	MED198	-	303,343
Passed through from Episcopal Children's Services	93.U17	AGR DTD 07-20-2017	-	2,742
Passed through from Mathematica Policy Research	93.U17	50098X05117	-	211,564

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
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<i>Passed through from Our Kids of Miami-Dade/Monroe, Inc.</i>	93.U17	USF RFG 5 PPF	-	34,855
<i>Passed through from Our Kids of Miami-Dade/Monroe, Inc.</i>	93.U17	6000-051	-	94,853
<i>Passed through from Securboration, Inc.</i>	93.U17	UGRT11746-04012017	-	146,369
<i>Passed through from University of Maryland</i>	93.U17	1600258	168,560	239,839
<b>Total Excluding Cluster:</b>			1,245,650,108	2,375,208,435
<b>Aging Cluster:</b>				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		36,845,515	36,968,803
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		43,050,371	45,288,786
Nutrition Services Incentive Program	93.053		5,193,970	5,234,806
<b>Total Aging Cluster:</b>			85,089,856	87,492,395
<b>CCDF Cluster:</b>				
Child Care and Development Block Grant	93.575		391,662,612	412,727,222
<i>Passed through from Bright from the Start: Georgia Department of Early Care and Learning</i>	93.575	46900-921-V19FSUO38	-	185,168
<i>Passed through from Florida Department of Children and Families</i>	93.575	IC019	-	47,051
<i>Passed through from Florida Department of Children and Families</i>	93.575	QC305	-	9,983
<i>Passed through from Florida Department of Children and Families</i>	93.575	QC6B2	-	160,287
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		83,929,880	83,929,880
<b>Total CCDF Cluster:</b>			475,592,492	497,059,591
<b>Health Center Program Cluster:</b>				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224		-	2,666,244
<b>Total Health Center Program Cluster:</b>			-	2,666,244
<b>Maternal, Infant, and Early Childhood Home Visiting Cluster:</b>				
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	FL MIECHV 13-8	-	200,223
<i>Passed through from Healthy Start Coalition of Pinellas Co</i>	93.870	#1819-01 Hendry CHD	-	61,712
<i>Passed through from Healthy Start Coalition of Southwest Florida, Inc.</i>	93.870	1819-01 Collier CHD	-	90,726
<i>Passed through from Healthy Start Coalition of Southwest Florida, Inc.</i>	93.870	1819-04LEECHD	-	106,802
<b>Total Maternal, Infant, and Early Childhood Home Visiting Cluster:</b>			-	459,463
<b>Medicaid Cluster:</b>				
State Medicaid Fraud Control Units	93.775		-	13,556,223
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare Medical Assistance Program	93.777		-	16,641,093
	93.778		19,761,330	15,901,099,984
	93.778	ARRA - 1805.1905FLINCT/1805.1905FLIMPL	-	15,590,406
	93.778	ARRA - AA376	-	79,644
	93.778	ARRA - AA295	-	243,179
	93.778	CIT-18DEC/CIT-19JUN	-	122,148
	93.778	584	-	85,501
	93.778	618	-	1,087,288
	93.778	661	-	114,601
	93.778	CCHD 18-19	-	45,068
<i>Passed through from Central Healthy Start, Inc.</i>	93.778	HCHD171801	-	153,488
<i>Passed through from Children Services Council of Palm Beach</i>	93.778	EB913/MEDI165	-	185,406
<i>Passed through from Children Services Council of Palm Beach</i>	93.778	SUW-191JUN	-	42,193
<i>Passed through from Chipola Healthy Start Coalition</i>	93.778	HS Medicaid Amendment 18-19	-	240,314

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<i>Passed through from Healthy Start Coalition of Pasco County, Inc.</i>	93.778	2016-2017 HSPAS HSCCS Medicaid	-	179,724
<i>Passed through from Healthy Start Coalition of Pinellas</i>	93.778	HSCNT	-	623,437
<i>Passed through from Healthy Start Coalition of Santa Rosa County, Inc.</i>	93.778	HSSR 1819 Amendment #1	-	77,220
<i>Passed through from Healthy Start Coalition of Southwest Florida, Inc.</i>	93.778	#G-HCHD-CC-R2-2018-1	-	240,344
<i>Passed through from Healthy Start Coalition of Southwest Florida, Inc.</i>	93.778	CCCA	-	112,737
<i>Passed through from Healthy Start of North Central Florida, Inc.</i>	93.778	MCA-1617	-	11,810
<i>Passed through from Healthy Start of North Central Florida, Inc.</i>	93.778	BRA-19JUN	-	48,827
<i>Passed through from Healthy Start of North Central Florida, Inc.</i>	93.778	MAR-19JUN	-	306,289
<i>Passed through from Healthy Start of North Central Florida, Inc.</i>	93.778	LEV-18DEC	-	54,716
<i>Passed through from The Healthy Start Coalition of Hardee, Highlands &amp; Polk Counties, Inc.</i>	93.778	1819 PO HSCCS	-	32,166
<i>Passed through from The Healthy Start Coalition of Hardee, Highlands &amp; Polk Counties, Inc.</i>	93.778	PO HSCCS - 2017-2018	-	382,899
<i>Passed through from The Healthy Start Coalition of Jefferson, Madison &amp; Taylor Counties, Inc.</i>	93.778	COSGLA2	-	37,241
<i>Passed through from University of Florida</i>	93.778	UFDSP00011622	-	275,888
<b>Total Medicaid Cluster:</b>			19,761,330	15,951,669,834
<b>Research And Development Programs Cluster:</b>				
<i>Training in General, Pediatric, and Public Health Dentistry</i>	93.059		-	137,724
<i>Innovations in Applied Public Health Research</i>				
<i>Passed through from NeuroEM Therapeutics, Inc.</i>	93.061	18-0604	-	45,018
<b>Global AIDS</b>				
<i>Passed through from National Alliance of State and Territorial AIDS Directors</i>	93.067	Contract ID: 51	-	6,544
<i>Family Smoking Prevention and Tobacco Control Act Regulatory Research</i>	93.077		17,816	771,330
<i>Blood Disorder Program: Prevention, Surveillance, and Research</i>				
<i>Passed through from Hemophilia Of Georgia</i>	93.080	ATHN2015001-IVS-3	-	3,773
<i>Passed through from Hemophilia Of Georgia</i>	93.080	ATHN2015001-IVS-4	-	11,822
<i>Prevention of Disease, Disability, and Death by Infectious Diseases</i>	93.084		410,659	2,305,161
<i>Passed through from Firebird Biomolecular Sciences, LLC</i>	93.084	AGR DTD 2-26-2018	-	36,962
<i>Healthy Marriage Promotion and Responsible Fatherhood Grants</i>			105,045	2,632,221
<i>Enhance Safety of Children Affected by Substance Abuse</i>	93.086		-	-
<i>Passed through from Georgia State University</i>	93.087	AWD-001405	-	54,933
<i>Affordable Care Act (ACA) Personal Responsibility Education Program</i>				
<i>Passed through from Heartland Rural Health Network, Inc.</i>	93.092	00125056	-	47,447
<i>Passed through from Heartland Rural Health Network, Inc.</i>	93.092	P0101197	-	22,360
<b>Food and Drug Administration Research</b>			284,736	1,164,400
<i>Passed through from National Association of State Departments of Agriculture</i>	93.103		-	14,741
<i>Passed through from The Children's Hospital of Philadelphia</i>	93.103	AGR DTD 10-24-2016	-	42,218
<i>Passed through from University of California, Davis</i>	93.103	PO No. 963078-RSUB	-	17,407
<i>Passed through from University of Michigan</i>	93.103	201400020-04	-	10,564
<i>Passed through from Virginia Commonwealth University</i>	93.103	3005413935	-	3,979
<i>Passed through from Virginia Commonwealth University</i>	93.103	FP00009255-SA004	-	-
<b>Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)</b>				
<i>Passed through from Community Initiatives, Inc.</i>	93.104	IU79SM062452-01	-	70,444
<i>Passed through from Managed Access To Child Health, Inc.</i>	93.104	EXP-UF-PWCPED-Y2	-	16,222
<i>Passed through from Managed Access To Child Health, Inc.</i>	93.104	EUFPI-Y2-093016-092917	-	70,880
<b>Area Health Education Centers</b>			590,068	776,231
<i>Maternal and Child Health Federal Consolidated Programs</i>	93.110		-	356,724
<i>Passed through from Hemophilia Of Georgia</i>	93.110	AGR DTD 06-29-2018	-	13,386

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Environmental Health	93.113		197,800	3,480,293
Passed through from AvoSim Inc	93.113	IR43ES029886-01	-	16,532
Passed through from Duke University	93.113	A030644/ 5R01-ES024288-05	-	79,325
Passed through from Engineering Resources Group Inc.	93.113	Agreement - Prime Award No. 1R41ES030274-01	-	3,152
Passed through from George Mason University	93.113	E204149-1	-	29,963
Passed through from Harvard University	93.113	113113-5096675	-	7,626
Passed through from Scripps Research Institute	93.113	5-52773	-	1,555
Passed through from The Forsyth Institute	93.113	UFL23838-2480	-	29,679
Passed through from Tulane University	93.113	TUL-HSC-556440-18/19	-	82,139
Passed through from University of Maryland, Baltimore	93.113	1785-PO SR00004825	-	56,002
Oral Diseases and Disorders Research	93.121		752,624	9,968,968
Passed through from Clemson University	93.121	2074-209-2012902	-	3,386
Passed through from Georgia Institute of Technology	93.121	RK430-G1	-	46,714
Passed through from Louisiana State University	93.121	SOD-16-136-007	-	23,755
Passed through from SUNY Stony Brook	93.121	82551	-	3,683
Passed through from University of Alabama at Birmingham	93.121	000412838-004	-	599,624
Passed through from University of Alabama at Birmingham	93.121	000412838-111	-	55,660
Passed through from University of Alabama at Birmingham	93.121	000412838-104	-	42,224
Passed through from University of Alabama at Birmingham	93.121	000412838-106	-	77,594
Passed through from University of Mississippi Medical Center	93.121	66106420516-UFL	-	9,894
Passed through from University of North Carolina	93.121	5100134	-	1,082
Passed through from University of North Carolina	93.121	5110953	-	62,179
Passed through from University of North Carolina	93.121	5032963	-	25,900
Passed through from University of North Carolina	93.121	573174	-	21,930
Nurse Anesthetist Traineeship	93.124		-	141,140
Emergency Medical Services for Children				
Passed through from Johns Hopkins University	93.127	2003563301	-	35,903
Injury Prevention and Control Research and State and Community Based Programs	93.136		250,450	531,431
Passed through from University of Pittsburgh	93.136	0043097 (126446-4)	-	18,051
Passed through from West Virginia University Research Corporation	93.136	16-658-UF-3	-	114,440
Community Programs to Improve Minority Health Grant Program	93.136	04-441-UF	-	5,298
NIEHS Superfund Hazardous Substances-Basic Research and Education	93.137		-	461,141
Passed through from Colorado School of Mines				
HIV-Related Training and Technical Assistance				
Passed through from Vanderbilt University Medical Center	93.143	400756-5802	-	41,140
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.145	VUMC-56922	-	529,344
Human Genome Research	93.153		-	634,281
Passed through from Johns Hopkins University	93.172	2003913169	32,739	1,536,287
Research Related to Deafness and Communication Disorders	93.172	0013676A	-	103,455
Passed through from University of Texas Health Science Center, Houston	93.173	IR41DC015408-01	516,900	105,657
Passed through from Nitinetics LLC	93.173	1005059-USFL	-	5,636,456
Passed through from Oregon Health & Science University	93.173	1006860-USFL	-	26,966
Passed through from Oregon Health & Science University	93.173	31534-01	-	124,564
Passed through from Rochester Institute of Technology	93.173		7,938	134,766
				217,071

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Passed through from University Health Network	93.173	GCS:106825.4FC-410005772	-	74,495
Passed through from University of Alabama	93.173	UA16-065	-	59,331
Passed through from University of Georgia	93.173	SUB00000793	-	224,633
Passed through from University of New Mexico	93.173	90312287AT	-	276,309
Passed through from Van Andel Institute	93.173	V2521-R2. PO# 400450	-	186,470
Disabilities Prevention	93.184		-	80,714
Research and Training in Complementary and Integrative Health	93.213		141,578	1,480,355
Passed through from New York University	93.213	17-A0-00-008501	-	16,741
Passed through from Washington State University	93.213	131398-G003747	-	7,256
Passed through from Yale University	93.213	GR104605	-	28,978
Research on Healthcare Costs, Quality and Outcomes	93.226		59,513	791,511
Passed through from City of Hope	93.226	60648.2005114.669301	-	14,187
Passed through from Indiana University	93.226	IN4679723UF; PO# 1752722	-	6,201
Passed through from Johns Hopkins University	93.226	90060349	-	1,380
Passed through from Mayo Clinic Jacksonville	93.226	UOF-246547/PO#66272273	-	51,037
Passed through from Trustees of Indiana University, The	93.226	5R01HS023306-03	-	8,667
Passed through from University of Alabama	93.226	A18-0505-S001	-	16,871
Passed through from University of Kentucky	93.226	3200001707-19-118	-	25,811
Passed through from University of Tennessee	93.226	3200002196-19-095	-	19,044
Passed through from University of Minnesota	93.226	P005883301	-	8,058
Passed through from University of Washington	93.226	UWSC9693 BPO#31691	-	72,514
Passed through from University of Washington	93.226	UWSC10384	-	3,093
National Center on Sleep Disorders Research			-	78,866
Passed through from University of Pennsylvania	93.233	AWD-001614	-	13,567
Grants to States to Support Oral Health Workforce Activities	93.236		-	14,266,631
Mental Health Research Grants	93.242		1,763,309	168,681
Passed through from Arizona State University	93.242	18-406	-	29,049
Passed through from Baylor College of Medicine	93.242	PO No 7000000429	-	102,688
Passed through from Beth Israel Deaconess Medical Center	93.242	01027224 /R01MH10082	-	27,673
Passed through from Beth Israel Deaconess Medical Center, Inc.	93.242	01029400	-	22,221
Passed through from Brigham and Women's Hospital	93.242	Agreement No. - 118512 Prime No. IR34MH114739-01A1	-	25,200
Passed through from Butler Hospital	93.242	9071-8343	-	79,811
Passed through from Cornell University	93.242	16040523/184208	-	16,324
Passed through from Emory University	93.242	A041698	-	140,678
Passed through from Emory University	93.242	T856945	-	35,551
Passed through from Evidence Based Practice Institute	93.242	AGR DTD 01-29-2019	-	8,284
Passed through from Icahn School of Medicine at Mount Sinai Medical Center	93.242	0255-B911-4609	-	46,825
Passed through from Indiana University	93.242	IN-4694802-UF	-	27,554
Passed through from Massachusetts General Hospital	93.242	Subaward No. 228900	-	43,362
Passed through from Medical University of South Carolina	93.242	MUSC17-024-8C589	-	8,150
Passed through from Michigan State University	93.242	RC107173A	-	3,215
Passed through from New York University	93.242	F8752-10	-	48,034
Passed through from Northwestern University	93.242	60050592 UFL	-	11,815
Passed through from RAND Corporation	93.242	AWD-001369	-	-

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Passed through from Sanford-Burnham Medical Research Institute	93.242	59421-12756-USF	-	124,642
Passed through from Stony Brook University	93.242	80344/1144397/2	-	57,237
Passed through from University of California, Davis	93.242	A19-0691-S001	-	195,529
Passed through from University of North Carolina	93.242	5106107	-	56,474
Passed through from University of Pittsburgh	93.242	Subaward: 0038283 (124960-1) Prime: IR01MH101096-01	-	14,675
Passed through from University of Rwanda	93.242	U01MH115485	-	101,229
Passed through from University of Texas Health Science Center, Houston	93.242	Subaward No. 0011623C Prime Award No. 4R01MH100021	-	6,777
Passed through from Wayne State University	93.242	WSU18020	-	36
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	93.243	162,315	1,576,930
Passed through from Managed Access To Child Health, Inc.	93.243	040118-092318	-	18,414
Passed through from Managed Access To Child Health, Inc.	93.243	AGR DTD 09-22-2015	-	127,211
Passed through from Morehouse College	93.243	HBCUCFE 7-17/18	-	3,914
Advanced Nursing Education Workforce Grant Program	93.247	93.247	-	611,596
Poison Center Support and Enhancement Grant Program	93.253	93.253	220,349	440,343
State Health Access Program	93.256	HHS000053200001	-	451,436
Passed through from State of Texas, Health and Human Services Commission	93.262	93.262	261,822	2,005,574
Occupational Safety and Health Program	93.262	93.262	-	6,611
Passed through from Center for the Advancement of Science in Space, Inc.	93.262	18-2-PS	-	1,407
Passed through from Center for the Advancement of Science in Space, Inc.	93.262	17-7-PS	-	-
Passed through from The Center for Construction Research and Training	93.262	U60-OH009762	600,560	4,611,586
Alcohol Research Programs	93.273	93.273	-	81,171
Passed through from Albany College of Pharmacy and Health Sciences	93.273	2018-629	-	86,666
Passed through from Albany College of Pharmacy and Health Sciences	93.273	2018-622	-	178,280
Passed through from Brown University	93.273	00000994	-	93,797
Passed through from Brown University	93.273	00000904	-	67,479
Passed through from Brown University	93.273	00000859	12,891	73,211
Passed through from Cornell University	93.273	69951-10234	-	13,176
Passed through from McMaster University	93.273	20007625	-	227,043
Passed through from Pacific Institute for Research	93.273	0906	-	28,937
Passed through from University of Houston	93.273	R-16-0074	-	7,290
Passed through from University of Louisville	93.273	ULRF 17-0787-02   IU01AA026225-01	-	43,738
Passed through from University of Louisville	93.273	Subaward No. ULFR 17-0787A-02   SU01AA026225-02	-	-
Passed through from University of Louisville	93.273	ULRF 17-0787-04	-	126,918
Passed through from University of New Hampshire	93.273	18-019	-	3,703
Passed through from University of Pittsburgh	93.273	Prime:5R37AA011873-20 Subaward: 0032925 (128197-1)	-	32,263
Drug Abuse and Addiction Research Programs	93.279	93.279	993,058	15,815,983
Passed through from Case Western Reserve University	93.279	Subaward # RES511461 Prime: IR01DA043263-01	-	352,279
Passed through from Case Western Reserve University	93.279	Subaward No. RES511330-Prime Award # IR01DA042712	-	67,730
Passed through from Florida Atlantic University	93.279	UR-K41	-	14,400
Passed through from Geisinger Clinic	93.279	AWD-001402	-	70,631
Passed through from Pennsylvania State University	93.279	5299-UF-DHHS-9838	-	14,033

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Passed through from Pennsylvania State University	93.279	4964-FSU-DHHS-8225	-	23,357
Passed through from Phoenix Pharmaceuticals, Inc.	93.279	AWD-001610	-	35,374
Passed through from Temple University	93.279	361040-081100-02	-	73,711
Passed through from Temple University	93.279	360954-USF	-	183
Passed through from Texas State University	93.279	18016828031	-	33,879
Passed through from The Regents of University of California	93.279	93164921	-	51,679
Passed through from University of Miami	93.279	SPC-000823	-	16,603
Passed through from University of Miami	93.279	SPC-000628	-	12,399
Passed through from University of Michigan	93.279	PO3005261737;SUBK00009773	-	37,836
Passed through from University of Michigan	93.279	3003792328; PO 3005113555	-	772,752
Passed through from University of Pittsburgh	93.279	0057127 (130219-2)	-	231,266
Passed through from University of South Carolina	93.279	18-3638-PO 2000039139	-	35,848
Passed through from University of South Carolina	93.279	16-3118	-	2,026
Passed through from University of Southern California	93.279	Subaward # 105689661 PO:10718572   SR01DA038648-04	-	88,764
Passed through from Wayne State University	93.279	WSU18054	-	53
Mental Health National Research Service Awards for Research Training Centers for Disease Control and Prevention Investigations and Technical Assistance	93.282		-	137,092
Passed through from Virginia Polytechnic Institute	93.283	451550-19D26	-	72,243
Passed through from Johns Hopkins University	93.286		581,872	2,396,224
Passed through from University of Connecticut	93.286	2003481400	-	99,830
Minority Health and Health Disparities Research	93.286	UCHC7-94569013	-	310,750
Passed through from Hampton University	93.307		279,940	7,917,996
Passed through from Indiana University	93.307	Sub-Award: HU-160023	-	15,852
Passed through from Ohio State University	93.307	IN4694758UFPO1540046	-	188,483
Passed through from Ohio State University	93.307	60068082	-	11,545
Passed through from The Ohio State University Research Foundation	93.307	SUB # UT020664	-	10,432
Passed through from University of Miami	93.307	60065991	-	12,656
Passed through from University of Miami	93.307	SPC-000611	-	12,471
Passed through from University of Miami	93.307	SPC-000723	-	570,791
Passed through from University of Miami	93.307	SPC-000746	-	7,128
Passed through from University of Miami	93.307	SPC-001050	-	46,815
Passed through from University of Miami	93.307	SPC-000495	-	433
Passed through from University of Puerto Rico	93.307	Prime Award U54MD007600-31 Subaward No. 002-FIU-01	-	28,662
Passed through from University of Puerto Rico	93.307	IR21AG063453	-	25,183
Passed through from University of Texas, Health Science Center at Houston	93.307	0011703BM	-	5,000
Trans-NIH Research Support	93.307	UNIV60824	-	2,266
Passed through from Albert Einstein College of Medicine of Yeshiva University	93.310		1,557,141	4,836,020
Passed through from Albert Einstein College of Medicine of Yeshiva University	93.310	311196 PO# 629441	-	68,649
Passed through from Albert Einstein College of Medicine of Yeshiva University	93.310	311397	-	53
Passed through from Albert Einstein College of Medicine of Yeshiva University	93.310	311117 PO612364	-	35,751
Passed through from Albert Einstein College of Medicine of Yeshiva University	93.310	311397 PO#P0705589	-	22,281
Passed through from Baylor College of Medicine	93.310	101811311	-	2
Passed through from New York University	93.310	F0018-08	-	43,282

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Passed through from The Cleveland Clinic Foundation	93.310	1000-SUB	-	3,111
Passed through from The Regents of University of California	93.310	1553GVC549	-	145,570
Passed through from University of Chicago	93.310	UG3OD023281	-	14,848
Passed through from University of Georgia	93.310	SUB00001826	-	87,937
Passed through from University of Illinois at Urbana-Champaign	93.310	077743-05597	-	348,978
Passed through from University of Miami	93.310	SPC-000460	-	91,076
Passed through from University of Michigan	93.310	SUBK00008447-PO3005199925	-	49,269
Passed through from University of Pennsylvania	93.310	573010	-	15,411
National Center for Advancing Translational Sciences	93.350	-	329,476	9,093,781
Passed through from Baylor University Medical Center	93.350	7000000241	-	2,624
Passed through from Dystonia Medical Research Foundation	93.350	AGR DTD 07-12-2016	-	173
Passed through from Geisinger Clinic, Henry Hood Center	93.350	646018USF01/2	-	31,495
Passed through from Hesperos, Inc	93.350	IR44TR001326	-	203,985
Passed through from Hesperos, Inc	93.350	R44TR001326	-	27,877
Passed through from Northwestern University	93.350	60044737 UF	-	145,520
Passed through from University of Pittsburgh	93.350	0055553 (130910-27)	-	38,797
Research Infrastructure Programs	93.351	-	11,893	605,435
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353	480413	-	13,985
Passed through from University of Arizona	93.359	-	10,235	134,231
Nurse Education, Practice Quality and Retention Grants	93.359	-	-	234,368
Passed through from MaXentric Technologies LLC	93.359	UF1HP26491-03-00	-	-
Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development	93.360	45000025763	-	412,457
Passed through from Curza	93.360	CP-002 / IDE G160130	-	5,878
Passed through from PolyNovo Biomaterials, Pty. Ltd.	93.360	GMO 181210	-	61,266
Passed through from UT Southwestern Medical Center at Dallas	93.361	-	208,033	1,539,513
Nursing Research	93.361	0340010	-	33,423
Passed through from Arkansas Children's Research Institute	93.361	0000006987	-	160,176
Passed through from NeuroBio Tex, Inc.	93.361	IR43NR018415-01	-	25,185
Passed through from Posit Science Corporation	93.361	10017586/252	-	25,847
Passed through from University of Maryland, Baltimore	93.361	F218419-3	-	14,391
Passed through from University of Maryland, Baltimore	93.361	SPC-000691	-	43,379
Passed through from University of Miami	93.361	SPC-000446	-	50,811
Passed through from University of Miami	93.361	663955	-	10,855
Passed through from University of Miami	93.361	C00050664-1	-	101,123
Passed through from University of Missouri	93.361	C00059802-1	-	81,144
Passed through from University of Missouri	93.361	PO#U000176897	15,074	148,449
Sickle Cell Treatment Demonstration Program	93.361	-	-	-
Passed through from University of Utah	93.365	SPC-000959	-	3,244
Passed through from University of Miami	93.393	-	629,257	4,621,430
Cancer Cause and Prevention Research	93.393	00001159	-	35,366
Passed through from Brown University	93.393	GT-NCI-R01-4005-001	-	49,437
Passed through from Coriell Institute for Medical Research	93.393	411892-GR411064-USF	-	17,762
Passed through from Georgetown University	93.393	10-17755-99-05-G1	-	16,865
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.393	10-18707-99-01-S5	-	16,017
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.393	-	-	-

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**STATE OF FLORIDA**  
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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from Health Research, Inc.	93.393	269-01	-	32,385
Passed through from Northwestern University	93.393	60043926 FSU	-	63,729
Passed through from Pennsylvania State University	93.393	UFLCA204044	-	46,511
Passed through from Rapid, LLC	93.393	AGR00011273	-	43,347
Passed through from Temple University	93.393	P0448527	-	132,013
Passed through from The Children's Hospital of Philadelphia	93.393	3210720420 - PO#961594	-	8,462
Passed through from The Trustees of Columbia University	93.393	AWD-001400	-	151,889
Passed through from University of California, San Francisco	93.393	86708c	-	92,621
Cancer Detection and Diagnosis Research	93.394		50,860	247,637
Passed through from Dana-Farber Cancer Institute	93.394	1205601	-	10,551
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.394	10-18729-01-01-SA1	-	3,591
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.394	10-18729-01-01-SA2	-	37,460
Passed through from Henry Ford Health System	93.394	B1117EWING	-	48,842
Passed through from St. Jude Children's Research Hospital	93.394	112134030-7831591	-	12,105
Passed through from Texas A&M University	93.394	M1900631	-	5,535
Cancer Treatment Research	93.395		7,029,253	12,490,077
Passed through from Board of Regents, NSHE	93.395	GR06745	-	34,303
Passed through from Children's Research Institute	93.395	30002428/30003606	-	7,365
Passed through from Children's Research Institute	93.395	30004166-03	-	44,026
Passed through from Cornell University	93.395	171099	11,134	85,125
Passed through from Eastern Cooperative Oncology Group	93.395	EASTERN COOP ONCOLOG	-	91,768
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.395	10-18465-04-01-G3	-	49,111
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.395	10-18465-04-01-G4	-	20,169
Passed through from Lacerta Therapeutics, Inc.	93.395	AGR DTD 6-26-2018	-	116,206
Passed through from National Surgical Adjuvant Breast and Bowel Project	93.395	S1207	-	176
Passed through from National Surgical Adjuvant Breast and Bowel Project	93.395	George-NSABP Yr.5	-	17,684
Passed through from National Surgical Adjuvant Breast and Bowel Project	93.395	George-Yr.5	-	9,694
Passed through from NRG Oncology Foundation, Inc.	93.395	GI002-UF-George	-	11,047
Passed through from Ohio State University	93.395	60067875	-	12,574
Passed through from Oregon Health & Science University	93.395	9009627-UFL	-	49,438
Passed through from Purdue University	93.395	11000609-010	-	144,290
Passed through from Rutgers State University	93.395	8191 / PO# 520993	-	67,000
Passed through from St. Jude Children's Research Hospital	93.395	PBTC-043	-	30
Passed through from Texas Tech University Health Sciences Center	93.395	19003PS-01	-	2,559
Passed through from Texas Tech University Health Sciences Center	93.395	17058NA-FI	-	16,762
Passed through from The Children's Hospital of Philadelphia	93.395	9500080215-12C	-	3,438
Passed through from The Children's Hospital of Philadelphia	93.395	AGR DTD 01-13-2016	-	19,754
Passed through from The Children's Hospital of Philadelphia	93.395	00122714	-	4,141
Passed through from The Children's Oncology Group	93.395	ARST1431	-	86
Passed through from TransGenex Nanobiotech, Inc.	93.395	01272017	-	248,840
Passed through from UNandUP, LLC	93.395	AGR DTD 05-20-2019	-	6,120
Passed through from Washington University	93.395	WU-18-363	-	9,233
Passed through from Yale University	93.395	GR101958(CON-80001160)	-	115,078
Passed through from Yale University	93.395	GR101959(CON-80001161)	-	139,929
Cancer Biology Research	93.396		150,912	2,689,267

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Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.396	10-18004-99-01-G1	-	57,256
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.396	20-17994-01-01-SA-01	-	11,216
Passed through from H. Lee Moffitt Cancer Center and Research Institute, Inc.	93.396	AWD-001706	-	1,258
Passed through from The Children's Hospital of Philadelphia	93.396	3200910819-962873-RSUB	-	20,187
Passed through from The Wistar Institute	93.396	25031-02-372	-	4,974
Passed through from University of Iowa	93.396	W000965982	-	29,688
Passed through from University of Massachusetts	93.396	17-009560A02 POA000611908	-	174,685
Passed through from University of Southern California	93.396	109712011	-	8,964
Passed through from Vanderbilt University	93.396	VUMC68857	-	37,452
Cancer Centers Support Grants	93.397		-	1,116,513
Passed through from Dana-Farber Cancer Institute	93.397	1145415	-	24,661
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.397	10-19249-02-07-G1	-	9,008
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.397	10-18722-20-42-G3	-	7,862
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.397	10-18722-20-42-G6	-	4,485
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.397	10-18279-03-14-S1	-	45,396
Passed through from Mayo Clinic Jacksonville	93.397	UNI-248702PO #66391402	-	71,600
Passed through from Moffitt Cancer Center	93.397	10-17469-04-27-S1	-	2,682
Passed through from Northwestern University	93.397	60039716 UF	-	173,495
Passed through from Northwestern University	93.397	60039740UF	-	184,121
Passed through from Seahorse Bioscience, Inc.	93.397	PO32674	-	1,769
Cancer Research Manpower	93.398		-	755,823
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health			-	1,667
Passed through from National Association of County and City Health Officials	93.421	2019-020503	-	
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke-Financed in part by 2018 Prevention and Public Health Funds			-	
Passed through from WellFlorida Council, Inc.	93.426	AGR00014706	-	77
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		-	142,101
Passed through from University of Maryland, College Park	93.433	56965-Z0766003	-	82,363
Passed through from University of Wisconsin in Milwaukee	93.433	19340501	-	26,950
ACL Assistive Technology			-	
Passed through from Florida Alliance for Assistive Services and Technology, Inc.	93.464	1701FLSGAT	-	88,838
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program			-	
Passed through from Healthy Start of North Central Florida	93.505	P0078104	-	394,763
PPHF National Public Health Improvement Initiative			-	
Passed through from Healthy Start Coalition of Jefferson/Madison/Taylor	93.507	None	-	7,997
Public Health Training Centers Program			-	
Passed through from Emory University	93.516	T983659	-	18,324
The Affordable Care Act Medicaid Incentives for Prevention of Chronic Disease Demonstration Project			-	
Passed through from State of Texas, Health and Human Services Commission	93.536	529-13-0046-00001	427,082	8,568,071
Temporary Assistance for Needy Families	93.558		-	22,145
Passed through from Early Learning Coalition of Dade/Monroe	93.558	C17-01 Developmental Assessment Services	-	1,669
Passed through from Office of Prevention Fund of Florida, Inc.	93.558	09HF 15-20-07 Amendment 6	-	966,214
Child Care and Development Block Grant			-	
Passed through from Bright from the Start: Georgia Department of Early Care and Learning	93.575	46900-621-V19U0R03	-	55,218
Passed through from Louisiana State University	93.575	PO NO 2000370722	-	327,172

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Passed through from University of South Carolina	93.575	18-3481 PO No 2000036530	-	11,654
Passed through from University of South Carolina	93.575	19-3801	-	15,899
Passed through from University of South Carolina	93.575	19-3705	-	17,453
Head Start	93.600		-	18,861
Developmental Disabilities Basic Support and Advocacy Grants	93.630		-	7,635
Passed through from University of Massachusetts	93.630	B000795545	-	5,890
Social Services Block Grant				
Passed through from ABT Associates Inc.	93.667	6198003/01/2016	-	669
Trans-NIH Recovery Act Research Support				
Passed through from The Emmes Company, LLC	93.701	PO061A	-	206
Passed through from The Emmes Company, LLC	93.701	ARRA - U01 NS62835	-	42,836
Mental and Behavioral Health Education and Training Grants	93.732		7,775	243,819
Medical Assistance Program	93.778		-	9,716
Cardiovascular Diseases Research	93.837		752,358	13,621,731
Passed through from Brigham and Women's Hospital	93.837	SU01HL123336-05	-	74,573
Passed through from Brigham and Women's Hospital	93.837	116590	-	252,008
Passed through from Cincinnati Children's Hospital	93.837	135458	-	43,571
Passed through from Marquette University	93.837	001706-02-01	-	33,245
Passed through from Massachusetts General Hospital	93.837	A5332	-	3,011
Passed through from Mayo Clinic Jacksonville	93.837	UOF-222379/PO#65519595	-	81
Passed through from Miriam Hospital	93.837	710-7147089	-	16,374
Passed through from National Marrow Donor Program	93.837	0805	-	229
Passed through from New England Research Institutes, Inc.	93.837	BEST-CLI	-	11,594
Passed through from Northwestern University	93.837	60039432 FLO	-	26,418
Passed through from Northwestern University	93.837	60040922UF	-	24,000
Passed through from Northwestern University	93.837	60045563 UFL	-	4,840
Passed through from Oklahoma Medical Research Foundation	93.837	0278-03USF-Scallan	-	10,586
Passed through from Rice University	93.837	R23133	-	87,745
Passed through from St. Joseph's Hospital and Medical Center	93.837	32753UFL	-	23,730
Passed through from Stanford University	93.837	61119479-117781	-	16,816
Passed through from Stanford University	93.837	62080373-136859	-	29,034
Passed through from The Ohio State University Research Foundation	93.837	60045507 PO#01379636	-	60,349
Passed through from University of California, San Diego	93.837	112511175 / S9002196	-	43,413
Passed through from University of Iowa	93.837	W000727579	-	4,759
Passed through from University of Iowa	93.837	1000877858	-	5,542
Passed through from University of Michigan	93.837	SUBK00009977	-	85,308
Passed through from University of North Carolina, Chapel Hill	93.837	5050202	-	5,635
Passed through from University of Pennsylvania	93.837	569052	-	29,564
Passed through from University of Texas, Health Science Center at Houston	93.837	00126585	-	9,210
Passed through from University of Texas, Health Science Center at Houston	93.837	P0038201	-	111,231
Passed through from University of Texas, Health Science Center at Houston	93.837	P0038202	-	8,237
Passed through from University of Vermont	93.837	Subaward No: 31950SUB52358	-	26,873
Passed through from University of Vermont	93.837	Subaward No: 31323SUB52220	-	21,547
Passed through from University of Vermont	93.837	29980SUB51980	-	11,296
Passed through from Wake Forest University	93.837	IR01HL142992-01A1	-	117,986

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Passed through from Yale University	93.837	GR105185(CON-80001608)	-	166
Lung Diseases Research	93.838		171,747	2,324,116
Passed through from Baystate Medical Center	93.838	14-159	-	8,281
Passed through from Brigham and Women's Hospital	93.838	118345	-	9,370
Passed through from Excelsior Corporation	93.838	AGR00002184	-	37,121
Passed through from Nemours Children's Clinic	93.838	APR	-	8,194
Passed through from Nemours Children's Clinic	93.838	763735-0-RSUB	-	38,258
Passed through from University of Kansas	93.838	FY2019-035	-	116,026
Passed through from University of North Carolina, Chapel Hill	93.838	5111623	-	60,648
Passed through from University of Pennsylvania	93.838	AWD-001218	-	45,235
Passed through from Washington University	93.838	WU-19-104	-	104,495
Passed through from Wayne State University	93.838	WSU18031	-	680
Blood Diseases and Resources Research	93.839		1,217,122	2,261,965
Passed through from Medical University of South Carolina	93.839	MUSC17-048-8C868	-	14,962
Passed through from New England Research Institutes, Inc	93.839	BEST-CLI	-	64
Passed through from University of Illinois	93.839	2014-03388-01-04-7506	-	88,326
Passed through from University of Michigan	93.839	PO3005364757 SUBK00010795	-	6,521
Passed through from University of Texas Southwestern Medical Center	93.839	GMO 191213	-	39,693
Passed through from Washington University	93.839	WU-16-7	-	8,860
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		1,388,934	8,177,702
Passed through from Baylor College of Medicine	93.846	PO 7000000767	-	58,785
Passed through from Baylor College of Medicine	93.846	7000000427	-	4,412
Passed through from Cleveland Clinic Foundation	93.846	1072-SUB	-	18,308
Passed through from Duke University	93.846	2035558	-	383,293
Passed through from Medosome Biotec, LLC	93.846	AGR DTD 08-31-2016	-	68
Passed through from University of Pennsylvania	93.846	572644	-	17,033
Passed through from University of Pennsylvania	93.846	566176	-	143,338
Passed through from University of Pennsylvania	93.846	IRO1AR069062-01	-	14,831
Passed through from University of Pennsylvania	93.846	563196	-	97,650
Passed through from University of Pennsylvania	93.846	575155	-	71,583
Passed through from University of Pennsylvania	93.846	57516937468-00/10063084	-	5,951
Passed through from University of Pennsylvania	93.846	575327	-	166,909
Passed through from University of Pennsylvania	93.846	571269	-	143,118
Passed through from University of Pennsylvania	93.846	572299 PO#4070840	-	13,123
Passed through from Washington University	93.846	WU-17-436 - PO# 2928945C	-	1,138
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.846	IWU-17-372	-	238,987
Passed through from Washington University, St. Louis	93.847		27,251,689	75,075,762
Passed through from Adventist Health System	93.847	1219736-LUCF	-	11,249
Passed through from Arizona State University	93.847	ASUB00000175	-	23,053
Passed through from Augusta University	93.847	CHK# 542425	-	22,437
Passed through from Augusta University	93.847	33919-1	-	14,686
Passed through from Augusta University	93.847	33801-1	-	75,773
Passed through from Augusta University	93.847	33597-1	-	3,672
Passed through from Augusta University	93.847	33919-2	-	30,038
Passed through from Baylor College of Medicine	93.847	44574-A1 / PO # 700000509	-	13,074

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Passed through from Baylor College of Medicine	93.847	PO700000741	-	338,317
Passed through from Baylor College of Medicine	93.847	102098568	-	1
Passed through from Case Western Reserve University	93.847	RES512235/RES512882/RES51	-	729
Passed through from Case Western Reserve University	93.847	RES509481	-	91
Passed through from Case Western Reserve University	93.847	RES513295 / RES514462	-	118,491
Passed through from Case Western Reserve University	93.847	RES512850	-	18,484
Passed through from Cell-Safe Life Sciences LLC	93.847	1R42DK109853-01	-	64,697
Passed through from HealthPartners Institute	93.847	852223-Florida	-	15,952
Passed through from Kaiser Permanente Center for Health Research	93.847	OOS030112-UoSoF/CSI13409	-	99,966
Passed through from Medosome Biotech, LLC	93.847	AGR DTD 07-28-2017	-	33,347
Passed through from Nemours Foundation	93.847	3002707021	-	5,963
Passed through from Nemours Foundation	93.847	3002707020	-	11,938
Passed through from Ohio State University	93.847	60045178	-	101,252
Passed through from OneVax, LLC	93.847	AGR00013899	-	22,778
Passed through from Pennsylvania State University	93.847	UFLDK110108	-	37,640
Passed through from Rhode Island Hospital	93.847	7017137407	-	4,550
Passed through from Rise Therapeutics	93.847	AGR DTD 09-25-2018	-	1,785
Passed through from Rise Therapeutics	93.847	AGR DTD 07-03-2018	-	91,796
Passed through from Stanford University	93.847	61721453-115260	-	84,190
Passed through from The Jackson Laboratory	93.847	210195 PO#210224	-	13,714
Passed through from The University of Texas, MD Anderson Cancer Center	93.847	3001063158	-	18,137
Passed through from University of Alabama at Birmingham	93.847	000507158-001	-	7,252
Passed through from University of California, San Francisco	93.847	99488c	-	31,415
Passed through from University of Colorado Denver	93.847	FY19.818.002	-	25,993
Passed through from University of Colorado Denver	93.847	FY17.833.001 / 2-5-A4549	-	161,706
Passed through from University of Colorado Denver	93.847	FY16.813.002	-	23,046
Passed through from University of Georgia	93.847	SUB00001885	-	7,898
Passed through from University of Georgia	93.847	Subaward No:32307-35	-	15,037
Passed through from University of Helsinki	93.847	DP3DK106918 DIVIA	-	99,531
Passed through from University of Illinois at Urbana-Champaign	93.847	077743-17200	-	84,790
Passed through from University of Maryland, College Park	93.847	47969-Z0004201	-	86,512
Passed through from University of Michigan	93.847	3004519678	-	4,704
Passed through from University of Missouri	93.847	C00061064-1	-	5,338
Passed through from University of Tennessee	93.847	NIH UC4 Grant	-	18,019
Passed through from University of Tennessee	93.847	19-0989-FIU    Prime: 5R01DK107747-03	-	9,278
Passed through from University of Tennessee	93.847	19-1726-FIU    Prime: 5R01DK104872-03	-	9,798
Passed through from University of Virginia	93.847	GB10378 154238	-	91,577
Passed through from Vanderbilt University Medical Center	93.847	VUMC 60280	5,417	1,392,814
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	2,132,155	19,175,608
Passed through from Boston College	93.853	5106091-3	-	22,869
Passed through from Brigham and Women's Hospital	93.853	IU01INS090259-01A1	-	45,440
Passed through from Cincinnati Children's Hospital Medical Center	93.853	PJ 301914 / PO 3100578780	-	213,018
Passed through from Cleveland Clinic Lerner College of Medicine	93.853	AWD-001664	-	21,619
Passed through from Cleveland Clinic Lerner College of Medicine	93.853	AWD-001397	-	50,663
Passed through from Duke University	93.853	A030982	-	28,149

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Passed through from Duke University	93.853	2036387	-	113,264
Passed through from East Carolina University	93.853	A17-0319-S001	-	10,494
Passed through from Emory University	93.853	T330375	-	415
Passed through from Emory University	93.853	Subaward No. A052579	-	31,319
Passed through from Georgia Regents University	93.853	29457-17	-	2,231
Passed through from Houston Methodist Research Institute	93.853	AGMT00000761	-	396
Passed through from Massachusetts General Hospital	93.853	229585	-	127,081
Passed through from Massachusetts General Hospital	93.853	Subaward No. 232364	-	147,517
Passed through from Mayo Clinic Jacksonville	93.853	UFS-232483	-	1,465
Passed through from Mayo Clinic Jacksonville	93.853	SHA-224063	-	30,940
Passed through from Methodist Hospital Research Institute	93.853	AGMT00000824	-	1,989
Passed through from Methodist Hospital Research Institute	93.853	AGMT00003065	-	5,304
Passed through from Methodist Hospital Research Institute	93.853	AGMT00000768	-	469
Passed through from Methodist Hospital Research Institute	93.853	AGMT00003081	-	1,645
Passed through from New York University School of Medicine	93.853	AWD-001066	-	575
Passed through from Northwestern University	93.853	60036745 USF	-	41,569
Passed through from Palo Alto Veterans Institute for Research	93.853	LUO0002-01(PO# LUO060622)	-	16,185
Passed through from Rutgers State University	93.853	PO: 966117   Subaward #: 0721   5U01NS079249-05	-	53,611
Passed through from Rutgers State University	93.853	IU01NS108956-01   Subaward No. 0847   PO 1025767	-	207,172
Passed through from Rutgers University	93.853	99-705	-	3,191
Passed through from University of California, San Diego	93.853	96458900 Invoice S90001827	-	218,354
Passed through from University of California, San Francisco	93.853	79345C	-	28,627
Passed through from University of Cincinnati	93.853	SUB#010785-135828	-	1,972
Passed through from University of Cincinnati	93.853	010785-135112	-	20,171
Passed through from University of Maryland, Baltimore	93.853	PO#SR00004423-1600891	-	26,985
Passed through from University of Miami	93.853	662706	-	17,885
Passed through from University of Minnesota	93.853	N004631404	-	15,455
Passed through from University of Minnesota	93.853	N000936921	-	24,204
Passed through from University of North Carolina, Chapel Hill	93.853	Sub Award# 5109957	-	27,509
Passed through from University of Rochester	93.853	417446/URFAO: GR510861	-	9,885
Passed through from University of Rochester	93.853	417447 / URFAO: GR510860	-	16,824
Passed through from University of Rochester	93.853	417448 / URFAO: GR510859	-	137,701
Passed through from University of Rochester	93.853	417449 / URFAO: GR510858	-	12,371
Passed through from University of Texas Rio Grande Valley	93.853	IR15NS108815-01(01)	-	3,838
Passed through from University of Washington	93.853	UWSC7775/BPO24362	-	6,700
Passed through from University of Wisconsin-Madison	93.853	659K632	-	7,275
Allergy and Infectious Diseases Research	93.855	-	3,519,942	30,492,287
Passed through from Albert Einstein College of Medicine	93.855	311324	-	12,410
Passed through from Association of Universities for Research in Astronomy, Inc.	93.855	FY19ITN111	-	14,712
Passed through from Benaroya Research Inst at Virginia Mason	93.855	FY18ITN155	-	4,868
Passed through from Benaroya Research Institute at Virginia Mason Research Center	93.855	FY19ITN111	-	1,238
Passed through from Boston University Medical Campus	93.855	4500002131	-	337
Passed through from Boston University Medical Campus	93.855	4500002466	-	8,116
Passed through from Brigham and Women's Hospital	93.855	SUM1A1068636-12	-	43,425



**STATE OF FLORIDA**  
**FISCAL YEAR ENDED JUNE 30, 2019**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from Brigham and Women's Hospital	93.855	Subaward # 116529	-	67,400
Passed through from Brigham and Women's Hospital	93.855	Agreement #: 117056 Prime Award No- IR01AI131998-01	-	17,653
Passed through from Brown University	93.855	00001175	-	16,809
Passed through from Cascade Biosystems, Inc.	93.855	AWD-001342	-	11,602
Passed through from Case Western Reserve University	93.855	SUB RES514041	-	41,344
Passed through from Children's Hospital of Boston	93.855	GENFD0001482942	-	45,301
Passed through from Dana-Farber Cancer Institute	93.855	1282101	-	100,697
Passed through from Duke University	93.855	2035742	-	29,927
Passed through from Duke University Medical Center	93.855	235058	-	8,211
Passed through from East Carolina University	93.855	A18-0345-S001	-	5,295
Passed through from Emory University	93.855	T934687	-	10,441
Passed through from Emory University	93.855	T942138	-	20,337
Passed through from Emory University	93.855	A002520	-	7,211
Passed through from Firebird Biomolecular Sciences, LLC	93.855	IR2AI128188-01	-	54,208
Passed through from Fred Hutchinson Cancer Research Center	93.855	TEMP	-	7,217
Passed through from Harvard Medical School	93.855	149878-5109717.0002	-	2,226
Passed through from HIV Prevention Trials Network	93.855	PO17002029	-	19,524
Passed through from Institute for Clinical Research, Inc.	93.855	M22-TA-032-0907-3	-	31,575
Passed through from Johns Hopkins University	93.855	2003089362	-	69,398
Passed through from Johns Hopkins University	93.855	2003379421	-	24,159
Passed through from Johns Hopkins University	93.855	2003847638	-	37,299
Passed through from Johns Hopkins University	93.855	PSTO PTCL 02	-	15,514
Passed through from Johns Hopkins University	93.855	IR41AI122735-01	-	1,982
Passed through from Medosome Biotech, LLC	93.855	AGR00002175	-	15,182
Passed through from Meso Scale Diagnostics, LLC	93.855	20098204 / 20098205	-	7,681
Passed through from National Jewish Health	93.855	700109-0119-03	-	125,475
Passed through from Nationwide Childrens Hospital	93.855	700109-0120-03	-	64,810
Passed through from Nationwide Childrens Hospital	93.855	18-122-100684-010	-	25,550
Passed through from Old Dominion University Research Foundation	93.855	IR21AI133067-01	-	25,180
Passed through from OneVax, LLC	93.855	AGR DTD 05-01-2017	-	31,586
Passed through from OneVax, LLC	93.855	5778-UF-DHHS-6664	-	44,627
Passed through from Pennsylvania State University	93.855	4102-84463	-	10,974
Passed through from Purdue University	93.855	AGR00013814	-	10,455
Passed through from Rise Therapeutics	93.855	Prime HHSN2722013000141	-	58,417
Passed through from Social & Scientific Systems, Inc.	93.855	R988533	-	24,742
Passed through from SUNY University at Buffalo	93.855	Project number 60063934	-	132,098
Passed through from The Ohio State University Research Foundation	93.855	000406257-020	-	660
Passed through from University of Alabama, Birmingham	93.855	PO# BB00897746	-	79,330
Passed through from University of California, Berkeley	93.855	1560 B WB181	-	38,158
Passed through from University of California, Los Angeles	93.855	9545sc	-	37,534
Passed through from University of California, San Francisco	93.855	10775sc	-	18,675
Passed through from University of California, San Francisco	93.855	10578sc	-	137,054
Passed through from University of California, San Francisco	93.855	UCHC7-107822135	-	332,076
Passed through from University of Connecticut	93.855	CB2558-SB-897825	-	2,347

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
**FISCAL YEAR ENDED JUNE 30, 2019**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from University of Maryland, Baltimore	93.855	082251B	-	5,964
Passed through from University of Miami	93.855	SPC-000463	-	56,914
Passed through from University of Michigan	93.855	3004305345	-	54,656
Passed through from University of Minnesota	93.855	H004942301	-	168,969
Passed through from University of North Carolina	93.855	5110911	-	174,255
Passed through from University of Pennsylvania	93.855	568708 / PO # 4270075	-	32,140
Passed through from University of Pennsylvania	93.855	576610	-	377,803
Passed through from University of South Carolina	93.855	19-3818	-	6,658
Passed through from University of Toledo	93.855	F201833	-	67,506
Passed through from University of Utah	93.855	10047781-02	-	78,679
Passed through from University of Virginia	93.855	GB10185.157256	-	73,858
Passed through from University of Virginia	93.855	GB10185.161071	-	30,678
Passed through from University of Wisconsin-Madison	93.855	885K846	-	38,538
Passed through from Washington State University	93.855	AWD-001443	-	29,367
Passed through from Washington University, St. Louis	93.855	WU-18-319	-	220,055
Biomedical Research and Research Training	93.859		1,711,056	29,695,415
Passed through from Cincinnati Children's Hospital Medical Center	93.859	133106	-	1,000
Passed through from Cleveland Clinic Lerner College of Medicine	93.859	1099-SUB	-	18,223
Passed through from Dasfanh Biosciences, LLC	93.859	AGR00012735	-	41,897
Passed through from Emory University	93.859	T747704	-	78,468
Passed through from Fred Hutchinson Cancer Research Center	93.859	0000909125	-	1,051
Passed through from Fred Hutchinson Cancer Research Center	93.859	0000947533	-	12,012
Passed through from Fred Hutchinson Cancer Research Center	93.859	0000947568	-	18,843
Passed through from Fred Hutchinson Cancer Research Center	93.859	000947442 215915	-	401,622
Passed through from Geisinger Clinic	93.859	AWD-001176	-	87,460
Passed through from Massachusetts General Hospital	93.859	225631	-	3,053
Passed through from Medical College of Wisconsin	93.859	3CSE168E	-	92,550
Passed through from Oregon Health & Science University	93.859	1009805-FSU	-	20,780
Passed through from Princeton University	93.859	SUB0000227	-	72,333
Passed through from Princeton University	93.859	SUB0000020	-	479
Passed through from Purdue University	93.859	11000701-006	-	74,770
Passed through from Purdue University	93.859	4102-86805	-	109,833
Passed through from St. Jude Children's Research Hospital	93.859	112158040-7836610	-	75,044
Passed through from Stony Brook University	93.859	82511	-	38,431
Passed through from The Scripps Research Institute	93.859	5-27118	-	118,194
Passed through from The Scripps Research Institute	93.859	5-27058	-	13,302
Passed through from University of California, Los Angeles	93.859	0160 G SB206	-	38,898
Passed through from University of Colorado Denver	93.859	FY17.521.001	-	513,786
Passed through from University of Georgia	93.859	'SUB00001324	-	156,408
Passed through from University of Georgia	93.859	R166-500/S001616	-	11,171
Passed through from University of Georgia	93.859	RR166-501/4945156	-	169,620
Passed through from University of Hawaii	93.859	PO: Z10178269   Project #: 6106242   SU54GM104944	-	4,904
Passed through from University of Illinois, Chicago	93.859	17012	-	97,438
Passed through from University of Minnesota	93.859	AWD-001561	-	69,418

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from University of Mississippi	93.859	66100920514-UFL	-	44,244
Passed through from University of Missouri	93.859	C00063620-1	-	37,818
Passed through from University of Oklahoma	93.859	RS20171097-01	-	24,727
Passed through from University of Pennsylvania	93.859	565220	-	2,198
Passed through from University of Pittsburgh	93.859	0038664 (130689-2)	-	180,225
Passed through from University of Pittsburgh	93.859	0040242	-	57,036
Passed through from University of Washington	93.859	UWSC 9046 BPO15358	-	47,810
Passed through from University of Wisconsin-Madison	93.859	603K411	-	21,534
Passed through from UT Southwestern Medical Center at Dallas	93.859	GMO 160602	-	126,085
Child Health and Human Development Extramural Research	93.865		6,535,920	18,044,292
Passed through from Auburn University	93.865	17HDFS360509UCF	-	14,021
Passed through from Convergent Engineering	93.865	44HD56606	-	1,418
Passed through from Cornell University	93.865	17071036-04 Prime   R01HD091935 PI: Daniel Fitzgerald	-	37,679
Passed through from Harvard University	93.865	114205-1324-5093825	-	84,730
Passed through from Harvard University	93.865	114205-1423-5111098	-	69,428
Passed through from Harvard University	93.865	114205-1424-5096825	-	584,824
Passed through from Indiana University	93.865	IN4079141USF	-	58,409
Passed through from Medical University of South Carolina	93.865	MUSC18-097-8B465	-	18,954
Passed through from Medosome Biotech, LLC	93.865	AWD DTD 4/17/17	-	20,444
Passed through from Medosome Biotech, LLC	93.865	AGR DTD 7-30-2017	-	176,365
Passed through from Northwestern University	93.865	Subaward No: 60047828FIU	-	72,566
Passed through from University of Alabama at Birmingham	93.865	000509380-SF004-011	-	6,365
Passed through from University of Alabama, Birmingham	93.865	000504713-009	-	48,498
Passed through from University of Illinois	93.865	16792-02	-	40,398
Passed through from University of Kentucky	93.865	3200002431-19-234	-	9,584
Passed through from University of Maryland, Baltimore	93.865	AWD-001667	-	13,724
Passed through from University of Nebraska	93.865	34-5321-2003	-	25,934
Passed through from University of North Carolina	93.865	5111117	-	31,378
Passed through from University of North Carolina	93.865	5109539	-	800
Passed through from University of North Carolina, Chapel Hill	93.865	5111134-EC	-	27,984
Passed through from University of North Carolina, Chapel Hill	93.865	5111128-EHR	-	81,553
Passed through from University of North Carolina, Chapel Hill	93.865	511110-Modeling	-	14,012
Passed through from University of North Carolina, Chapel Hill	93.865	5110164	-	404
Passed through from University of North Carolina, Chapel Hill	93.865	5109339	-	18
Passed through from University of North Carolina, Chapel Hill	93.865	5105613	-	234,825
Passed through from University of Texas Medical Branch at Galveston	93.865	PO# UOSPC0000001648	-	199,420
Passed through from University of Texas Medical Branch at Galveston	93.865	UOSPC 0000001556	-	29,692
Passed through from University of Washington, Seattle	93.865	UWSC10632	-	4,304
Passed through from Vanderbilt University	93.865	UNIV59807	-	13,554
Passed through from Vanderbilt University Medical Center	93.865	VUMC 60574	-	16
Passed through from Virginia Commonwealth University	93.865	FP00000006-SAA001	-	177,851
Passed through from Virginia Commonwealth University	93.865	FP00007120-SAA001	-	219,175
Passed through from Washington State University	93.865	128971 G003933	-	43,685

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from Westat, Inc.	93.865	8530-S041	-	62,320
Aging Research	93.866	AGR DTD 2-26-2018	4,486,671	28,994,244
Passed through from ASTER Labs, Inc.	93.866	AGR DTD 2-26-2018	-	79,124
Passed through from Brilliant BioSciences Inc.	93.866	FY2018-001-FIU	-	14,971
Passed through from California Pacific Medical Center Research Institute	93.866	280201015-S2192800006050	-	51,023
Passed through from California Pacific Medical Center Research Institute	93.866	280201015-S2182800005908	-	11,762
Passed through from Cytoinformatics, LLC	93.866	AGR DTD02-23-2017	-	104,091
Passed through from Duke University	93.866	A031231	-	15,647
Passed through from Duke University	93.866	2036622	-	6,055
Passed through from Georgia Institute of Technology	93.866	RG680-G1	-	615
Passed through from Hebrew Rehabilitation Center	93.866	AWD-001388	-	18,065
Passed through from Hesperos, Inc	93.866	R44AG059511	-	86,652
Passed through from Innovative Design Labs, Inc.	93.866	UGRT11944-10122017	-	5,327
Passed through from Johns Hopkins University	93.866	2003458043	-	174,513
Passed through from Johns Hopkins University	93.866	2003994864	-	29,815
Passed through from Lankenau Institute for Medical Research	93.866	2003070372	-	69,533
Passed through from Mayo Clinic Jacksonville	93.866	06306-3531	-	65,541
Passed through from Mayo Clinic Jacksonville	93.866	UNI-230342 PO # 66435745	-	59,779
Passed through from Michigan State University	93.866	UNI-244756/PO NO 66212608	-	27,340
Passed through from Mount Sinai Medical Center	93.866	RC108278USF	-	269,689
Passed through from Nemours Children's Clinic	93.866	AWD-000936	-	13,182
Passed through from New York University School of Medicine	93.866	00091502	-	20,000
Passed through from New York University School of Medicine	93.866	AWD-001633	-	12,340
Passed through from Northwestern University	93.866	AWD-001423	-	182,624
Passed through from Northwestern University	93.866	60043592 UF	-	14,127
Passed through from Ohio University	93.866	60050890 UFL	-	4,629
Passed through from Sanford-Burnham Medical Research Institute	93.866	UT18214-OU#28797	-	5,951
Passed through from The Jackson Laboratory	93.866	60835-13179-USF	-	2,979
Passed through from The Pennsylvania State University	93.866	210262-0419-05; PO 211021	-	88,863
Passed through from The Scripps Research Institute	93.866	AWD-001262	-	25,843
Passed through from University of California, Davis	93.866	A13-0008-S002   3P30AG043097-05S1	-	14,831
Passed through from University of California, San Diego	93.866	Site # 19	-	5,757
Passed through from University of Colorado Denver	93.866	FY19.001.022/2-5-M7506	-	1,140
Passed through from University of Illinois, Chicago	93.866	2008-03931	-	9,965
Passed through from University of Kansas	93.866	FY2019-087	-	4
Passed through from University of Louisville	93.866	ULRF 18-0817-01	-	11,712
Passed through from University of Miami	93.866	AWD-001708	-	133,367
Passed through from University of Nebraska	93.866	36-5360-2141-108	-	26,366
Passed through from University of Southern California	93.866	75680301 / PO-50705150	-	377
Passed through from University of Southern California	93.866	79634917 / PO 50721614	-	11,200
Passed through from University of Southern California	93.866	112876433	-	49,522
Passed through from University of Southern Mississippi	93.866	USM-8006130-01	-	27,652
Passed through from University of Washington	93.866	UWSC10922/BPO38452	-	71,646
Passed through from University of Washington	93.866	UWSC8529 / PO BPO32885	-	6,086
			-	26,734

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from University of Wisconsin-Madison	93.866	844K955	-	133,549
Passed through from University of Wisconsin-Madison	93.866	757K621	-	7
Passed through from University of Wisconsin-Madison	93.866	833K921/0000000097	-	16,185
Passed through from University of Wisconsin-Madison	93.866	834K411	-	14,701
Passed through from Weill Cornell Medical College	93.866	184139	-	361,015
Vision Research	93.867		1,356,291	4,239,614
Passed through from Indiana University	93.867	IN4684838UF / PO1902102	-	1
Passed through from Jaeb Center for Health Research Foundation, Inc.	93.867	EY11751	-	200
Passed through from Jaeb Center for Health Research Foundation, Inc.	93.867	U10EY14231	-	23,632
Passed through from Medical College of Wisconsin	93.867	AGR DTD 12-11-2018	-	48,069
Passed through from Michigan State University	93.867	RC108391UF	-	119,888
Passed through from Michigan State University	93.867	RC107343UFL	-	154,415
Passed through from Thomas Jefferson University	93.867	AWD-000910	-	247,468
Passed through from University of Alabama at Birmingham	93.867	000517301-001	-	13,228
Passed through from University of Alabama at Birmingham	93.867	000519462-001	-	78,852
Passed through from University of Alabama at Birmingham	93.867	000518070-001	-	174,775
Passed through from University of California, San Francisco	93.867	U10EY021125	-	1,297
Passed through from University of Notre Dame	93.867	202913UF / U01EY027267	-	72,291
Passed through from University of Oklahoma	93.867	RS20162118-01	-	27,452
Passed through from University of Pennsylvania	93.867	PO#4264821 /Fund570193	-	182,866
Passed through from University of Texas Medical Branch at Galveston	93.867	16-075 PO#UOSPC-000001439	-	15,601
Passed through from Vanderbilt University	93.867	Subaward No: UNIV60318	-	54,833
Medical Library Assistance	93.879	1600679	249	5,937
Passed through from University of Maryland, Baltimore	93.879	Prime: 1YEPMP170095-01-00	-	1,935
Family and Community Violence Prevention Program	93.910		-	85,243
Passed through from Gang Alternative Inc			-	-
HIV Emergency Relief Project Grants			-	-
Passed through from City of Jacksonville	93.914	Part A	-	236,509
Passed through from City of Jacksonville	93.914	9367-27	-	267,036
Passed through from City of Jacksonville	93.914	6715-55	-	619,206
HIV Care Formula Grants	93.917		-	29,127
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		-	-
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925		42,829	320,030
Special Projects of National Significance			-	638,588
Passed through from Rutgers State University	93.928	PJ ID 824594 / PO# 990416	-	114,602
HIV Demonstration, Research, Public and Professional Education Projects	93.941		-	900,390
Tuberculosis Demonstration, Research, Public and Professional Education	93.947		-	1,287,751
Block Grants for Community Mental Health Services			-	-
Passed through from Florida Alcohol and Drug Abuse Association	93.958	AGR DTD 1-21-2019	-	3,782
CDC's Collaboration with Academia to Strengthen Public Health			-	-
Passed through from Association of American Medical Colleges	93.967	GT32016-02-18	-	7,176
Mental Health Disaster Assistance and Emergency Mental Health			-	-
Passed through from Central Florida Cares Health System, Inc.	93.982	UCF20	-	26,046
International Research and Research Training	93.989		571,718	1,118,608

See accompanying notes to the Schedule of Expenditures of Federal Awards

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<i>Passed through from University of California, Berkeley</i>	93.989	Subawd: 00009517   ID43TW010540-01 PO:BB00970808	107,499	238,383
Maternal and Child Health Services Block Grant to the States Other Federal Awards	93.994		-	3,773
	93.RD	HHSN272201700008C	-	1,314,823
	93.RD	R90DE022530	-	17,000
	93.RD	R01MH097018	72,929	374,449
	93.RD	R01LM012848	-	8,608
	93.RD	R01HD071779	56,874	99,549
	93.RD	PO No 0000252913	-	34,059
	93.RD	OT2OD023854	89,264	2,037,191
	93.RD	HHSN274201800046P	-	3,540
	93.RD	SUB00001880	-	100,959
	93.RD	200-2018-M-00305	-	104,773
	93.RD	18108090-03	-	7,815
	93.RD	200-2011-41272	-	275,019
	93.RD	HHSN268201700261A	-	973
	93.RD	AGR DTD 06-21-2016	-	227,148
	93.RD	FU#2400860	-	14,217
	93.RD	HHSF23201310220C	73,849	312,301
	93.RD	HHSF23201810083C	-	87,249
	93.RD	HHSN263201700065P	-	5,494
	93.RD	HHSN263201800546P	-	5,913
	93.RD	17IPA1706095	-	33,389
	93.RD	AGR DTD 09-30-2016	-	85,901
	93.RD	MSA EXHIBIT K-TMV	-	307,597
<i>Passed through from Achaogen, Inc.</i>	93.RD	A031701	-	441
<i>Passed through from Achaogen, Inc.</i>	93.RD	ACR RTOG 99-06	-	183
<i>Passed through from Alliance for Clinical Trials in Oncology</i>	93.RD	ACR 99-03	-	53
<i>Passed through from American College of Radiology</i>	93.RD	ACR RTOG 98-13	-	400
<i>Passed through from American College of Radiology</i>	93.RD	ACR RTOG 99-11	-	370
<i>Passed through from American College of Radiology</i>	93.RD	Am Coll of Radiology	-	546
<i>Passed through from American College of Radiology</i>	93.RD	ROTG 0424	-	787
<i>Passed through from American College of Radiology</i>	93.RD	ROTG 9506	-	428
<i>Passed through from American College of Radiology</i>	93.RD	99-10	-	97
<i>Passed through from Apalachee Center</i>	93.RD	None	-	39,157
<i>Passed through from Atex Bio, Ltd.</i>	93.RD	ABT-202	-	68,435
<i>Passed through from Battelle Memorial Institute</i>	93.RD	US001-0000700039	-	25,008
<i>Passed through from Biomedical Acoustics Research Company</i>	93.RD	NIHR44	-	99,130
<i>Passed through from Brigham and Women's Hospital Research Administration</i>	93.RD	Fund#118120	-	157,348
<i>Passed through from Brigham and Women's Hospital Research Administration</i>	93.RD	U01HLJ30163	-	20,212
<i>Passed through from Children's Research Institute</i>	93.RD	CINRG	-	471
<i>Passed through from CPC Clinical Research</i>	93.RD	CTS-5030	-	41,378
<i>Passed through from CrossLife Technologies</i>	93.RD	AGR00012448	-	61,649
<i>Passed through from Curza</i>	93.RD	AGR00011585	-	25,291
<i>Passed through from DiaCarta</i>	93.RD	PO # 18-100	-	100,229

**STATE OF FLORIDA**  
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Passed through from Duke University	93.RD	206993	-	5,690
Passed through from Duke University	93.RD	AGR DTD 10-16-17	-	28,322
Passed through from Duke University	93.RD	UFJ01	-	13,357
Passed through from Duke University	93.RD	UFJ01 TASK ORDER 33	-	16,561
Passed through from Early Learning Coalition of Orange County	93.RD	181901	-	20,808
Passed through from Early Learning Coalition of Orange County	93.RD	UCF1819-01	-	19,365
Passed through from Embrace Families Community BasedCare, Inc	93.RD	EA6141	-	663
Passed through from ECOG-ACRIN Cancer Research Group	93.RD	90CO1138-01-00	-	102,192
Passed through from Fred Hutchinson Cancer Research Center	93.RD	0000944411	-	103,366
Passed through from GlaxoSmithKline	93.RD	TPR-002035-2018-UF-SA-201	-	250
Passed through from Harvard Pilgrim Health Care, Inc.	93.RD	AGR00009534	-	1
Passed through from Health Services Advisory Group, Inc.	93.RD	HHSM-500-T0004	-	44,388
Passed through from Health Services Advisory Group, Inc.	93.RD	M00004.002	-	18,062
Passed through from Health Services Advisory Group, Inc.	93.RD	Task Order HHSM-500-T0004	-	134,702
Passed through from Hesperos, Inc	93.RD	R43AG060886	-	89,603
Passed through from Hesperos, Inc	93.RD	R43HL140920	-	32,789
Passed through from Hesperos, Inc	93.RD	1R44AG058330-01	-	242,883
Passed through from Hesperos, Inc	93.RD	R44ES029892	-	58,911
Passed through from Massachusetts General Hospital	93.RD	AGR DTD 08-07-2014	-	5,550
Passed through from MosquitoMate, Inc.	93.RD	640823.5	-	44,000
Passed through from NRG Oncology Foundation, Inc.	93.RD	NRG-GI002	-	2,358
Passed through from NRG Oncology Foundation, Inc.	93.RD	A011401	-	196
Passed through from NRG Oncology Foundation, Inc.	93.RD	EA5161	-	1,699
Passed through from NRG Oncology Foundation, Inc.	93.RD	E2112	-	1,375
Passed through from NRG Oncology Foundation, Inc.	93.RD	EAY131	-	1,811
Passed through from NRG Oncology Foundation, Inc.	93.RD	NRG Agreements	-	10,450
Passed through from NRG Oncology Foundation, Inc.	93.RD	NRG-BN001	-	1,007
Passed through from NRG Oncology Foundation, Inc.	93.RD	NRG-GY012	-	154
Passed through from NRG Oncology Foundation, Inc.	93.RD	NRG-HN003	-	276
Passed through from NRG Oncology Foundation, Inc.	93.RD	S1609	-	4,814
Passed through from NRG Oncology Foundation, Inc.	93.RD	A011502	-	1,116
Passed through from NRG Oncology Foundation, Inc.	93.RD	NRG-GY004	-	244
Passed through from Parexel International Corporation	93.RD	236363 CLP0010-02 RELIEF	-	3,074
Passed through from Pharmacology Discovery Services Taiwan Ltd	93.RD	AGR00012900	-	4,900
Passed through from Public Health Institute	93.RD	TEMP	-	593,418
Passed through from Seattle Children's Hospital	93.RD	11364SUB	-	92,531
Passed through from Social & Scientific Systems, Inc.	93.RD	CRB-SSS-S-16-004988	-	14,675
Passed through from Social & Scientific Systems, Inc.	93.RD	CRB-SS-S-15-004570-IRC005	-	133,565
Passed through from Social & Scientific Systems, Inc.	93.RD	CRB-SSS-S-15-004762	-	52,614
Passed through from Social & Scientific Systems, Inc.	93.RD	CRB-SSS-S-16-004885	-	5,400
Passed through from Southwest Oncology Group	93.RD	S1310	-	4,535
Passed through from Southwest Oncology Group	93.RD	S1602	-	17,942
Passed through from Sperto Therapeutics, Inc.	93.RD	AGR00012643 TO1	-	92,361
Passed through from Stratatech Corporation	93.RD	AGR DTD 4-17-2018	-	7,950
Passed through from SUNY Upstate Medical University	93.RD	Project1138404/Award77618	-	4,489

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA  
FISCAL YEAR ENDED JUNE 30, 2019  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Texas A&amp;M University System, The</i>	93.RD	M1900149	-	17,922
<i>Passed through from The Children's Hospital of Philadelphia</i>	93.RD	9500080215-12c	-	1,870
<i>Passed through from The Children's Oncology Group</i>	93.RD	AGCT1531	-	1,039
<i>Passed through from The Children's Oncology Group</i>	93.RD	ALTE11C2	-	96
<i>Passed through from The Children's Oncology Group</i>	93.RD	APEC1621C	-	530
<i>Passed through from The Children's Oncology Group</i>	93.RD	APEC1621SC	-	241
<i>Passed through from Therapeutic Systems Research Laboratories, Inc.</i>	93.RD	AGR00014570	-	17,890
<i>Passed through from Theratome Bio</i>	93.RD	AGR DTD 05-29-2019	-	651
<i>Passed through from University of Alabama at Birmingham</i>	93.RD	000521323-004	-	1,196
<i>Passed through from University of California, San Francisco</i>	93.RD	5425SC	-	1,597
<i>Passed through from University of Maryland, College Park</i>	93.RD	55971-Z0651001	-	1,073
<i>Passed through from University of Miami</i>	93.RD	SPC-000897	-	1,552,679
<i>Passed through from University of Miami</i>	93.RD	TEMP	-	8,466
<i>Passed through from University of North Carolina</i>	93.RD	5110100	-	182,012
<i>Passed through from University of Pennsylvania</i>	93.RD	RIS# 36311	-	113
<i>Passed through from University of Southern California</i>	93.RD	95330691	-	363,935
<i>Passed through from University of Utah</i>	93.RD	ARRA - 10009050-17	-	34,315
<i>Passed through from VentureWell</i>	93.RD	17RWSK002	-	1,885
<i>Passed through from Wake Forest University Health Sciences</i>	93.RD	WFUHS 330336,330337	-	122,360
<i>Passed through from Washington University, St. Louis</i>	93.RD	WU-15-218	-	57,367
<i>Passed through from Washington University, St. Louis</i>	93.RD	WU-19-186	-	143,692
<i>Passed through from West Virginia University Research Corporation</i>	93.RD	16-658-UF-2	-	19,818
<i>Passed through from Westat, Inc.</i>	93.RD	6579-S13	-	22,006
<i>Passed through from Zansors, LLC</i>	93.RD	None	-	64
<i>Passed through from Zefon International, Inc.</i>	93.RD	AGR00012916	-	18,185
<b>Total Research And Development Programs Cluster:</b>			70,226,620	417,802,191
<b>Student Financial Assistance Cluster:</b>				
Nurse Faculty Loan Program (NFLP)	93.264		-	2,018,089
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		-	5,374,389
Nursing Student Loans	93.364		-	42,578
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925		-	839,455
<b>Total Student Financial Assistance Cluster:</b>			-	8,274,511
<b>TANF Cluster:</b>				
Temporary Assistance for Needy Families	93.558		240,895,119	366,797,916
<i>Passed through from CareerSource Gulf Coast</i>	93.558	19-GCSC-WT	-	10,000
<i>Passed through from Community Partnership for Children</i>	93.558	D12-14-USF-TRN	-	1,713
<i>Passed through from Community Partnership for Children</i>	93.558	D12-16-USF-TRN	-	25,168
<i>Passed through from Early Learning Coalition of Dade/Monroe</i>	93.558	C18-01 Developmental Assessment Services	-	132,098
<i>Passed through from Ounce of Prevention Fund of Florida, Inc.</i>	93.558	HF 14-15-37	-	432,925
<i>Passed through from Ounce of Prevention Fund of Florida, Inc.</i>	93.558	LJ959	-	103,872
<b>Total TANF Cluster:</b>			240,895,119	367,503,692
<b>TOTAL U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			2,137,215,525	19,708,136,356
<b>U. S. DEPARTMENT OF HOMELAND SECURITY</b>				
Non-Profit Security Program	97.008		1,177,738	1,177,738

See accompanying notes to the Schedule of Expenditures of Federal Awards



STATE OF FLORIDA  
FISCAL YEAR ENDED JUNE 30, 2019  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Boating Safety Financial Assistance	97.012		-	10,116,262
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		-	392,959
Flood Mitigation Assistance	97.029		2,563,206	3,328,540
Crisis Counseling	97.032		926,555	930,672
Disaster Unemployment Assistance	97.034		-	3,923,168
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		765,225,633	905,008,777
<i>Passed through from Florida Department of Emergency Operations</i>				
Hazard Mitigation Grant	97.036	Z1011	-	13,941
National Dam Safety Program	97.039		12,731,812	16,040,968
Emergency Management Performance Grants	97.041		-	92,335
Assistance to Firefighters Grant	97.042		7,199,332	17,482,348
Fire Management Assistance Grant	97.044		-	13,238
Pre-Disaster Mitigation	97.046		662,149	662,149
Homeland Security Grant Program	97.047		300,000	513,401
Repetitive Flood Claims	97.067		13,327,386	16,248,076
Other Federal Awards	97.092		-	1,391
Other Federal Awards	97.U19	000-UAXJF00	-	232,344
<b>Total Excluding Cluster:</b>			804,113,811	976,178,307
<b>Research And Development Programs Cluster:</b>				
Emergency Management Performance Grants	97.042		-	4,687
Centers for Homeland Security				
<i>Passed through from George Mason University</i>	97.061	E2044133	-	51,265
<i>Passed through from Stevens Institute of Technology</i>	97.061	AWD-001598	42,647	195,296
<i>Passed through from University of North Carolina at Chapel Hill</i>	97.061	5101660	-	43,516
<i>Passed through from University of North Carolina, Chapel Hill</i>	97.061	2015-ST-061-ND0001-01	-	9,308
<i>Passed through from University of North Carolina, Chapel Hill</i>	97.061	5103193	-	11,112
Scientific Leadership Awards	97.062		-	162,083
Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection	97.077		-	18,299
Other Federal Awards				
<i>Passed through from CDM Smith</i>	97.RD	IPA Agreement	-	11,843
<i>Passed through from Strategic Alliance for Risk Reduction</i>	97.RD	2833515001CS	-	2,989
<i>Passed through from Strategic Alliance for Risk Reduction</i>	97.RD	70FBR2-18-F-00000149	-	176,512
<b>Total Research And Development Programs Cluster:</b>			42,647	686,910
<b>TOTAL U. S. DEPARTMENT OF HOMELAND SECURITY</b>			804,156,458	976,865,217
<b>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		22,947,126	30,281,192
Emergency Solutions Grant Program	14.231		6,168,720	7,095,297
Housing Opportunities for Persons with AIDS	14.241		2,930,999	4,705,435
<i>Passed through from The Health Planning Council of Southwest Florida, Inc.</i>	14.241	CODME	-	40,691
Fair Housing Assistance Program State and Local	14.401		-	789,523
<b>Total Excluding Cluster:</b>			32,046,845	42,912,138
<b>CDBG - Entitlement Grant Cluster:</b>				
Community Development Block Grants/Entitlement Grants	14.218		-	6,151
<b>Total CDBG - Entitlement Grant Cluster:</b>			-	6,151
<b>Research And Development Programs Cluster:</b>				
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii				

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Home, LLP</i>	14.228	0000007222	-	45,891
Research and Evaluations, Demonstrations, and Data Analysis and Utilization	14.536		-	172,838
<b>Total Research And Development Programs Cluster:</b>			-	218,729
<b>TOTAL U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			32,046,845	43,137,018
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Law Enforcement Assistance Narcotics and Dangerous Drugs Training	16.004		-	410,652
Sexual Assault Services Formula Program	16.017		844,620	861,172
Protection of Voting Rights	16.104		-	8,483,554
Antiterrorism Emergency Reserve	16.321	2017-RF-GX-003	-	1,599,333
<i>Passed through from Orange County Government</i>	16.321		-	125,139
Juvenile Accountability Block Grants	16.523		-	52,082
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		-	265,628
Juvenile Justice and Delinquency Prevention	16.540		-	2,047,613
State Justice Statistics Program for Statistical Analysis Centers	16.550		-	151,968
National Criminal History Improvement Program (NCHIP)	16.554		116,140	974,868
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		-	434,986
National Institute of Justice W.E.B. DuBois Fellowship Program	16.566		-	120,740
Crime Victim Assistance	16.575		65,788,231	76,623,359
Crime Victim Compensation	16.576		-	5,312,379
Crime Victim Assistance/Discretionary Grants	16.582		129,039	129,040
Violence Against Women Formula Grants	16.588		9,681,819	10,046,508
<i>Passed through from Florida Coalition Against Domestic Violence</i>	16.588	ARRA - 16-8025-OSCA	-	232,628
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	15-8030-SAO	-	41,627
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	19-8041-SAO18	-	54,837
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	17-8037-SAO	-	81,500
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	18-8042-SAO	-	162,264
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	17-8032-SAO	-	45,000
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	18-8043-SAO	-	138,125
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	19-8028-SAO	-	154,268
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	19-8031-SAO	-	95,547
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	19-8034-SAO	-	67,162
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	19-8035-SAO	-	244,366
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	19-8038-SAO	-	138,023
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	19-8040-SAO	-	142,290
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	18-8033-SAO	-	38,170
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	17-8039-SAO	-	25,494
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	16STO58	-	30,000
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	18-STO64	-	30,000
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	18-STO62	-	42,576
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	18STO60	-	57,012
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	18STO57	-	52,758
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	18STO55	-	64,400
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	15STO56	-	11,747
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	16-STO67	-	60,095
Residential Substance Abuse Treatment for State Prisoners	16.593		100,000	626,901

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STATE OF FLORIDA  
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
State Criminal Alien Assistance Program	16.606		-	6,823,144
Bulletproof Vest Partnership Program	16.607		-	2,170
Project Safe Neighborhoods	16.609		-	33,680
Public Safety Partnership and Community Policing Grants	16.710		-	149,212
Juvenile Mentoring Program				
<i>Passed through from National 4-H Council</i>	16.726	11-03-2016	-	953
<i>Passed through from National Court Appointed Special Advocate Association</i>	16.726	FL10905-17-1017-G	-	110,189
<i>Passed through from National Court Appointed Special Advocate Association</i>	16.726	FL10905-15-0717-Y2	-	15,057
Special Data Collections and Statistical Studies	16.734		-	43,838
PREA Program: Strategic Support for PREA Implementation	16.735		-	17,305
Edward Byrne Memorial Justice Assistance Grant Program	16.738		1,192,227	2,791,706
<i>Passed through from Alachua County Sheriff's Office</i>	16.738	2017-IAGC-ALAC-7-F9-161	-	2,603
<i>Passed through from City of Tampa</i>	16.738	16-D-34014	-	45,480
DNA Backlog Reduction Program	16.741		-	1,500,454
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		209,248	510,228
Support for Adam Walsh Act Implementation Grant Program	16.750		-	74,262
Edward Byrne Memorial Competitive Grant Program	16.751		787,434	907,664
<i>Passed through from Pasco County's Sheriff's Office</i>	16.751	2018-WY-BX-0004	-	10,139
<i>Passed through from Pinellas County Sheriff's Office</i>	16.751	2015-WY-BX-0003	-	18,219
Harold Rogers Prescription Drug Monitoring Program				
<i>Passed through from Pinellas County Department of Human Services</i>	16.754	2018-AR-BX-K019	-	23,939
Second Chance Act Reentry Initiative	16.812		-	194,751
NICS Act Record Improvement Program	16.813		28,491	526,097
John R. Justice Prosecutors and Defenders Incentive Act	16.816		-	74,948
Smart Prosecution Initiative	16.825		-	80,137
National Sexual Assault Kit Initiative	16.833		429,400	553,788
Body Worn Camera Policy and Implementation	16.835		-	49,031
Equitable Sharing Program	16.922		-	839,462
Other Federal Awards				
	16.U06	MOU-NO IDENTIFIER	-	1,924
	16.U06	2019-59	-	62,069
	16.U06	2018-53	-	233,934
	16.U06	JLEO-18-0245	-	14,301
	16.U06	DJBPO30200000072	-	329,237
	16.U06	NMP8	-	40,904
			79,306,649	126,356,636
<b>Total Excluding Cluster:</b>				
<b>Research And Development Programs Cluster:</b>				
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		129,868	2,073,720
<i>Passed through from Brevard Public Schools</i>	16.560	2014-CK-BX-0014	-	37,294
<i>Passed through from Development Services Group, Inc.</i>	16.560	AGR00010403	-	75,703
<i>Passed through from Development Services Group, Inc.</i>	16.560	DSG-UF 2017-01	-	70,449
<i>Passed through from IRIS Educational Media</i>	16.560	UFLOR-80	-	239,230
<i>Passed through from John Finn Institute for Public Safety, Inc.</i>	16.560	2013-001	-	4,857
<i>Passed through from National Organization for Research at the University of Chicago (NORC)</i>	16.560	G074.FSU.00	-	38,357
<i>Passed through from Research Triangle Institute International</i>	16.560	Subaward# 10-321-0215513-52974L	-	10,953
<i>Passed through from School District of Palm Beach County</i>	16.560	None	-	170,645

See accompanying notes to the Schedule of Expenditures of Federal Awards

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from University of Alabama at Birmingham</i>	16.560	00506117001	-	109,326
<i>Passed through from University of North Carolina</i>	16.560	5112489	-	30,630
<i>Passed through from University of Pennsylvania</i>	16.560	Subaward No. 573344	-	58,396
<i>Passed through from University of Pittsburgh</i>	16.560	0059288 (413841-1)	-	21,451
<i>Passed through from University of South Carolina</i>	16.560	16-3016(PO#2000017611	-	117,730
Criminal Justice Research and Development Graduate Research Fellowships National Institute of Justice W.E.B. DuBois Fellowship Program	16.562		-	203,817
<i>Passed through from Sam Houston State University</i>	16.566	22116A	-	3,405
Crime Victim Assistance/Discretionary Grants	16.582	None	-	31,991
<i>Passed through from Palm Beach County Board of Court</i>	16.734		-	6,992
Special Data Collections and Statistical Studies				
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	AWD-001710	-	6,207
<i>Passed through from Palm Beach County Sheriff's Office</i>	16.745	2017-MO-BX-0047	-	21,629
Edward Byrne Memorial Competitive Grant Program				
<i>Passed through from City of Miami</i>	16.751	2014-WY-BX-0002/Smart Policing Initiative Grant	-	62,796
Harold Rogers Prescription Drug Monitoring Program	16.754		-	380,385
Second Chance Act Reentry Initiative	16.812		-	11,461
<i>Passed through from Palm Beach County</i>	16.812	AWD-001483	-	50,031
Other Federal Awards	16.RD	0000007129	-	523
<i>Passed through from Engility Corporation</i>	16.RD	PO-0018906 Prime Contract:DJ111-C-2180	-	81,049
<i>Passed through from Engility Corporation</i>	16.RD	0020045	-	253,677
<i>Passed through from Engility Corporation</i>	16.RD	P00019440	-	25,629
<i>Passed through from Seminole County Sheriff's Office</i>	16.RD	2018-MO-BX-0001	-	19,012
<b>Total Research And Development Programs Cluster:</b>			129,868	4,217,345
<b>TOTAL U. S. DEPARTMENT OF JUSTICE</b>			79,436,517	130,573,981
<b>U.S. DEPARTMENT OF LABOR</b>				
Labor Force Statistics	17.002		-	2,530,804
Unemployment Insurance	17.225		5,611,759	448,959,116
<i>Passed through from CareerSource Gulf Coast</i>	17.225	19-GCSC-RESEA 2	-	22,500
<i>Passed through from CareerSource Gulf Coast</i>	17.225	19-GCSC-RESEA	-	22,500
<i>Passed through from CareerSource Gulf Coast</i>	17.225	19-GCSC-Unemployment Compensation	-	6,500
Senior Community Service Employment Program	17.235		4,045,180	4,653,607
Trade Adjustment Assistance	17.245		1,717,540	2,619,960
National Farmworker Jobs Program	17.264		2,448,757	3,694,870
H-1B Job Training Grants	17.268		4,600	4,574,022
Work Opportunity Tax Credit Program (WOTC)	17.271		-	1,390,457
Temporary Labor Certification for Foreign Workers	17.273		-	468,041
YouthBuild	17.274		353,846	583,796
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277		15,675,128	16,157,304
Trade Adjustment Assistance Community College and Career Training (TAAACCTT) Grants	17.282		-	526,174
Workforce Innovation Fund	17.283		-	684,381
Apprenticeship USA Grants	17.285		173,006	526,273
Occupational Safety and Health Susan Harwood Training Grants	17.502		16,582	167,236
Consultation Agreements	17.504		-	2,874,772

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
**FISCAL YEAR ENDED JUNE 30, 2019**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Mine Health and Safety Education and Training	17.602		-	157,781
<b>Total Excluding Cluster:</b>			<b>30,046,398</b>	<b>490,620,094</b>
<b>Employment Service Cluster:</b>				
Employment Service/Wagner-Peyser Funded Activities				
<i>Passed through from CareerSource Gulf Coast</i>	17.207	19-GCSC-Wagner Peyser 2	14,402,835	39,489,536
<i>Passed through from CareerSource Gulf Coast</i>	17.207	19-GCSC-WIOA-Dislocated Worker	-	9,200
<i>Passed through from CareerSource Gulf Coast</i>	17.207	19-GCSC-Wagner Peyser	-	75,000
Disabled Veterans' Outreach Program (DVOP)	17.801		1,845,132	40,000
<i>Passed through from CareerSource Gulf Coast</i>				6,858,960
Local Veterans' Employment Representative Program	17.804	19-GCSC-DVOP	-	16,000
<i>Passed through from CareerSource Gulf Coast</i>				4,505,037
<b>Total Employment Service Cluster:</b>			<b>17,549,523</b>	<b>7,725</b>
<b>WIOA Cluster:</b>				
WIOA Adult Program				
<i>Passed through from CareerSource Gulf Coast</i>	17.258	19-GCSC-Adult 2	41,873,169	45,487,969
<i>Passed through from CareerSource Gulf Coast</i>	17.258	19-GCSC-WIOA-Adult	-	6,132
<i>Passed through from CareerSource Heartland</i>	17.258	C001047	-	100,000
<i>Passed through from South Florida Workforce Investment Board</i>	17.258	WS-CTVA-PY-18-02-00	-	1,604
<i>Passed through from South Florida Workforce Investment Board</i>	17.258	WS-CTVA-PY-18-23-00	-	369,778
WIOA Youth Activities				
<i>Passed through from CareerSource Broward</i>	17.259	AA-26776-15-55-A-12	41,778,090	116,844
<i>Passed through from CareerSource Gulf Coast</i>	17.259	19-GCSC-WIOA-OSY	-	45,420,062
<i>Passed through from CareerSource Gulf Coast</i>	17.259	19-GCSC-WIOA-OSY	-	427,670
<i>Passed through from CareerSource Heartland</i>	17.259	19-GCSC-Youth	-	75,545
<i>Passed through from CareerSource Heartland</i>	17.259	C001039	-	66,394
<i>Passed through from CareerSource Heartland</i>	17.259	C001047	-	574,662
<i>Passed through from CareerSource Tampa Bay</i>	17.259	GRT1044-20170227	-	1,604
<i>Passed through from South Florida Workforce Investment Board</i>	17.259	WS-CTVA-PY-18-04-00	-	81,345
WIOA Dislocated Worker Formula Grants				
<i>Passed through from CareerSource Gulf Coast</i>	17.278	19-GCSC-Advanced Manufacturing	55,604,524	124,798
<i>Passed through from CareerSource Gulf Coast</i>	17.278	19-GCSC-Dislocated Worker 2	-	60,442,353
<i>Passed through from CareerSource Gulf Coast</i>	17.278	19-GCSC-Dislocated Worker 2	-	62,734
<i>Passed through from CareerSource Gulf Coast</i>	17.278	19-GCSC-Military	-	3,299
<i>Passed through from CareerSource Gulf Coast</i>	17.278	19-GCSC-Perf	-	75,000
<i>Passed through from CareerSource Gulf Coast</i>	17.278	19-GCSC-Perf 2	-	27,154
<i>Passed through from CareerSource Heartland</i>	17.278	C001047	-	11,304
<b>Total WIOA Cluster:</b>			<b>139,255,783</b>	<b>1,653</b>
<b>TOTAL U. S. DEPARTMENT OF LABOR</b>			<b>186,851,704</b>	<b>153,477,904</b>
<b>U. S. DEPARTMENT OF STATE</b>				
Academic Exchange Programs - Undergraduate Programs				
<i>Passed through from IREX</i>	19.009	FY-18-YALL-PM-FIU-05	-	100,593
<i>Passed through from Northern Virginia Community College</i>	19.009	S-ECAGD-19-CA-0055 (Prime)	-	251,326
<i>Passed through from Partners of America</i>	19.009	CBG-2016-R2-07	-	9,684
Public Diplomacy Programs				
<i>Passed through from Partners of the Americas</i>	19.040	100K274PE10	-	29,527
Academic Exchange Programs - Graduate Students				
<i>Passed through from CareerSource Heartland</i>	19.040	100K274PE10	-	9,864
<b>TOTAL U. S. DEPARTMENT OF LABOR</b>			<b>186,851,704</b>	<b>695,099,456</b>

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
**FISCAL YEAR ENDED JUNE 30, 2019**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Institute of International Education, Inc.</i>	19.400	ST1801-MiamiDaade-3.1.18	-	54,441
<i>Passed through from US - India Educational Foundation</i>	19.400	USIEF/OSI/2016/02	20,370	55,817
Academic Exchange Programs - Teachers	19.408		-	706,522
Professional and Cultural Exchange Programs - Citizen Exchanges				
<i>Passed through from Sister City Program of Gainesville, Inc.</i>	19.415	SISCITY4-23-2018	-	1,702
Criminal Justice Systems	19.703		-	164,673
Trans-National Crime	19.705		-	1,953,569
Bureau of Western Hemisphere Affairs (WHA) Grant Programs (including Energy and Climate Partnership for the Americas)	19.750		-	101,186
Other Federal Awards			-	1,500
<i>Passed through from Colombo Plan Drug Advisory Programme</i>	19.U07	19AQMM19P0116, Requisition# 10229C0007	-	136,919
<i>Passed through from United States Embassy in Ouagadougou</i>	19.U07	UGRT12090-04012018	-	41,471
<b>Total Excluding Cluster:</b>	19.U07	Funding Memo 2017000874	20,370	3,618,794
<b>Research And Development Programs Cluster:</b>				
U.S. Ambassadors Fund for Cultural Preservation	19.025		-	27,438
Academic Exchange Programs - Scholars	19.401		-	10,172
<i>Passed through from Institute of International Education</i>	19.401	00112949	19,934	22,406
General Department of State Assistance				
<i>Passed through from US Civilian Research &amp; Development Foundation Global</i>	19.700	FSCX-18-63878-0	-	30,031
<b>Total Research And Development Programs Cluster:</b>			19,934	90,047
<b>TOTAL U. S. DEPARTMENT OF STATE</b>			40,304	3,708,841
<b>U. S. DEPARTMENT OF THE INTERIOR</b>				
Cultural and Paleontological Resources Management	15.224		-	6,175
Marine Minerals Activities	15.424		-	5,461
Water Desalination Research and Development	15.506		-	89,664
Cooperative Endangered Species Conservation Fund	15.615		369,504	1,444,448
<i>Passed through from University of California</i>	15.615	A17-0116-S001	-	9,088
Clean Vessel Act	15.616		859,479	1,340,537
Sportfishing and Boating Safety Act	15.622		1,011,047	1,011,047
Enhanced Hunter Education and Safety	15.626		-	355,676
Coastal			-	66,370
<i>Passed through from Tampa Bay Estuary Program</i>	15.630	PO# 6911	-	144
Partners for Fish and Wildlife	15.631		-	80,236
State Wildlife Grants	15.634		716,602	2,068,493
Endangered Species Conservation - Recovery Implementation Funds	15.657		-	278,378
<i>Passed through from Wildlife Foundation of Florida</i>	15.657	F13AC00706	-	9,677
Cooperative Landscape Conservation	15.669		-	71,423
Adaptive Science	15.670		-	18,207
Cooperative Ecosystem Studies Units	15.678		-	137,659
U.S. Geological Survey Research and Data Collection	15.808		-	359,807
National Cooperative Geologic Mapping	15.810		-	125,420
National Geological and Geophysical Data Preservation	15.814		-	33,332
Historic Preservation Fund Grants-In-Aid	15.904		139,649	989,529
<i>Passed through from City of St Petersburg Florida</i>	15.904	PO194918	-	6
Outdoor Recreation Acquisition, Development and Planning	15.916		458,589	458,589

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA  
FISCAL YEAR ENDED JUNE 30, 2019  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
National Maritime Heritage Grants	15.925		-	48,730
Conservation Activities by Youth Service Organizations	15.931	ARRA - P14AC01595	-	68,844
Natural Resource Stewardship	15.944		-	69,198
Cooperative Research and Training Programs - Resources of the National Park System	15.945		-	281,295
National Park Service Conservation, Protection, Outreach, and Education	15.954		-	89,683
<i>Passed through from Florida Institute of Technology</i>	15.954	F596046500001	-	8,188
National Ground-Water Monitoring Network	15.980		-	32,827
Other Federal Awards			-	
<i>Passed through from Gulf of Mexico Alliance</i>	15.U05	C-121719-00	-	965
<i>Passed through from Seminole Tribe of Florida</i>	15.U05	PUR2015-05-023	-	1,543
<b>Total Excluding Cluster:</b>			3,554,870	9,560,639
<b>Fish and Wildlife Cluster:</b>				
Sport Fish Restoration	15.605		310,185	9,433,127
Wildlife Restoration and Basic Hunter Education	15.611		-	13,369,675
<b>Total Fish and Wildlife Cluster:</b>			310,185	22,802,802
<b>Research And Development Programs Cluster:</b>				
Cultural and Paleontological Resources Management	15.224		-	2,864
Fish, Wildlife and Plant Conservation Resource Management	15.231		-	138
<i>Passed through from Palm Beach County</i>	15.231	AWD-001417	-	4,570
Wildland Fire Research and Studies	15.232		-	20,972
<i>Passed through from University of Idaho</i>	15.424	PO# 0047649	-	637,601
Marine Minerals Activities				
Water Conservation Field Services (WCFS)	15.530	180892	-	45,744
<i>Passed through from Methodist Hospital Research Institute</i>	15.608		-	15,587
Fish and Wildlife Management Assistance	15.615		-	3,969
Cooperative Endangered Species Conservation Fund	15.615	None	-	3,899
<i>Passed through from Alabama Department of Conservation and Natural Resources</i>	15.625		-	64,486
Wildlife Conservation and Restoration	15.630		-	86,110
Coastal				
State Wildlife Grants				
<i>Passed through from Georgia Department of Natural Resources</i>	15.634	AGR DTD 09-25-2018	-	27,126
<i>Passed through from South Carolina Department of Natural Resources</i>	15.634	SCDNR-FY-2015-009	-	987
Marine Turtle Conservation Fund	15.645		-	22,119
Research Grants (Generic)				
<i>Passed through from Kansas State University</i>	15.650	S16040	-	64,652
Endangered Species Conservation - Recovery Implementation Funds	15.657		39,925	192,515
<i>Passed through from Three Rivers Resource Conservation &amp; Development Council, Inc.</i>	15.657	None	-	8,432
Natural Resource Damage Assessment and Restoration	15.658		-	15,486
National Fish and Wildlife Foundation				
<i>Passed through from National Fish and Wildlife Foundation</i>	15.663	0104.18.058891	-	77,885
Cooperative Landscape Conservation	15.669		-	39,308
Cooperative Ecosystem Studies Units	15.678		-	243,553
Assistance to State Water Resources Research Institutes	15.805		-	71,892
Earthquake Hazards Program Assistance	15.807		-	24,812
U.S. Geological Survey Research and Data Collection	15.808		3,181	1,874,668

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
**FISCAL YEAR ENDED JUNE 30, 2019**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
National Cooperative Geologic Mapping	15.810		-	21,296
Cooperative Research Units	15.812		-	418,734
National and Regional Climate Adaptation Science Centers				
<i>Passed through from North Carolina State University</i>	15.820	2017-1878-06	-	4,061
<i>Passed through from North Carolina State University</i>	15.820	2017-1878-01	-	4,177
Natural Resource Stewardship	15.944		-	21,920
Cooperative Research and Training Programs - Resources of the National Park System	15.945		-	2,839,947
<i>Passed through from Middle Tennessee State University</i>	15.945	5368588	-	989
<i>Passed through from University of California, Santa Barbara</i>	15.945	KK1703	-	160
<i>Passed through from University of North Carolina Wilmington</i>	15.945	AWD-001632	-	12,125
National Park Service Conservation, Protection, Outreach, and Education	15.954		1,800	365,969
Other Federal Awards				
	15.RD	1900652093	-	5,285
	15.RD	D16PX00403	-	29,420
	15.RD	F17PX00052	-	6,725
	15.RD	G13PX01669	-	2,738
	15.RD	P14AC00946	-	21,330
	15.RD	P17PX02218	-	20,328
	15.RD	140F0418P0240	-	7,371
	15.RD	0000006842	-	30,638
	15.RD	None	-	103,212
	15.RD	72859-Z9321202	-	115,486
			44,906	7,581,286
			3,909,961	39,944,727
<b>Total Research And Development Programs Cluster:</b>				
<b>TOTAL U. S. DEPARTMENT OF THE INTERIOR</b>				
<b>U. S. DEPARTMENT OF THE TREASURY</b>				
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009		-	5,717
<i>Passed through from Branches, Inc.</i>	21.009	17VITA0077	-	10,010
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015		223,583	567,698
<i>Passed through from Pinellas County Florida (Restore Act)</i>	21.015	IRDCCR200008-01-00	-	28,275
<i>Passed through from Pinellas County Florida (Restore Act)</i>	21.015	IRDCCR200012-01-00	-	132,580
Equitable Sharing	21.016		-	548
<b>Total Excluding Cluster:</b>			223,583	744,828
<b>Research And Development Programs Cluster:</b>				
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015		-	83,807
<i>Passed through from Charlotte County</i>	21.015	AGR DTD 01-31-2017	-	8,757
<i>Passed through from Louisiana State University &amp; Agricultural Mechanical College</i>	21.015	PO-0000057660	-	106,522
<i>Passed through from University of South Florida</i>	21.015	4710-1126-04-B	-	26,362
<b>Total Research And Development Programs Cluster:</b>			-	225,448
<b>TOTAL U. S. DEPARTMENT OF THE TREASURY</b>			223,583	970,276
<b>U. S. DEPARTMENT OF TRANSPORTATION</b>				
Airport Improvement Program	20.106		-	1,259,460
Highway Research and Development Program	20.200		-	189,998
Highway Training and Education	20.215		-	34,642

See accompanying notes to the Schedule of Expenditures of Federal Awards



**STATE OF FLORIDA**  
**FISCAL YEAR ENDED JUNE 30, 2019**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Motor Carrier Safety Assistance	20.218		-	15,167,354
Commercial Driver's License Program Implementation Grant	20.232		-	67,992
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237		-	437,693
Fuel Tax Evasion-Intergovernmental Enforcement Effort	20.240		-	6,352
Railroad Safety Technology Grants	20.321		-	1,402,174
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research <i>Passed through from Florida Metro Planning &amp; Organization Advisory Council</i>	20.505	BDV25 TWO 943-55	8,901,817	9,252,482
Formula Grants for Rural Areas	20.509		-	3
Public Transportation Research, Technical Assistance, and Training	20.514		15,293,284	15,705,664
<i>Passed through from Florida Metro Planning &amp; Organization Advisory Council</i>	20.514	BDW79	-	1,357,621
<i>Passed through from Portland State University</i>	20.514	205MAC531	-	1,394
<i>Passed through from University of Tennessee</i>	20.514	13-USF-E1	-	15,609
Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	20.528		-	11,347
Public Transportation Innovation	20.530		-	844,964
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614		-	317,658
University Transportation Centers Program	20.701		-	353,253
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD TO# 3B	-	8,235
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD 018-09	-	22,272
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		629,885	4,888
Assistance to Small and Disadvantaged Businesses	20.910		-	879,885
National Infrastructure Investments	20.933		4,236,227	202,854
Other Federal Awards	20.933		-	7,127,372
	20.U08	BDV31-977-76	-	97,182
	20.U08	BDV31-977-73	-	59,384
	20.U08	BDV31-977-72	-	97,607
	20.U08	BDV31-977-59	-	40,519
	20.U08	BDV31-977-57	-	19,116
	20.U08	BDV-31-977-51	-	50,764
	20.U08	BDV31-977-80	-	6,831
	20.U08	BDV31-977-31	-	98,233
	20.U08	G0Z97 / 190258-1-34-01	-	15,337
	20.U08	BDV31-977-33	-	10,362
	20.U08	BDV31-977-88	-	133,146
	20.U08	BDV31-977-91	-	69,199
	20.U08	BDV31-977-95	-	68,365
	20.U08	BDV25 977-27	-	3,164
	20.U08	BDV33 TWO 977-05	-	9,167
	20.U08	BDV31-977-109	-	17,333
	20.U08	G0Z98	-	16,851
	20.U08	G0Z99	-	17,390
	20.U08	BDV 25 977-62	-	16,414
	20.U08	BDV 25 977-56	-	49,819
	20.U08	BDV33 945-04	-	51,126
	20.U08	BDV31 977-92	-	65,251
	20.U08	BDV25 977-28	-	264,079

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA  
FISCAL YEAR ENDED JUNE 30, 2019  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards				
	20.U08	BDV30 TWO 943-41	-	76,051
	20.U08	BDV31 932-09	-	7,221
	20.U08	BDV31 977-54	-	28,044
	20.U08	BDV31 977-55	-	11,969
	20.U08	BDV31 977-66	-	69,917
	20.U08	BDV31 977-69	-	16,357
	20.U08	BDV31 977-70	-	63,728
	20.U08	BDV31 977-71	-	71,970
	20.U08	BDV31 977-74	-	11,353
	20.U08	BDV31 977-81	-	84,749
	20.U08	BDV31 977-83	-	136,788
	20.U08	BDV31-977-114	-	8,639
	20.U08	BDV31 977-90	-	128,042
	20.U08	BDV31-977-110	-	6,577
	20.U08	BDV31 TO No 949-01	-	10,823
	20.U08	BDV31 TO No 977-111	-	4,347
	20.U08	BDV31 TWO 953-01	-	14,953
	20.U08	BDV31 TWO 977-106	-	13,129
	20.U08	BDV31 TWO 977-107	-	14,349
	20.U08	BDV31 TWO 977-67	-	30,387
	20.U08	BDV31 TWO 977-77	-	230,750
	20.U08	BDV31 TWO 977-78	-	68,063
	20.U08	BDV31 TWO 977-87	-	28,606
	20.U08	BDV31 TWO 977-97	-	126,269
	20.U08	BDV31 TWO No 977-63	-	127,313
	20.U08	BDV31-977-108	-	1,388
	20.U08	BDV31 977-89	-	116,352
			29,061,213	57,455,939
<b>Total Excluding Cluster:</b>				
<b>Federal Transit Cluster:</b>				
	20.500	Federal Transit Capital Investment Grants	-	5,492,542
	20.507	Federal Transit Formula Grants	-	217,890
		<i>Passed through from Cardo TBE</i>	-	941
	20.507	00195-223-MC	2,458,818	2,458,818
	20.526		2,458,818	8,170,191
<b>Total Federal Transit Cluster:</b>				
<b>Highway Planning and Construction Cluster:</b>				
	20.205	Highway Planning and Construction	150,383,826	2,203,462,612
		<i>Passed through from Florida Metro Planning &amp; Organization Advisory Council</i>	-	96,343
	20.205	BE225/BE420	1,017,298	1,018,053
	20.219	Recreational Trails Program	3,027,980	3,027,980
	20.224	Federal Lands Access Program	154,429,104	2,207,604,988
<b>Total Highway Planning and Construction Cluster:</b>				
<b>Highway Safety Cluster:</b>				
	20.600	State and Community Highway Safety	1,042,113	4,911,421
	20.616	National Priority Safety Programs	1,679,121	8,502,095
<b>Total Highway Safety Cluster:</b>				
<b>Research And Development Programs Cluster:</b>				
			2,721,234	13,413,516

**STATE OF FLORIDA**  
**FISCAL YEAR ENDED JUNE 30, 2019**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Aviation Research Grants	20.108		-	44,559
<i>Passed through from The National Institute of Aerospace Associates</i>	20.108	AWD-001071	-	68,825
Air Transportation Centers of Excellence	20.109		-	174,737
Highway Research and Development Program	20.200		230,719	344,344
<i>Passed through from National Academies of Sciences, Engineering, and Medicine</i>	20.200	HR 10-99 SUBB001154	-	65,969
<i>Passed through from National Academy of Sciences</i>	20.200	HR 15-57 /SUB00000839	234,645	434,404
<i>Passed through from National Academy of Sciences</i>	20.200	J-07(SA-38)	-	2,418
<i>Passed through from National Academy of Sciences</i>	20.200	J-07(SF-19)	-	34
<i>Passed through from National Academy of Sciences</i>	20.200	HR 25-47	64,009	165,810
<i>Passed through from National Academy of Sciences</i>	20.200	AWD-001488	-	97,380
<i>Passed through from University of Connecticut</i>	20.200	335292	-	14,398
Highway Planning and Construction				
<i>Passed through from MetroPlan Orlando</i>	20.205	AGR00013358	-	9,155
<i>Passed through from MetroPlan Orlando</i>	20.205	AGR DTD 12-14-2017	-	5,740
Highway Training and Education	20.215		-	18,947
<i>Passed through from The Destination Sales &amp; Marketing Group</i>	20.215	17-053	-	12,265
Formula Grants for Rural Areas				
<i>Passed through from TransAction Associates Inc</i>	20.509	N/A	-	36,519
Public Transportation Research, Technical Assistance, and Training	20.514		-	409,662
<i>Passed through from IBI Group</i>	20.514	OSTS-2018-19	-	37,030
<i>Passed through from Minnesota Valley Transit Authority</i>	20.514	No. C-10009	-	1,479
Public Transportation Innovation				
<i>Passed through from National Academy of Sciences</i>	20.530	J-07 (SA-45)	-	45,212
<i>Passed through from The National Academies</i>	20.530	TCRPF-27	-	66,251
State and Community Highway Safety	20.600		-	134,905
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614		-	9,672
University Transportation Centers Program			2,893,614	5,910,593
<i>Passed through from Center for Transportation, Equity, Decis</i>	20.701	CTEDD 19-04 SG	-	4,140
<i>Passed through from Center for Transportation, Equity, Decis</i>	20.701	CTEDD 018-06	-	38,932
<i>Passed through from Center for Transportation, Equity, Decis</i>	20.701	CTEDD 018-04	-	36,823
<i>Passed through from Center for Transportation, Equity, Decis</i>	20.701	CTEDD 018-03	-	59,541
<i>Passed through from Cornell University</i>	20.701	79841-10830	-	413,885
<i>Passed through from Florida Atlantic University</i>	20.701	UR-K63	61,122	178,981
<i>Passed through from Louisiana State University</i>	20.701	AWD-001527	-	43,772
<i>Passed through from The University of North Carolina at Chapel Hill</i>	20.701	AWD-001201	-	227,020
<i>Passed through from University of Tennessee</i>	20.701	8500037536	-	2,486
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD 19-05 SG	-	11,960
<i>Passed through from University of Texas, Arlington</i>	20.701	C-TEDD TO# 3A	-	43,213
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD TO# 3D	-	26,309
<i>Passed through from University of Texas, Arlington</i>	20.701	C-TEDD TO#3C	-	50,566
Other Federal Awards				
<i>Order #693J1318P000008</i>	20.RD	Order #693J1318P000008	-	3,248
<i>BDV30 TWO 977-21</i>	20.RD	BDV30 TWO 977-21	-	52,827
<i>BDV30 TWO 986-01</i>	20.RD	BDV30 TWO 986-01	29,282	72,138
<i>BDV30TWO977-12</i>	20.RD	BDV30TWO977-12	-	27,720

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
**FISCAL YEAR ENDED JUNE 30, 2019**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards				
	20.RD	BE694	-	7,561
	20.RD	BVD29 TWO 953-02	-	8,478
	20.RD	BDV30 TWO 706-01	-	30,871
	20.RD	DTNH2217P00066	-	19,859
	20.RD	R01715	-	84,281
	20.RD	Research Sub-agreement #018-001	-	43,187
	20.RD	Sub-Agreement #016-011	-	21,433
	20.RD	2117-1845-00-A	-	48,026
	20.RD	DTFR5317C00006	4,546	4,546
	20.RD	BDV29 TWO 977-22	-	38,917
	20.RD	AWD-001639	-	38,403
	20.RD	693J618C000001	-	89,093
	20.RD	800008014-01	-	52,920
	20.RD	015-003	-	286
	20.RD	BDV29 TWO 977-53	-	4,414
	20.RD	2104-1286-00-A	-	15,666
	20.RD	BDV29 TWO 977-32	-	8,060
	20.RD	BDV29 TWO 977-31	-	87,722
	20.RD	AWD-001451	-	184,694
	20.RD	BDV29 TWO 977-24	-	2,229
	20.RD	Agreement No. BE695	-	20,484
	20.RD	BDV29 TWO 977-20	-	257,043
	20.RD	BDV29 TWO 953-03	-	3,304
	20.RD	BDV29 TWO 949-01	-	9,247
	20.RD	BDV29 TWO 943-08	-	18,828
	20.RD	BDV29 TWO #943-07	-	6,014
	20.RD	BDV29 TWO # 977-28	-	63,051
	20.RD	BDV29 TWO # 977-27	-	38,319
	20.RD	BDV24	-	372,119
	20.RD	BDV29 TWO 977-30	-	27,617
	20.RD	BDV29 TWO 977-35	57,999	121,236
	20.RD	BDV29 TWO 977-52	-	2,679
	20.RD	BDV29 TWO 977-51	-	2,603
	20.RD	BDV29 TWO 977-44	-	32,663
	20.RD	BDV29 TWO 977-43	-	68,012
	20.RD	BDV29 TWO 977-42	-	150,627
	20.RD	BDV29 TWO 977-41	-	143,001
	20.RD	BDV29 TWO 977-40	-	39,321
	20.RD	BDV29 TWO 977-39	-	51,639
	20.RD	BDV29 TWO 977-37	-	94,843
	20.RD	BDV29 TWO 977-34	-	16,063
	20.RD	BDV29 TWO 977-38	-	107,662
	20.RD	17-162	-	170,266
	20.RD	GA 26 7212 00	-	1,599
	20.RD	CAMP0000230	-	116,266

*Passed through from Arizona State University*  
*Passed through from Center for Transportation & Environment*  
*Passed through from Crash Avoidance Metrics Partners LLC*

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA  
FISCAL YEAR ENDED JUNE 30, 2019  
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Duilap and Associates, Inc.</i>	20.RD	AGR DTD 01-12-2018	-	12,923
<i>Passed through from Leidos, Inc</i>	20.RD	P010176401	-	57
<i>Passed through from Leidos, Inc</i>	20.RD	P010195988	-	35,968
<i>Passed through from Leidos, Inc</i>	20.RD	TO 4	-	9,781
<i>Passed through from Leidos, Inc.</i>	20.RD	PO10206604	-	40,357
<i>Passed through from National Academy of Sciences</i>	20.RD	2000009059	-	805
<i>Passed through from Texas A&amp;M University</i>	20.RD	12-S171216	-	9,993
<i>Passed through from University of Iowa</i>	20.RD	W000965032	-	322,048
<i>Passed through from University of Tennessee</i>	20.RD	13UCFOE3	-	10,363
<i>Passed through from University of Tennessee</i>	20.RD	8500037536	-	26,707
<i>Passed through from WSP USA</i>	20.RD	WSP#186607	-	8,729
<i>Passed through from WSP USA</i>	20.RD	WSP 182643	-	27,080
<b>Total Research And Development Programs Cluster:</b>			3,575,936	12,633,832
<b>Transit Services Programs Cluster:</b>				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		18,227,416	18,244,445
Job Access and Reverse Commute Program	20.516		326,948	326,948
New Freedom Program	20.521		113,404	113,404
<b>Total Transit Services Programs Cluster:</b>			18,667,268	18,684,297
<b>TOTAL U. S. DEPARTMENT OF TRANSPORTATION</b>			210,914,073	2,317,963,263
<b>U. S. DEPARTMENT OF VETERANS AFFAIRS</b>				
Grants to States for Construction of State Home Facilities	64.005		-	9,513,425
Veterans Medical Care Benefits	64.009		-	86,604
Veterans State Domiciliary Care	64.014		-	2,311,014
Veterans State Nursing Home Care	64.015		-	53,190,870
Veterans Home Based Primary Care	64.022		-	114,736
Post-9/11 Veterans Educational Assistance	64.027		-	2,364,040
VA Supportive Services for Veteran Families Program				
<i>Passed through from Meridian Behavioral Healthcare, Inc.</i>	64.033	UGRT11334-10012017	-	13,537
<i>Passed through from Meridian Behavioral Healthcare, Inc.</i>	64.033	VAFamilies	-	14,547
Veterans Information and Assistance	64.115		-	1,037,438
Survivors and Dependents Educational Assistance	64.117		-	2,225,671
Veterans Cemetery Grants Program	64.203		-	153,187
Other Federal Awards			-	2,428
	64.U13	IPA - Jill Sonke	-	79,341
	64.U13	36C78619D0060	-	29,414
	64.U13	IPA - Heather Spooner	-	82,647
	64.U13	VA240-17-C-0045	-	320,160
	64.U13	NA	-	17,675
	64.U13	VAP0#673D97082	-	28,994
<i>Passed through from Meridian Behavioral Healthcare, Inc.</i>	64.U13	VA248-17P2598 PO573D85020	-	199
<i>Passed through from Pathways for Change</i>	64.U13	04012014GRT11334	-	15,641
<b>Total Excluding Cluster:</b>			-	71,601,568
<b>Research And Development Programs Cluster:</b>				
Specialty Adapted Housing Assistive Technology Grant Program	64.051		-	90,745

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
**FISCAL YEAR ENDED JUNE 30, 2019**  
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards				
	64.RD	AGT DTD 09-20-2017	-	26,104
	64.RD	IPA AGREEMENT - WHITLOCK	-	51,020
	64.RD	IPA Agreement - Forder	-	15,965
	64.RD	IPA - Fan Lin	-	25,580
	64.RD	IPA	-	25,676
	64.RD	Gurjit Sidhu IPA	-	80,899
	64.RD	AGT DTD 09-24-2017	-	9,704
	64.RD	AGR DTD 9-20-2017	-	10,300
	64.RD	AGR DTD 8-23-2018	-	41,987
	64.RD	VA246-16-C-0033 P000002	-	50,897
	64.RD	AGR-DTD 7-10-2018	-	12,385
	64.RD	IPA Agreement-Evan Waters	-	19,162
	64.RD	AGR DTD 09-20-2017	-	10,021
	64.RD	IPA DTD 01-24-2019	-	8,321
	64.RD	IPA DTD 02-09-2018	-	11,718
	64.RD	IPA DTD 03/01/2017	-	3,484
	64.RD	IPA DTD 05-08-2019	-	3,353
	64.RD	IPA DTD 05-15-2019	-	5,328
	64.RD	IPA DTD 05-31-2019	-	3,251
	64.RD	IPA DTD 06-14-2017	-	16,526
	64.RD	PO # 678 D77012	-	3,976
	64.RD	PO 546-D84031	-	20,608
	64.RD	Purchase Order #673 D87017	-	44,678
	64.RD	VA248-17-P-2363	-	10,476
	64.RD	VA248-17-P-2782	-	33,747
	64.RD	VA24817P2969/PO573-D85031	-	35,197
	64.RD	AGR DTD 4-27-2018	-	25,853
	64.RD	PO 573-19-2-304-0035	-	9,523
	64.RD	AGR DTD 03-27-2019	-	1,719
	64.RD	AGR DTD 10-18-2017	-	61,865
	64.RD	36C24E18P0192	-	3,307
	64.RD	573-D96043	-	5,199
	64.RD	AGR DTD 01-08-2019	-	587
	64.RD	AGR DTD 12-18-2017	-	8,309
	64.RD	AGR DTD 03-02-2018	-	37,792
	64.RD	AGR DTD 04-09-2017	-	14,858
	64.RD	AGR DTD 04-27-2018	-	1,146
	64.RD	AGR DTD 05-04-2018	-	34,683
	64.RD	AGR DTD 05-09-2019	-	9,305
	64.RD	AGR DTD 05-15-2018	-	30,553
	64.RD	AGR DTD 05-15-2019	-	2,447
	64.RD	AGR DTD 05-17-2018	-	3,250
	64.RD	AGR DTD 11-17-2017	-	1,601
	64.RD	AGR DTD 02-06-2019	-	10,695
	64.RD	AGR DTD 12-10-2018	-	11,685

See accompanying notes to the Schedule of Expenditures of Federal Awards

**STATE OF FLORIDA**  
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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards				
	64.RD	AGR DTD 06-24-2017	-	6,642
	64.RD	AGR DTD 10-23-2017	-	12,281
	64.RD	AGR DTD 09-26-2017	-	5,258
	64.RD	AGR DTD 09-18-2018	-	18,837
	64.RD	AGR DTD 09-07-2018	-	123,579
	64.RD	AGR DTD 07-10-2018	-	8,978
	64.RD	AGR DTD 09-04-2018	-	51,458
	64.RD	AGR DTD 08-21-2018	-	7,964
	64.RD	AGR DTD 08-16-2016	-	12,967
	64.RD	AGR DTD 07-26-2018	-	77,788
	64.RD	AGR DTD 07-19-2016	-	1,010
			-	1,272,247
			-	72,873,815
			-	93,067
			-	184,276
			-	546,467
			-	295,015
			-	6,947
			-	662,636
			40,471	420,079
			91,578	599,477
			-	8,747
			-	17,044
			4,430,996	6,698,878
			-	108,661
			-	13,053
			-	461,359
			116,400	119,573
			-	199,870
			169,001	15,185,427
			-	14,551
			-	16,669
			-	257,763
			-	149,048
			-	1,580,169
			-	96,450
			-	134,497
			-	477,888
<b>Total Research And Development Programs Cluster:</b>				
<b>TOTAL U. S. DEPARTMENT OF VETERANS AFFAIRS</b>				
<b>U. S. ENVIRONMENTAL PROTECTION AGENCY</b>				
Air Pollution Control Program Support				
State Indoor Radon Grants	66.001			
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.032			
State Clean Diesel Grant Program	66.034			
Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component	66.040			
<i>Passed through from Pinellas County Florida</i>				
Water Pollution Control State, Interstate, and Tribal Program Support	66.130	EPA - Fort Desoto Park		
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.419			
Water Quality Management Planning	66.436			
National Estuary Program	66.454			
<i>Passed through from Charlotte Harbor National Estuary Program</i>				
<i>Passed through from Charlotte Harbor National Estuary Program</i>				
Nonpoint Source Implementation Grants	66.456	PO-048479		
Regional Wetland Program Development Grants	66.461	PO049308		
<i>Passed through from Tampa Bay Estuary Program</i>				
Beach Monitoring and Notification Program Implementation Grants	66.461	F593501959001		
Water Protection Grants to the States	66.472			
Gulf of Mexico Program	66.474			
Performance Partnership Grants	66.475			
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	66.605			
<i>Passed through from eXension Foundation</i>				
Hazardous Waste Management State Program Support	66.716	SA-2017-49		
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.801			
Underground Storage Tank Prevention, Detection and Compliance Program	66.802			
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.804			
Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements	66.805			
Environmental Workforce Development and Job Training Cooperative Agreements	66.814			
State and Tribal Response Program Grants	66.814			
International Financial Assistance Projects Sponsored by the Office of International and Tribal Affairs	66.817			

See accompanying notes to the Schedule of Expenditures of Federal Awards

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Battelle Memorial Institute</i>				
Other Federal Awards	66.931	PO US001-0000551768	-	13,874
	66.U14	WQ040	-	120,576
	66.U14	HW572	-	29,438
<i>Passed through from Americans for the Arts</i>				
<i>Passed through from Indian River Lagoon National Estuary Program</i>				
<b>Total Excluding Cluster:</b>	66.U14	AGR DTD 07-11-2017	-	25,290
	66.U14	IRL2016-023/GL01-1887	-	13,974
			4,848,446	28,550,763
<b>Clean Water State Revolving Fund Cluster:</b>				
Capitalization Grants for Clean Water State Revolving Funds	66.458		48,101,672	48,101,672
<b>Total Clean Water State Revolving Fund Cluster:</b>			48,101,672	48,101,672
<b>Drinking Water State Revolving Fund Cluster:</b>				
Capitalization Grants for Drinking Water State Revolving Funds	66.468		90,006,461	90,853,552
<b>Total Drinking Water State Revolving Fund Cluster:</b>			90,006,461	90,853,552
<b>Research And Development Programs Cluster:</b>				
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436		-	649,070
<i>Passed through from Islamorada Village of Islands</i>				
National Estuary Program	66.436	Water Quality Monitoring - Fourquarean	-	20,778
	66.456		3,004	21,062
<i>Passed through from Indian River Lagoon National Estuary Program</i>				
<i>Passed through from IRL Council</i>				
Regional Wetland Program Development Grants	66.456	IRL2018-03	-	29,930
Gulf of Mexico Program	66.456	AWD-001607	-	27,976
Science To Achieve Results (STAR) Research Program	66.461		93,682	169,276
<i>Passed through from University of Massachusetts</i>				
Office of Research and Development Consolidated Research Training/Fellowships	66.475		-	174,411
<i>Passed through from Cornell Research Group</i>				
P3 Award: National Student Design Competition for Sustainability	66.509	15-008462 K 00	5,756	115,362
Other Federal Awards	66.509		-	1,901
	66.511	4965	-	6,225
	66.516		-	24,127
	66.RD	83556901	61,811	102,485
	66.RD	EP-17-D-000120	-	54,166
	66.RD	EP-17-D-000104	-	7,766
			164,253	1,404,535
			143,120,832	168,910,522
<b>Total Research And Development Programs Cluster:</b>				
<b>TOTAL U. S. ENVIRONMENTAL PROTECTION AGENCY</b>				
<b>U. S. GENERAL SERVICES ADMINISTRATION</b>				
Donation of Federal Surplus Personal Property	39.003		-	10,463,422
Election Reform Payments	39.011		-	807,649
Other Federal Awards	39.U10	OX0002947	-	82,326
<b>Total Excluding Cluster:</b>			-	11,353,397
<b>TOTAL U. S. GENERAL SERVICES ADMINISTRATION</b>				
<b>U. S. NUCLEAR REGULATORY COMMISSION</b>				
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		-	52,007
<b>Total Excluding Cluster:</b>			-	52,007
<b>Research And Development Programs Cluster:</b>				
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		-	646,783
U.S. Nuclear Regulatory Commission Office of Research Financial Assistance Program	77.009		42	112,580
Other Federal Awards	77.RD	NRCHQ6017E0001	-	306,881

See accompanying notes to the Schedule of Expenditures of Federal Awards



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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Information Systems Laboratories, Inc.</i>				
Total Research And Development Programs Cluster:	77.RD	PO No 18-30090	-	25,734
TOTAL U. S. NUCLEAR REGULATORY COMMISSION			42	1,091,978
U. S. OFFICE OF PERSONNEL MANAGEMENT			42	1,143,985
Federal Civil Service Employment	27.001		-	1,658,456
Total Excluding Cluster:			-	1,658,456
Research And Development Programs Cluster:	27.001		-	14,157
Federal Civil Service Employment			-	14,157
TOTAL U. S. OFFICE OF PERSONNEL MANAGEMENT			-	1,672,613
U. S. SMALL BUSINESS ADMINISTRATION				
Small Business Development Centers	59.037		355,849	5,531,172
Veterans Outreach Program	59.044		-	282,888
Total Excluding Cluster:			355,849	5,814,060
Research And Development Programs Cluster:	59.037		-	2,519,104
Small Business Development Centers			-	2,519,104
TOTAL U. S. SMALL BUSINESS ADMINISTRATION			355,849	8,333,164
U. S. SOCIAL SECURITY ADMINISTRATION				
Disability Insurance/SSI Cluster:	96.001		-	137,626,317
Social Security Disability Insurance			-	137,626,317
Total Disability Insurance/SSI Cluster:			-	137,626,317
Research And Development Programs Cluster:	96.007		-	18,403
Social Security Research and Demonstration			-	18,403
TOTAL U. S. SOCIAL SECURITY ADMINISTRATION			-	137,644,720
Grand Total			7,143,062,905	36,887,278,078

STATE OF FLORIDA  
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>Summary of Federal Expenditures by Cluster</b>				
<b>CLUSTER</b>				
Excluding Cluster:			3,866,164,449	6,803,844,353
Aging Cluster:			85,089,856	87,492,395
CCDF Cluster:			475,592,492	497,059,591
CDBG - Entitlement Grant Cluster:			-	6,151
Child Nutrition Cluster:			1,197,903,310	1,295,412,235
Clean Water State Revolving Fund Cluster:			48,101,672	48,101,672
Disability Insurance/SSI Cluster:			-	137,626,317
Drinking Water State Revolving Fund Cluster:			90,006,461	90,853,552
Economic Development Cluster:			-	171,149
Employment Service Cluster:			17,549,523	51,001,458
Federal Transit Cluster:			2,458,818	8,170,191
Fish and Wildlife Cluster:			310,185	22,802,802
Food Distribution Cluster:			8,061,244	85,799,079
Forest Service Schools and Roads Cluster:			-	2,387,274
Foster Grandparent/Senior Companion Cluster:			181,795	312,881
Health Center Program Cluster:			-	2,666,244
Highway Planning and Construction Cluster:			154,429,104	2,207,604,988
Highway Safety Cluster:			2,721,234	13,413,516
Maternal, Infant, and Early Childhood Home Visiting Cluster:			-	459,463
Medicaid Cluster:			19,761,330	15,951,669,834
Research And Development Programs Cluster:			140,776,602	945,524,357
SNAP Cluster:			8,054,579	4,208,524,402
Special Education Cluster (IDEA):			627,081,581	660,550,684
Student Financial Assistance Cluster:			-	3,202,618,217
TANF Cluster:			240,895,119	367,503,692
Transit Services Programs Cluster:			18,667,768	18,684,797
TRIO Cluster:			-	23,538,880
WIOA Cluster:			139,255,783	153,477,904
Grand Total			7,143,062,905	36,887,278,078

STATE OF FLORIDA  
FISCAL YEAR ENDED JUNE 30, 2019  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>Summary of Federal Expenditures by CFDA</b>				
<b>CFDA Program Title</b>				
Agricultural Conservation Easement Program	10.931		-	155,415
10.697 State & Private Forestry Hazardous Fuel Reduction Program	10.697		-	118,500
1890 Institution Capacity Building Grants	10.216		-	908,206
2017 Wildfires and Hurricanes Indemnity Program	10.120		85,308,583	87,019,510
2018 HAVA Election Security Grants	90.404		17,417,286	17,417,286
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353		-	13,985
ACA - Reinvestment of Civil Money Penalties to Benefit Nursing Home Residents	93.636		32,852	462,083
Academic Exchange Programs - Graduate Students	19.400		20,370	110,258
Academic Exchange Programs - Scholars	19.401		19,934	32,578
Academic Exchange Programs - Teachers	19.408		-	706,522
Academic Exchange Programs - Undergraduate Programs	19.009		-	361,603
ACL Assistive Technology	93.464		-	787,675
ACL Independent Living State Grants	93.369		-	4,652,038
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		-	261,093
Adaptive Science	15.670		-	18,207
Adoption and Legal Guardianship Incentive Payments	93.603		-	11,959
Adoption Assistance	93.659		139,429,727	142,853,905
Adoption Opportunities	93.652		-	100,828
Adult Education - Basic Grants to States	84.002		27,813,138	37,436,509
Advanced Nursing Education Workforce Grant Program	93.247		-	2,652,082
Advanced Research Projects Agency - Energy	81.135		1,064,271	1,848,140
Aeronautics	43.002		-	308,718
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505		-	394,763
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092		-	180,156
Aging Research	93.866		4,486,671	31,376,140
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		16,474	105,882
Agricultural Research Basic and Applied Research	10.001		66,263	2,864,887
Agricultural Statistics Reports	10.950		-	75,579
Agriculture and Food Research Initiative (AFRI)	10.310		2,690,682	12,003,413
Air Force Defense Research Sciences Program	12.800		2,891,571	13,822,804
Air Pollution Control Program Support	66.001		-	93,067
Air Transportation Centers of Excellence	20.109		-	174,737
Airport Improvement Program	20.106		-	1,259,460
Alcohol Research Programs	93.273		613,451	5,675,258
Alfalfa and Forage Research Program	10.330		-	77,031
Allergy and Infectious Diseases Research	93.855		3,519,942	33,861,374
Alzheimer's Disease Demonstration Grants to States	93.051		88,553	103,372
Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADISSS) thru Prevention and Public Health Funds (PPHF)	93.763		-	97,779
Alzheimer's Disease Program Initiative (ADPI)	93.470		-	44,565
AmeriCorps	94.006		141,868	1,432,096
Animal Health and Disease Research	10.207		-	22,610

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA  
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>Summary of Federal Expenditures by CFDA</b>				
<b>CFDA Program Title</b>				
Antiterrorism Emergency Reserve	16.321		-	1,724,472
Applied Meteorological Research	11.468		59,975	272,165
Apprenticeship USA Grants	17.285		173,006	526,273
Area Health Education Centers	93.107		890,302	1,132,901
ARRA - Nurse Faculty Loan Program	93.408		-	6,996
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		1,388,934	9,556,229
Arts in Education	84.351		-	17,127
Assistance to Firefighters Grant	97.044		-	13,238
Assistance to Small and Disadvantaged Businesses	20.910		-	202,854
Assistance to State Water Resources Research Institutes	15.805		-	71,892
Assisted Outpatient Treatment	93.997		-	49,071
Atlantic Coastal Fisheries Cooperative Management Act	11.474		-	252,294
Aviation Research Grants	20.108		-	113,384
Basic and Applied Scientific Research	12.300		3,765,703	16,427,519
Basic Scientific Research	12.431		502,753	10,997,116
Basic, Applied, and Advanced Research in Science and Engineering	12.630		163,756	4,680,420
Beach Monitoring and Notification Program Implementation Grants	66.472		-	461,359
Beginning Farmer and Rancher Development Program	10.311		13,626	113,931
Behavioral Risk Factor Surveillance System	93.336		-	58,944
Biofuel Infrastructure Partnership	10.117		-	3,798,311
Biological Sciences	47.074		1,570,951	22,105,561
Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development	93.360		-	544,045
Biomedical Research and Research Training	93.859		1,711,056	32,625,421
Biotechnology Risk Assessment Research	10.219		-	16,548
Bipartisan Budget Act of 2018	11.022		-	54,974
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073		37,267	979,856
Block Grants for Community Mental Health Services	93.958		38,550,176	42,921,437
Block Grants for Prevention and Treatment of Substance Abuse	93.959		111,602,373	113,356,916
Blood Diseases and Resources Research	93.839		1,217,122	2,420,391
Blood Disorder Program: Prevention, Surveillance, and Research	93.080		-	28,376
Boating Safety Financial Assistance	97.012		-	10,116,262
Body Worn Camera Policy and Implementation	16.835		-	49,031
Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements	66.814		-	96,450
Bulletproof Vest Partnership Program	16.607		-	2,170
Bureau of Western Hemisphere Affairs (WHA) Grant Programs (including Energy and Climate Partnership for the Americas)	19.750		-	101,186
Bus and Bus Facilities Formula Program	20.526		2,458,818	2,458,818
Cancer Biology Research	93.396		150,912	3,034,947
Cancer Cause and Prevention Research	93.393		629,257	5,327,834
Cancer Centers Support Grants	93.397		-	1,641,592
Cancer Detection and Diagnosis Research	93.394		50,860	365,721
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898		3,785	8,536,271

STATE OF FLORIDA  
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>Summary of Federal Expenditures by CFDA</b>				
<b>CFDA Program Title</b>				
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds	93.752		-	656
Cancer Research Manpower	93.398		-	755,823
Cancer Treatment Research	93.395		7,040,387	13,816,023
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	10.326		-	24,313
Capitalization Grants for Clean Water State Revolving Funds	66.458		48,101,672	48,101,672
Capitalization Grants for Drinking Water State Revolving Funds	66.468		90,006,461	90,853,552
Cardiovascular Diseases Research	93.837		752,558	14,820,702
Career and Technical Education -- Basic Grants to States	84.048		37,694,931	66,198,086
CDC's Collaboration with Academia to Strengthen Public Health	93.967		-	7,176
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		183,685	727,738
Centers for Academic Excellence	12.598		33,568	843,987
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283		-	1,505,291
Centers for Homeland Security	97.061		42,647	310,497
Centers for International Business Education	84.220		-	52,506
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779		-	10,576
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135		150,694	782,197
Chafee Education and Training Vouchers Program (ETV)	93.599		2,263,233	2,263,233
Chafee Foster Care Independence Program	93.674		12,401,157	12,509,506
Charter Schools	84.282		8,309,531	9,230,642
Child Abuse and Neglect Discretionary Activities	93.670		-	38,816
Child Abuse and Neglect State Grants	93.669		1,285,833	1,285,833
Child and Adult Care Food Program	10.558		295,480,838	297,569,386
Child Care Access Means Parents in School	84.335		-	1,624,258
Child Care and Development Block Grant	93.575		391,662,612	413,557,107
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		83,929,880	83,929,880
Child Health and Human Development Extramural Research	93.865		6,535,920	20,558,914
Child Nutrition Discretionary Grants Limited Availability	10.579		1,405,842	2,363,915
Child Support Enforcement	93.563		28,238,202	199,748,402
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		-	441,683
Children's Health Insurance Program	93.767		335,677,420	503,120,507
Children's Justice Grants to States	93.643		-	736,174
Clean Vessel Act	15.616		859,479	1,340,537
Climate and Atmospheric Research	11.431		-	563,101
Cluster Grants	11.020		174,528	361,550
Coastal	15.630		-	152,624
Coastal Zone Management Administration Awards	11.419		815,609	3,588,805
Coastal Zone Management Estuarine Research Reserves	11.420		77,335	2,586,578
Cochran Fellowship Program-International Training-Foreign Participant	10.962		-	184,741
Collaborative Research and Development	12.114		-	36,195
College Housing and Academic Facilities Loans	84.142		-	419,000
Commercial Driver's License Program Implementation Grant	20.232		-	67,992

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA  
FISCAL YEAR ENDED JUNE 30, 2019  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>Summary of Federal Expenditures by CFDA</b>				
<b>CFDA Program Title</b>				
Commercial Technologies for Maintenance Activities Program	12.225		-	338,315
Commodity Supplemental Food Program	10.565		464,404	2,228,168
Communications Information and Assistance and Investigation of Complaints	32.001		-	11,500
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		-	392,959
Community Development Block Grants/Entitlement Grants	14.218		-	6,151
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		22,947,126	30,327,083
Community Programs to Improve Minority Health Grant Program	93.137		-	461,141
Community Services Block Grant	93.569		21,024,022	21,619,948
Community-Based Child Abuse Prevention Grants	93.590		1,379,081	1,663,321
Comprehensive Centers	84.283		-	336,997
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104		2,334,259	2,689,746
Computer and Information Science and Engineering	47.070		1,977,028	24,330,984
Conservation Activities by Youth Service Organizations	15.931		-	68,844
Conservation Research and Development	81.086		44,033	1,620,571
Conservation Stewardship Program	10.924		-	57,086
Consultation Agreements	17.504		-	2,874,772
Cooperative Agreement to Support Navigators in Federally-facilitated Exchanges	93.332		1,618,577	2,352,770
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079		-	417,756
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130		-	275,112
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		-	332,505
Cooperative Ecosystem Studies Units	15.678		-	381,212
Cooperative Endangered Species Conservation Fund	15.615		369,504	1,461,404
Cooperative Extension Service	10.500		-	11,347,943
Cooperative Fishery Statistics	11.434		-	2,469,191
Cooperative Forestry Assistance	10.664		-	3,672,627
Cooperative Forestry Research	10.202		516,542	789,585
Cooperative Landscape Conservation	15.669		-	110,731
Cooperative Research and Training Programs - Resources of the National Park System	15.945		-	3,134,516
Cooperative Research Units	15.812		-	418,734
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		479,202	2,587,715
Coral Reef Conservation Program	11.482		-	663,031
Crime Victim Assistance	16.575		65,788,231	76,623,359
Crime Victim Assistance/Discretionary Grants	16.582		129,039	161,031
Crime Victim Compensation	16.576		-	5,312,379
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745		-	27,836
Criminal Justice Research and Development Graduate Research Fellowships	16.562		-	203,817
Criminal Justice Systems	19.703		-	164,673
Crisis Counseling	97.032		926,555	930,672
Crop Protection and Pest Management Competitive Grants Program	10.329		78,524	553,140
Cross Agency Support	43.009		-	793,064
Cultural and Paleontological Resources Management	15.224		-	9,039

STATE OF FLORIDA  
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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<b>Summary of Federal Expenditures by CFDA</b>				
<b>CFDA Program Title</b>				
CyberSecurity Core Curriculum	12.905		-	73,687
Defense Nuclear Nonproliferation Research	81.113		-	284,492
Developmental Disabilities Basic Support and Advocacy Grants	93.630		-	76,023
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		27,257,106	78,428,270
Disabilities Prevention	93.184		22,214	595,105
Disabled Veterans' Outreach Program (DVOP)	17.801		1,845,132	6,874,960
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		765,225,633	905,022,718
Disaster Unemployment Assistance	97.034		-	3,923,168
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		581,872	2,806,804
DNA Backlog Reduction Program	16.741		-	1,500,454
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.815		-	499,722
Donation of Federal Surplus Personal Property	39.003		-	10,463,422
Donations/Loans of Obsolete DOD Property	12.700		-	2,514,582
Drug Abuse and Addiction Research Programs	93.279		-	17,750,786
Drug-Free Communities Support Program Grants	93.276		993,058	104,397
Early Hearing Detection and Intervention Information System (E-HDI-IS) Surveillance Program	93.314		-	106,453
Earthquake Hazards Program Assistance	15.807		-	24,812
Economic Adjustment Assistance	11.307		-	171,149
Economic Adjustment Assistance for State Governments	12.617		-	140,670
Economic Development Technical Assistance	11.303		-	165,751
Education	43.008		90,362	788,756
Education and Human Resources	47.076		1,030,060	29,705,768
Education for Homeless Children and Youth	84.196		3,384,029	3,555,571
Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	84.411		233,130	873,292
Education Research, Development and Dissemination	84.305		764,538	8,512,269
Educational Partnership Program	11.481		1,814,639	2,976,183
Edward Byrne Memorial Competitive Grant Program	16.751		787,434	998,818
Edward Byrne Memorial Justice Assistance Grant Program	16.738		1,192,227	2,839,789
Election Reform Payments	39.011		-	807,649
Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122		-	351,953
Emergency Food Assistance Program (Administrative Costs)	10.568		7,596,840	7,673,753
Emergency Food Assistance Program (Food Commodities)	10.569		-	75,897,158
Emergency Management Performance Grants	97.042		7,199,332	17,487,035
Emergency Medical Services for Children	93.127		-	169,794
Emergency Solutions Grant Program	14.231		6,168,720	7,095,297
Employment Service/Wagner-Peyser Funded Activities	17.207		14,402,835	39,613,736
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs - financed by Prevention and Public Health Funds (PPHF)	93.734		-	2,538
Endangered Species Conservation - Recovery Implementation Funds	15.657		39,925	489,002
Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128		-	456
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		-	321,796
Engineering Grants	47.041		622,718	18,639,173

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA  
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>Summary of Federal Expenditures by CFDA</b>				
<b>CFDA Program Title</b>				
English Language Acquisition State Grants	84.365		41,881,266	45,286,688
Enhance Safety of Children Affected by Substance Abuse	93.087		-	104,163
Enhanced Hunter Education and Safety	15.626		-	355,676
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		18,227,416	18,244,445
Environmental Health	93.113		197,800	3,786,266
Environmental Public Health and Emergency Response	93.070		201,956	1,962,176
Environmental Quality Incentives Program	10.912		-	566,981
Environmental Remediation and Waste Processing and Disposal	81.104		78,414	4,893,094
Environmental Workforce Development and Job Training Cooperative Agreements	66.815		-	134,497
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		35,637	11,489,887
Equitable Sharing	21.016		-	548
Equitable Sharing Program	16.922		-	839,462
Every Student Succeeds Act/Preschool Development Grants	93.434		165,572	165,572
Expanded Food and Nutrition Education Program	10.514		-	1,967,994
Exploration	43.003		40,260	910,781
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		2,132,155	20,929,954
Fair Housing Assistance Program State and Local	14.401		-	789,523
Family and Community Violence Prevention Program	93.910		-	151,453
Family Planning Personnel Training	93.260		-	10,110
Family Planning Services	93.217		420,940	10,626,610
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077		17,816	771,330
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		6,600,159	6,601,503
Farmers Market Promotion Program	10.168		-	10,678
Federal Civil Service Employment	27.001		-	1,672,613
Federal Direct Student Loans	84.268		-	1,811,012,818
Federal Family Education Loans	84.032		-	49,749,552
Federal Lands Access Program	20.224		-	3,027,980
Federal Pell Grant Program	84.063		3,027,980	1,305,336,527
Federal Perkins Loan (FPL)-Federal Capital Contributions	84.038		-	55,479,466
Federal Supplemental Educational Opportunity Grants	84.007		-	29,656,547
Federal Transit Capital Investment Grants	20.500		-	5,492,542
Federal Transit Formula Grants	20.507		-	218,831
Federal Work-Study Program	84.033		-	27,641,195
Fire Management Assistance Grant	97.046		662,149	662,149
Fish and Wildlife Management Assistance	15.608		-	15,587
Fish, Wildlife and Plant Conservation Resource Management	15.231		-	4,708
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		-	116,938
Flood Control Projects	12.106		-	2,757
Flood Mitigation Assistance	97.029		2,563,206	3,328,540
Food and Drug Administration Research	93.103		284,736	3,493,024
Food for Progress	10.606		-	217,551



STATE OF FLORIDA  
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>Summary of Federal Expenditures by CFDA</b>				
<b>CFDA Program Title</b>				
Food Safety and Security Monitoring Project	93.448		-	292,290
Food Safety Cooperative Agreements	10.479		-	60,473
Forest Health Protection	10.680		-	256,388
Forest Legacy Program	10.676		-	50,324
Forest Stewardship Program	10.678		-	18,089
Forestry Research	10.652		-	520,742
Formula Grants for Rural Areas	20.509		15,293,284	15,742,183
Fossil Energy Research and Development	81.089		184,182	894,277
Foster Care Title IV-E	93.658		187,238,368	221,986,444
Fresh Fruit and Vegetable Program	10.582		6,804,831	6,804,831
Fuel Tax Evasion-Intergovernmental Enforcement Effort	20.240		-	6,352
Fund for the Improvement of Education	84.215		-	8,405
Fund for the Improvement of Postsecondary Education	84.116		-	1,094,250
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		-	480,742
GenCyber Grants Program	12.903		-	192,294
General Department of State Assistance	19.700		-	30,031
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	11.400		-	44,276
Geosciences	47.050		372,515	10,713,429
Global AIDS	93.067		-	6,544
Good Neighbor Authority	10.691		-	30,656
Graduate Assistance in Areas of National Need	84.200		-	344,744
Graduate Psychology Education	93.191		-	306
Graduate Research Opportunities for Minority Students (Minorities and Retirement Security Program)	84.414		-	29,839
Grants for Agricultural Research, Special Research Grants	10.200		52,139	1,872,304
Grants for State Assessments and Related Activities	84.369		-	6,619,459
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		42,829	3,925,423
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		-	265,628
Grants to States	45.310		-	8,768,065
Grants to States for Access and Visitation Programs	93.597		466,569	498,271
Grants to States for Construction of State Home Facilities	64.005		-	9,513,425
Grants to States for Operation of State Offices of Rural Health	93.913		72,000	107,111
Grants to States to Support Oral Health Workforce Activities	93.236		-	26,965
Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component	66.130		-	6,947
Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component Program	87.051		69,976	339,896
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	11.451		-	857,998
Gulf of Mexico Program	66.475		4,600	374,281
H-1B Job Training Grants	17.268		-	4,574,022
Habitat Conservation	11.463		-	35,765
Harold Rogers Prescription Drug Monitoring Program	16.754		-	404,324
Hazard Mitigation Grant	97.039		12,731,812	16,040,968
Hazardous Waste Management State Program Support	66.801		-	16,669
Head Start	93.600		216,388	1,147,319

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA  
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>Summary of Federal Expenditures by CFDA</b>				
<b>CFDA Program Title</b>				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224		-	2,666,244
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		-	5,374,389
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		105,045	2,738,741
Healthy Start Initiative	93.926		-	840,193
Help America Vote Act Requirements Payments	90.401		-	115,745
High Intensity Drug Trafficking Areas Program	95.001		-	347,434
Higher Education - Graduate Fellowships Grant Program	10.210		43,744	439,336
Higher Education - Institution Challenge Grants Program	10.217		96,320	205,442
Higher Education - Multicultural Scholars Grant Program	10.220		-	80,707
Higher Education Institutional Aid	84.031		198,925	28,025,967
Highway Planning and Construction	20.205		150,383,826	2,203,573,850
Highway Research and Development Program	20.200		529,373	1,314,755
Highway Training and Education	20.215		-	65,854
Hispanic Serving Institutions Education Grants	10.223		216,866	755,527
Historic Preservation Fund Grants-In-Aid	15.904		139,649	989,535
HIV Care Formula Grants	93.917		76,239,384	179,310,016
HIV Demonstration, Research, Public and Professional Education Projects	93.941		-	1,106,057
HIV Emergency Relief Project Grants	93.914		-	5,986,713
HIV Prevention Activities Health Department Based	93.940		8,481,570	37,781,096
HIV-Related Training and Technical Assistance	93.145		-	529,344
Homeland Security Agricultural	10.304		303,164	461,145
Homeland Security Grant Program	97.067		13,327,386	16,248,076
Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection	97.077		-	18,299
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817		-	56,373
Housing Opportunities for Persons with AIDS	14.241		2,930,999	4,746,126
Human Genome Research	93.172		32,739	1,745,399
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		413,192	1,513,705
Hurricane Education Recovery	84.938		73,320,716	128,974,631
Immunization Cooperative Agreements	93.268		-	306,600,812
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke-Financed in part by 2018 Prevention and Public Health Funds	93.426		69,794	1,573,411
Information Security Grants	12.902		-	543,764
Injury Prevention and Control Research and State and Community Based Programs	93.136		1,113,748	3,014,435
Innovations in Applied Public Health Research	93.061		-	45,018
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-	93.435		-	125,102
Institutional Capacity Building (ICB)	98.005		-	27,673
Integrated Ocean Observing System (IOOS)	11.012		-	449,016
Integrated Programs	10.303		64,634	294,618
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		629,885	879,885
Interjurisdictional Fisheries Act of 1986	11.407		5,500	141,646

STATE OF FLORIDA  
FISCAL YEAR ENDED JUNE 30, 2019  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>Summary of Federal Expenditures by CFDA</b>				
<b>CFDA Program Title</b>				
International Financial Assistance Projects Sponsored by the Office of International and Tribal Affairs	66.931		-	13,874
International Forestry Programs	10.684		-	40,728
International Research and Research Training	93.989		679,217	1,379,521
Javits Gifted and Talented Students Education	84.206		-	522,203
Job Access and Reverse Commute Program	20.516		326,948	326,948
John R. Justice Prosecutors and Defenders Incentive Act	16.816		-	74,948
Juvenile Accountability Block Grants	16.523		-	52,082
Juvenile Justice and Delinquency Prevention	16.540		-	2,047,613
Juvenile Mentoring Program	16.726		-	126,199
Labor Force Statistics	17.002		-	2,530,804
Language Grant Program	12.900		-	84,930
Laura Bush 21st Century Librarian Program	45.313		-	64,699
Law Enforcement Assistance Narcotics and Dangerous Drugs Training	16.004		-	410,652
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805		-	1,580,169
Legacy Resource Management Program	12.632		-	411,362
Lifespan Respite Care Program	93.072		24,013	24,013
Local Veterans' Employment Representative Program	17.804		1,301,556	4,512,762
Low-Income Home Energy Assistance	93.568		66,869,320	68,569,163
Lung Diseases Research	93.838		171,747	2,752,424
Manufacturing Extension Partnership	11.611		-	685,854
Marine Fisheries Initiative	11.433		15,000	424,347
Marine Mammal Data Program	11.439		-	427,705
Marine Minerals Activities	15.424		-	643,062
Marine Sanctuary Program	11.429		10,095	38,992
Marine Turtle Conservation Fund	15.645		-	22,119
Market Access Program	10.601		-	3,567,380
Market Protection and Promotion	10.163		-	1,496,761
Maternal and Child Health Federal Consolidated Programs	93.110		-	1,692,047
Maternal and Child Health Services Block Grant to the States	93.994		4,347,992	22,811,060
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870		-	459,463
Mathematical and Physical Sciences	47.049		19,844,916	73,709,755
Mathematical Sciences Grants	12.901		-	92,531
Mathematics and Science Partnerships	84.366		-	41,105
Measurement and Engineering Research and Standards	11.609		-	923,130
Medical Assistance Program	93.778		19,761,330	15,921,482,234
Medical Library Assistance	93.879		249	7,872
Medical Reserve Corps Small Grant Program	93.008		-	24,765
Medicare Enrollment Assistance Program	93.071		1,426,974	1,664,960
Mental and Behavioral Health Education and Training Grants	93.732		7,775	601,396
Mental Health Disaster Assistance and Emergency Mental Health	93.982		2,624,890	2,654,398
Mental Health National Research Service Awards for Research Training	93.282		-	137,092
Mental Health Research Grants	93.242		1,763,309	15,668,345

STATE OF FLORIDA  
FISCAL YEAR ENDED JUNE 30, 2019  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>Summary of Federal Expenditures by CFDA</b>				
<b>CFDA Program Title</b>				
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		8,901,817	9,252,485
Migrant Education College Assistance Migrant Program	84.149		-	1,017,808
Migrant Education Coordination Program	84.144		92,424	92,424
Migrant Education High School Equivalency Program	84.141		-	960,809
Migrant Education State Grant Program	84.011		19,955,577	20,371,748
Military Construction, National Guard	12.400		-	7,869,183
Military Medical Research and Development	12.420		1,985,742	11,391,466
Mine Health and Safety Education and Training	17.602		-	157,781
Minority Economic Impact	81.137		-	262,332
Minority Health and Health Disparities Research	93.307		279,940	8,860,008
Minority Science and Engineering Improvement	84.120		-	1,180,528
Motor Carrier Safety Assistance	20.218		-	15,167,354
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237		-	437,693
Museum Grants for African American History and Culture	45.309		-	108,878
Museums for America	45.301		-	8,713
National and Regional Climate Adaptation Science Centers	15.820		-	8,238
National Bioterrorism Hospital Preparedness Program	93.889		4,590,624	9,725,225
National Center for Advancing Translational Sciences	93.350		329,476	9,544,252
National Center on Sleep Disorders Research	93.233		-	78,866
National Cooperative Geologic Mapping	15.810		-	146,716
National Criminal History Improvement Program (NCHIP)	16.554		116,140	974,868
National Dam Safety Program	97.041		-	92,335
National Estuary Program	66.456		3,004	104,759
National Family Caregiver Support, Title III, Part E	93.052		12,211,968	14,764,951
National Farmworker Jobs Program	17.264		2,448,757	3,694,870
National Fish and Wildlife Foundation	10.683		-	78,713
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	10.328		239,637	559,207
National Forest Foundation	10.682		-	2,170
National Geological and Geophysical Data Preservation	15.814		-	33,332
National Ground-Water Monitoring Network	15.980		-	32,827
National Guard Challenge Program	12.404		-	4,090,670
National Guard Military Operations and Maintenance (O&M) Projects	12.401		-	44,858,483
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614		-	362,925
National Historical Publications and Records Grants	89.003		-	49,314
National Infrastructure Investments	20.933		4,236,227	7,127,372
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		129,868	3,493,727
National Institute of Justice W.E.B. DuBois Fellowship Program	16.566		-	124,145
National Leadership Grants	45.312		29,043	80,886
National Maritime Heritage Grants	15.925		-	48,730
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		2,311,716	2,956,046
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432		583,253	3,379,843

STATE OF FLORIDA  
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>Summary of Federal Expenditures by CFDA</b>				
<b>CFDA Program Title</b>				
National Park Service Conservation, Protection, Outreach, and Education	15.954		1,800	463,840
National Priority Safety Programs	20.616		1,679,121	8,502,095
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	84.015		-	1,664,620
National School Lunch Program	10.555		880,355,612	976,188,764
National Sexual Assault Kit Initiative	16.833		429,400	553,788
Natural Resource Damage Assessment and Restoration	15.688		-	15,486
Natural Resource Stewardship	15.944		-	91,118
New Freedom Program	20.521		113,404	113,404
NICS Act Record Improvement Program	16.813		28,491	526,097
NIHES Superfund Hazardous Substances-Basic Research and Education	93.143		-	41,140
NOAA Missions-Related Education Awards	11.008		-	83,583
NON-ACA/PPHF Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	93.424		27,500	60,000
Nonpoint Source Implementation Grants	66.460		4,430,996	6,698,878
Non-Profit Security Program	97.008		1,177,738	1,177,738
Norman E. Borlaug International Agricultural Science and Technology Fellowship	10.777		-	75,707
Nuclear Energy Research, Development and Demonstration	81.121		176,609	2,278,732
Nurse Anesthetist Traineeship	93.124		-	337,121
Nurse Education, Practice Quality and Retention Grants	93.359		104,735	1,226,946
Nurse Faculty Loan Program (NFLP)	93.264		-	2,018,089
Nursing Research	93.361		223,107	2,234,296
Nursing Student Loans	93.364		-	42,578
Nutrition Services Incentive Program	93.053		5,193,970	5,234,806
Occupational Safety and Health Program	93.262		334,244	3,769,876
Occupational Safety and Health Susan Harwood Training Grants	17.502		16,582	167,236
Ocean Exploration	11.011		1,316	119,689
Office for Coastal Management	11.473		-	5,529
Office of Cyberinfrastructure	47.080		-	315,709
Office of Integrative Activities	47.083		-	66,383
Office of International Science and Engineering	47.079		34,668	838,354
Office of Research and Development Consolidated Research/Training/Fellowships	66.511		-	6,225
Office of Science Financial Assistance Program	81.049		1,529,768	18,821,244
Optoid STR	93.788		44,003,094	52,831,540
Oral Diseases and Disorders Research	93.121		752,624	10,942,593
Organic Agriculture Research and Extension Initiative	10.307		126,657	971,687
Organic Certification Cost Share Programs	10.171		-	99,414
Organized Approaches to Increase Colorectal Cancer Screening	93.800		44,674	1,261,219
Other Federal Awards	13.RD		6,227,139	90,921,545
Outdoor Recreation Acquisition, Development and Planning	15.916		458,589	458,589
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		-	187,133
Overseas Programs - Doctoral Dissertation Research Abroad	84.022		-	72,339
Overseas Programs - Group Projects Abroad	84.021		-	124,527

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA  
FISCAL YEAR ENDED JUNE 30, 2019  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>Summary of Federal Expenditures by CFDA</b>				
<b>CFDA Program Title</b>				
P3 Award: National Student Design Competition for Sustainability Partners for Fish and Wildlife	66.516		-	24,127
Partnership Agreements	15.631		-	80,236
Past Conflict Accounting	10.699		-	235,131
Patent and Trademark Technical Information Dissemination	12.740		-	57,157
Paul Coverdell Forensic Sciences Improvement Grant Program	11.900		-	41,867
Payments to 1890 Land-Grant Colleges and Tuskegee University	16.742		209,248	510,228
Payments to Agricultural Experiment Stations Under the Hatch Act	10.205		-	2,248,504
Peace Corps' Global Health and PEPFAR Initiative Program	10.203		-	3,427,521
Performance Partnership Grants	45.400		-	13,407
Perkins Loan Cancellations	66.605		169,001	15,185,427
Plant and Animal Disease, Pest Control, and Animal Care	84.037		-	65,188
Poison Center Support and Enhancement Grant Program	10.025		107,237	16,796,932
Polar Programs	93.253		220,349	440,343
Post-9/11 Veterans Educational Assistance	47.078		-	27,266
PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	64.027		-	2,364,040
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	93.305		-	1,374,437
PPHF Geriatric Education Centers	93.539		-	2,181,982
PPHF National Public Health Improvement Initiative	93.969		293,520	1,432,684
PPHF: Health Care Surveillance/Health Statistics - Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund	93.507		-	7,997
PREA Program: Strategic Support for PREA Implementation	93.745		-	288,832
Predictive Science Academic Alliance Program	16.735		-	17,305
Pre-Disaster Mitigation	81.124		137,084	1,506,404
Prevention of Diseases, Disability, and Death by Infectious Diseases	97.047		300,000	513,401
Preventive Health and Health Services Block Grant	93.084		410,659	2,342,123
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.991		12,116	3,272,667
Procurement Technical Assistance For Business Firms	93.758		10,000	814,775
Professional and Cultural Exchange Programs - Citizen Exchanges	12.002		-	889,217
Professional Standards for School Nutrition Employees	19.415		-	1,702
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	10.547		-	66,499
Project Safe Neighborhoods	93.116		-	4,987,616
Projects for Assistance in Transition from Homelessness (PATH)	16.609		-	33,680
Promoting Safe and Stable Families	93.150		4,242,049	4,242,049
Promotion of the Arts Grants to Organizations and Individuals	93.556		17,150,253	17,188,225
Promotion of the Arts Partnership Agreements	45.024		17,500	173,645
Promotion of the Humanities Challenge Grants	45.025		229,738	751,423
Promotion of the Humanities Division of Preservation and Access	45.130		-	2,741
Promotion of the Humanities Federal/State Partnership	45.149		31,264	160,327
Promotion of the Humanities Office of Digital Humanities	45.129		-	65,214
	45.169		-	211,760

STATE OF FLORIDA  
FISCAL YEAR ENDED JUNE 30, 2019  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>Summary of Federal Expenditures by CFDA</b>				
<b>CFDA Program Title</b>				
Promotion of the Humanities Public Programs	45.164		-	52
Promotion of the Humanities Research	45.161		-	2,305
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		-	208,623
Protection of Voting Rights	16.104		-	8,483,554
Public Awareness Campaigns on Embryo Adoption	93.007		-	2,850
Public Diplomacy Programs	19.040		-	39,391
Public Health Emergency Preparedness	93.069		14,814	28,190,659
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354		127,547	1,793,848
Public Health Training Centers Program	93.516		-	23,475
Public Safety Partnership and Community Policing Grants	16.710		-	149,212
Public Transportation Innovation	20.530		-	429,121
Public Transportation Research, Technical Assistance, and Training	20.514		-	1,834,142
Race to the Top Early Learning Challenge	84.412		-	24,646
Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	20.528		-	844,964
Railroad Safety Technology Grants	20.321		-	1,402,174
Ready-To-Learn Television	84.295		-	67,349
Recreational Trails Program	20.219		1,017,298	1,018,053
Refugee and Entrant Assistance Discretionary Grants	93.576		184,327	263,808
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566		25,359,908	50,175,895
Refugee and Entrant Assistance Targeted Assistance Grants	93.584		1,589,211	1,695,713
Regional Conservation Partnership Program	10.932		-	11,851
Regional Fishery Management Councils	11.441		-	79,876
Regional Wetland Program Development Grants	66.461		93,682	290,990
Rehabilitation Long-Term Training	84.129		-	535,313
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177		-	2,490,623
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126		-	204,048,675
Renewable Energy Research and Development	81.087		990,798	4,476,184
Renewable Resources Extension Act and National Focus Fund Projects	10.515		-	139,402
Repetitive Flood Claims	97.092		-	1,391
Research and Evaluation Program	11.312		150,418	228,752
Research and Evaluations, Demonstrations, and Data Analysis and Utilization	14.536		-	172,838
Research and Technology Development	12.910		925,644	9,348,397
Research and Training in Complementary and Integrative Health	93.213		141,578	1,533,330
Research Grants (Generic)	15.650		-	64,652
Research in Special Education	84.324		1,391,157	6,729,318
Research Infrastructure Programs	93.351		11,893	605,435
Research on Chemical and Biological Defense	12.360		-	10,440
Research on Healthcare Costs, Quality and Outcomes	93.226		59,513	1,018,374
Research Related to Deafness and Communication Disorders	93.173		524,838	6,961,061
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	66.716		-	14,551
Resident Instruction Grants for Insular Area Activities	10.308		-	174,961

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA  
FISCAL YEAR ENDED JUNE 30, 2019  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>Summary of Federal Expenditures by CFDA</b>				
<b>CFDA Program Title</b>				
Residential Substance Abuse Treatment for State Prisoners	16.593		100,000	626,901
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015		223,583	954,001
Retired and Senior Volunteer Program	94.002		-	45,240
ROTC Language and Culture Training Grants	12.357		-	48,646
Rural Business Development Grant	10.351		-	207,604
Rural Education	84.358		2,415,941	2,547,224
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	93.912		-	322,829
Safe and Drug-Free Schools and Communities-State Grants	84.186		-	557,784
Scaling the National Diabetes Prevention Program to Priority Populations	93.261		-	156,699
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925		-	1,478,043
School Breakfast Program	10.553		277,839,986	278,042,330
School Improvement Grants	84.377		17,546,266	17,668,422
School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)	84.184		-	604,728
Schools and Roads - Grants to States	10.665		-	2,387,274
Science	43.001		3,289,151	13,259,420
Science To Achieve Results (STAR) Research Program	66.509		5,756	117,263
Science, Technology, Business and/or Education Outreach	11.620		48,077	285,302
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.330		-	448,828
Research for Transformation (SMART)	12.631		-	27,343
Scientific Leadership Awards	97.062		-	162,083
Scientific Research - Combating Weapons of Mass Destruction	12.351		516,757	2,341,860
Sea Grant Support	11.417		809,754	4,145,368
Second Chance Act Reentry Initiative	16.812		-	256,243
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226		-	12,429
Senior Community Service Employment Program	17.235		4,045,180	4,653,607
Senior Companion Program	94.016		181,795	312,881
Senior Farmers Market Nutrition Program	10.576		120,339	120,982
Sexual Assault Services Formula Program	16.017		844,620	861,172
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977		-	5,558,354
Stickle Cell Treatment Demonstration Program	93.365		-	3,244
Small Business Development Centers	59.037		355,849	8,050,276
Small Business Innovation Research	10.212		-	120,358
Small Rural Hospital Improvement Grant Program	93.301		66,185	75,650
Smart Prosecution Initiative	16.825		-	80,137
Social Innovation Fund	94.019		-	290,482
Social Security Disability Insurance	96.001		-	137,626,317
Social Security Research and Demonstration	96.007		-	18,403
Social Services Block Grant	93.667		57,019,305	156,942,837
Social, Behavioral, and Economic Sciences	47.075		212,078	3,707,018
Soil and Water Conservation	10.902		-	444,019



STATE OF FLORIDA  
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>Summary of Federal Expenditures by CFDA</b>				
<b>CFDA Program Title</b>				
Soil Survey	10.903	-	-	33,186
Southeast Area Monitoring and Assessment Program	11.435	-	-	580,851
Space Operations	43.007	210.384	210,384	1,096,302
Space Technology	43.012	-	-	1,832,657
Special Data Collections and Statistical Studies	16.734	-	-	50,830
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	2,147,679	2,147,679	10,269,463
Special Education - State Personnel Development	84.323	791,221	791,221	1,996,257
Special Education Educational Technology Media, and Materials for Individuals with Disabilities	84.327	-	-	189
Special Education Grants to States	84.027	613,467,286	613,467,286	645,949,502
Special Education Preschool Grants	84.173	13,614,295	13,614,295	14,613,444
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	486,791	486,791	2,378,015
Special Education-Grants for Infants and Families	84.181	13,167,806	13,167,806	30,363,171
Special Milk Program for Children	10.556	14,505	14,505	14,505
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	36,845,515	36,845,515	36,968,803
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	43,050,371	43,050,371	45,288,786
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	1,766,308	1,766,308	1,818,833
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	340,626	340,626	629,789
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	-	-	1,933,740
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	232,596	232,596	329,742
Special Projects of National Significance	93.928	-	-	208,649
Specially Adapted Housing Assistive Technology Grant Program	64.051	-	-	90,745
Specialty Crop Block Grant Program - Farm Bill	10.170	16,490	16,490	6,088,209
Specialty Crop Research Initiative	10.309	3,348,794	3,348,794	14,889,887
Sport Fish Restoration	15.605	310,185	310,185	9,433,127
Sportfishing and Boating Safety Act	15.622	1,011,047	1,011,047	1,011,047
State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	93.366	-	-	30,467
State Administrative Expenses for Child Nutrition	10.560	456,861	456,861	16,644,924
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	8,054,579	8,054,579	102,962,580
State and Community Highway Safety	20.600	1,042,113	1,042,113	5,046,326
State and Local Implementation Grant Program	11.549	-	-	160,142
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)	93.757	94,524	94,524	165,468
State and Tribal Response Program Grants	66.817	-	-	477,888
State Capacity Building	93.240	-	-	307,402
State Clean Diesel Grant Program	66.040	-	-	295,015
State Court Improvement Program	93.586	-	-	1,053,059
State Criminal Alien Assistance Program	16.606	-	-	6,823,144
State Energy Program	81.041	457,550	457,550	1,841,986
State Energy Program Special Projects	81.119	-	-	12,451
State Health Access Program	93.256	-	-	451,436
State Health Insurance Assistance Program	93.324	2,180,708	2,180,708	2,470,078

STATE OF FLORIDA  
FISCAL YEAR ENDED JUNE 30, 2019  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>Summary of Federal Expenditures by CFDA</b>				
<b>CFDA Program Title</b>				
State Heating Oil and Propane Program	81.138		-	9,193
State Indoor Radon Grants	66.032		-	184,276
State Justice Statistics Program for Statistical Analysis Centers	16.550		-	151,968
State Medicaid Fraud Control Units	93.775		-	13,556,223
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		-	828,583
State Public Health Approaches for Ensuring Outline Capacity - Funded in part by Prevention and Public Health Funds (PPHF)	93.735		-	949,854
State Rural Hospital Flexibility Program	93.241		-	61,375
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777		-	16,641,093
State Wildlife Grants	15.634		716,602	2,096,606
Stephanie Tubbs Jones Child Welfare Services Program	93.645		14,762,356	16,692,678
Stewardship Science Grant Program	81.112		-	255,888
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421		-	7,433
Student Support and Academic Enrichment Program	84.424		35,276,842	36,073,615
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		3,053,652	7,106,040
Summer Food Service Program for Children	10.559		39,693,207	41,166,636
Sun Grant Program	10.320		-	80,944
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802		-	257,763
Supplemental Nutrition Assistance Program	10.551		-	4,105,561,822
Support for Adam Walsh Act Implementation Grant Program	16.750		-	74,262
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187		-	1,072,230
Supporting Effective Educator Development Program	84.423		321,595	862,130
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367		84,427,158	88,070,547
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436		40,471	1,089,927
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		-	546,467
Survivors and Dependents Educational Assistance	64.117		-	2,225,671
Sustainable Agriculture Research and Education	10.215		-	325,310
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		-	244,537
Teacher Quality Partnership Grants	84.336		-	136,647
Team Nutrition Grants	10.574		-	80,172
Technical Agricultural Assistance	10.960		-	28,512
Temporary Assistance for Needy Families	93.558		240,895,119	368,493,720
Temporary Labor Certification for Foreign Workers	17.273		-	468,041
The Affordable Care Act Medicaid Incentives for Prevention of Chronic Disease Demonstration Project	93.536		427,082	8,568,071
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELLC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF	93.521		-	177,984
The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels	93.334		-	21,913
The Language Flagship Grants to Institutions of Higher Education	12.550		-	374,965

STATE OF FLORIDA  
FISCAL YEAR ENDED JUNE 30, 2019  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>Summary of Federal Expenditures by CFDA</b>				
<b>CFDA Program Title</b>				
The Zika Health Care Services Program	93.966		446,875	819,830
Title I Grants to Local Educational Agencies	84.010		790,151,007	802,363,710
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		229,177	1,536,462
Title IV-E Kinship Navigator Program	93.471		536,255	536,255
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235		1,369,069	3,448,193
Trade Adjustment Assistance	17.245		1,717,540	2,619,960
Trade Adjustment Assistance Community College and Career Training (TAAACCCT) Grants	17.282		-	526,174
Training in General, Pediatric, and Public Health Dentistry	93.059		-	138,247
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407		-	557,071
Trans-National Crime	19.705		-	1,953,569
Trans-NIH Recovery Act Research Support	93.701		-	43,042
Trans-NIH Research Support	93.310		1,557,141	5,762,238
Transportation Services	10.167		-	66,156
TRIO Educational Opportunity Centers	84.066		-	2,629,586
TRIO McNair Post-Baccalaureate Achievement	84.217		-	718,646
TRIO Student Support Services	84.042		-	8,509,518
TRIO Talent Search	84.044		-	4,573,251
TRIO Upward Bound	84.047		-	8,311,139
Troops to Teachers Grant Program	12.620		-	165,637
Tuberculosis Demonstration, Research, Public and Professional Education	93.947		-	1,287,751
Twenty-First Century Community Learning Centers	84.287		62,880,241	69,404,974
U.S. Ambassadors Fund for Cultural Preservation	19.025		-	27,438
U.S. Geological Survey Research and Data Collection	15.808		3,181	2,234,475
U.S. Nuclear Regulatory Commission Office of Research Financial Assistance Program	77.009		42	112,580
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		-	698,790
U.S. Repatriation	93.579		-	17,234
Unallied Industry Projects	11.452		240,369	294,273
Unallied Management Projects	11.454		19,061	360,467
Unallied Science Program	11.472		172,967	1,212,317
Undergraduate International Studies and Foreign Language Programs	84.016		-	105,291
Underground Storage Tank Prevention, Detection and Compliance Program	66.804		-	149,048
Unemployment Insurance	17.225		5,611,759	449,010,616
Uniformed Services University Medical Research Projects	12.750		-	39,439
Universal Newborn Hearing Screening	93.251		-	184,318
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		-	568,301
University Transportation Centers Program	20.701		2,954,736	7,083,616
Urban and Community Forestry Program	10.675		1,336	268,657
USAID Foreign Assistance for Programs Overseas	98.001		3,289,969	9,874,014
VA Supportive Services for Veteran Families Program	64.033		-	28,084
Veterans Cemetery Grants Program	64.203		-	153,187
Veterans Home Based Primary Care	64.022		-	114,736
Veterans Information and Assistance	64.115		-	1,037,438

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA  
FISCAL YEAR ENDED JUNE 30, 2019  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b>Summary of Federal Expenditures by CFDA</b>				
<b>CFDA Program Title</b>				
Veterans Medical Care Benefits	64.009		-	86,604
Veterans Outreach Program	59.044		-	282,888
Veterans State Domiciliary Care	64.014		-	2,311,014
Veterans State Nursing Home Care	64.015		-	53,190,870
Veterinary Services Grant Program	10.336		-	41,404
Violence Against Women Formula Grants	16.588		9,681,819	12,056,397
Viral Hepatitis Prevention and Control	93.270		-	405,806
Virginia Graeme Baker Pool and Spa Safety	87.002		-	13,392
Vision Research	93.867		1,356,291	5,454,482
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009		-	15,727
Volunteers in Service to America	94.013		-	162,858
Water Conservation Field Services (WCFS)	15.530		-	45,744
Water Desalination Research and Development	15.506		-	89,664
Water Pollution Control State, Interstate, and Tribal Program Support	66.419		-	662,636
Water Protection Grants to the States	66.474		116,400	119,573
Water Quality Management Planning	66.454		91,578	599,477
Weather and Air Quality Research	11.459		-	338,272
Weatherization Assistance for Low-Income Persons	81.042		2,025,934	2,270,316
WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	93.436		-	151,559
Wetlands Reserve Program	10.072		-	22,919
WIC Farmers' Market Nutrition Program (FMNP)	10.572		-	253,452
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		-	343,726,257
Wildland Fire Research and Studies	15.232		-	20,972
Wildlife Conservation and Restoration	15.625		-	64,486
Wildlife Restoration and Basic Hunter Education	15.611		-	13,369,675
Wildlife Services	10.028		-	33,158
WIOA Adult Program	17.258		41,873,169	46,082,327
WIOA Dislocated Worker Formula Grants	17.278		55,604,524	60,623,497
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277		15,675,128	16,157,304
WIOA Youth Activities	17.259		41,778,090	46,772,080
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10.318		-	91,250
Work Opportunity Tax Credit Program (WOTC)	17.271		-	1,390,457
Workforce Innovation Fund	17.283		-	684,381
YouthBuild	17.274		353,846	583,796
Grand Total			7,143,062,905	36,887,278,078

***Notes to the Schedule of Expenditures of  
Federal Awards***

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

The Schedule of Expenditures of Federal Awards has been prepared in accordance with the Uniform Guidance and presents the Federal awards expended by the State of Florida. The Single Audit Act Amendments of 1996 (Public Law 104-156) and the Uniform Guidance in subpart F 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 entitled "Other Federal Awards" on the accompanying schedule and listed as CFDA No. "XX.UXX". The "U" stands for unknown, while the following "XX" represents the sequential numbering of the Federal Awarding Agency. Unknown programs that are also research and development programs are listed as CFDA No. "XX.RD".

### **Federal Expenditures**

The column on the accompanying schedule captioned "Federal 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 by State Agencies, State Universities, State Community Colleges, and Florida Colleges were determined in accordance with the accrual and modified accrual basis of accounting, with the exception of The Department of Military Affairs, Florida International University, Florida State University, and the University of Florida, which reported expenditures using the cash basis of accounting.

Appropriate expenditures are recognized, as applicable, in accordance with either OMB Cost Principles or cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursements.

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.

### **Amounts Passed Through to Subrecipients Column**

The column on the accompanying schedule captioned "Amounts Passed Through 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 "Federal Expenditures". Transfers of Federal awards between the State Agencies, State Universities, State Community Colleges, and Florida Colleges are not included in this column.

**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 Uniform Guidance 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 2018-2019 Fiscal Year are included within the accompanying schedule. Expenditures reported on the accompanying schedule for ARRA awards totaled \$16,569,215.

**Disaster Grants – Public Assistance (CFDA No 97.036)**

After a Presidential-Declared disaster, FEMA provides a Public Assistance Grant to reimburse eligible costs associated with repair, replacement, or restoration of disaster-damaged facilities. The Federal government reimburses in the form of cost-shared grants which requires state matching funds. For the fiscal year ended June 30, 2019, \$50,835,829 of approved eligible expenditures that were incurred in a prior year are included on the Schedule.

**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 where noncash benefits were used are identified in the following table. The programs that report 100% direct noncash benefits are accompanied on the table by a (1).

<b>CFDA Number</b>	<b>Program Title</b>	<b>Total Noncash Benefits</b>
10.551	Supplemental Nutrition Assistance Program(1)	\$ 4,105,561,822
10.553	School Breakfast Program	8,472
10.555	National School Lunch Program	93,074,068
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children(1)	234,250,335
10.565	Commodity Supplemental Food Program(1)	1,731,999
10.569	Emergency Food Assistance Program (Food Commodities)(1)	75,897,158
12.700	Donations/Loans of Obsolete DOD Property(1)	2,514,582
16.922	Equitable Sharing Program	44,811
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	12,614,429
20.526	Bus and Bus Facilities Formula Program	993,564
39.003	Donation of Federal Surplus Personal Property	10,462,422
93.268	Immunization Cooperative Agreements	293,881,585
97.067	Homeland Security Grant Program(1)	4,540
	<b>Total Noncash Assistance</b>	<b>\$ 4,831,039,787</b>

## ***NOTE 2 – INDIRECT COST RATE***

In accordance with §200.414 Indirect (F&A) costs and §200.510, the following State of Florida entities used the 10% de minimis indirect cost rate.

### **State Entities**

Justice Administrative Commission

### **State Colleges**

Broward College



### ***NOTE 3 - UNEMPLOYMENT INSURANCE***

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

Federal Administration	\$ 85,322,609
Federal Benefits Ex-Military/Federal Employees	2,839,736
Federal Benefits TRADE/Disaster	1,288,055
State Benefits funded by State Taxes	353,975,913
	<hr/>
	\$ 443,426,313

## ***NOTE 4 - 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.

### **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 2018-19 fiscal year totaled \$5,733,900. Of this amount, \$40,491 was reported on the 2017-2018 SEFA as the Federal share (80 percent) of SIB accruals for the 2017-18 fiscal year. The Federal Share (80 percent) of SIB accruals for the 2018-19 fiscal year total \$2,481,464. The total of \$8,174,874 is included on the accompanying schedule with other expenditures from the Highway Planning and Construction Program. The federal portion (80 percent) of the outstanding balance of the SIB loans at June 30, 2019 totaled \$49,819,451.

### **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 2018-2019 fiscal year, payments made to lenders to cover student loans in default totaled \$49,749,552. The value of outstanding loans guaranteed at June 30, 2019, totaled \$277,997,641.

### **Higher Education Loans**

The table below summarizes activity by the state for federally funded student loan programs.

CFDA Number	Program Title	Current Year Disbursements	Value of Loans Outstanding
47.076	Education and Human Resources	\$ -	\$ 335,000
84.032	Federal Family Education Loans	49,749,552	277,997,641
84.038	Federal Perkins Loan (FPL)-Federal Capital Contributions	-	55,479,466
84.142	College Housing and Academic Facilities Loans	-	419,000
84.268	Federal Direct Student Loans	1,811,012,818	-
93.264	Nurse Faculty Loan Program (NFLP)	-	2,018,089
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	-	5,374,389
93.364	Nursing Student Loans	-	42,578
93.408	ARRA - Nurse Faculty Loan Program	-	6,996
<b>Totals</b>		<b>\$ 1,860,762,370</b>	<b>\$ 341,673,159</b>

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## Other Reports

The Auditor General reports listed below include findings and information that may enhance the reader's understanding of the State of Florida's administration of Federal awards.

<b>Report Type/Number</b>	<b>Report Title</b>	<b>Date of Report</b>
Information Technology Operational Audit 2019-124	Department of Revenue – System for Unified Taxation (SUNTAX)	February 2019
Information Technology Operational Audit 2019-183	Department of Economic Opportunity – Reemployment Assistance Claims and Benefits Information System (CONNECT)	March 2019
Operational Audit 2020-016	Department of Children and Families – Public Assistance Program and Prior Audit Follow-Up	August 2019
Operational Audit 2020-040	Department of Transportation – Right of Way Relocation Assistance Program	October 2019
Operational Audit 2020-090	Department of Children and Families – Office of Public Benefits Integrity and Selected Administrative Activities	January 2020
Information Technology Operational Audit 2020-095	Department of Financial Services - Florida Accounting Information Resource Subsystem (FLAIR)	January 2020

Audit reports issued by the Auditor General can be obtained through our Web site [FLAuditor.gov](http://FLAuditor.gov).

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## Index of Findings by State Agency

State Agency Finding Number	Program Title	State Agency Finding Number	Program Title
<b>Florida Agency for Health Care Administration</b>		<b>Florida Department of Management Services</b>	
2019-033	Medicaid Cluster Refugee and Entrant Assistance State/Replacement Designee Administered Programs	2019-021	Block Grants for Community Mental Health Services Block Grants for Prevention and Treatment of Substance Abuse Child and Adult Care Food Program (CACFP) Child Welfare Services - State Grants Disaster Grants - Public Assistance (Presidentially Declared Disasters) HIV Care Formula Grants Immunization Cooperative Agreements Medicaid Cluster Refugee and Entrant Assistance State/Replacement Designee Administered Programs SNAP Cluster Social Services Block Grant Temporary Assistance for Needy Families (TANF) Unemployment Insurance
2019-034	Medicaid Cluster	2019-022	Block Grants for Community Mental Health Services Block Grants for Prevention and Treatment of Substance Abuse Child and Adult Care Food Program (CACFP) Child Welfare Services - State Grants Disaster Grants - Public Assistance (Presidentially Declared Disasters) HIV Care Formula Grants Immunization Cooperative Agreements Medicaid Cluster Refugee and Entrant Assistance State/Replacement Designee Administered Programs SNAP Cluster Social Services Block Grant Temporary Assistance for Needy Families (TANF) Unemployment Insurance
2019-036			
2019-037		2019-023	Block Grants for Community Mental Health Services Block Grants for Prevention and Treatment of Substance Abuse Child and Adult Care Food Program (CACFP) Child Welfare Services - State Grants Disaster Grants - Public Assistance (Presidentially Declared Disasters) HIV Care Formula Grants Immunization Cooperative Agreements Medicaid Cluster Refugee and Entrant Assistance State/Replacement Designee Administered Programs SNAP Cluster Social Services Block Grant Temporary Assistance for Needy Families (TANF) Unemployment Insurance
2019-038			
<b>Florida Agency for Persons with Disabilities</b>		<b>Florida Department of Military Affairs</b>	
2019-035	Medicaid Cluster	2019-004	National Guard Military Operations and Maintenance (O&M) Projects
<b>Florida Department of Children and Families</b>		<b>Florida Department of Revenue</b>	
2019-020	Medical Assistance Program Refugee and Entrant Assistance State/Replacement Designee Administered Programs Social Services Block Grant State Administrative Matching Grants for the SNAP Temporary Assistance for Needy Families (TANF)	2019-015	Unemployment Insurance
2019-028	Social Services Block Grant Temporary Assistance for Needy Families (TANF)	2019-016	Unemployment Insurance
2019-029	Block Grants for Community Mental Health Services Block Grants for Prevention and Treatment of Substance Abuse Social Services Block Grant State Administrative Matching Grants for the SNAP Temporary Assistance for Needy Families (TANF)	<b>Florida Division of Emergency Management</b>	
2019-030	Temporary Assistance for Needy Families (TANF)	2019-002	2017 Wildfires and Hurricanes Indemnity Program
<b>Florida Department of Economic Opportunity</b>		2019-040	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
2019-005	Unemployment Insurance	2019-041	
2019-006			
2019-007			
2019-008			
2019-009			
2019-010			
2019-011			
2019-012			
2019-013			
2019-014			
<b>Florida Department of Education</b>			
2019-019	Federal Family Education Loans - (Guaranty Agencies)		
<b>Florida Department of Environmental Protection</b>			
2019-018	Capitalization Grants for Drinking Water State Revolving Funds		
<b>Florida Department of Financial Services</b>			
2019-001	Net Position - Net investments in capital assets		
<b>Florida Department of Health</b>			
2019-003	Child and Adult Care Food Program (CACFP)		
2019-025	Child and Adult Care Food Program (CACFP) HIV Care Formula Grants		
2019-026	Immunization Cooperative Agreements		
2019-027			
2019-032	Children's Health Insurance Program (CHIP) Medicaid Cluster		
2019-039	Disability Insurance/SSI Cluster		

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## Index of Findings by State Universities and Colleges

**State Universities and Colleges**  
**Finding Number**

**Program Title**

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**Florida State University**

2019-024 Federal Family Education Loans - (Guaranty Agencies)  
Temporary Assistance for Needy Families (TANF)

**Daytona State College**

2019-042 Student Financial Assistance Cluster



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## Index of Federal Findings by Federal Agency and Compliance Requirement

CFDA Number	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Eligibility	Matching Level of Effort, Earmarking	Period of Performance	Procurement and Suspension and Debarment	Reporting	Subrecipient Monitoring	Special Tests and Provisions
<b>United States Department of Agriculture</b>									
10.120	2019-002	2019-002							
10.551	2019-021	2019-021	2019-021	2019-021	2019-021	2019-021	2019-021	2019-021	2019-021
10.561	2019-022 2019-023	2019-022 2019-023	2019-022 2019-023	2019-022 2019-023	2019-022 2019-023	2019-022 2019-023	2019-022 2019-023	2019-022 2019-023	2019-022 2019-023
10.561	2019-020	2019-020			2019-029				
10.558	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-003 2019-021 2019-022 2019-023 2019-025	2019-021 2019-022 2019-023
<b>United States Department of Defense</b>									
12.401						2019-004			
<b>United States Department of Labor</b>									
17.225	2019-005 2019-006 2019-007 2019-008 2019-009 2019-010 2019-011 2019-012 2019-021 2019-022 2019-023	2019-005 2019-006 2019-007 2019-008 2019-009 2019-010 2019-011 2019-012 2019-021 2019-022 2019-023	2019-006 2019-007 2019-008 2019-009 2019-010 2019-011 2019-012 2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-013 2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-006 2019-007 2019-008 2019-009 2019-010 2019-011 2019-012 2019-014 2019-015 2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-006 2019-007 2019-008 2019-009 2019-010 2019-011 2019-012 2019-015 2019-016 2019-021 2019-022 2019-023
<b>United States Environmental Protection Agency</b>									
66.468						2019-018			
<b>United States Department of Education</b>									
84.032							2019-024		2019-019 2019-024
84.063 84.268									2019-042
<b>United States Department of Health and Human Services</b>									
93.268	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023 2019-026	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023
93.558	2019-020 2019-021 2019-022 2019-023 2019-028	2019-020 2019-021 2019-022 2019-023 2019-028	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023 2019-029	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023 2019-024	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023 2019-024 2019-030
93.566	2019-020 2019-021 2019-022 2019-023 2019-033	2019-020 2019-021 2019-022 2019-023 2019-033	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023
93.645	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023
93.667	2019-020 2019-021 2019-022 2019-023 2019-028	2019-020 2019-021 2019-022 2019-023 2019-028	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023 2019-029	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023
93.767	2019-032	2019-032							
93.775 93.777 93.778	2019-021 2019-022 2019-023 2019-032 2019-033	2019-021 2019-022 2019-023 2019-032 2019-033 2019-034	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023	2019-021 2019-022 2019-023 2019-035 2019-036 2019-037 2019-038

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CFDA Number	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Eligibility	Matching Level of Effort, Earmarking	Period of Performance	Procurement and Suspension and Debarment	Reporting	Subrecipient Monitoring	Special Tests and Provisions
<b>United States Department of Health and Human Services (continued)</b>									
93.778	2019-020	2019-020							
93.917	2019-021	2019-021	2019-021	2019-021	2019-021	2019-021	2019-021	2019-021	2019-021
	2019-022	2019-022	2019-022	2019-022	2019-022	2019-022	2019-022	2019-022	2019-022
	2019-023	2019-023	2019-023	2019-023	2019-023	2019-023	2019-023	2019-023	2019-023
93.958	2019-021	2019-021	2019-021	2019-021	2019-021	2019-021	2019-021	2019-021	2019-021
	2019-022	2019-022	2019-022	2019-022	2019-022	2019-022	2019-022	2019-022	2019-022
	2019-023	2019-023	2019-023	2019-023	2019-023	2019-023	2019-023	2019-023	2019-023
93.959	2019-021	2019-021	2019-021	2019-021	2019-021	2019-021	2019-021	2019-021	2019-021
	2019-022	2019-022	2019-022	2019-022	2019-022	2019-022	2019-022	2019-022	2019-022
	2019-023	2019-023	2019-023	2019-023	2019-023	2019-023	2019-023	2019-023	2019-023
<b>United States Social Security Administration</b>									
96.001 96.006							2019-039		
<b>United States Department of Homeland Security</b>									
97.036	2019-021	2019-021	2019-021	2019-021	2019-021	2019-021	2019-021	2019-021	2019-021
	2019-022	2019-022	2019-022	2019-022	2019-022	2019-022	2019-022	2019-022	2019-022
	2019-023	2019-023	2019-023	2019-023	2019-023	2019-023	2019-023	2019-023	2019-023
								2019-040 2019-041	

# **STATE OF FLORIDA**

## **SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**SUBMITTED IN ACCORDANCE WITH  
THE UNIFORM GUIDANCE**

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2019**

# STATE OF FLORIDA

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

SUBMITTED IN ACCORDANCE WITH  
THE UNIFORM GUIDANCE

FOR THE FISCAL YEAR ENDED  
JUNE 30, 2019

For additional copies, please contact:

**State of Florida Auditor General**

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**STATE OF FLORIDA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**2018-19 FISCAL YEAR**

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RON DESANTIS  
GOVERNOR

MARY C. MAYHEW  
SECRETARY

January 31, 2020

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<b><u>Finding No(s). (1)</u></b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status of Finding</u></b>	<b><u>Comments</u></b> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2018-028	Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778	The FAHCA terminated the contract with a private vendor designated as a Quality Improvement Organization (QIO) for numerous contract compliance issues, including the failure to deny a single prior authorization request for behavior analysis services. Consequently, the FAHCA paid an unknown number and amount of unallowable behavior analysis services claims to providers of Medicaid services.	Fully Corrected	<p>The FAHCA is continuing to engage in a number of activities to ensure that behavior analysis services are appropriately authorized and paid in accordance with the coverage policy and fee schedule. In addition to contracting with a new utilization management vendor, the FAHCA also implemented several system edits to enforce policy limits and has engaged in extensive monitoring of providers.</p> <p>In regard to the amount of any unallowable claims, this is an ongoing effort through the Bureau of Medicaid Program Integrity, which is pursuing overpayments from providers. The FAHCA has returned the federal matching portion for any amounts that have been recovered through our monitoring efforts to date. As such, we continue to believe that any unallowable funds paid during this time period have already, or are in the process of, being returned to the federal government, and the Agency will continue to do so, as more overpayments are collected.</p> <p>Shevaun Harris (Medicaid/Policy &amp; Quality) (850) 412-4264</p>
2018-029 2017-039 2016-041 2015-037	Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778	The FAHCA did not adequately ensure that the service organization's internal controls related to the invoicing, collecting, and reporting of drug rebates were appropriately designed and operating effectively.	Partially Corrected	<p>The contract between FAHCA and the service organization has been amended. The amendment required the service organization to obtain an SSAE-18 Audit Report to ensure that the service organization internal controls related to invoicing, collecting, and reporting of drug rebates are appropriately designed and operating effectively. The service organization submitted an SSAE-18 Audit Report to FAHCA on May 31, 2019, pertaining to the SOC 1 Type 1 audit which reported on the design of the vendor's internal controls. The service organization is also required to submit an SSAE-18 Audit Report pertaining to the SOC 1 Type 2 audit that shall cover the operating effectiveness of the vendor's controls by August 15, 2020.</p> <p>Paula McKnight Robinson (Medicaid/MPF) (850) 412-4156</p>





RON DESANTIS  
GOVERNOR

MARY C. MAYHEW  
SECRETARY

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<b><u>Finding No(s). (1)</u></b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status of Finding</u></b>	<b><u>Comments</u></b>  (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2018-030 2017-041 2016-042 2015-038	Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778	The FAHCA made payments to ineligible Medicaid Program providers.	Partially Corrected	There are 2 Customer Change Request in process to fix this issue. CSR3265 – Out of State Provider Renewal and CSR3259 - Bypassed Providers for Renewal. The CSRs are on target for July 31, 2019 and August 31, 2019 implementations respectively. Due to the size and complexity of these system changes, development, testing, and implementation have taken over a year.  Cheryl A. Travis (Medicaid/MFAO) (850) 412-3416
2018-032	Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778	The FAHCA computer system used to store all Medicaid Program Integrity (MPI) complaints and cases, the Fraud and Abuse Case Tracking System (FACTS), did not appear to store all complaints received and cases established during the 2017-18 fiscal year.	Partially Corrected	For the period of July 1, 2018, through June 30, 2019, there has been no program modifications made by the previous vendor (Column Technologies – contract expired December 31, 2018) or by the Agency's IT staff when the system was brought in-house. Since January 1, 2019, the Agency's IT staff has been implementing the change from an outside vendor to managed, maintained and operated in-house.  Meetings with the Agency's IT staff will take place to discuss programing options or other modifications to the FACTS program to resolve the issue.  Two e-mails were sent to all staff that have access to FACTS reminding them of the "Opening and Saving a New Complaint/Case Record" and "Instructions for Case and Complaint Records 'Opened in Error'."  Fred Becknell (HQA/MPI) (850) 412-4554
2017-044	Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778	Information technology controls for the Fraud and Abuse Case Tracking System (FACTS), disclosed in our information technology operational audit report No. 2017-093, need improvement.	Fully Corrected	<b>Finding #9</b> AHCA implemented a Managed Security Service in December 2018. 24 hour IT security monitoring is in place.  Scott Ward (IT) (850) 412-4844



RON DESANTIS  
GOVERNOR

MARY C. MAYHEW  
SECRETARY

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<b>Finding No(s). (1)</b>	<b>Program/Area</b>	<b>Brief Description</b>	<b>Status of Finding</b>	<b>Comments</b> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2016-040	Children's Health Insurance Program (CHIP) CFDA No. 93.767	The FAHCA did not modify the subaward agreement to notify the subrecipient of CHIP funds that, as of December 2014, the terms and conditions of the Federal award had been revised.	Fully Corrected	Florida Healthy Kids Corporation, MED140, DRAFT Contract Amendment #13 includes a provision within the Revised Project Work Plan requiring FAHCA to notify the subrecipient of the receipt of CHIP federal funds, and any subsequent modifications to the funds, and as part of the notification, include the elements identified in 2 CFR 200.331(a), Requirements for Pass-through Entities. The contract amendment anticipated execution date is on or before August 8, 2019.  In the absence of an executed contract amendment, FAHCA continues to observe the requirements identified in 2 CFR 200.331 (a).  Angela Wiggins (Medicaid/Policy) (850) 412-4198
2013-054 FA 12-067 FA 11-070 FA 10-067 FA 09-062 FA 08-059	Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.777, and 93.778	The FAHCA made payments to an ineligible provider.	Partially Corrected	There are 2 Customer Change Request in process to fix this issue. CSR3265 – Out of State Provider Renewal and CSR3259 - Bypassed Providers for Renewal. The CSRs are on target for July 31, 2019 and August 31, 2019 implementations respectively. Due to the size and complexity of these system changes, development, testing, and implementation have taken over a year.  Cheryl A. Travis (Medicaid/MFAO) (850) 412-3416

Note: (1) Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-), report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), report No. 2014-173 (2013-), report No. 2016-159 (2015-), report No. 2017-180 (2016-), report No. 2018-189 (2017-), or report No. 2019-186 (2018-).

Name and Title of Responsible Official(s):

Beth Kidder, Deputy Secretary, Division of Medicaid (2018-028, 2018-029, 2018-030, 2016-040, 2013-054)

Molly McKinstry, Deputy Secretary, Division of Health Quality Assurance (2018-032)

Scott Ward, Director of Information Technology (2017-044)

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July 12, 2019

Ron DeSantis  
Governor

Barbara Palmer  
Director

State Office

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FLORIDA AGENCY FOR PERSONS WITH DISABILITIES (FAPD)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>  (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2018-031 2017-043 2016-043 2015-039	Medicaid Cluster  CFDA Nos. 93.775, 93.777, and 93.778	The FAPD did not always ensure that continued stay reviews were conducted every 6 months for beneficiaries of Intermediate Care Facility Services for Individuals with Intellectual Disabilities. (ICF-IIDs).	Partially corrected	FAPD has executed a contract with Keystone Peer Review Organization, Inc. to outsource the Utilization Review/Continued Stay Reviews (UR/CSR) function. One performance goal in the contract is to ensure 100% of the reviews are conducted every 6 months for beneficiaries of Intermediate Care Facility Services for Individuals with Intellectual Disabilities.  On June 1, 2019 APD began working with KEPRO to transition the Continued Stay Reviews for all Medicaid eligible recipients residing in an ICF/IID. This process will be streamlined and electronic.  KEPRO will be responsible for:  Ensuring the timely completion of all CSRs in accordance with federal and state laws;  Confirming the initial physician certification and annual re-certifications; and  Confirming the facilities UR Plan.  APD will continue to be responsible for:  Eligibility and admissions.  KEPRO will provide a monthly report to APD for review.  Recurrence:  Auto schedule due date errors.  Separated employee missed the CSR completion date.  Corrective action: Review of auto scheduled due dates.

Note: (1) Finding No(s). refer to audit findings in report No. 2016-159 (2015-), report No. 2017-180 (2016-), report No. 2018-189 (2017-), or report No. 2019-186 (2018-).

Name and Title of Responsible Official(s): Lori Gephart, Program Administrator

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July 22, 2019

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Florida Department of Children and Families (FDCF)  
For the Fiscal Year Ended June 30, 2019**

Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments  (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2018-003	Supplemental Nutrition Assistance Program (SNAP) Cluster CFDA Nos. 10.551 and 10.561	The FDCF did not submit the required Federal Financial Reports to the United States Department of Agriculture (USDA).	Partially Corrected (A)	<p>Florida's FNS-209 is fixed. The program is working with FNS to submit the corrected reports. The Department reconciled the incorrect FNS 209 reports to the new reports that were generated after the Integrated Benefit Recovery System (IBRS) changes and upgrades. FNS is working to resolve technical issues regarding the incorrect historical balances in their system.</p> <p>On April 9, 2019, the Department had a conference call with the USDA FNS Southeast Regional Office (SERO) to discuss submission of the corrected FNS-209 reports. The Department informed FNS SERO that we have the corrected reports, and we needed guidance on how to submit the reports and determine how many quarters of the corrected reports is required. FNS SERO will work with the USDA FNS National Office for further guidance and contact us once a determination has been made. To date, neither FNS SERO nor the National Office have contacted us.</p>

1317 Winewood Boulevard, Tallahassee, Florida 32399-0700

Mission: Work in Partnership with Local Communities to Protect the Vulnerable, Promote Strong and Economically Self-Sufficient Families, and Advance Personal and Family Recovery and Resiliency

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**Florida Department of Children and Families (FDCF)**  
**For the Fiscal Year Ended June 30, 2019**

Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments  (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2018-024 2017-034	Supplemental Nutrition Assistance Program (SNAP) Cluster CFDA Nos. 10.551 and 10.561 Temporary Assistance for Needy Families (TANF) Cluster CFDA Nos. 93.558 and 93.714 Refugee and Entrant Assistance State/Replacement Designee Administered Programs CFDA No. 93.566 Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778	Information technology controls for the Florida Online Recipient Integrated Data Access (FLORIDA) System disclosed in our information technology operational audit report No. 2019-022, need improvement.	Partially Corrected (B)	A process change/enhancement requires the program office to develop and approve the plan. Pilots of the Security Audit System are still ongoing with additional regions going live at their respective times. Determined through research, users with the same security profile would not be able to make table changes and then have those changes migrated to the production region. A production table change requires several promotional builds by our QC team, including a Clear Quest ticket requiring approval by several different areas within the Department. With this additional information we would like to request this finding be reviewed again by management staff for closure. The FLORIDA mainframe has now been incorporated into the LogRhythm application further enhancing the process of prohibiting inappropriate use of the ACCESS systems.
2018-025	Various	FDCF expenditures charged to various Federal program grants were not always incurred during the authorized period of performance.	Not Corrected (C)	Revenue Management is currently working with the Accounting and Finance Office to identify the key challenges for determining the process needed to code payment information into FLAIR. An inventory of the different types of expenditures is currently being taken to identify the expenditure types that need a process for an additional FLAIR entry to be able to identify the service period when the payment is being entered into FLAIR.
2018-026 2017-035 2016-034 2015-024 2014-024 2013-039 FA 12-040 FA 11-046 FA 10-041 FA 09-042 FA 08-037	Temporary Assistance for Needy Families (TANF) Cluster CFDA No. 93.558	The FDCF did not always timely review and process Income Eligibility and Verification System (IEVS) data exchange responses.	Partially Corrected (D)	In March 2019, the Department reconvened a statewide Case Maintenance Unit (CMU) workgroup, which meets regularly to develop and assess process improvements to facilitate the timely and correct processing of IEVS data exchange (DE) responses. The workgroup is working to eliminate the priority DE backlog as well as implement an action plan statewide by September 30, 2019, to ensure all DE responses are processed within the prescribed timeframes. As of July 8, 2019, the backlog of priority DEs has been reduced by 81% since the start of the project.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Florida Department of Children and Families (FDCF)  
For the Fiscal Year Ended June 30, 2019**

Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments  (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2018-027 2017-036 2016-033 2015-028 2014-027 2013-042 FA 12-043 FA 11-049 FA 10-042 FA 09-044	Temporary Assistance for Needy Families (TANF) Cluster  CFDA No. 93.558	The FDCF could not always demonstrate that Florida Department of Revenue (FDOR) Child Support Enforcement (CSE) sanction requests for uncooperative TANF recipients were received and reviewed or appropriately imposed.	Fully Corrected (D)	Regarding the two sanction requests that the Department did not receive, the Department created a file that is sent daily to FDOR, and uses it to troubleshoot issues as they occur.  For the two sanction requests that were not appropriately imposed, eligibility staff at the local sites resolved the issues on June 28, 2019. A TANF CSE sanction refresher training, with an emphasis on the timely termination of the TANF benefit and correct completion of the eligibility system screens to impose the sanction, will be conducted.
2017-040	Medicaid Cluster  CFDA Nos. 93.775, 93.777, and 93.778	The FDCF did not always document that Medicaid recipients met eligibility requirements.	Fully Corrected (D)	<b>Continuation of benefits beyond the eligibility period:</b>  In June 2017, the Department implemented the Auto Action Changes process which automatically closes or ex partes individuals who are no longer eligible for their current Medicaid coverage group. This process applied only to the current month.  In April 2018, the Department implemented the next phase in which the Auto Action/End of Review Period process closes Medicaid assistance groups for past month review periods. The final phase was implemented in May 2018, which consisted of closing Medically Needy coverage groups.  <b>Assignment of rights for third party liability:</b>  A question addressing third party liability was added to the interview template with a soft launch on June 26, 2018.  A video training postcard was released September 14, 2018, along with the hard launch of the interview template.  <b>Note:</b> The Centers for Medicare and Medicaid Services has closed this finding.

Note: (1) Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-), report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), report No. 2014-173 (2013-), report No. 2015-166 (2014-), report No. 2016-159 (2015-), report No. 2017-180 (2016-), report No. 2018-189 (2017-), or report No. 2019-186 (2018-).

Name and Title of Responsible Official(s) (A) Andrew McClenahan, Director, Public Benefits Integrity  
 (B) Mark Mahoney, Staff Director, Revenue Management  
 (C) Bonny Allen, Information Security Manager, Information Technology Services  
 (D) Maggie Mickler, Director, Economic Self-Sufficiency



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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (FDEO)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<b><u>Finding No(s).</u></b> <b><u>(1)</u></b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status of Finding</u></b>	<b><u>Comments</u></b> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2018-012 2017-006	Unemployment Insurance (UI) CFDA No. 17.225	Information technology controls for CONNECT, disclosed in information technology operational audit report No. 2019-183, need improvement.	Partially Corrected	The referenced audit report noted Finding no(s). 4, 5, 17-20, and 22. Efforts to correct the findings are currently underway.
2018-013 2017-007	Unemployment Insurance (UI) CFDA No. 17.225	Internal controls for the Electronic Payment Card Processing and Settlement System need improvement.	Not Corrected	Conduent completed an independent audit and the report (SOC 1) was issued to DEO in September 2019. This report continues to contain internal control findings. Efforts to resolve the issues are continuing.
2018-014	Unemployment Insurance (UI) CFDA No. 17.225	DEO records did not always evidence that employer responses to UI benefit claims were considered in making benefit eligibility determinations.	Fully Corrected	A process change was implemented in June 2019.
2018-015 2017-009 2017-010 2016-011 2016-012 2015-007 2015-008 2014-009 2014-010	Unemployment Insurance (UI) CFDA No. 17.225	DEO could not provide accurate data demonstrating that benefit overpayments were properly identified and handled or that debts resulting from overpayments were appropriately offset. In addition, DEO could not demonstrate that the reported overpayment amounts on Federal Financial Reports were accurate.	Partially Corrected	The Department is taking appropriate steps to validate the data reported on the ETA 227 and is working with USDOL to re-transmit first quarter 2018 data. Monthly updates are provided to USDOL.  Some enhancements have been identified that would resolve overpayment issues within CONNECT. A testing effort is scheduled to begin this summer and will identify all other defects.
2018-017 2017-011 2016-013 2015-009 2014-011	Unemployment Insurance (UI) CFDA No. 17.225	DEO case investigation records did not always include all required documentation evidencing compliance with DEO and Federal requirements.	Fully Corrected	A process change that requires the retention of all hard files was implemented March 2019.

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (FDEO)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<b><u>Finding No(s).</u></b> <b><u>(1)</u></b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status of Finding</u></b>	<b><u>Comments</u></b> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2016-010 2015-006	Unemployment Insurance (UI) CFDA No. 17.225	DEO did not always ensure that UI benefit payments were made only to eligible claimants.	Fully Corrected	A technical change in the system was implemented in June 2019.

Note: (1) Finding No(s). refer to audit findings in report No. 2015-166 (2014-), report No. 2016-159 (2015-), report No. 2017-180 (2016-), report No. 2018-189 (2017-), or report No. 2019-186 (2018-).

Name and Title of Responsible Official(s): Debra Clark, Director of Audit, and James Landsberg, Inspector General



July 19, 2019

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF EDUCATION (FDOE)**  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2018-018 2017-026	Federal Family Education Loans CFDA No. 84.032	Information technology controls for the Federal Family Education Loan Program (FFELP) System disclosed in our information technology operational audit report No. 2018-196, need improvement.	Fully Corrected	As disclosed in our Corrective Action Plan provided in response to the finding 2018-018, FLDOE had partially completed the correction action to resolve the prior audit finding disclosed in report No. 2018-196. The remaining activities, which took place after June 30, 2018, included the review and approval of the finalized procedures that address the auditors' findings.
2018-019 2017-022	Federal Family Education Loans CFDA No. 84.032	Information technology controls for the Federal Family Education Loan Program (FFELP) System related to compliance with Federal requirements for the assignment of defaulted loans to the United States Department of Education (USED), disclosed in our information technology operational audit report No. 2018-196, need improvement.	Fully Corrected	Similar to the finding 2018-018, FLDOE had partially completed the corrective action plan developed in response to the information technology (IT) operational audit report No. 2018-196 prior to the fiscal year ending June 30, 2018. Since then, revised procedures have been approved and are currently in effect.
2018-020 2017-025	Federal Family Education Loans CFDA No. 84.032	FDOE procedures did not require, prior to granting National Student Loan Data System (NSLDS) user access privileges, documented verification that the access privileges were granted in accordance with United States Department of Education (USED) requirements. Additionally, the FDOE did not always timely deactivate user access privileges to the NSLDS when users were no longer eligible to have access.	Fully Corrected	OSFA has added language to the written procedures and has created an enrollment form for supervisors to complete when requesting access for an employee related to their specific job function to justify the need for access to NSLDS. Additionally, OSFA has implemented procedures to timely deactivate a user's account the same day the employee terminates, utilizing the Access Management document that is completed and submitted by the supervisor.

Suzanne Pridgeon  
Deputy Commissioner, Finance and Operations

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF EDUCATION (FDOE)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<b><u>Finding No(s). (1)</u></b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status of Finding</u></b>	<b><u>Comments</u></b> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2017-018	Title I Grants to Local Educational Agencies CFDA No. 84.010	The FDOE did not follow Federal regulations for adjusting the United States Department of Education (USED) determined Title I, Part A, Local Educational Agency (LEA) allocations to account for LEAs not on the Census list or redetermine LEA eligibility.	Fully Corrected	On January 7, 2019, the FLDOE entered into an Agreement with the U.S. Department of Education resolving the finding pertaining to the allocation procedures. Since that time (and prior to June 30, 2019), the FLDOE has implemented the actions identified in the Agreement.
2017-019	Title I Grants to Local Educational Agencies CFDA No. 84.010	The FDOE did not conduct sufficient subrecipient monitoring of Local Educational Agencies (LEAs) based on the results of the program-specific risk assessment.	Fully Corrected	The Bureau of Federal Education Programs (BFEP) modified processes and procedures to ensure LEAs were selected based on the results of the risk assessment.
2017-021	Migrant Education – State Grant Program (MEP) CFDA No. 84.011	The FDOE did not evaluate each Local Educational Agency's (LEA's) risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward based on current data. Additionally, the FDOE did not conduct sufficient subrecipient monitoring of the LEAs.	Fully Corrected	BFEP conducted a risk assessment of the MEP and modified processes and procedures to ensure LEAs were selected based on the results of the risk assessment.

Note: (1) Finding No(s). refer to audit findings in report No. 2018-189 (2017-), or report No. 2019-186 (2018-).

Name and Title of Responsible Official(s): Mike Blackburn, Inspector General

July 1, 2019

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
 FLORIDA DEPARTMENT OF ELDER AFFAIRS (FDOEA)  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<b><u>Finding No(s). (1)</u></b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status of Finding</u></b>	<b><u>Comments</u></b> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2018-023	Aging Cluster CFDA Nos. 93.044, 993.045, and 93.053	The FDOEA did not always timely obtain and review subrecipient audit reports or issue management decisions.	Fully Corrected	

Note: (1) Finding No(s). refer to audit findings in report No. 2019-186 (2018-).

Name and Title of Responsible Official(s): Tim Sadberry, Chief Financial Officer

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Ron DeSantis  
Governor

Scott A. Rivkees, MD  
State Surgeon General

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July 9, 2019

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FLORIDA DEPARTMENT OF HEALTH (FDOH)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<b><u>Finding No(s). (1)</u></b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status of Finding</u></b>	<b><u>Comments</u></b> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2018-002 2017-002	Investment earnings (losses); Expenditures, current; and Pooled investments with State Treasury	The FDOH improperly recorded withdrawals from the State Treasury Investment Pool as investment earnings and current expenditures.	Fully Corrected	The FLAIR Expansion Set File was updated on February 15, 2019 to pull in the General Ledger Code 14100 so withdrawals from the State Treasury Investment Pool as a credit to Investments rather than investment earnings and current expenditures. All FLAIR entries year-to-date related to this item were corrected on February 18, 2019.

Note: (1) Finding No(s). refer to audit findings in report No. 2018-189 (2017-), or report No. 2019-186 (2018-).

Name and Title of Responsible Official(s): Mark H. Boehmer, CPA, Director of Auditing



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**ASHLEY MOODY  
ATTORNEY GENERAL  
STATE OF FLORIDA**

**OFFICE OF THE ATTORNEY GENERAL  
Chief of Staff  
Director of Law Enforcement**

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January 21, 2020

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FLORIDA DEPARTMENT OF LEGAL AFFAIRS (FDLA)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<b><u>Finding No(s). (1)</u></b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status of Finding</u></b>	<b><u>Comments</u></b> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2018-007	Crime Victim Assistance CFDA No. 16.575	The FDLA did not notify subrecipients of required award information.	Partially corrected	The OAG notified the 2018-2019 subrecipients in November of 2018 of the award information and the 2019-2020 subrecipients at the time of the award. However, it has been determined that one data point, the Date the Federal Government Awarded the funds to the OAG, was inadvertently left off the 2018-2019 and 2019-2020 forms. The OAG has initiated a change request to our software vendor to add the "date field" for future grant awards on the OAG Grant Award Project Summary Form. Additionally, the OAG will return a copy of the 2019-2020 Grant Award Project Summary Form to each subgrantee with the date added for their signature and acknowledgement.
2018-008	Crime Victim Assistance CFDA No. 16.575	FDLA controls did not always ensure that the results of on-site monitoring visits were adequately documented and, in some instances, FDLA records did not evidence review and verification of follow-up corrective actions by subrecipients.	Fully corrected	Victim Assistance program monitoring visits are adequately documented, and FDLA records reflect review and verification of follow-up corrective actions by subrecipients.

Note: (1) Finding No(s). refer to audit findings in report No. 2019-186 (2018-).

Name and Title of Responsible Official(s): Emery A. Gainey, Chief of Staff

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07/26/2019

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF MANAGEMENT SERVICES (FDMS)**  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2018-021 2017-031	Various	Information technology controls for the State Data Center disclosed in our information technology operational audit report No. 2018-187, need improvement.	Partially Corrected	<p>The Department of Management Services, Division of State Technology (DST), formerly known as Florida Agency for State Technology, continues to make progress on remediating findings 5 and 6 related to access privileges and their periodic review as described in the Florida Auditor General report number 2018-187.</p> <p>As stated in the original audit response to report 2018-187, these issues are pervasive throughout state agencies and remediation is a multi-year project.</p> <p>Finding 5 – DST staff continues to work with our customers to restrict access accounts and produce the required documentation for delegation of required administrative privileged access accounts.</p> <p>Finding 6 – DST has partially completed remediation efforts concerning periodic review of access privileges. Completed remediation includes updated procedures and modifications of the access review processes. DST continues to work with customers to resolve the remaining concerns over the verification and ownership of accounts.</p>
2016-024 2015-017	Statewide Cost Allocation Plan (SWCAP)	Reconciliations for the 2017 SWCAP disclosed one fund with an excessive balance.	Partially Corrected	<p>The Legislature decreased the fee from 1% to .70% effective November 1, 2015, to address the excess balance in the Purchasing Operating Trust Fund. The Department of Management Services will continue to provide periodic funding model analyses, including revenues and balances, to the Governor and Legislature to assist them in decisions concerning the MFMP fee. The ability to impact revenue generated for this fund is dependent upon legislative action.</p>

Note: (1) Finding No(s). refer to audit findings in report No. 2016-159 (2015-017), report No. 2017-180 (2016-024), report No. 2018-189 (2017-031), or report No. 2019-186 (2018-021).

Name and Title of Responsible Official(s): Findings 2018-021 and 2017-031 - Heath Beach, Deputy Chief Information Officer for Division of State Technology; Findings 2016-024 and 2015-017 - Shajuana Jenkins, Chief of Financial Management Services

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STATE OF FLORIDA  
 Department of Military Affairs  
**Office of the Adjutant General**

St. Francis Barracks, P.O. Box 1008  
 St. Augustine, Florida 32085-1008

February 5, 2020

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF MILITARY AFFAIRS (FDMA)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2018-004 2017-005	National Guard Military Operations and Maintenance (O&M) Projects CFDA No. 12.401	FDMA records did not evidence that access to the Integrated Emergency Operations Management System (IEOMS) was granted only to authorized users or that access privileges granted were appropriate.	Fully Corrected	
2018-005	National Guard Military Operations and Maintenance (O&M) Projects CFDA No. 12.401	The FDMA could not demonstrate that, prior to entering into covered transactions, the FDMA determined that the contractors were not suspended, debarred, or otherwise excluded by the Federal Government. Additionally, the FDMA did not include in applicable contractual agreements a clause requiring the contractor to comply with Federal guidance on suspension and debarment.	Not Corrected	Corrective action going forward will be to review the US Government System for Award Management for any exclusions prior to contracting with a company.  Furthermore, all new contracts will include language advising of the procedure to be followed to check for exclusions as a requirement for award of contract, and language that requires the contractor to agree to comply with Federal guidance on suspension and debarment.
2018-006	National Guard Military Operations and Maintenance (O&M) Projects CFDA No. 12.401	The FDMA did not always report program income on Federal Financial Reports.	Fully Corrected	

Note: (1) Finding No(s). refer to audit findings in report No. 2018-189 (2017-), or report No. 2019-186 (2018-).

Name and Title of Responsible Official(s): COL Tad Warfel, State Quartermaster

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July 18, 2019

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF REVENUE (FDOR)**  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2018-016	Unemployment Insurance (UI) CFDA No. 17.225	Information technology controls for the System for Unified Taxation (SUNTAX) disclosed in our information technology operational audit report No. 2019-124, need improvement.	Partially Corrected	FDOR is in the process of reviewing individual user access to SUNTAX; in addition, all SUNTAX users' privileges will be reviewed semi-annually in the future. New roles are being created that allow for separation of duties of users and developers.  Beginning April 2019, FDOR added a weekly review of separated users to ensure accurate and timely removal of access and began a quarterly reconciliation of active SUNTAX accounts against employee separation/transfer reports.  FDOR has implemented other improved security controls in response to the findings and is exploring additional improvements as well.
2017-038 2016-035 2015-029	Child Support Enforcement CFDA No. 93.563	Internal controls for the State Disbursement Unit (SDU) Processing System (SMART System) need improvement.	Partially Corrected	FDOR received documentation from the SDU evidencing corrective action taken after the close of the audit period.  The SDU provided a description of the procedures implemented to address the finding as well as copies of various monitoring reports.
2016-036 2015-030	Child Support Enforcement CFDA No. 93.563	The FDOR did not always ensure that required subrecipient audits were completed, timely received, and reviewed and that determinations were made regarding whether management decisions and corrective actions were required. Additionally, the FDOR did not always evaluate each subrecipient's risk of noncompliance.	Fully Corrected	

Note: (1) Finding No(s). refer to audit findings in report No. 2016-159 (2015-), report No. 2017-180 (2016-), report No. 2018-189 (2017-), or report No. 2019-186 (2018-).

Name and Title of Responsible Official(s): Marie Walker, Director of Audit



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**Florida Department of Transportation**

**RON DESANTIS  
GOVERNOR**

605 Suwannee Street  
Tallahassee, FL 32399-0450

**KEVIN J. THIBAUT, P.E.  
SECRETARY**

12/6/19

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT)**

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<b><u>Finding No(s). (1)</u></b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status of Finding</u></b>	<b><u>Comments</u></b> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2018-001	Long-term liabilities, Due within one year, Charges for Services, and Net position – beginning, as restated; Fees and charges, Deposits, and Fund Balance – beginning, as restated	The FDOT did not record a prior-period adjustment for the correction of an error in previously issued financial statements. Additionally, the FDOT did not record a liability for a payment received prior to meeting eligibility requirements and becoming susceptible to accrual.	Fully Corrected	The Department now has a new AR administrator that has been trained on this issue and has the updated accounting entry templates for future use.
2017-012	Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, 20.224, and 23.003	The FDOT needs to improve certain information technology (IT) security controls related to user authentication for the FDOT Consultant Invoice Transmittal System (CITS) and the Electronic Estimate Disbursement (EED) System.	Partially Corrected	Chapter 2 section 2.3.3 of our Transportation Technology manual has been updated to reflect the password requirements for Active Directory and RACF separately. This recommendation was completed 7/1/18 per OIT, accepted on 8/15/18 by OIG. We are still addressing the second part of the finding due to the age of the system.
2017-013	Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, 20.224, and 23.003	Information technology controls for the Financial Management (FM) Suite disclosed in our information technology operational audit report No. 2017-206, need improvement.	Partially Corrected	The rewrite of FPM falls within the scope of the Work Program Integration Initiative project, which is estimated to be completed June 30, 2021.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<b><u>Finding No(s). (1)</u></b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status of Finding</u></b>	<b><u>Comments</u></b> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2017-014	Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, 20.224, and 23.003	The FDOT did not always notify subrecipients of required award information.	Partially Corrected	FDOT is notifying subrecipients of required award information for risk assessments and monitoring plans by updating and distributing FDOT's "Grant Disbursement Agreements" procedure and Work Program Instructions manual. These documents were provided to FDOT's district offices for dissemination to grant managers. The department's contracts/agreements have also been updated to add references to 2 CFR 200.331 requirements. In November 2018, FDOT's Office of the Comptroller developed Grant Disbursement Agreement training that includes instruction on conducting risk assessments and developing monitoring plans. FDOT is in the process of creating a template agreement that will include all components of the required award information.
2017-015	Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, 20.224, and 23.003	The FDOT did not evaluate subrecipient risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward or develop an appropriate monitoring plan based on the risk of noncompliance assessed. Additionally, the FDOT did not adequately monitor some of its subrecipients.	Partially Corrected	Grant Disbursement Agreement training was developed by FDOT's Office of the Comptroller. Included in the on-demand computer based training is a module on conducting subrecipient risk assessments and developing monitoring plans. Specifically, this module #7 provides the criteria for low, moderate, and high risk subrecipients and provides guidance on developing monitoring plans. The training can be found on Learning Curve, FDOT's employee training platform, by clicking on "Catalog" and then "Comptroller." Training course is listed as "Grant Disbursement Agreement." The internal link, available to all FDOT employees by logging in, is <a href="https://floridadot.myabsorb.com/#/online-courses/28de85e0-ae2-40aa-969d-51e4259e2d5e">https://floridadot.myabsorb.com/#/online-courses/28de85e0-ae2-40aa-969d-51e4259e2d5e</a> . FDOT is in the process of further developing our policies and processes for subrecipient risk assessments and monitoring plans.

Note: (1) Finding No(s). refer to audit findings in report No. 2018-189 (2017-), or report No. 2019-186 (2018-).

Name and Title of Responsible Official(s): 2018-001: Jason Adank, Deputy Comptroller, GAO; 2017-012, 2017-013: Greg Smiley, Chief Information Officer, OIT; 2017-014: Lisa Saliba, Director, OWPB; 2017-015: Cynthia Lorenzo, Manager, Federal Aid Management Office, OWPB.



STATE OF FLORIDA  
**DIVISION OF EMERGENCY MANAGEMENT**

Ron DeSantis  
 Governor

Jared Moskowitz  
 Director

January 16, 2020

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DIVISION OF EMERGENCY MANAGEMENT (FDEM)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2018-033	Disaster Grants – Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	The FDEM did not always maintain documentation to support costs charged to the Disaster Grants program.	Fully Corrected	
2018-034	Disaster Grants – Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	Information technology controls for the Florida Public Assistance System (FloridaPA.org) disclosed in our information technology operational audit report No. 2019-049, need improvement.	Fully Corrected	
2018-035	Disaster Grants – Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	The FDEM did not verify that all applicable subrecipients were audited.	Partially Corrected	<p>After receipt of the report in March 2019, FDEM implemented a new process using FLPA disbursement data to identify recipients for a reconciliation and confirmation that audits are ultimately received when required. Many of these policies, procedures, and tasks were implemented prior to June 30, 2019.</p> <p>A module was added to the FDEM Recovery Bureau Grants Management system whereby a notification is sent to all subrecipients that they must submit a single audit or certify that they are not subject to the requirement. This is done for every subrecipient, every fiscal year. This module was added in August 2019, after the end of the audit period and therefor although in development as of June 30, 2019, was not fully implemented as of that date.</p> <p>In the period between the report date and August 2019, FDEM used a Recovery Single Audit Tracking Spreadsheet. This spreadsheet did not fully address the prior fiscal year audit requirements. The module referenced above has replaced this stop-gap measure.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DIVISION OF EMERGENCY MANAGEMENT (FDEM)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<b><u>Finding No(s). (1)</u></b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status of Finding</u></b>	<b><u>Comments</u></b> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2018-036	Disaster Grants – Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	The FDEM did not evaluate subrecipient risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward or develop an appropriate monitoring plan based on an assessed risk of noncompliance. Additionally, the FDEM did not obtain required reports from some of its subrecipients.	Partially Corrected	After receipt of the report in March 2019, FDEM worked to implement a new process to evaluate and objectively define the risk of each recipient. FDEM was not able to complete this task for all program subrecipients by the end of the audit period: June 30, 2019. As of January 15, 2020, all subrecipients have been evaluated and assigned a risk rating that corresponds to the prescribed monitoring actions outlined in the FDEM Recovery Bureau Compliance SOP.

Note: (1) Finding No(s). refer to audit findings in report No. 2019-186 (2018-).

Name and Title of Responsible Official(s): Amanda Campen, Recovery Bureau Chief



Excellence With Caring

# Florida Agricultural and Mechanical University

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OFFICE OF THE VICE PRESIDENT  
DIVISION OF AUDIT  
406 FOOTB-HILYER ADMINISTRATION CENTER

JULY 19, 2019

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FLORIDA AGRICULTURAL AND MECHANICAL UNIVERSITY (FAMU) FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2017-047	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The University did not always accurately report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers.	Fully Corrected	The modifications to the extract program has been completed and implemented as of February 2019 to timely and accurately report enrollment status changes.
2017-048	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The University did not always accurately calculate the amount of Title IV HEA grant or loan assistance that the student earned as of the student's withdrawal date.	Fully Corrected	As of December 2018, the Office of Financial Aid has strengthened the Return to Title IV Funds internal process by implementing additional training as well as requiring multiple administrative officials to monitor and track Return to Title IV calculations. All Return to Title IV calculations will be validated and signed off by the Financial Aid Office Assistant and Associate Directors to ensure accurate calculations and timely return of funds to the U.S. Department of Education.

Note: (1) Finding No. refers to audit findings in report No. 2018-189 (2017-).

2017-047: Name and Title of Responsible Official: Agatha Onwunli  
Agatha Onwunli, Registrar

2017-048: Name and Title of Responsible Official: Lisa Stewart  
Lisa Stewart, Financial Aid Director

Name and Title of Responsible Official: Joseph K. Maleszewski  
Joseph K. Maleszewski, Vice President

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**FLORIDA ATLANTIC UNIVERSITY**

**Office of Student Financial Aid • Scholarships**

777 Glades Road • Boca Raton, FL 33431-0991

Tel: (561) 297.3530

[www.fau.edu/finaid](http://www.fau.edu/finaid)

June 30, 2019

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**FLORIDA ATLANTIC UNIVERSITY (FAU)**

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<b><u>Finding No(s). (1)</u></b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status of Finding</u></b>	<b><u>Comments</u></b> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2017-046	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The University did not always timely return unclaimed Title IV HEA funds to applicable Federal programs.	Fully Corrected	

Note: (1) Finding No. refers to audit finding in report No. 2018-189 (2017-).

Name and Title of Responsible Official(s): Tracy Boulukos, Assistant Vice President for Financial Aid & New Student Services Initiatives



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July 17<sup>th</sup>, 2019

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FLORIDA INTERNATIONAL UNIVERSITY (FIU)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<b><u>Finding No(s). (1)</u></b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status of Finding</u></b>	<b><u>Comments</u></b> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2017-046	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The University did not always timely return unclaimed Title IV HEA funds to applicable Federal programs.	Fully Corrected	
2017-047	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The University did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers.	Fully Corrected	

Note: (1) Finding No(s). refer to audit findings in report No. 2019-186.

Name and Title of Responsible Official(s): Francisco Valines, Director of Financial Aid  
Kevin Coughlin, Vice President of Enrollment Management and Services

**Office of the Vice President · Enrollment Management & Services**

11200 S.W. 8<sup>th</sup> St. · Modesto A. Maidique SASC 110 · Miami, FL 33199-2516 · Tel: 305-348-3833

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July 16, 2019

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA STATE UNIVERSITY (FSU)**  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<b><u>Finding No(s). (1)</u></b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status of Finding</u></b>	<b><u>Comments</u></b> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2017-047	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The University did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers.	Fully Corrected	The University implemented three actions this year:  1. Increased our submissions to NSC to every two weeks instead of monthly. This ensured that we were better able to clear errors in time for the monthly reporting of records from NSC to NSLDS.  2. Manually reported all late degree postings to NSC for enrollment status changes.  3. Manually reported last date of attendance for all students who were considered unofficially withdrawn (earned all F's, I's or U's). These students were updated in NSC as withdrawn but were not withdrawn through the official university process (this could lead to future discrepancies between term withdrawal status in SC and NSC/NSLDS records).

Note: (1) Finding No. refers to audit findings in report No. 2018-189 (2017-).

Name and Title of Responsible Official(s): Kim Barber, University Registrar

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June 30, 2019

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
UNIVERSITY OF SOUTH FLORIDA (USF)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2018-037	Research and Development Cluster (R&D) CFDA Nos. 93.350 and 93.847	The USF did not always ensure that invoices for which reimbursement was requested were paid prior to the date of the reimbursement request.	Fully Corrected	The University of South Florida has revised sponsored award reimbursement procedures to systematically ensure that grant expenditure invoices are paid prior to the receipt of reimbursement.

Note: (1) Finding No. refers to audit findings in report No. 2019-186.

Name and Title of Responsible Official(s): Rebecca Puig, Ph.D., Sr. Associate Vice President, USFRI

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Office of Student Financial Services  
 Cypress Creek  
 6400 N.W. 6<sup>th</sup> Way  
 Fort Lauderdale, FL 33309

June 30, 2019

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**BROWARD COLLEGE (BC)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2017-047 2015-083	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers.	Fully Corrected	Programming issues with regard to student's programming issue noted in prior year have been corrected, but during FY 18, another issue occurred with regards to failed reporting by the Federal System COD and this is now corrected.

Note: (1) Finding No. refers to audit findings in report No. 2016-159 (2015-) or report No. 2018-189 (2017-).

Name and Title of Responsible Official(s): Theresa Cowan, Associate Vice President of Financial Aid



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**COLLEGE of  
CENTRAL  
FLORIDA**

– an equal opportunity college –

July 10, 2019

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
COLLEGE OF CENTRAL FLORIDA (CCF)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<b>Finding No(s). (1)</b>	<b>Program/Area</b>	<b>Brief Description</b>	<b>Status of Finding</b>	<b>Comments</b> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2017-047	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers.	Fully Corrected	Beginning spring 2019, the college implemented an additional process to conduct random sampling on the enrollment status reports as well as a 100% verification of student withdrawal reports to ensure the information being provided to the Clearinghouse is being accurately reported to NSLDS. No differences or corrections were noted in our review of enrollment status or withdrawals for the spring term. Any differences or corrections noted in future periods will be processed accurately and timely.

Note: (1) Finding No. refers to audit finding in report No. 2018-189.

Name and Title of Responsible Official(s): Ms. Maureen Anderson, Dean of Enrollment Management

**OCALA CAMPUS**  
3001 S.W. College Road  
Ocala, FL 34474-4415  
352-873-5800

**CITRUS CAMPUS**  
3800 S. Lecanto Highway  
Lecanto, FL 34461-9026  
352-746-6721

**JACK WILKINSON  
LEVY CAMPUS**  
15390 N.W. Highway 19  
Chiefland, FL 32626  
352-658-4077

**HAMPTON CENTER**  
1501 W. Silver Springs Blvd.  
Ocala, FL 34475-6456  
352-873-5881

**APPLETON  
MUSEUM OF ART**  
4333 E. Silver Springs Blvd.  
Ocala, FL 34470-5001  
352-291-4455

**VINTAGE FARM  
CAMPUS**  
4020 S.E. Third Ave.  
Ocala, FL 34480-4708

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December 12, 2019

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
DAYTONA STATE COLLEGE (DSC)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2017-047	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers.	Partially corrected	The College identified some issues where the enrollment date and the reported date did not match. The College is rectifying the issue and created a new report to ensure accurate dates and timely reporting. The College will report at least once every 30 days.
2017-048	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The College did not always timely return unearned funds to the United States Department of Education (USED).	Partially corrected	Similar to the timely reporting to NSLDS for Pell Grant and Direct Loan, the reporting dates did not match. The College has created new reports to ensure a timely return of Title IV funds.

Note: (1) Finding No(s). refer to audit findings in report No. 2018-189 (2017-).

Name and Title of Responsible Official(s): Heidi Penney, Director of Financial Aid

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October 14, 2019

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
EASTERN FLORIDA STATE COLLEGE (EFSC)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2017-047	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers.	PARTIALLY CORRECTED	<p>The college previously commented: <i>The college has contracted for software consultants to provide a complete review of NSLDS reporting and training of staff involved in the process. In addition, college staff will review School Transmission Detail for each submission and review all instances where reported details differ from expected results.</i></p> <p>These actions have been completed, and the issues that initially led to this finding have been resolved.</p> <p>In the course of the current audit, the auditors have identified instances where the college accurately and timely reported enrollment status changes to the National Student Clearinghouse (NSC) that were not reflected in NSLDS records. We are working with NSC to resolve these discrepancies and prevent future occurrences.</p> <p>The college will develop and implement monitoring procedures to confirm the NSC accurately and timely reports enrollment status changes to the NSLDS.</p>

Note: (1) Finding No(s). refer to audit findings in report No. 2018-189 (2017-) and report No. 2019-186 (2018-).

Name and Title of Responsible Official(s): Stephanie Burnette, Registrar

**President**

James H. Richey, J.D.

**Board of Trustees**  
Alan H. Landman, Chair  
Ronald Howse, Vice Chair  
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Bruce Deardoff  
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**Cocoa Campus**  
1519 Clearlake Road  
Cocoa, Florida 32922  
321/632-1111  
Fax: 321/433-7064

**Melbourne Campus**  
3865 N. Wickham Road  
Melbourne, Florida 32935  
321/632-1111  
Fax: 321/433-5618

**Palm Bay Campus**  
250 Community College Pkwy.  
Palm Bay, Florida 32909  
321/632-1111  
Fax: 321/433-5305

**Titusville Campus**  
1311 North U.S. 1  
Titusville, Florida 32796  
321/632-1111  
Fax: 321/433-5113

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July 26, 2019

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**Florida SouthWestern State College (FSWSC)**  
 For the Fiscal Year Ended June 30, 2019

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2017-048	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The College did not always accurately calculate the amount of Title IV HEA grant or loan assistance that the student earned as of the student's withdrawal date, did not always timely return unearned funds to the United States Department of Education (USED), and did not always timely notify students or USED of grant overpayments.	Fully Corrected	

Note: (1) Finding No. refers to audit findings in report No. 2018-189 (2017-).

Name and Title of Responsible Official(s): Matthew T. Sanchez, Director of Financial Aid



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# Hillsborough Community College

www.hccfl.edu  
877.736.2575

July 11, 2019

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS HILLSBOROUGH COMMUNITY COLLEGE (HCC) FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2017-046	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The College did not always timely return unclaimed Title IV HEA funds to applicable Federal programs.	Fully Corrected	
2017-048	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The College did not always accurately calculate the amount of Title IV HEA grant or loan assistance that the student earned as of the student's withdrawal date.	Fully Corrected	

Note: (1) Finding No. refers to audit findings in report No. 2018-189 (2017-).

Name and Title of Responsible Official(s):

*Kenneth Payne*  
Vice President of Student Services and Enrollment Management

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August 30, 2019

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
 MIAMI DADE COLLEGE (MDC)  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2017-046	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The College did not always timely return unclaimed Title IV HEA funds to applicable Federal programs.	Partially Corrected	As it relates to the return of unclaimed Title IV funds as of June 30 <sup>th</sup> 2019, the College was still working towards full compliance related to this issue which ultimately will be achieved by September 30 <sup>th</sup> 2019.
2017-047	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers.	Fully Corrected	The College is compliant with Uniform Guidance.
2017-048	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The College did not always timely calculate the amount of Title IV HEA grant or loan assistance that the student earned as of the student's withdrawal date and did not always timely return unearned funds to the United States Department of Education (USED).	Fully Corrected	The College is compliant with Uniform Guidance.

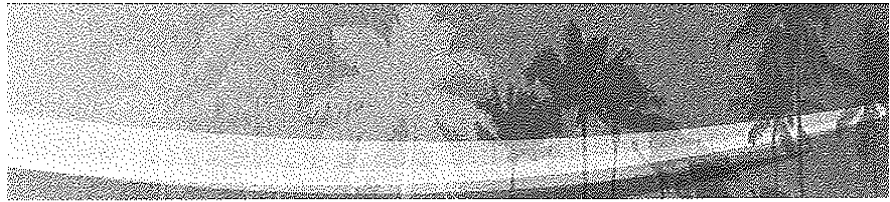
Note: (1) Finding No. refer to audit findings in report No. 2019-186.

Name and Title of Responsible Official(s): Jayson Iroff, Senior VP & CFO

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**PALMBEACHSTATE  
COLLEGE**



FINANCIAL AID

4200 Congress Avenue  
Lake Worth, FL 33461-4796

561-868-3330 office  
561 -868-3379 fax

9/24/19

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
PALM BEACH STATE COLLEGE (PASC)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<b>Finding No. (1)</b>	<b>Program/Area</b>	<b>Brief Description</b>	<b>Status of Finding</b>	<b>Comments</b> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2017-048	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The College did not always accurately and timely calculate the amount of Title IV HEA grant or loan assistance that the student earned as of the student's withdrawal date and did not always timely return unearned funds to the United States Department of Education (USED).	Fully Corrected	Prior to 2018-19, the calculation of R2T4 was managed and calculated primarily by one individual. During the Spring of 2019, the Office of Financial Aid-District created a Manager of R2T4 and Loans position. This Manager reports to the Senior Associate Director of Financial Aid, and are charged with cross-training two additional staff to assist during the high peak periods of calculating R2T4. We are monitoring the process to ensure timely calculations and funds returned via G5 to USED. The corrective process has been implemented for 19-20.

Note: (1) Finding No, refers to audit finding in report No. 2018-189 (2017-).

Name and Title of Responsible Official(s): Eddie Viera, College, Director of Financial Aid

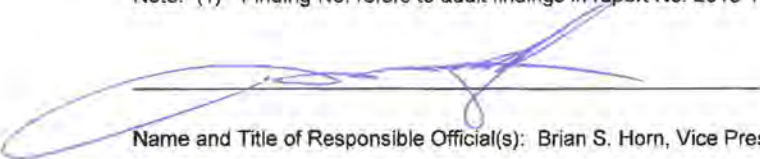
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June 30, 2019

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
PASCO-HERNANDO STATE COLLEGE (PHSC)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2017-046	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The College did not always timely return unclaimed Title IV HEA funds to applicable Federal programs.	Fully Corrected	
2017-047	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers.	Partially Corrected	Two students were reported on NSLDS as "No Record Found". PHSC reported both students to the National Clearinghouse and the two students were not identified on any error reports PHSC receives from the National Clearinghouse.  NSLDS received notification from COD for one student who was receiving a Grant and was Full time in the Fall of 2016 and then two "No Record Found" in the 2016 year. The student did receive Pell grant in the 2016/2017 academic year and should have been reported to NSLDS by the National Clearinghouse.  NSLDS had two "No Record Found" in the Fall of 2018. The status from COD was unknown. The student did receive Pell grant in the 2018/2019 academic year and should have been reported to NSLDS by the National Clearinghouse.  Both students received their aid.  The College has manually updated the NSLDS records to properly reflect the transactions.

Note: (1) Finding No. refers to audit findings in report No. 2018-189 (2017).



Name and Title of Responsible Official(s): Brian S. Horn, Vice President of Finance and Auxiliary Services



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October 7, 2019

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
PENSACOLA STATE COLLEGE (PSC)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2017-047	Federal Pell Grant Program CFDA No. 84.063	The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients.	Partially Corrected	The enrollment status changes that the auditor identified in report 2018-189 were corrected. However, there were a few more students whose enrollment status changes were not reported due to the file submission taking place several weeks after the end of our first drop and add period. The intent was to get the file as accurate as possible with the first submission because of the constant drop and add status of some of our students. Based on what the auditor discovered, we have moved back our initial submission date to immediately after the first drop and add period is over so this should not be an issue in the future.

Note: (1) Finding No. refers to audit finding in report No. 2018-189 (2017-).

Name and Title of Responsible Official(s): Geann Ann Emond, Vice President for Business Affairs

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10-24-2019

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**ST. JOHNS RIVER STATE COLLEGE (SJRSC)**

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>Finding No(s).</u> (1)	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2015-085	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipient and Direct Loan student borrowers.	Partially Corrected	Although certain procedures were implemented to improve the accuracy of the information reported to NSLDS, the College determined that it needs to increase the frequency of reporting enrollment status changes to the NSLDS for Pell Grant recipient and Direct Loan student borrowers who officially withdraw from the institution to fully correct this audit finding. Effective January 2020 for the Spring Term, enrollment status changes will be reported twice each month during the term to ensure status changes are timely reported to NSLDS. In addition, the Financial Aid Office will randomly spot check official withdrawals on various dates to confirm the information was reported timely and accurately.

Note: (1) Finding No. refers to audit findings in report No. 2016-159 (2015-).

Name and Title of Responsible Official(s): Suzanne Evans, Director of Financial Aid

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October 16, 2019

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
THE COLLEGE OF THE FLORIDA KEYS (CFK)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2017-046 2015-075	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The College did not always timely return unclaimed Title IV HEA funds to applicable Federal programs.	Fully Corrected as of 12/10/18	
2017-047	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers.	Fully Corrected as of 2/6/19	
2017-048	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The College did not always accurately and timely calculate the amount of Title IV HEA grant or loan assistance that the student earned as of the student's withdrawal date and did not always timely return unearned funds to the United States Department of Education (USED).	Partially Corrected as of 10/16/19	During faculty orientation, they are taught how to submit final grades, including that last day of attendance is to be entered at the end of term if a F is given. An email is also sent to faculty at the end of term as a reminder of how to input final grades.  Communication has been made to Associate Dean of Enrollment Management and FA staff that when calculating R2T4, tuition/fee waivers must be excluded. The R2T4 procedure has also been updated to include this exclusion.

Note: (1) Finding No(s). refer to audit findings in report No. 2019-186.

Name and Title of Responsible Official(s): Victoria Saraceno, Director of Financial Aid

# **STATE OF FLORIDA**

## **MANAGEMENT'S CORRECTIVE ACTION PLAN**

**PREPARED AND SUBMITTED BY MANAGEMENT IN  
ACCORDANCE WITH THE UNIFORM GUIDANCE**

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2019**







RON DESANTIS  
GOVERNOR

MARY C. MAYHEW  
SECRETARY

**State of Florida  
Management's Corrective Action Plan –  
Florida Agency for Health Care Administration  
For the Fiscal Year Ended June 30, 2019**

Finding Number: **2019-033**

Planned Corrective Action: To ensure that future Medicaid Fee Schedules are implemented into the Florida Medicaid Management Information System (FMMIS) correctly, the FAHCA has developed a Corrective Action Plan (CAP). The CAP has two components:

1. FAHCA will document a standard process for tracking the annual Medicaid fee schedule updates. The new procedure guide will include detailed instruction and processes for cross bureau meetings, tracking fee schedule updates, and system update verifications.
2. FAHCA will reprocess all fee-for-service claims identified in the audit as paying an incorrect rate. When the reprocessing occurs, the FMMIS will adjust the claims, and the Federal Share reduction will be automatically reported on the CMS-64.

Anticipated Completion Date: July 31, 2020

Responsible Contact Person: Carla Sims  
850-412-4013

Finding Number: **2019-034**

Planned Corrective Action: The contract between FAHCA and the service organization has been amended. The amendment required the service organization to obtain an SSAE-18 Audit Report to ensure that the service organization internal controls related to invoicing, collecting, and reporting of drug rebates are appropriately designed and operating effectively. The service organization submitted an SSAE-18 Audit Report to FAHCA on May 31, 2019, pertaining to the SOC1, Type 1 audit which reported on the design of the vendor's internal controls.

The service organization is also required to submit an SSAE-18 Audit Report pertaining to the SOC 1 Type 2 audit that shall cover the operating effectiveness of the vendor's controls by August 15, 2020.

Anticipated Completion Date: August 15, 2020

Responsible Contact Person: Carla Sims  
850-412-4013



Finding Number: **2019-036**

Planned Corrective Action: FAHCA's monitoring of the managed care plans is both broad and deep. It includes regular measurement of standardized, nationally recognized measures of managed care performance, including Healthcare Effectiveness Data and Information Set (HEDIS) and Consumer Assessment of Health Plan Satisfaction (CAHPS), as well as regular review of dozens of plan submitted reports. FAHCA staff weekly reviews all complaints and issues submitted about the program and takes action if a plan is found to have violated its contract. Complaints raised by stakeholders and issues revealed in regular reporting also lead to targeted monitoring, which can take an array of forms (e.g., secret shopper calls to providers, onsite reviews, in depth records reviews). These activities lead to routine "contract actions" including liquidated damages, corrective action plans, and sanctions. This multi-faceted approach ensures that FAHCA focuses on both routine activities that ensure the program is operating effectively as well as reviewing and taking action on actual, emerging issues in the managed care environment.

The monitoring requirements in the required EQRO three-year review are a subset of the overall FAHCA managed care compliance approach. FAHCA does not consider that these requirements alone constitute a sufficient managed care monitoring program. That said, FAHCA completed 11 of the 14 federal standards required for the 3-year review and has taken steps to ensure that, in the next 3-year cycle, all EQRO requirements will be met.

FAHCA, in conjunction with its EQRO, has developed a comprehensive compliance review tool that integrates both federal and state monitoring requirements. The tool identifies the FAHCA unit that is responsible for the monitoring activity and the frequency with which monitoring must occur for every federal EQRO regulation and all state contract requirements. FAHCA is in year two of the three-year federally required review cycle. At this time, FAHCA has completed approximately 80% percent of the requirements for the federally required review and has scheduled all remaining review activities to be completed by the end of the 3-year cycle.

Anticipated Completion Date: Complete

Responsible Contact Person: Carla Sims  
850-412-4013

Finding Number: **2019-037**

Planned Corrective Action: FAHCA provides for the audit of hospital cost reports for providers that remain on a cost-based reimbursement methodology. Specifically, this applies to the state mental health hospitals. As such, we are in compliance with the guidance in relation to cost-based reimbursement provided in 42 CFR 447.202 which states, "The Medicaid agency must assure appropriate audit of records if payment is based on costs of services or on a fee plus cost of materials."

FAHCA has transitioned to a prospective payment system that no longer uses cost reports for the reimbursement of almost all hospital providers. We are not aware of federal intention or directive for states to continue auditing cost reports if they are not used to establish reimbursement rates. In addition, a strict interpretation of this CFR is not consistent with the fact that CMS allows for states to rely on the Medicare audited cost reports even in cost-based reimbursement systems.

In addition, we do not believe 42 CFR 447.253(g) applies to auditing cost reports for hospital providers when those cost reports are not being used to set rates. 42 CFR 447.253(g) states “the Medicaid agency must provide for periodic audits of the financial and statistical records of participating providers.” Florida does ensure there are reviews of hospital financial and statistical records, including the review of hospital Disproportionate Share Hospital (DSH) reimbursement through the DSH audit and reviews of financial data through the Florida Hospital Uniform Reporting System.

The outlier component of the inpatient hospital reimbursement accounts for an estimated 14% of the simulated payment. The Agency will explore ways to review or audit the financial and statistical records of the components used in the outlier calculation.

Also, FAHCA agrees that the State Plan could be updated to provide the clarity that the cost report audits only apply to the hospitals reimbursed on a cost basis. The State Plan effective July 1, 2019 has been updated to reflect that only the state mental health hospitals, which are paid on a cost basis, must submit cost reports for audits.

Anticipated Completion Date: September 30, 2020  
Responsible Contact Person: Carla Sims  
850-412-4013

Finding Number: **2019-038**  
Planned Corrective Action: FAHCA will initiate an internal workgroup to review and compare FAHCA's site visit rules with the applicable federal regulations. Any deviations will be analyzed and, where appropriate, the Florida Medicaid policy will be modified.

FAHCA will schedule site visits for the providers identified in the audit.

Anticipated Completion Date: December 31, 2020  
Responsible Contact Person: Carla Sims  
850-412-4013



March 4, 2020

**State of Florida  
Management's Corrective Action Plan –  
Florida Agency for Persons with Disabilities  
For the Fiscal Year Ended June 30, 2019**

Ron DeSantis  
Governor



Barbara Palmer  
Director



State Office



4030 Esplanade Way  
Suite 380  
Tallahassee  
Florida  
32399-0950



(850) 488-4257

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(850) 922-6456



Toll Free:

(866) APD-CARES

(866-273-2273)

Finding Number:

**2019-035**

Planned Corrective Action:

FAPD executed a contract with Keystone Peer Review Organization, Inc. (KEPRO) to outsource the Utilization Review/Continued Stay Reviews (UR/CSR) function. One performance goal in the contract is to ensure 100% of the reviews are conducted every 6 months for beneficiaries of Intermediate Care Facilities for Individuals with Intellectual Disabilities. KEPRO began reviewing records in June 2019 and assumed responsibility for the UR/CSR function in July 2019. KEPRO has an electronic system that tracks due dates for CSRs, certification and UR plans.

In addition to the executed contract, FAPD continues to conduct monthly Medical Case Management conference calls (Statewide and Regional) for FAPD staff (including supervisors). UR/CSR is a standard topic on the agenda and includes the region providing an update on the UR/CSRs performed and any outstanding issues. Also discussed during our conference calls are upcoming reviews and any potential barriers of the CSRs that are coming due and to account for all the CSRs that should have been completed. FAPD continues to focus on ensuring that all reviews are completed timely. Additionally, FAPD continues to be responsible for eligibility and admissions (initial paperwork and notification to KEPRO of the admission).

FAPD continues to monitor Regional completion of CSRs and Certificates of Need completed by the facilities.

Regional management continues to provide oversight and supervision of the UR/CSR process.

Anticipated Completion Date: 12/31/2020

Responsible Contact Person: Lori Gephart

<http://apdcares.org>



**State of Florida  
Department of Children and Families**

**Ron DeSantis**  
Governor

**Chad Poppell**  
Secretary

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March 12, 2020

**State of Florida  
Management's Corrective Action Plan –  
Florida Department of Children and Families  
For the Fiscal Year Ended June 30, 2019**

Finding Number: **2019-020**

Planned Corrective Action: FDCF will either require the vendor to provide an independent service auditor's report or perform internally an evaluation of the internal controls related to the WebRMS Application to ensure internal controls are appropriately designed and operating effectively. The service organization is a for-profit organization that specializes in the provision of cost allocation services. FDCF has used this vendor for the past 20 plus years to provide its RMS and webRMS services, which are used by other states and is known by the U.S. Department of Health and Human Services, Division of Cost Allocation.

Anticipated Completion Date: 06/30/2020

Responsible Contact Person: Mark Mahoney

Finding Number: **2019-028**

Planned Corrective Action: FDCF is currently in the process of transitioning from a quarterly manual input of cost allocation statistics to an automated quarterly cost allocation statistical upload into the GRANTS system to eliminate the risk of error. In the interim, FDCF will enhance supervisory review procedures to ensure that accurate allocation percentages are input to the GRANTS system.

Anticipated Completion Date: 06/30/2020

Responsible Contact Person: Mark Mahoney

Finding Number: **2019-029**

Planned Corrective Action: FDCF will work with our various Federal agencies to discuss challenges with respect to period of performance. In addition, FDCF is taking steps to ensure expenditures are identified in the appropriate period where the benefit to the state was realized.

Anticipated Completion Date: 09/30/2020

Responsible Contact Person: Mark Mahoney

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1317 Winewood Boulevard, Tallahassee, Florida 32399-0700

Mission: Work in Partnership with Local Communities to Protect the Vulnerable, Promote Strong and Economically Self-Sufficient Families, and Advance Personal and Family Recovery and Resiliency

Finding Number: **2019-030**

Planned Corrective Action: Due to the overall volume of data exchanges for the Economic Self-Sufficiency Program, and the inability of the FLORIDA System to integrate data, the department will establish an extensive project management component to determine system enhancements and identify process improvements to ensure data exchanges are processed timely. Furthermore, the department is actively working a request for funds from Florida Legislature to improve system and data integration and the overall functionality of the department's information technology systems.

Anticipated Completion Date: February 28, 2021

Responsible Contact Person: Bridget Royster



March 10, 2020

**State of Florida  
Management's Corrective Action Plan –  
Florida Department of Economic Opportunity  
For the Fiscal Year Ended June 30, 2019**

- Finding Number: **2019-005**  
Planned Corrective Action: The contracted service organization is implementing process improvements and system enhancements to improve internal controls.  
Anticipated Completion Date: Plan of implementation will be completed within the next year.  
Responsible Contact Person: John Herndon or Ruth Dillard
- Finding Number: **2019-006**  
Planned Corrective Action: Application edits were identified and implemented in the RA System in September 2019.  
Anticipated Completion Date: Completed  
Responsible Contact Person: Wendy Castle
- Finding Number: **2019-007**  
Planned Corrective Action: FDEO has identified a four-phased project to address this finding. This project continues to be an on-going priority of FDEO.  
Anticipated Completion Date: Plan to complete within the next 18 months  
Responsible Contact Person: Wendy Castle
- Finding Number: **2019-008**  
Planned Corrective Action: FDEO is in the process of developing standard operating procedures for the document intake and indexing process.  
Anticipated Completion Date: December 2020  
Responsible Contact Person: Wendy Castle

Florida Department of Economic Opportunity | Caldwell Building | 107 E. Madison Street | Tallahassee, FL 32399  
850.245.7105 | [www.FloridaJobs.org](http://www.FloridaJobs.org)  
[www.twitter.com/FLDEO](https://www.twitter.com/FLDEO) | [www.facebook.com/FLDEO](https://www.facebook.com/FLDEO)

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Finding Number: **2019-009**  
Planned Corrective Action: System enhancements have been identified to address the first two bullets regarding generation of claim notices timely distributed. The third bullet was previously resolved through a business process update by September 2019.  
Anticipated Completion Date: Bullets 1-2: End of 2020; Bullet 3: Completed September 2019  
Responsible Contact Person: Wendy Castle

Finding Number: **2019-010**  
Planned Corrective Action: FDEO has identified a proposed plan of action to detect and provide resolution to errors related to the appropriate generation of claim issues.  
Anticipated Completion Date: December 2020  
Responsible Contact Person: Wendy Castle

Finding Number: **2019-011**  
Planned Corrective Action: FDEO has identified a large-scale project-level effort enhancement to resolve automated controls and improve the processing of data.  
Anticipated Completion Date: December 2021  
Responsible Contact Person: Wendy Castle

Finding Number: **2019-012**  
Planned Corrective Action: FDEO has discussed a project level effort and is working to establish procedures to restrict users to only those functions necessary for their assigned job duties.  
Anticipated Completion Date: December 2020  
Responsible Contact Person: Wendy Castle

Finding Number: **2019-013**  
Planned Corrective Action: FDEO will move the referenced expenditures to an allowable grant with a period of performance consistent with their dates of service. FDEO's processes have also been updated to review transactions for period of performance during the life of the grant as well as the closeout period.  
Anticipated Completion Date: March 31, 2020  
Responsible Contact Person: Caroline Womack



Finding Number: **2019-014**

Planned Corrective Action: FDEO completed validation of the ETA 227 report in October 2019 and has submitted all ETA 227 reports due as of January 2020. The next required submission is scheduled for May 2020.

Anticipated Completion Date: Completed

Responsible Contact Person: Wendy Castle



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**State Board of Education**

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Andy Tuck, *Chair*  
Marva Johnson, *Vice Chair*  
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Tom Grady  
Michael Olenick  
Ryan Petty  
Joe York

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**Richard Corcoran**  
**Commissioner of Education**

February 21, 2020

**State of Florida**  
**Management's Corrective Action Plan –**  
**Florida Department of Education**  
**For the Fiscal Year Ended June 30, 2019**

**Finding Number:** 2019-019

**Planned Corrective Action:** In an effort to fulfill the requirements of the Federal Family Education Loans Program, the Florida Department of Education (FDOE) has recently contracted with a vendor that will assume the responsibility of the servicing requirements for the OSFA Guaranty Agency. In the future, all loans that are eligible will be assigned to the United States Department of Education per the contract requirements. FDOE will maintain oversight of the assignments of eligible loans through the necessary review of the contract's deliverables.

**Anticipated Completion Date:** Partially Corrected

**Responsible Contact Person:** Mari M. Presley



# FLORIDA DEPARTMENT OF Environmental Protection

Marjory Stoneman Douglas Building  
3900 Commonwealth Boulevard  
Tallahassee, FL 32399

**Ron DeSantis**  
Governor

**Jeanette Nuñez**  
Lt. Governor

**Noah Valenstein**  
Secretary

March 2, 2020

## State of Florida Management's Corrective Action Plan – Florida Department of Environmental Protection For the Fiscal Year Ended June 30, 2019

Finding Number: **2019-018**

Planned Corrective Action: Upon receiving this finding, the State Revolving Fund Program implemented a procedure to verify all applicants in the SAM.gov during loan application review. In addition, the Program will request permission to do rulemaking to update the standard State Revolving Fund loan application to include a certification from the subrecipient that they are in compliance with Federal regulations for suspension and debarment.

Anticipated Completion Date: February 6, 2020

Responsible Contact Person: Trina Vielhauer



CHIEF FINANCIAL OFFICER  
JIMMY PATRONIS  
STATE OF FLORIDA

February 14, 2020

**State of Florida  
Management's Corrective Action Plan –  
Florida Department of Financial Services  
For the Fiscal Year Ended June 30, 2019**

Finding Number: **2019-001**

Planned Corrective Action: The Statewide Financial Reporting Section (SFRS) within the Bureau of Financial Reporting is in the process of enhancing its controls and procedures relating to the preparation and review of the governmental fund and the government-wide financial statements. The enhancements focus on identifying differences noted between the governmental funds and the government-wide presentation while strengthening management's ability to review and correct those differences noted. The update to SFRS controls will include the creation of a financial statement reconciliation tool within the WDesk software application, which will assist management in the review, identification, and correction of presentation errors noted between the respective financial statement line items. The tool will provide comparability checks that allow management to easily confirm data relationships between the financial statements. In conjunction with the financial statement reconciliation tool, updates to the procedures will be made to include the use of the tool by management and additionally include a comprehensive list of validation criteria that will be used by management to ensure the consistency and reasonableness of the amounts presented in the financial statements of the State of Florida.

Anticipated Completion Date: May 31, 2020

Responsible Contact Person: Ryan Nolan, CPA, Chief of Financial Reporting

FLORIDA DEPARTMENT OF FINANCIAL SERVICES  
Ryan Nolan • Chief of Financial Reporting  
Division of Accounting and Auditing • Bureau of Financial Reporting  
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Ryan.Nolan@MyFloridaCFO.com  
AFFIRMATIVE ACTION • EQUAL OPPORTUNITY EMPLOYER

Mission:  
To protect, promote & improve the health  
of all people in Florida through integrated  
state, county & community efforts.



Ron DeSantis  
Governor

Scott A. Rivkees, MD  
State Surgeon General

Vision: To be the Healthiest State in the Nation

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March 5, 2020

**State of Florida  
Management's Corrective Action Plan –  
Florida Department of Health  
For the Fiscal Year Ended June 30, 2019**

Finding Number: **2019-003**

Planned Corrective Action: The Bureau of Child Care Food Programs (CCFP) is working with the Office of General Counsel (OGC) on an amendment to the Permanent Contract for CCFP contractors that executed agreements from July 1, 2019 through January 31, 2020. The existing Permanent Contract has been updated with the correct citations from 2 CFR 200, and will be used for any new contractors that come on the program starting February 1, 2020. CCFP is also working with OGC on comprehensive revisions to the Permanent Contract and Attachments which will be given to all 2,200+ subrecipients for execution on or before June 30, 2020.

As part of the annual renewal process, all subrecipients are notified of the applicable 2 CFR Part 200 requirements through a question on the renewal application, through financial management training, and through an Audit Report Certification Form sent to all CCFP contractors from the Florida Department of Health Federal Compliance and Audit Management section.

Anticipated Completion Date: June 30, 2020

Responsible Contact Person: Renee Kane, Chief, Bureau of Childcare Food Programs  
Brenda Lane, Policy and Program Development Administrator

Finding Number: **2019-025**

Planned Corrective Action: The Florida Department of Health (FDOH) agrees that out of 2,499 records, seven providers (five sub-recipients from the Child and Adult Care Food Program and two from HIV Care Formula Grant) were omitted from the Export\_FLAIR\_Master\_File that FDOH uses to generate certification forms to sub-recipient providers. The “glitch” was discovered, and the program codes were updated by the Florida Accounting Information Resource system team November 11, 2019. FDOH will perform a review of the Master File program codes each year prior to running the report to further reduce the potential for a similar incident. In addition, FDOH will modify the single audit report review workflow beginning July 1, 2020 to prioritize management decision letters to those providers with audit findings at the start of each audit reporting cycle, rather than on a first in/first out method. This will allow FDOH to meet the additional workload requirements under 2 CFR 200, while at the same time increasing the compliance level for the timeline prescribed under 2 CFR 200.521 - Management decision.

Anticipated Completion Date: September 30, 2020

Responsible Contact Person: Kéno! Saint-Fort, Federal Compliance & Audit Management Section

Finding Number: **2019-026**

Planned Corrective Action: Moving forward, when fiscal codes (Other Cost Accumulators (OCA) and Grant Number) for a new grant year are updated, all monthly expenditures will be audited internally by the Immunization Section’s Grant Analyst and the Bureau of Epidemiology’s Grant Manager to ensure that each payment is charged to the appropriate grant OCA for the time period indicated on the invoices. Any necessary corrections will be made as soon as they are identified and verified prior to the submission of the Federal Financial Report.

Additionally, the program office will communicate with county health departments and other partners, to review invoices to ensure they were processed with the correct coding, and reflect the correct period of performance.

These new processes will ensure the program complies with the project period integrity for each year of the grant.

Anticipated Completion Date: July 1, 2020

Responsible Contact Person: Amy Rikken, Immunization Section Administrator

Finding Number: **2019-027**

Planned Corrective Action: Vaccines for Children (VFC) Field Staff are responsible for conducting VFC-related site visits at VFC-enrolled provider sites. Requirements for conducting these types of visits are outlined in the Centers for Disease Control and Prevention's (CDC's) Immunization Program Operations Manual and its Vaccines for Children Operations Guide. For purposes of conducting VFC-related site visits, field staff are referred to as reviewers.

Reviewers joining the VFC program must have access to CDC's Provider Education Assessment and Reporting system (PEAR). Access to PEAR is initiated by the Immunization Section's VFC Unit. Access to PEAR is granted by the CDC. Once access to PEAR is granted by the CDC, the VFC Unit can manage a reviewer's status (deactivate or reactivate reviewers and update reviewer email addresses, as applicable).

To initiate the process of gaining PEAR access:

1. The VFC Unit's Manager (VFC Manager) or VFC Assistant Manager will provide the site visit reviewer with PEAR Access Request Form.
2. The reviewer will complete the form and return it to the VFC Manager or Assistant Manager.
3. The VFC Manager or Assistant Manager will sign the form.
4. The signed form will be scanned and emailed to the CDC Public Health Advisor.
5. The CDC Public Health Advisor (PHA) will email CDC's Project Officer asking that the reviewer be granted access to the CDC's Secure Access Management Services (SAMS) system.
6. SAMS will send an email invitation to join SAMS along with identity proofing documents.
7. The reviewer will complete the identity proofing document and provide it to the PHA for signature.
8. The PHA will sign the form, scan the form along with the PEAR Access Request Form and store it at the following location: I:\IMM\Field Operations\PEAR Access Requests.
9. The reviewer will then email the completed identity proofing document to SAMS, as instructed by the CDC invitation to join SAMS.

Anticipated Completion Date: July 1, 2020

Responsible Contact Person: Amy Riggen, Immunization Section Administrator

Finding Number: **2019-032**

Planned Corrective Action: The State of Florida and the Florida Department of Health (FDOH) Children's Medical Services (CMS) Managed Care Plan (CMS Plan) management fund appropriately designed effective medical claims payment systems with two third-party administrators (TPA) as of February 1, 2019. MED3000 is the TPA for the service delivery model that ended January 31, 2019. WellCare Health Plans (WellCare) is contractually responsible to FDOH CMS Plan management as the TPA for the service delivery model implemented February 1, 2019. The FDOH CMS Plan management will continue to require compliance from the two TPAs providing CMS Plan services. For example, the CMS Plan management received WellCare's independent service auditor's report for the period April 1, 2018 through March 31, 2019.

While MED3000 made a business economies of scale decision to not comply with the Annual Service Organization Control (SOC) 1 Type II Audit and Health Information Portability and Accountability Act (HIPAA) Compliance Review, other internal controls and processes have remained in place. CMS Plan management will continue to execute internal controls for the MED3000 claims lag payment and continue to seek compliance regarding the breach of the requirement for the SOC 1 report.

Anticipated Completion Date: June 30, 2020

Responsible Contact Person: Cheryl Young, Director, Office of CMS Managed Care Plan

Finding Number: **2019-039**

Planned Corrective Action: Florida Division of Disability Determinations' (DDD) Finance and Accounting (F&A) in conjunction with DDD's Bureau of Information Services has identified the error as a general network error that occurred while downloading the People First data. This error caused only a portion of the timesheet data to be downloaded and processed for this report.

DDD's Bureau of Information Services is adding an automated check that will verify the integrity of the data that has been downloaded. F&A is also implementing an internal monitoring tool that will compare the previous report submission with the current report to identify abnormal changes in hours being reported, from quarter to quarter. This monitoring tool will be reviewed by management in conjunction with the United States Social Security Administration (SSA) - 4514 form prior to submission to SSA. The next SSA-4514 submission is due by April 30, 2020.

Anticipated Completion Date: May 4, 2020

Responsible Contact Person: Eric Metcalf, Finance & Accounting Director





4050 Esplanade Way  
Tallahassee, FL 32399-0950  
850-488-2786

**Ron DeSantis, Governor**  
Jonathan R. Satter, Secretary

March 4, 2020

**State of Florida  
Management's Corrective Action Plan –  
Florida Department of Management Services  
For the Fiscal Year Ended June 30, 2019**

Finding Number: **2019-021**

Planned Corrective Action: The Department concurs. The Department will continue to evaluate and improve access control processes to ensure access to IT resources is appropriately restricted.

Anticipated Completion Date: December 31, 2020

Responsible Contact Person: Angie Norris, Director of Compliance, Risk, and Audit

Finding Number: **2019-022**

Planned Corrective Action: The Department concurs. The Department will continue to evaluate and improve security controls to ensure the confidentiality, integrity and availability of data and IT resources.

Anticipated Completion Date: February 28, 2021

Logging and Monitoring, December 31, 2022

Responsible Contact Person: Angie Norris, Director of Compliance, Risk, and Audit

**State of Florida  
Management's Corrective Action Plan –  
Florida Department of Management Services  
For the Fiscal Year Ended June 30, 2019**

Finding Number: **2019-023**

Planned Corrective Action: The Department concurs. The Department will continue to evaluate and improve access control processes to ensure access to IT resources is appropriately restricted.

Anticipated Completion Date: December 31, 2020

Responsible Contact Person: Angie Norris, Director of Compliance, Risk, and Audit



STATE OF FLORIDA  
Department of Military Affairs  
**Office of the Adjutant General**

St. Francis Barracks, P.O. Box 1008  
St. Augustine, Florida 32085-1008

March 13, 2020

**State of Florida  
Management's Corrective Action Plan –  
Florida Department of Military Affairs  
For the Fiscal Year Ended June 30, 2019**

Finding Number: **2019-004**

Planned Corrective Action: We concur with your finding and recommendation. Corrective action going forward will be to review the US Government System for Award Management for any exclusions prior to contracting with a company. SAM will be checked for all contract actions to include task orders issued against continuing contracts for A/E, professional services. All A/E firms under continuing contracts will be contacted to inform them of this procedure for all future task orders and to make them aware of their responsibility to comply with federal guidance on suspension and debarment.

Furthermore, all new contracts will include language advising of the procedure to be followed to check for exclusions as a requirement for award of contract, and a clause requiring the contractor to comply with Federal guidance on suspension and debarment.

Anticipated Completion Date: June 30, 2020

Responsible Contact Person: Brian Williams



March 9, 2020

**State of Florida**  
**Management's Corrective Action Plan –**  
**Florida Department of Revenue**  
**For the Fiscal Year Ended June 30, 2019**

Finding Number: **2019-015**  
Planned Corrective Action: FDOR will ensure the service organization takes timely and appropriate corrective action to resolve the deficiencies noted in the independent service auditor's report.  
Anticipated Completion Date: June 30, 2020  
Responsible Contact Person: Frances Oven

Finding Number: **2019-016**  
Planned Corrective Action: The archiving and retention of FUTA certification files had been manually performed in the past. FDOR's Information Services Program is currently automating the process. This new process will automatically archive copies of the certification copies for retention.  
Anticipated Completion Date: March 31, 2020  
Responsible Contact Person: Robert Clark



STATE OF FLORIDA

# DIVISION OF EMERGENCY MANAGEMENT

Ron DeSantis  
Governor

Jared Moskowitz  
Director

## State of Florida Management's Corrective Action Plan – Florida Division of Emergency Management For the Fiscal Year Ended June 30, 2019

- Finding Number: **2019-002**
- Planned Corrective Action: FDEM is reviewing current procedures and job aides to determine if updates are needed to strengthen the payment process. Formal Procedures will be developed. Directives have been sent to contract staff highlighting the documentation requirement of the payment process.
- Anticipated Completion Date: 6/30/2020
- Responsible Contact Person: Amanda Campen, Recovery Bureau Chief
- Finding Number: **2019-040**
- Planned Corrective Action: Fully corrected. Current Subrecipient Compliance Program Standard Operating Procedures are implemented.
- Anticipated Completion Date: N/A
- Responsible Contact Person: Amanda Campen, Recovery Bureau Chief
- Finding Number: **2019-041**
- Planned Corrective Action: Fully corrected. Current Subrecipient Compliance Program Standard Operating Procedures are implemented.
- Anticipated Completion Date: N/A
- Responsible Contact Person: Amanda Campen, Recovery Bureau Chief



March 6, 2020

**State of Florida**  
**Management’s Corrective Action Plan –**  
**Daytona State College**  
**For the Fiscal Year Ended June 30, 2019**

**Finding Number:** 2019-042

**Planned Corrective Action:** When the issue was identified in September 2019, DSC not only reached out to the vendor, but also updated the coding to ensure the students who were issued book vouchers and withdrew had accurate charges picked up. The College conducted an analysis of all students who were issued book vouchers, and withdrew, during the period of review and returned the additional Pell and Direct Loan funds back to their respective programs via COD on 12/9/19 and 11/20/19, respectively. Moving forward DSC will continue to monitor unearned funds sent to the USED to ensure all qualifying funds are returned in a timely manner.

**Anticipated Completion Date:** This has been completed as of the final return of unearned funds which took place on 12/9/2019

**Responsible Contact Person:** Ms. Heidi Pinney, Director of Financial Aid Services



March 6, 2020

**State of Florida  
Management's Corrective Action Plan –  
Florida State University  
For the Fiscal Year Ended June 30, 2019**

Finding Number: **2019-024**

Planned Corrective Action: NWRDC agrees with the finding and has improved controls in these areas. The following are updates for the three named items:

- Physical Access – Complete. NWRDC has improved its controls, and we plan to work with the Florida Auditor General personnel during their next operational audit to ensure they are satisfied with control improvements to address this item.
- Logging & Monitoring – Complete. NWRDC has implemented the audit recommendation.
- Logical Access – Complete. NWRDC has implemented the audit recommendation.

Anticipated Completion Date: January 1, 2020

Responsible Contact Person: Tim Brown, Northwest Regional Data Center Executive Director